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	01073020080000
Property address	227 WESTFIELD WAY
Township	Barrington (10)
Assessor neighborhood	10021
Property class	209 Single-family, over 2,000 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$151,908	**$132,151**	**$19,757**

13.0% of the current assessed value.
Estimated tax effect about $4,190 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 12 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 $23.29 per square foot. This home is assessed at $26.77 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 5,675 square feet gives $132,151. 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	5,675 square feet
Land area	217,800 square feet
Year built	2005
Building type	2 Story
Construction quality	Deluxe
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	10
Bedrooms	5
Full bathrooms	4
Half bathrooms	2

Total assessed value	$151,908
Assessed value per square foot	$26.77

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	255
2	Building area within 15% of this home	114
3	Built within 15 years of this home	59
4	Same building type	59
5	Same construction quality grade	12

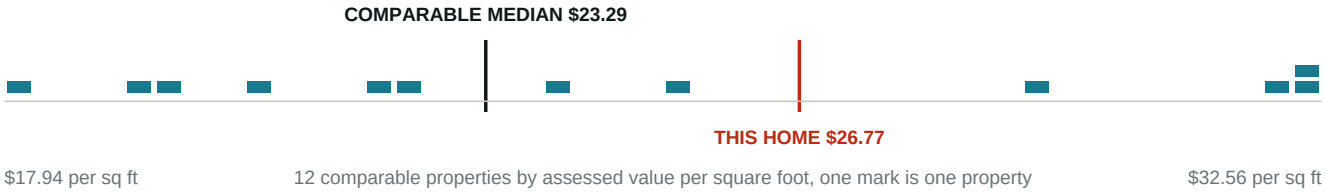
The comparable figure used is the median of all 12 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 12 properties 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	12
Lowest assessed	$17.94 per square foot
25th percentile	$20.43 per square foot
Median	$23.29 per square foot
75th percentile	$30.10 per square foot
Highest assessed	$32.56 per square foot
This home	$26.77 per square foot
Position	assessed above 8 of the 12 comparable properties, the 67th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 12 comparables	$23.29
Building area of this home	5,675 sq ft
Median multiplied by building area	**$132,151**
Current total assessed value	$151,908
Difference, the reduction requested	**$19,757**

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 $19,757 in assessed value is worth roughly $4,190 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 12 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
01181020120000	21 ROLLING HILLS DR	5,796	1990	5	5	$104,000	$17.94
01181010080000	6 LONGMEADOW CT	6,497	1994	6	5	$126,270	$19.44
01181010150000	11 ROLLING HILLS DR	5,969	1990	5	5	$118,533	$19.86
01183020140000	8 FERNWOOD DR	6,062	1990	5	5	$125,000	$20.62
01213000020000	16 REBECCA DR	5,085	2000	4	3	$112,000	$22.03
01101020060000	72 BRINKER RD	6,491	1992	7	3	$146,608	$22.59
01042050020000	383 W COUNTY LINE RD	5,378	1995	4	4	$129,000	$23.99
01092040210000	11 GOOSE LAKE DR	5,016	1991	4	4	$127,936	$25.51
01073020080000	**227 WESTFIELD WAY**	**5,675**	**2005**	**5**	**4**	**$151,908**	**$26.77**
01024030070000	25 OTIS RD	6,115	1997	6	4	$180,000	$29.44
01032000570000	21 BRINKER RD	5,938	2001	4	6	$190,600	$32.10
01113020180000	70 DUNDEE RD	5,394	2001	5	5	$174,252	$32.30
01044030170000	33 BRINKER RD	5,374	1998	5	3	$175,000	$32.56

Median of all 12 comparables: $23.29 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 12 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.

01181020120000	01181010080000	01181010150000	01183020140000	01213000020000
01101020060000	01042050020000	01092040210000	01024030070000	01032000570000
01113020180000	01044030170000			

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.