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	01013070160000
Property address	768 SUMMIT ST
Township	Barrington (10)
Assessor neighborhood	10012
Property class	206 Single-family, split level
Assessment stage	Certified value for 2026

ASSESSED NOW

$66,000

11.1% of the current assessed value.

COMPARABLES IMPLY

$58,704

Estimated tax effect about $1,547 a year at a 7% composite rate.

REDUCTION REQUESTED

$7,296

SECTION 1

The argument in one paragraph

The Assessor values 18 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 $25.52 per square foot. This home is assessed at $28.70 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,300 square feet gives $58,704. 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	2,300 square feet
Land area	11,100 square feet
Year built	1959
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$66,000
Assessed value per square foot	$28.70

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	172
2	Building area within 15% of this home	72
3	Built within 15 years of this home	18
4	Same building type	18
5	Same construction quality grade	18

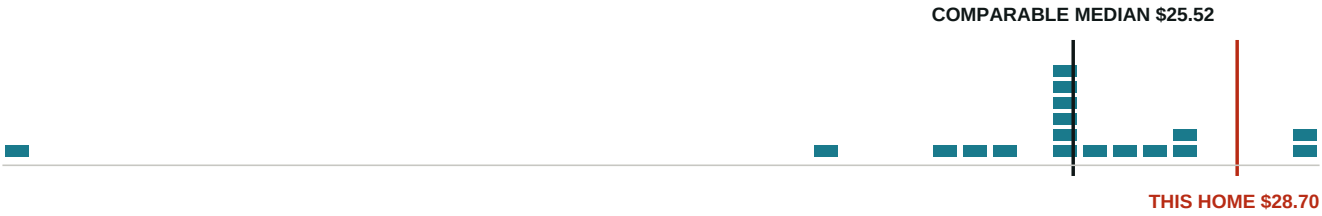
The comparable figure used is the median of all 18 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 18 properties 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	18
Lowest assessed	$4.81 per square foot
25th percentile	$24.55 per square foot
Median	$25.52 per square foot
75th percentile	$27.11 per square foot
Highest assessed	$30.29 per square foot
This home	$28.70 per square foot
Position	assessed above 16 of the 18 comparable properties, the 89th percentile



$4.81 per sq ft — 18 comparable properties by assessed value per square foot, one mark is one property — $30.29 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 18 comparables	$25.52
Building area of this home	2,300 sq ft
Median multiplied by building area	**$58,704**
Current total assessed value	$66,000
Difference, the reduction requested	**$7,296**

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 $7,296 in assessed value is worth roughly $1,547 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 18 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
01013200290000	207 SKYLINE DR	2,335	1959	4	2	$11,222	$4.81
01013160010000	136 TOWER RD	2,500	1954	5	3	$52,000	$20.80
01013200360000	207 SKYLINE DR	2,335	1959	4	2	$53,898	$23.08
01013020280000	111 E HILLSIDE AVE	2,432	1952	3	2	$58,000	$23.85
01014020280000	740 HIGHLAND AVE	2,430	1952	3	2	$59,000	$24.28
01014010270000	744 PRAIRIE AVE	2,248	1945	4	1	$57,000	$25.36
01013040150000	722 S SUMMIT ST	2,641	1953	4	2	$67,000	$25.37
01012080150000	240 S GLENDALE AVE	2,260	1960	4	3	$57,350	$25.38
01011230550000	128 STURTZ ST	2,469	1956	4	2	$63,000	$25.52
01011230480000	135 MONUMENT AVE	2,536	1957	3	2	$64,745	$25.53
01013040140000	718 SUMMIT ST	2,541	1953	5	3	$65,000	$25.58
01011220220000	140 MONUMENT AVE	2,404	1963	4	2	$62,000	$25.79
01011250370000	634 S GROVE AVE	2,307	1956	3	2	$61,000	$26.44
01012130240000	511 DIVISION ST	2,378	1957	4	4	$65,000	$27.33
01013070050000	821 S GROVE AVE	2,538	1944	4	2	$70,000	$27.58
01012120380000	407 E RUSSELL ST	2,575	1949	3	3	$72,000	$27.96
01013070160000	**768 SUMMIT ST**	**2,300**	**1959**	**4**	**2**	**$66,000**	**$28.70**
01012140090000	606 DIVISION ST	2,348	1945	4	3	$71,000	$30.24
01012160040000	519 PRAIRIE AVE	2,278	1955	4	2	$69,000	$30.29

Median of all 18 comparables: $25.52 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 18 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.

01013200290000	01013160010000	01013200360000	01013020280000	01014020280000
01014010270000	01013040150000	01012080150000	01011230550000	01011230480000
01013040140000	01011220220000	01011250370000	01012130240000	01013070050000
01012120380000	01012140090000	01012160040000		

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.