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	01061000560000
Property address	103 W COUNTY LINE RD
Township	Barrington (10)
Assessor neighborhood	10021
Property class	204 Single-family, large lot
Assessment stage	Certified value for 2026

ASSESSED NOW

$110,872

16.8% of the current assessed value.

COMPARABLES IMPLY

$92,302

Estimated tax effect about $3,939 a year at a 7% composite rate.

REDUCTION REQUESTED

$18,570

SECTION 1

The argument in one paragraph

The Assessor values 10 other properties in assessor neighborhood 10021 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 $26.05 per square foot. This home is assessed at $31.29 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,543 square feet gives $92,302. 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	3,543 square feet
Land area	217,639 square feet
Year built	1976
Building type	1.5 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	3
Half bathrooms	2

Total assessed value	$110,872
Assessed value per square foot	$31.29

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	246
2	Building area within 15% of this home	74
3	Built within 15 years of this home	44
4	Same building type	14
5	Same construction quality grade	10

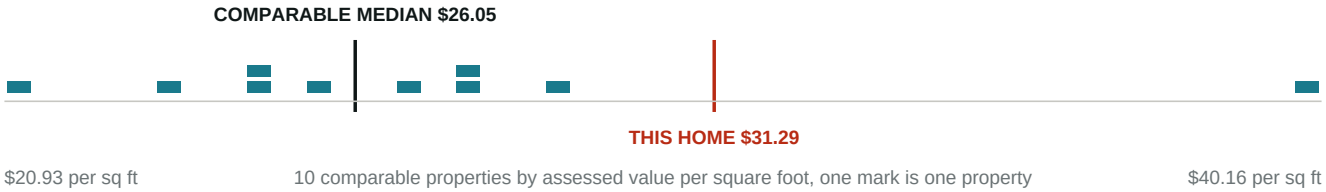
The comparable figure used is the median of all 10 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 10 properties 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	10
Lowest assessed	$20.93 per square foot
25th percentile	$24.50 per square foot
Median	$26.05 per square foot
75th percentile	$27.75 per square foot
Highest assessed	$40.16 per square foot
This home	$31.29 per square foot
Position	assessed above 9 of the 10 comparable properties, the 90th percentile



$20.93 per sq ft — 10 comparable properties by assessed value per square foot, one mark is one property — $40.16 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 10 comparables	$26.05
Building area of this home	3,543 sq ft
Median multiplied by building area	**$92,302**
Current total assessed value	$110,872
Difference, the reduction requested	**$18,570**

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 $18,570 in assessed value is worth roughly $3,939 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 10 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
01202010110000	2 WOODCREEK RD	3,345	1962	4	2	$70,012	$20.93
01104000080000	81 BRINKER RD	3,780	1971	4	3	$89,000	$23.54
01061000430000	7 MIDDLEBURY RD	3,806	1975	5	3	$93,000	$24.44
01043010020000	260 ABERDEEN DR	3,606	1973	4	3	$89,032	$24.69
01191020130000	160 BATEMAN RD	3,062	1987	5	3	$78,001	$25.47
01023000530000	70 WINDRUSH LN	3,937	1968	4	4	$104,842	$26.63
01061000290000	8 CRAWLING STONE RD	3,447	1975	4	2	$95,000	$27.56
01112010200000	53 HAWTHORNE RD	3,617	1990	6	5	$100,604	$27.81
01032000170000	425 CAESAR DR	3,662	1969	4	3	$107,000	$29.22
01061000560000	**103 W COUNTY LINE RD**	**3,543**	**1976**	**4**	**3**	**$110,872**	**$31.29**
01212050030000	9 CREEKSIDE LN	3,735	1989	4	3	$150,000	$40.16

Median of all 10 comparables: $26.05 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 10021, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 10 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.

01202010110000	01104000080000	01061000430000	01043010020000	01191020130000
01023000530000	01061000290000	01112010200000	01032000170000	01212050030000

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.