LACK OF UNIFORMITY

Residential assessment appeal evidence

Cook County, Illinois. Tax year 2026. Prepared 15 November 2026 from the Cook County Assessor's published assessment roll.

Property index number	31233090010000
Property address	3761 214TH PL
Township	Rich (32)
Assessor neighborhood	32130
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$20,000	$15,499	$4,501

22.5% of the current assessed value.
Estimated tax effect about $955 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 79 other properties in assessor neighborhood 32130 that share this home's property class, building type, construction quality grade, size band and age band. Their assessed values run at a median of $14.17 per square foot. This home is assessed at $18.28 per square foot, which is 29% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,094 square feet gives $15,499. The request is to reduce the total assessed value to that figure. Every number in this document comes from the Assessor's own published roll.

This is a uniformity argument, not a market value argument. It does not claim the home is worth less than the Assessor thinks. It claims the Assessor has not treated it the same way as the properties it treats as its equals.

SECTION 2

This property as the Assessor records it

These are the characteristics the county publishes for this parcel.

Building area	1,094 square feet
Land area	5,000 square feet
Year built	1948
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$20,000
Assessed value per square foot	$18.28

SECTION 3

How the comparable properties were chosen

The selection rule is stated before the result so that it can be checked. It was fixed in advance and applied to every parcel in the county in the same way. No property was added because it helped this argument and none was removed because it hurt it.

	FILTER APPLIED, IN ORDER	PROPERTIES REMAINING
1	In the same assessor neighborhood and property class	668
2	Building area within 15% of this home	420
3	Built within 15 years of this home	380
4	Same building type	79
5	Same construction quality grade	79

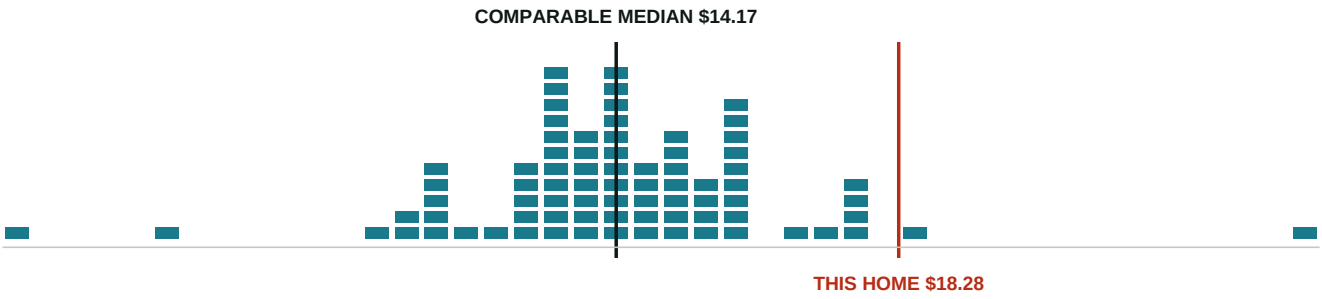
The comparable figure used is the median of all 79 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 79 properties is listed in section 6 by index number, including those assessed above this home.

A claim is made only where the gap is at least 10% of assessed value and at least $3,000, and it is capped at 40%, because a larger gap usually means a recorded characteristic is wrong rather than the assessment. At least 10 surviving properties are required before anything is claimed at all.

SECTION 4

What the comparable properties show

Comparable properties	79
Lowest assessed	$5.23 per square foot
25th percentile	$13.09 per square foot
Median	$14.17 per square foot
75th percentile	$15.45 per square foot
Highest assessed	$24.41 per square foot
This home	$18.28 per square foot
Position	assessed above 77 of the 79 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 79 comparables	$14.17
Building area of this home	1,094 sq ft
Median multiplied by building area	**$15,499**
Current total assessed value	$20,000
Difference, the reduction requested	**$4,501**

At the 3.03 state equalisation factor certified for 2025 by the Illinois Department of Revenue, and a 7% composite tax rate, a reduction of $4,501 in assessed value is worth roughly $955 a year. The owner's own composite rate is printed on the tax bill and will differ. Exemptions are ignored, which makes this figure conservative.

SECTION 5

Comparable properties in detail

79 properties passed every filter. The 60 closest in building area to this home are set out below, sorted by assessed value per square foot. All 79 are listed by index number in section 6, and the median in section 4 is taken over all of them.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
31351050400000	22430 RIDGEWAY AVE	1,181	1948	2	1	$13,000	$11.01
31261070620000	3838 216TH PL	1,160	1949	2	1	$13,000	$11.21
31261130370000	3865 217TH ST HSE	1,146	1948	4	1	$13,000	$11.34
31261070490000	3853 216TH ST	1,146	1949	3	1	$13,000	$11.34
31261070630000	3834 216TH PL	1,140	1948	2	1	$13,000	$11.40
31261060210000	21636 RICHTON RD	1,137	1949	2	1	$13,000	$11.43
31261100530000	3853 216TH PL	1,125	1948	3	1	$13,001	$11.56
31261100590000	3866 217TH ST	1,061	1948	4	1	$13,000	$12.25
31261070540000	3833 216TH ST	1,171	1949	3	1	$15,000	$12.81
31261070480000	3857 216TH ST	1,146	1949	3	1	$15,000	$13.09
31261070520000	3841 216TH ST	1,146	1949	3	1	$15,000	$13.09
31261130300000	3829 217TH ST	1,146	1949	3	1	$15,000	$13.09
31261100720000	3814 217TH ST	1,146	1949	2	1	$15,000	$13.09
31261130440000	3837 217TH ST	1,146	1950	3	1	$15,001	$13.09
31261100580000	3833 216TH PL	1,140	1949	3	1	$15,000	$13.16
31233110330000	3632 212TH PL	1,200	1953	2	1	$16,001	$13.33
31234000170000	21201 MAIN ST	1,200	1952	3	1	$16,001	$13.33
31261130220000	3801 217TH ST	1,198	1950	3	2	$16,001	$13.36
31351050490000	22424 RIDGEWAY AVE	1,122	1950	3	1	$15,000	$13.37
31233120220000	21218 MAIN ST	1,188	1950	3	1	$16,000	$13.47
31233110100000	3637 211TH PL	1,181	1950	2	1	$16,000	$13.55
31233110350000	3633 211TH PL	1,181	1952	2	1	$16,001	$13.55
31261130230000	3761 217TH ST	1,088	1940	3	2	$15,000	$13.79
31261130250000	3753 217TH ST	1,157	1949	3	2	$16,000	$13.83
31234000110000	21124 OAK ST	1,080	1948	3	1	$15,000	$13.89
31233010660000	21142 MAPLE ST	1,152	1951	2	1	$16,001	$13.89
31234040120000	3513 212TH PL	1,200	1955	3	1	$17,000	$14.17
31234040050000	21231 MAIN ST	1,200	1952	3	1	$17,001	$14.17
31234040150000	3501 212TH PL	1,200	1952	4	1	$17,001	$14.17
31234000150000	21149 MAIN ST	1,200	1955	3	1	$17,001	$14.17
31234000230000	21154 OAK ST	1,125	1952	4	1	$16,000	$14.22
31233120140000	21150 MAIN ST	1,125	1950	3	1	$16,000	$14.22
31233120200000	3614 212TH PL	1,125	1950	3	1	$16,000	$14.22
31234000260000	21210 OAK ST	1,194	1953	3	1	$17,000	$14.24
31261070600000	3846 216TH PL	1,122	1948	3	1	$16,000	$14.26
31233110070000	3715 W 211TH ST	1,182	1950	2	1	$17,001	$14.38
31233100040000	3714 211TH PL	1,170	1954	3	1	$17,000	$14.53
31233060070000	3758 214TH PL	1,152	1954	3	1	$17,000	$14.76
31261130310000	3825 217TH ST	1,146	1950	3	2	$17,000	$14.83
31234010180000	21201 OAK ST	1,075	1952	4	1	$16,000	$14.88

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
31233100090000	3628 211TH PL	1,129	1950	3	1	$17,000	$15.06
31233100070000	3702 211TH PL	1,125	1950	3	1	$17,000	$15.11
31234040080000	3533 212TH PL	1,125	1952	3	1	$17,000	$15.11
31233110250000	21151 MAPLE ST	1,165	1952	4	2	$18,000	$15.45
31233120210000	3610 212TH PL	1,035	1950	3	1	$16,000	$15.46
31233120060000		1,160	1950	3	2	$18,000	$15.52
31261130390000		1,146	1951	3	1	$18,000	$15.71
31233100010000		1,143	1955	3	1	$18,000	$15.75
31233110150000		1,129	1950	3	1	$18,000	$15.94
31233110230000		1,125	1951	2	2	$18,000	$16.00
31234010280000		1,125	1956	3	1	$18,000	$16.00
31233010340000		1,125	1951	3	1	$18,000	$16.00
31233110020000		1,125	1950	3	1	$18,000	$16.00
31234040040000		1,000	1952	2	1	$16,001	$16.00
31233110180000		1,120	1950	3	1	$18,000	$16.07
31233120050000		1,170	1950	4	2	$20,000	$17.09
31261070560000		1,146	1947	3	1	$20,000	$17.45
31233110320000		1,080	1951	3	2	$19,001	$17.59
31233010240000		1,125	1950	3	2	$20,001	$17.78
31233110210000		1,125	1951	3	1	$20,001	$17.78
31233090010000	**3761 214TH PL**	**1,094**	**1948**	**4**	**2**	**$20,000**	**$18.28**

Median of all 79 comparables: $14.17 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 32130, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 79 index numbers, lowest assessed value per square foot first. Nothing was withheld. Any of these can be looked up on the Assessor's public property search.

31261070020000	31261070010000	31261130240000	31351050400000	31261070620000
31261130370000	31261070490000	31261070630000	31261060210000	31261100530000
31261100690000	31261100590000	31351050420000	31261070540000	31351090370000
31233120160000	31261070550000	31261070480000	31261070520000	31261130300000
31261100720000	31261130440000	31261100580000	31233110330000	31234000170000
31261130220000	31351050490000	31233120220000	31233110100000	31233110350000
31233100110000	31261130230000	31261130250000	31234000110000	31233010660000
31234000280000	31234040120000	31234040050000	31234040150000	31234000150000
31234000230000	31233120140000	31233120200000	31234000260000	31261070600000
31233110070000	31233110360000	31261030040000	31233100040000	31233010330000
31233060070000	31261130310000	31234010180000	31233010480000	31233110270000
31233100090000	31233100070000	31234040080000	31233110250000	31233120210000
31233120060000	31233070050000	31261130390000	31233100010000	31233110150000
31233110230000	31234010280000	31233010340000	31233110020000	31234040040000
31233110180000	31233120110000	31233120050000	31261070560000	31233110320000
31233010240000	31233110210000	31233010470000	31234010290000	

SECTION 7

Sources, method and limits

Data

Assessed values	Cook County Assessor, Assessed Values, tax year 2026
Characteristics	Cook County Assessor, residential improvement characteristics
Addresses	Cook County Assessor, parcel address table
Publisher	Cook County Open Data, datacatalog.cookcountyil.gov
Read on	15 November 2026
Equalisation factor	3.03 for 2025, Illinois Department of Revenue

Method

Comparable properties are drawn from the same assessor neighborhood and property class, then filtered on building area, year built, building type and construction quality grade. The comparable figure is the median assessed value per square foot across every surviving property. The requested value is that median multiplied by this home's recorded building area.

Limits

Assessed values change during the year as townships are certified and as appeals are decided, so a figure here can be superseded. The roll's recorded characteristics are sometimes wrong. Condominiums are excluded because they are not assessed per square foot. This document is a presentation of published data. It is not an appraisal and not a prediction.

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