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	01011000700000
Property address	208 W STATION ST
Township	Barrington (10)
Assessor neighborhood	10012
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$45,000

12.1% of the current assessed value.

COMPARABLES IMPLY

$39,538

Estimated tax effect about $1,158 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,462

SECTION 1

The argument in one paragraph

The Assessor values 31 other properties in assessor neighborhood 10012 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 $25.07 per square foot. This home is assessed at $28.54 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,577 square feet gives $39,538. 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	1,577 square feet
Land area	6,322 square feet
Year built	1940
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$45,000
Assessed value per square foot	$28.54

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	330
2	Building area within 15% of this home	165
3	Built within 15 years of this home	63
4	Same building type	32
5	Same construction quality grade	31

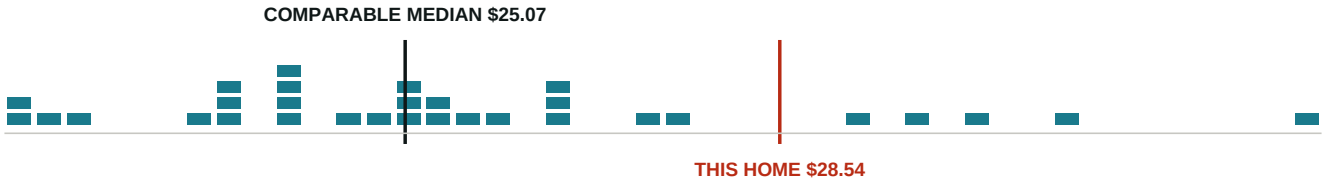
The comparable figure used is the median of all 31 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 31 properties 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	31
Lowest assessed	$21.37 per square foot
25th percentile	$23.70 per square foot
Median	$25.07 per square foot
75th percentile	$26.52 per square foot
Highest assessed	$33.54 per square foot
This home	$28.54 per square foot
Position	assessed above 26 of the 31 comparable properties, the 84th percentile



$21.37 per sq ft — 31 comparable properties by assessed value per square foot, one mark is one property — $33.54 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 31 comparables	$25.07
Building area of this home	1,577 sq ft
Median multiplied by building area	**$39,538**
Current total assessed value	$45,000
Difference, the reduction requested	**$5,462**

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 $5,462 in assessed value is worth roughly $1,158 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

All 31 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
01013030110000	739 S COOK ST	1,577	1952	3	2	$33,695	$21.37
01013030100000	733 S COOK ST	1,638	1952	3	1	$35,000	$21.37
01013090020000	905 S HOUGH ST	1,428	1939	3	1	$31,000	$21.71
01011260390000	522 SUMMIT ST	1,705	1951	3	2	$37,825	$22.18
01013030130000	751 S COOK ST	1,644	1952	3	2	$38,000	$23.11
01013030090000	727 S COOK ST	1,365	1952	3	1	$32,000	$23.44
01011140200000	124 W RUSSELL ST	1,764	1926	3	1	$41,413	$23.48
01014020230000	720 HIGHLAND AVE	1,657	1930	3	2	$39,000	$23.54
01011260210000	335 E RUSSELL ST	1,508	1929	3	1	$36,000	$23.87
01011260360000	510 SUMMIT ST	1,668	1930	4	2	$40,000	$23.98
01012080060000	223 KAINER AVE	1,456	1955	3	1	$35,000	$24.04
01012130150000	514 PRAIRIE AVE	1,699	1931	3	2	$41,000	$24.13
01013100060000	917 S COOK ST	1,550	1947	3	2	$38,000	$24.52
01011240030000	515 S HOUGH ST	1,364	1928	3	2	$34,000	$24.93
01022050120000	322 W LINCOLN AVE	1,672	1939	3	2	$41,754	$24.97
01012160010000	505 PRAIRIE AVE	1,396	1928	3	2	$35,000	$25.07
01011260500000	614 SUMMIT ST	1,548	1928	4	2	$39,000	$25.19
01014000370000	737 S SUMMIT ST	1,618	1951	3	2	$41,000	$25.34
01014010390000	719 DIVISION ST	1,529	1948	3	2	$39,000	$25.51
01012120100000	533 SUMMIT ST	1,641	1928	3	1	$42,000	$25.59
01012160130000	607 PRAIRIE AVE	1,772	1925	4	2	$46,000	$25.96
01013050120000	806 S COOK ST	1,704	1954	3	2	$45,000	$26.41
01011210090000	215 COOLIDGE AVE	1,697	1929	4	2	$44,999	$26.52
01011250020000	211 E RUSSELL ST	1,470	1925	3	2	$39,000	$26.53
01012150020000	563 DIVISION ST	1,800	1925	2	2	$49,000	$27.22
01012020010000	515 E MAIN ST	1,639	1925	3	1	$45,000	$27.46
01011000700000	**208 W STATION ST**	**1,577**	**1940**	**3**	**1**	**$45,000**	**$28.54**
01011230020000	648 S HOUGH ST	1,408	1925	3	2	$41,000	$29.12
01022060020000	337 W LINCOLN AVE	1,678	1931	3	3	$50,000	$29.80
01013050110000	800 S COOK ST	1,544	1951	4	3	$46,800	$30.31
01022040060000	311 W STATION ST	1,447	1930	4	2	$45,153	$31.20
01011210080000	221 COOLIDGE AVE	1,580	1925	3	1	$53,000	$33.54

Median of all 31 comparables: $25.07 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 10012, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 31 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.

01013030110000	01013030100000	01013090020000	01011260390000	01013030130000
01013030090000	01011140200000	01014020230000	01011260210000	01011260360000
01012080060000	01012130150000	01013100060000	01011240030000	01022050120000
01012160010000	01011260500000	01014000370000	01014010390000	01012120100000
01012160130000	01013050120000	01011210090000	01011250020000	01012150020000
01012020010000	01011230020000	01022060020000	01013050110000	01022040060000
01011210080000				

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.

Prepared from Cook County Assessor published data by appealcomps.com, which is not a law firm, does not file appeals and does not give legal advice.