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	01221050120000
Property address	9 KALEIGH CT
Township	Barrington (10)
Assessor neighborhood	10031
Property class	209 Single-family, over 2,000 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$237,000

39.7% of the current assessed value.

COMPARABLES IMPLY

$142,990

Estimated tax effect about $19,940 a year at a 7% composite rate.

REDUCTION REQUESTED

$94,010

SECTION 1

The argument in one paragraph

The Assessor values 75 other properties in assessor neighborhood 10031 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 $21.17 per square foot. This home is assessed at $35.10 per square foot, which is 66% above that median. Applying the median the Assessor already uses for those neighbors to this home's 6,753 square feet gives $142,990. 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	6,753 square feet
Land area	62,596 square feet
Year built	2005
Building type	2 Story
Construction quality	Deluxe
Repair condition	Above Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	13
Bedrooms	5
Full bathrooms	6
Half bathrooms	2

Total assessed value	$237,000
Assessed value per square foot	$35.10

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	424
2	Building area within 15% of this home	208
3	Built within 15 years of this home	165
4	Same building type	165
5	Same construction quality grade	75

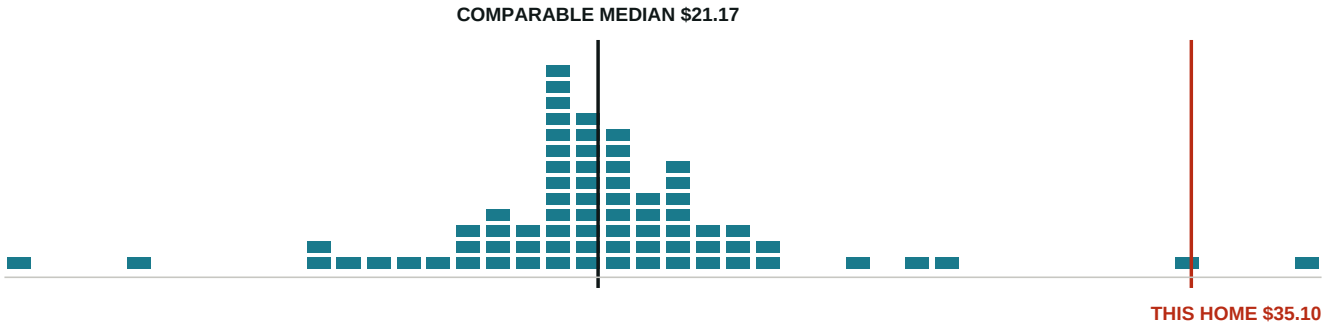
The comparable figure used is the median of all 75 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 75 properties 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	75
Lowest assessed	$7.24 per square foot
25th percentile	$19.93 per square foot
Median	$21.17 per square foot
75th percentile	$22.82 per square foot
Highest assessed	$38.15 per square foot
This home	$35.10 per square foot
Position	assessed above 74 of the 75 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 75 comparables	$21.17
Building area of this home	6,753 sq ft
Median multiplied by building area	**$142,990**
Current total assessed value	$237,000
Difference, the reduction requested	**$94,010**

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 $94,010 in assessed value is worth roughly $19,940 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

75 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 75 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
01341040080000	19 PENTWATER DR	6,627	1996	5	4	$48,003	$7.24
01261010210000	1 DALTON CT	7,158	1998	4	7	$104,729	$14.63
01343040090000	1 WATERCREST CT	6,657	1995	5	3	$98,000	$14.72
01261010200000	1 DALTON CT	7,158	1998	4	7	$107,800	$15.06
01343050020000	19 PENTWATER DR	6,627	1996	5	4	$104,125	$15.71
01223010110000	17 SPRING CREEK DR	7,127	1990	4	3	$120,000	$16.84
01341040010000	45 PENTWATER DR	7,415	1990	5	4	$128,001	$17.26
01263050070000	38 POLO DR	7,557	1992	5	4	$135,000	$17.86
01341060060000	2 HACKNEY CIR	7,281	1995	5	4	$132,536	$18.20
01344040090000	14 BLOSSOM CT	7,545	1998	4	4	$137,407	$18.21
01341050150000	23 CUTTERS RUN	7,013	1994	5	3	$130,486	$18.61
01351050090000	21 LAKE ADALYN DR	6,877	1990	5	3	$130,000	$18.90
01223020030000	6 SPRING CREEK DR	6,795	1994	4	4	$129,000	$18.98
01341050020000	3 CUTTERS RUN	6,631	1999	5	4	$130,084	$19.62
01221040080000	16 WESTLAKE DR	6,514	1990	5	4	$127,933	$19.64
01264050100000	20 POLO DR	7,208	1999	4	3	$142,000	$19.70
01273070030000	5 MORGAN LN	6,920	1992	5	4	$138,001	$19.94
01132050070000	1580 MACALPIN DR	6,947	1996	6	4	$139,000	$20.01
01341050080000	9 CUTTERS RUN	6,741	1997	4	2	$134,905	$20.01
01341010160000	6 WOODHAVEN DR	6,226	1991	4	4	$125,000	$20.08
01341010220000	11 WOODHAVEN DR	6,825	1995	5	5	$137,376	$20.13
01352030240000	20 WESCOTT DR	6,143	1992	5	4	$125,000	$20.35
01352040080000	21 WESCOTT DR	7,172	1999	6	6	$146,000	$20.36
01131030160000	95 GAELIC CT	6,162	1994	5	4	$126,000	$20.45
01131050210000	690 DUNBARTON DR	6,232	1996	5	4	$127,501	$20.46
01131040060000	1740 S BRAYMORE DR	5,955	1999	6	4	$121,884	$20.47
01341050120000	17 CUTTERS RUN	7,033	1994	6	6	$144,001	$20.48
01223010050000	4 BEACON HILL DR	6,590	1995	5	4	$135,000	$20.49
01223020190000	16 SPRING CREEK DR	6,081	1995	4	3	$125,272	$20.60
01223020200000	5 BEACON HILL DR	6,658	2000	4	4	$140,220	$21.06
01341050010000	1 CUTTERS RUN	6,294	1994	4	3	$133,001	$21.13
01132090090000	900 LIVINGSTON CT	6,659	1997	5	4	$141,000	$21.17
01222030200000	21 EASTINGS WAY	6,218	1992	4	3	$132,000	$21.23
01341060020000	29 CUTTERS RUN	6,366	1996	4	3	$135,184	$21.24
01223020180000	4 RED RIDGE CIR	5,966	1998	6	4	$128,445	$21.53
01352020120000	1 COREY DR	6,304	1993	5	4	$136,001	$21.57
01341010170000	8 WOODHAVEN DR	6,628	1992	5	4	$144,000	$21.73
01352040020000	3 WESCOTT DR	6,903	1998	5	4	$151,000	$21.87
01352030020000	3 AMBROSE LN	6,200	1992	5	4	$136,000	$21.94
01273080060000	7 PACER TRL	6,738	1996	4	5	$148,000	$21.96

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
01264040010000	39 POLO DR	6,816	1990	5	4	$150,000	$22.01
01344020030000	3 SAUCER CIR	6,126	1998	6	6	$135,186	$22.07
01342000100000	16 SOUTH MEADOW CT	6,561	1993	4	5	$145,000	$22.10
01341030060000	28 PENTWATER DR	7,017	2002	4	4	$156,015	$22.23
01342000120000	19 SOUTH MEADOW CT	7,266	1996	5	5	$166,000	$22.85
01224000640000	20 LAKE SIDE DR	6,839	1995	5	5	$157,000	$22.96
01342000150000	11 SOUTH MEADOW CT	5,945	1999	4	3	$137,719	$23.17
01352040040000		6,106	1995	5	5	$141,643	$23.20
01124030150000		7,329	2002	6	2	$173,000	$23.60
01343040100000		6,431	1994	5	5	$153,001	$23.79
01132050120000		6,345	1997	5	4	$154,001	$24.27
01221050170000		7,140	2004	5	5	$174,779	$24.48
01342000170000		6,064	2003	5	5	$149,186	$24.60
01342000190000		6,833	1996	5	5	$170,000	$24.88
01264040050000		6,018	1992	5	4	$150,000	$24.93
01221050150000		7,572	2016	6	6	$208,654	$27.56
01264040070000		5,938	1990	6	6	$170,000	$28.63
01132060030000		5,963	1991	6	7	$176,001	$29.52
01351010280000		6,883	2018	5	5	$241,001	$35.01
01221050120000	**9 KALEIGH CT**	**6,753**	**2005**	**5**	**6**	**$237,000**	**$35.10**
01342000160000		6,946	2000	5	4	$265,000	$38.15

Median of all 75 comparables: $21.17 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 10031, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 75 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.

01341040080000	01124050060000	01261010210000	01343040090000	01261010200000
01343050020000	01223010110000	01341040010000	01263050070000	01341060060000
01344040090000	01341050150000	01233060080000	01351050090000	01223020030000
01341050020000	01221040080000	01264050100000	01342000140000	01273070030000
01132050070000	01341050080000	01341010160000	01341010220000	01352030240000
01352040080000	01131030160000	01131050210000	01131040060000	01341050120000
01223010050000	01223020190000	01224000570000	01264040120000	01223020200000
01352040090000	01341050010000	01132090090000	01222030200000	01341060020000
01223020220000	01341050140000	01223020180000	01132070030000	01352020120000
01223020130000	01341010170000	01352040020000	01352030020000	01273080060000
01264040010000	01344020030000	01342000100000	01341030060000	01342000130000
01223020160000	01342000120000	01224000640000	01342000110000	01342000150000
01352040040000	01124030240000	01124050050000	01124030150000	01343040100000
01132050120000	01221050170000	01342000170000	01342000190000	01264040050000
01221050150000	01264040070000	01132060030000	01351010280000	01342000160000

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.