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	01011080150000
Property address	248 W LINCOLN AVE
Township	Barrington (10)
Assessor neighborhood	10012
Property class	204 Single-family, large lot
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$80,000	**$57,505**	**$22,495**

28.1% of the current assessed value.
Estimated tax effect about $4,771 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 25 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 $27.51 per square foot. This home is assessed at $38.28 per square foot, which is 39% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,090 square feet gives $57,505. 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	2,090 square feet
Land area	8,712 square feet
Year built	1921
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	1

Total assessed value	$80,000
Assessed value per square foot	$38.28

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	117
2	Building area within 15% of this home	88
3	Built within 15 years of this home	30
4	Same building type	25
5	Same construction quality grade	25

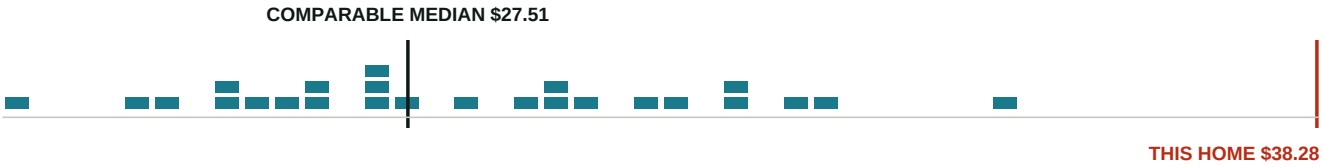
The comparable figure used is the median of all 25 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 25 properties 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	25
Lowest assessed	$22.73 per square foot
25th percentile	$26.05 per square foot
Median	$27.51 per square foot
75th percentile	$30.33 per square foot
Highest assessed	$34.64 per square foot
This home	$38.28 per square foot
Position	assessed above 25 of the 25 comparable properties, the 100th percentile



$22.73 per sq ft — 25 comparable properties by assessed value per square foot, one mark is one property — $38.28 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 25 comparables	$27.51
Building area of this home	2,090 sq ft
Median multiplied by building area	**$57,505**
Current total assessed value	$80,000
Difference, the reduction requested	**$22,495**

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 $22,495 in assessed value is worth roughly $4,771 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 25 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
01011200160000	110 COOLIDGE AVE	2,244	1925	3	1	$51,000	$22.73
01011160030000	400 S GROVE AVE	2,019	1908	4	2	$49,000	$24.27
01011220100000	540 S HOUGH ST	1,993	1920	3	1	$49,000	$24.59
01011200140000	120 COOLIDGE AVE	2,181	1927	4	3	$55,270	$25.34
01011260420000	536 SUMMIT ST	1,809	1930	3	2	$46,000	$25.43
01011190020000	245 W RUSSELL ST	2,356	1930	4	2	$60,887	$25.84
01014000040000	415 E HILLSIDE AVE	2,188	1936	4	2	$57,000	$26.05
01011130080000	213 W LINCOLN AVE	2,280	1908	3	2	$60,307	$26.45
01011000990000	118 W LAKE ST	1,860	1923	3	1	$49,431	$26.58
01011250120000	549 S COOK ST	2,182	1913	4	1	$59,000	$27.04
01012120310000	560 DIVISION ST	1,812	1927	3	1	$49,000	$27.04
01012160120000	603 PRAIRIE AVE	2,049	1928	5	3	$55,615	$27.14
01011200100000	136 COOLIDGE AVE	1,925	1926	4	2	$52,965	$27.51
01011200130000	124 COOLIDGE AVE	1,921	1925	4	2	$54,000	$28.11
01011200040000	125 W RUSSELL ST	2,014	1926	4	2	$58,000	$28.80
01011200120000	128 COOLIDGE AVE	2,023	1928	3	1	$59,000	$29.16
01012150010000	559 DIVISION ST	1,835	1921	3	2	$53,800	$29.32
01011260100000	601 S GROVE AVE	1,926	1925	3	2	$57,000	$29.60
01011190130000	234 COOLIDGE AVE	2,077	1932	3	1	$63,000	$30.33
01011130220000	200 W RUSSELL ST	1,980	1926	3	2	$60,960	$30.79
01011240460000	644 S COOK ST	1,846	1928	4	1	$58,000	$31.42
01011130050000	229 W LINCOLN AVE	1,935	1921	4	1	$60,972	$31.51
01011000560000	230 W LAKE ST	2,232	1926	4	3	$72,000	$32.26
01022060300000	314 W RUSSELL ST	2,069	1923	4	2	$67,000	$32.38
01011260620000	631 S GROVE AVE	2,194	1925	3	2	$76,000	$34.64
01011080150000	**248 W LINCOLN AVE**	**2,090**	**1921**	**4**	**2**	**$80,000**	**$38.28**

Median of all 25 comparables: $27.51 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 25 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.

01011200160000	01011160030000	01011220100000	01011200140000	01011260420000
01011190020000	01014000040000	01011130080000	01011000990000	01011250120000
01012120310000	01012160120000	01011200100000	01011200130000	01011200040000
01011200120000	01012150010000	01011260100000	01011190130000	01011130220000
01011240460000	01011130050000	01011000560000	01022060300000	01011260620000

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.