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	01014010050000
Property address	517 E HILLSIDE AVE
Township	Barrington (10)
Assessor neighborhood	10012
Property class	206 Single-family, split level
Assessment stage	Certified value for 2026

ASSESSED NOW

$81,000

11.2% of the current assessed value.

COMPARABLES IMPLY

$71,894

Estimated tax effect about $1,931 a year at a 7% composite rate.

REDUCTION REQUESTED

$9,106

SECTION 1

The argument in one paragraph

The Assessor values 23 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 $23.56 per square foot. This home is assessed at $26.54 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,052 square feet gives $71,894. 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	3,052 square feet
Land area	6,671 square feet
Year built	1955
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	4
Half bathrooms	1

Total assessed value	$81,000
Assessed value per square foot	$26.54

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	172
2	Building area within 15% of this home	78
3	Built within 15 years of this home	23
4	Same building type	23
5	Same construction quality grade	23

The comparable figure used is the median of all 23 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 23 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	23
Lowest assessed	$6.71 per square foot
25th percentile	$22.61 per square foot
Median	$23.56 per square foot
75th percentile	$25.84 per square foot
Highest assessed	$28.82 per square foot
This home	$26.54 per square foot
Position	assessed above 20 of the 23 comparable properties, the 87th percentile



$6.71 per sq ft — 23 comparable properties by assessed value per square foot, one mark is one property — $28.82 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 23 comparables	$23.56
Building area of this home	3,052 sq ft
Median multiplied by building area	**$71,894**
Current total assessed value	$81,000
Difference, the reduction requested	**$9,106**

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 $9,106 in assessed value is worth roughly $1,931 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 23 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
01011260940000	560 SUMMIT ST	2,949	1941	4	4	$19,800	$6.71
01011210130000	250 MONUMENT AVE	2,772	1960	3	2	$39,235	$14.15
01011210140000	250 MONUMENT AVE	2,772	1960	3	2	$39,458	$14.23
01014020300000	748 HIGHLAND AVE	3,211	1947	4	2	$68,000	$21.18
01012160100000	610 N HILL DR	3,130	1963	5	2	$69,000	$22.04
01012150130000	620 PRAIRIE AVE	3,251	1951	4	3	$73,500	$22.61
01011230250000	116 W HILLSIDE AVE	3,404	1958	4	2	$77,000	$22.62
01012150060000	625 DIVISION ST	2,942	1950	4	3	$66,634	$22.65
01011260460000	560 SUMMIT ST	2,949	1941	4	4	$67,500	$22.89
01012170030000	813 HARRIET LN	2,900	1960	4	2	$67,000	$23.10
01022050090000	342 W LINCOLN AVE	2,761	1940	5	3	$65,000	$23.54
01011260170000	655 GROVE AVE	3,481	1945	4	2	$82,000	$23.56
01011250090000	535 S COOK ST	3,013	1955	4	3	$74,524	$24.73
01014020420000	711 PRAIRIE AVE	3,264	1950	5	4	$81,235	$24.89
01013040150000	722 S SUMMIT ST	2,641	1953	4	2	$67,000	$25.37
01012090030000	217 S GLENDALE AVE	2,838	1949	4	2	$72,000	$25.37
01012060120000	123 S GLENDALE AVE	2,889	1959	5	3	$74,000	$25.61
01011220160000	539 LILL ST	2,878	1954	3	2	$75,000	$26.06
01012140080000	602 DIVISION ST	2,742	1955	3	2	$72,000	$26.26
01013200200000	215 SKYLINE DR	2,658	1960	4	3	$70,000	$26.34
01014010050000	**517 E HILLSIDE AVE**	**3,052**	**1955**	**4**	**4**	**$81,000**	**$26.54**
01011230600000	227 STURTZ ST	2,815	1958	4	3	$75,000	$26.64
01011230430000	214 STURTZ ST	3,132	1958	5	3	$84,000	$26.82
01011080190000	228 W LINCOLN AVE	2,783	1940	5	2	$80,195	$28.82

Median of all 23 comparables: $23.56 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 23 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.

01011260940000	01011210130000	01011210140000	01014020300000	01012160100000
01012150130000	01011230250000	01012150060000	01011260460000	01012170030000
01022050090000	01011260170000	01011250090000	01014020420000	01013040150000
01012090030000	01012060120000	01011220160000	01012140080000	01013200200000
01011230600000	01011230430000	01011080190000		

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.