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	17311060350000
Property address	3248 S LEAVITT ST
Township	South Chicago (76)
Assessor neighborhood	76060
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$27,000	**$19,359**	**$7,641**

28.3% of the current assessed value.
Estimated tax effect about $1,621 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 382 other properties in assessor neighborhood 76060 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 $18.87 per square foot. This home is assessed at $26.32 per square foot, which is 39% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,026 square feet gives $19,359. 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	1,026 square feet
Land area	3,000 square feet
Year built	1962
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$27,000
Assessed value per square foot	$26.32

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	1,408
2	Building area within 15% of this home	850
3	Built within 15 years of this home	382
4	Same building type	382
5	Same construction quality grade	382

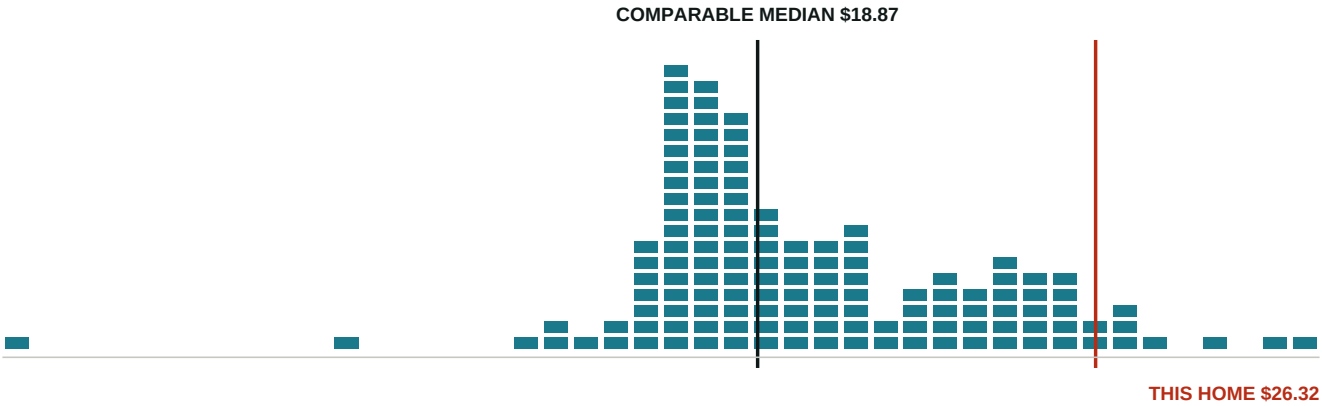
The comparable figure used is the median of all 382 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 382 properties 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	382
Lowest assessed	$2.23 per square foot
25th percentile	$17.59 per square foot
Median	$18.87 per square foot
75th percentile	$22.61 per square foot
Highest assessed	$31.25 per square foot
This home	$26.32 per square foot
Position	assessed above 363 of the 382 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 382 comparables	$18.87
Building area of this home	1,026 sq ft
Median multiplied by building area	**$19,359**
Current total assessed value	$27,000
Difference, the reduction requested	**$7,641**

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 $7,641 in assessed value is worth roughly $1,621 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

382 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 382 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
16364120520000	3634 S MAPLEWOOD AVE	1,020	1962	3	1	$2,273	$2.23
16354130160000	3321 W 38TH PL	1,040	1962	3	1	$15,000	$14.42
16363140110000	3045 W 37TH PL	1,040	1962	3	1	$15,000	$14.42
16363140120000	3043 W 37TH PL	1,040	1964	3	1	$16,001	$15.39
16354100240000	3215 W 38TH ST	1,040	1965	3	1	$17,000	$16.35
16363140130000	3039 W 37TH PL	1,040	1962	3	1	$17,001	$16.35
16363160150000	3135 W 38TH ST	1,040	1960	3	1	$17,001	$16.35
16363160140000	3137 W 38TH ST	1,040	1961	3	1	$17,280	$16.62
16363140300000	3028 W 38TH ST	1,040	1964	3	1	$17,290	$16.62
16363080050000	3611 S FRANCISCO AVE	1,040	1964	3	1	$17,364	$16.70
16354080440000	3406 W 38TH PL	1,020	1964	3	1	$17,138	$16.80
16354120050000	3447 W 38TH PL	1,040	1963	3	1	$17,524	$16.85
16363210030000	3839 S ALBANY AVE	1,040	1962	3	1	$17,602	$16.93
16363080020000		1,040	1964	3	2	$17,738	$17.06
16363080010000		1,040	1963	3	1	$17,739	$17.06
16363080040000		1,040	1964	3	1	$17,832	$17.15
16354030490000		1,035	1960	3	1	$18,000	$17.39
16354110060000		1,020	1962	3	1	$18,000	$17.65
16354080430000		1,020	1962	3	1	$18,000	$17.65
16354110040000		1,020	1963	3	1	$18,000	$17.65
16354110100000		1,020	1962	3	1	$18,000	$17.65
16354110320000		1,020	1963	3	1	$18,000	$17.65
16354110050000		1,020	1962	3	1	$18,000	$17.65
16354110080000		1,020	1962	3	1	$18,000	$17.65
16354110310000		1,020	1963	3	1	$18,000	$17.65
16354110030000		1,020	1962	3	1	$18,000	$17.65
16354110090000		1,020	1962	3	1	$18,000	$17.65
16364120140000		1,024	1970	3	1	$18,713	$18.27
16363210450000		1,036	1961	3	1	$19,000	$18.34
16364170470000		1,034	1961	3	1	$19,000	$18.38
16364000230000		1,020	1962	3	1	$19,000	$18.63
16364120500000		1,020	1965	3	1	$19,000	$18.63
16364000240000		1,020	1962	3	1	$19,000	$18.63
16364190140000		1,015	1973	2	1	$19,000	$18.72
16354080500000		1,039	1962	3	1	$19,503	$18.77
16354080520000		1,039	1962	3	1	$20,001	$19.25
16364020150000		1,020	1967	3	1	$20,000	$19.61
16364020130000		1,020	1967	3	1	$20,000	$19.61
16354110070000		1,020	1962	3	1	$20,000	$19.61
17313040120000		1,020	1964	3	1	$21,000	$20.59

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
16354110020000		1,020	1962	3	1	$21,000	$20.59
16363210440000		1,036	1962	3	1	$21,418	$20.67
16364170460000		1,034	1961	3	1	$22,001	$21.28
16364000320000		1,020	1959	3	1	$22,000	$21.57
16364120530000		1,020	1962	3	1	$22,575	$22.13
17313040130000		1,020	1962	3	1	$23,000	$22.55
17313080310000		1,026	1965	2	1	$24,200	$23.59
17311060360000		1,026	1962	3	1	$24,218	$23.60
17313080280000		1,026	1966	2	1	$24,497	$23.88
17314160390000		1,020	1958	3	1	$24,401	$23.92
17312250200000		1,026	1964	3	1	$24,731	$24.10
17311060370000		1,026	1962	3	1	$24,901	$24.27
17313080300000		1,026	1966	2	1	$25,154	$24.52
17313080290000		1,026	1966	2	1	$25,400	$24.76
17312280470000		1,020	1959	2	1	$26,000	$25.49
17314280190000		1,020	1958	3	1	$26,001	$25.49
17312250210000		1,026	1965	3	1	$26,380	$25.71
17311060350000	**3248 S LEAVITT ST**	**1,026**	**1962**	**3**	**1**	**$27,000**	**$26.32**
16364120510000		1,020	1962	3	1	$27,185	$26.65
17312180220000		1,026	1970	3	1	$30,000	$29.24
17314160380000		1,020	1958	3	1	$31,000	$30.39

Median of all 382 comparables: $18.87 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 76060, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 382 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.

16364120520000	17312140020000	16363190300000	16363180250000	16363190310000
16354130160000	16363140110000	16364120250000	16363140120000	16354030580000
16354120160000	16354140060000	16354050160000	16363200370000	16363190150000
16364040370000	16354100240000	16363140130000	16363160150000	16354120100000
16354050350000	16354050070000	16363060440000	16363160140000	16363140300000
16354110260000	16354080020000	16354110250000	16363200270000	16364200250000
16354110270000	16363080050000	16354030170000	16354080440000	16354090120000
16354120050000	16363020190000	16364120240000	16354050500000	16354080040000
16354080050000	16363210030000	16354130360000	16354080450000	16354040340000
16354070160000	16354050040000	16354070150000	16354070170000	16354110410000
16363070420000	16363210290000	16354030500000	16354030550000	16354030520000
16354030420000	16354030540000	16354030510000	16354030530000	16354030560000
16363080020000	16363080010000	16354080570000	16363080040000	16354140090000
16354140080000	16354120280000	16354130010000	16354140470000	16354120210000
16354050490000	16354070380000	16354050480000	16354080210000	16354080220000
16364000160000	16354130270000	16354110200000	16354110170000	16354050430000
16363080290000	16363080060000	16363080280000	16354050420000	16354130090000
16354030490000	16354050060000	16354120220000	16363080480000	16354140530000
16354140520000	16363060390000	16364040300000	16354140070000	16364040430000
16354140050000	16363210400000	16363190100000	16363190110000	16363170140000
16363190160000	16354090480000	16354110060000	16354080430000	16354110040000
16354110100000	16354110320000	16354110050000	16354110080000	16354110310000
16354110030000	16354110090000	16354040270000	16363140480000	16364120150000
16354140100000	16363200070000	16354130250000	16364230330000	16354140190000
16364120090000	16364120060000	16354050050000	16363020230000	16364120110000
16364040320000	16363020240000	16364040130000	16363060380000	16364180110000
16363160160000	16354050460000	16363020220000	16354080420000	16364120550000
16364060110000	16354080580000	16363170230000	16354140460000	16354140450000
16364090270000	16354140500000	16364120470000	16364090230000	16364000140000
16363230520000	16364120180000	16354130120000	16354130340000	16354110430000
16354120270000	16354120150000	16354120380000	16354040360000	16354110420000
16354120040000	16363140290000	16363140100000	16363170130000	16363170200000
16363210040000	16363210270000	16363140140000	16363170150000	16363210250000
16364030100000	16364090050000	16363140150000	16363170120000	16363170190000
16363180310000	16364120140000	16363210450000	17314220050000	16364170470000
16364040330000	16354080010000	16363200280000	16364000230000	16364120500000
16364000240000	16364190140000	16364120590000	16363160170000	16354080500000
16364120080000	16363020210000	16364120100000	16364040290000	16354040350000
16364120070000	16363070370000	16354030570000	16363080490000	16354080490000
16354080560000	16354080540000	16354080510000	16363230540000	16354130080000
16364040460000	16364120170000	16364000130000	16354090330000	16364000180000
16354050450000	16354080520000	16354090110000	16364020140000	16363070380000
16364020150000	16354030610000	16364020130000	16354110070000	16354080390000
16364060100000	16364090250000	16364040340000	16364090280000	16364060050000
16364040240000	16363070390000	16363070410000	16354080470000	16354080480000

16354080530000 16354080550000 16364120560000 16363220230000 16354090450000
16354110160000 16364000150000 16364020160000 16354110210000 16364000170000
16363220240000 16363070010000 16363070030000 16363130440000 16364220410000
16363070020000 16354130300000 16363190140000 16364220310000 17313040120000
16354110020000 16363210440000 16354070240000 16364060120000 16364060130000
16364090240000 16364060020000 16364060140000 16364060090000 16364060030000
16364090260000 16364090330000 16354130260000 16364090320000 16364060040000
16363070400000 16363140530000 16363140370000 16354140510000 16354140180000
17314070080000 16364020100000 16364020120000 16354050410000 16364270280000
16364170460000 17312220050000 16364000320000 16364090290000 17312220040000
16354090370000 17314070060000 16364120530000 16364270270000 17311210180000
16364120570000 16364120160000 17312170140000 17312140420000 17312210440000
17313040130000 17314120500000 17314200380000 17311180300000 17314180460000
16364120480000 16364120490000 16364120540000 17314250410000 17311050220000
17311040090000 16364020110000 17311130160000 17313150260000 16364030090000
17314300170000 17311130200000 17312210300000 16364060080000 16364060060000
17313080310000 17312140110000 17311060360000 17312240020000 17311160050000
17314220110000 17314220150000 17313080280000 17314160390000 17314120180000
17311190190000 17311130130000 17311190180000 17311150410000 17312170120000
17312170150000 17312170130000 17312140010000 17312250200000 17311060370000
17314280450000 17312230370000 17312140120000 17313080300000 17312290460000
17312240010000 17312250110000 17313080290000 17314050220000 17314050240000
17314250380000 17314200390000 17312280450000 17314300360000 16354090360000
17312180160000 17314180450000 17311200390000 17313000100000 17311130150000
16354030600000 17314120490000 17312280490000 17314300290000 17312140100000
17312280470000 17314280190000 17312280570000 17312250210000 17312270320000
17312280460000 17312290110000 17314180160000 17312230360000 17311130100000
17312180210000 17312250190000 17312210330000 17311180170000 17312280560000
16364120510000 17314240430000 17314120170000 17311130120000 17311130110000
17311130140000 17314250370000 17312290220000 17311200130000 17311200400000
17312290100000 17311200050000 17312180220000 17314160380000 17311130090000
17312280500000 17312120530000

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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