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	01214020150000
Property address	2 ACADIA DR
Township	Barrington (10)
Assessor neighborhood	10024
Property class	208 Single-family, luxury
Assessment stage	Certified value for 2026

ASSESSED NOW

$136,000

10.2% of the current assessed value.

COMPARABLES IMPLY

$122,093

Estimated tax effect about $2,950 a year at a 7% composite rate.

REDUCTION REQUESTED

$13,907

SECTION 1

The argument in one paragraph

The Assessor values 143 other properties in assessor neighborhood 10024 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 $27.96 per square foot. This home is assessed at $31.14 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,367 square feet gives $122,093. 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	4,367 square feet
Land area	41,619 square feet
Year built	2009
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$136,000
Assessed value per square foot	$31.14

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	150
2	Building area within 15% of this home	150
3	Built within 15 years of this home	148
4	Same building type	147
5	Same construction quality grade	143

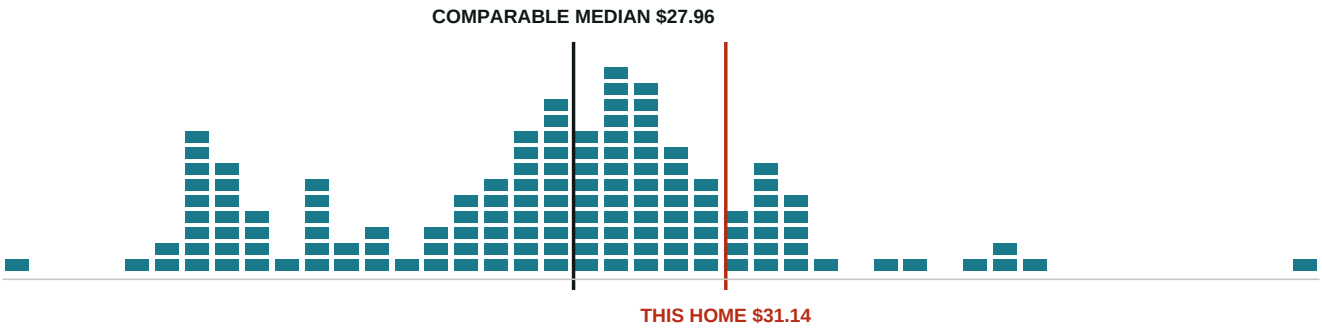
The comparable figure used is the median of all 143 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 143 properties 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	143
Lowest assessed	$16.01 per square foot
25th percentile	$24.37 per square foot
Median	$27.96 per square foot
75th percentile	$29.93 per square foot
Highest assessed	$43.56 per square foot
This home	$31.14 per square foot
Position	assessed above 121 of the 143 comparable properties, the 85th percentile



$16.01 per sq ft — 143 comparable properties by assessed value per square foot, one mark is one property — $43.56 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 143 comparables	$27.96
Building area of this home	4,367 sq ft
Median multiplied by building area	**$122,093**
Current total assessed value	$136,000
Difference, the reduction requested	**$13,907**

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 $13,907 in assessed value is worth roughly $2,950 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

143 properties passed every filter. The 60 closest in building area to this home are set out below, sorted by assessed value per square foot. All 143 are listed by index number in section 6, and the median in section 4 is taken over all of them.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
01123070230000	208 ASTORIA CT	4,622	1999	4	3	$74,000	$16.01
01123060090000	1458 S CASCADE CT	4,622	1998	4	3	$88,000	$19.04
01123060070000	1463 COLUMBIA LN	4,622	1998	4	3	$91,000	$19.69
01123070270000	207 ASTORIA CT	4,622	1998	4	3	$91,000	$19.69
01123060150000	1453 S CASCADE CT	4,137	1999	5	2	$82,034	$19.83
01123070120000	1436 CASCADE LN	4,137	1999	5	3	$82,181	$19.86
01123070110000	1434 CASCADE LN	4,622	1998	4	3	$92,000	$19.90
01123070170000	1446 CASCADE LN	4,622	1998	4	3	$92,000	$19.90
01123070280000	205 ASTORIA CT	4,137	1998	5	3	$84,876	$20.52
01123070010000	110 MANCHESTER DR	4,137	1998	5	3	$87,500	$21.15
01123070040000	1441 CASCADE LN	4,137	1999	5	3	$88,115	$21.30
01123060040000	1469 COLUMBIA LN	4,137	1998	5	3	$89,000	$21.51
01123060170000	1449 CASCADE LN	4,137	1998	5	3	$90,000	$21.75
01123070240000	210 ASTORIA CT	4,137	1998	5	3	$93,000	$22.48
01133040090000	95 NEW ABBEY DR	4,576	1998	4	3	$104,000	$22.73
01133040130000	110 ASHKIRK CT	4,564	2000	4	3	$105,799	$23.18
01133040100000	115 NEW ABBEY DR	4,507	1998	4	2	$105,000	$23.30
01133040190000	30 NEW ABBEY DR	4,564	1995	4	3	$108,000	$23.66
01121090090000	12 HUBBELL CT	4,246	2000	4	3	$104,827	$24.69
01214020270000	48 SHENANDOAH CIR	4,595	2012	4	3	$117,885	$25.66
01214010050000	10 SHENANDOAH CIR	4,392	2016	5	4	$115,828	$26.37
01282080050000	66 WOOD OAKS DR	4,216	2008	4	3	$111,329	$26.41
01284150130000	4 GLACIER CIR 197	4,160	2007	5	4	$110,000	$26.44
01214010010000	2 SHENANDOAH CIR	4,524	2012	4	3	$122,052	$26.98
01121090060000		4,248	2000	5	4	$117,000	$27.54
01282080110000		4,216	2010	4	4	$116,654	$27.67
01282080200000		4,142	2007	4	2	$115,000	$27.76
01284160330000		4,216	2007	4	3	$117,088	$27.77
01214010040000		4,200	2016	5	4	$116,915	$27.84
01214030040000		4,558	2009	5	3	$128,000	$28.08
01121090110000		4,247	2000	4	5	$120,083	$28.27
01214050110000		4,484	2016	5	3	$126,924	$28.31
01214010080000		4,245	2015	5	5	$121,126	$28.53
01214050090000		4,197	2020	4	4	$120,832	$28.79
01214020090000		4,473	2012	4	4	$130,000	$29.06
01284180040000		4,216	2007	4	3	$123,000	$29.17
01214050020000		4,386	2015	4	3	$128,000	$29.18
01214020100000		4,537	2012	4	4	$132,694	$29.25
01121090120000		4,404	2000	5	4	$129,000	$29.29
01284160300000		4,216	2007	4	5	$124,276	$29.48

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
01214050030000		4,239	2015	5	3	$125,000	$29.49
01214020300000		4,189	2015	3	3	$124,000	$29.60
01214020010000		4,214	2014	5	5	$124,803	$29.62
01282100020000		4,487	2022	4	3	$134,000	$29.86
01214030010000		4,310	2017	4	3	$129,000	$29.93
01214020330000		4,499	2015	5	3	$134,911	$29.99
01214020160000		4,179	2022	4	3	$125,600	$30.06
01133010180000		4,295	2018	4	5	$129,331	$30.11
01214020040000		4,360	2015	4	4	$132,062	$30.29
01214030080000		4,387	2010	5	3	$134,776	$30.72
01214020080000		4,387	2009	5	3	$135,000	$30.77
01214020220000		4,596	2015	5	3	$142,000	$30.90
01214020150000	**2 ACADIA DR**	**4,367**	**2009**	**4**	**3**	**$136,000**	**$31.14**
01282100040000		4,177	2022	4	3	$133,000	$31.84
01214020410000		4,204	2020	5	4	$134,367	$31.96
01282100070000		4,282	2022	4	4	$138,469	$32.34
01282120020000		4,419	2021	5	3	$143,651	$32.51
01282100030000		4,589	2022	4	4	$150,000	$32.69
01214040040000		4,566	2019	5	4	$152,000	$33.29
01214040180000		4,326	2020	5	4	$148,000	$34.21
01133020160000		4,580	2024	4	5	$169,000	$36.90

Median of all 143 comparables: $27.96 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 10024, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 143 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.

01123070230000	01123060090000	01123060070000	01123070270000	01123060150000
01123070120000	01123070110000	01123070170000	01123070190000	01123070100000
01123060190000	01123070070000	01123070020000	01123070280000	01123060180000
01123070140000	01123060140000	01123070050000	01123070250000	01123060100000
01123070010000	01123070150000	01123070040000	01123060040000	01123060170000
01123070210000	01123070240000	01123070090000	01133040090000	01123070260000
01133040200000	01133040130000	01133040100000	01133040160000	01133040190000
01214010210000	01121090090000	01284150110000	01284180030000	01284160370000
01214020030000	01214020270000	01214010060000	01282060060000	01284010040000
01214010070000	01214010050000	01282080050000	01282080030000	01284150130000
01214020280000	01282060130000	01214010200000	01214050100000	01214010010000
01284010060000	01284150090000	01214050080000	01214010020000	01284160110000
01284150030000	01214020120000	01282010070000	01121090060000	01284180050000
01282060050000	01282080110000	01282080200000	01284160330000	01214010040000
01282080290000	01282080260000	01214050040000	01214030040000	01282010050000
01121090110000	01214050110000	01284150140000	01282080240000	01214010080000
01214040200000	01282010060000	01282060120000	01214050090000	01282060040000
01282010100000	01214020070000	01214030070000	01214020090000	01214010220000
01282060030000	01282060020000	01282060100000	01284180040000	01214050020000
01214020100000	01214020060000	01121090120000	01284160300000	01214050030000
01284150120000	01214020300000	01214030030000	01214020010000	01282060110000
01282100020000	01214020310000	01214030010000	01214020330000	01214020160000
01133010180000	01214040090000	01214020040000	01214040130000	01214030020000
01214030080000	01214020350000	01214020080000	01214020220000	01282060010000
01214020180000	01214040080000	01214040170000	01284180070000	01214030090000
01121090070000	01282100040000	01214020410000	01214020190000	01133010210000
01282100070000	01282120020000	01133010230000	01282100030000	01284180090000
01214040040000	01214040180000	01282080070000	01214020390000	01121000190000
01133020160000	01214040010000	01284180110000		

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.