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	01233050150000
Property address	26 STONE RIDGE DR
Township	Barrington (10)
Assessor neighborhood	10031
Property class	208 Single-family, luxury
Assessment stage	Certified value for 2026

ASSESSED NOW

$148,000

30.3% of the current assessed value.

COMPARABLES IMPLY

$103,089

Estimated tax effect about $9,526 a year at a 7% composite rate.

REDUCTION REQUESTED

$44,911

SECTION 1

The argument in one paragraph

The Assessor values 111 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 $23.50 per square foot. This home is assessed at $33.74 per square foot, which is 44% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,386 square feet gives $103,089. 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	4,386 square feet
Land area	248,074 square feet
Year built	1991
Building type	2 Story
Construction quality	Deluxe
Repair condition	Above Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	5
Full bathrooms	4
Half bathrooms	2

Total assessed value	$148,000
Assessed value per square foot	$33.74

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	229
2	Building area within 15% of this home	229
3	Built within 15 years of this home	214
4	Same building type	212
5	Same construction quality grade	111

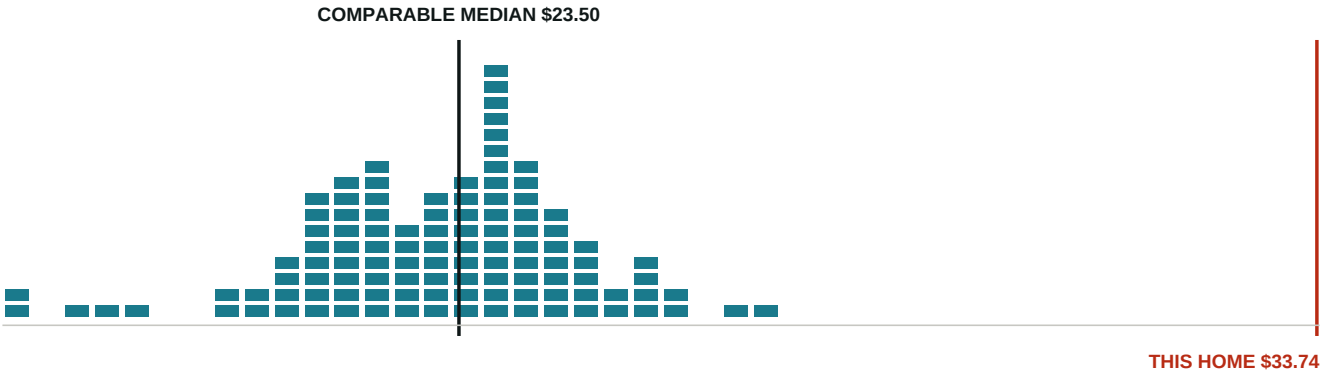
The comparable figure used is the median of all 111 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 111 properties 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	111
Lowest assessed	$18.07 per square foot
25th percentile	$22.25 per square foot
Median	$23.50 per square foot
75th percentile	$24.33 per square foot
Highest assessed	$26.98 per square foot
This home	$33.74 per square foot
Position	assessed above 111 of the 111 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 111 comparables	$23.50
Building area of this home	4,386 sq ft
Median multiplied by building area	**$103,089**
Current total assessed value	$148,000
Difference, the reduction requested	**$44,911**

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 $44,911 in assessed value is worth roughly $9,526 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

111 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 111 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
01221030140000	10 WINDRIDGE RD	4,645	1988	5	4	$88,000	$18.95
01341030010000	18 PENTWATER DR	4,206	1993	4	4	$87,146	$20.72
01222030170000	15 EASTINGS WAY	4,595	1989	4	2	$95,791	$20.85
01131030080000	110 BRAYMORE CT	4,518	1992	5	3	$94,965	$21.02
01233060070000	19 STONE RIDGE DR	4,540	1990	4	2	$95,828	$21.11
01132090050000	835 LIVINGSTON LN	4,212	1994	4	2	$89,893	$21.34
01131040010000	1922 S BRAYMORE DR	4,392	1986	4	2	$95,001	$21.63
01131050080000	1855 N BRAYMORE DR	4,368	1987	4	3	$95,086	$21.77
01221040190000	8 WOODBURY CT	4,443	1984	5	3	$96,877	$21.80
01132060060000	1455 MACALPIN DR	4,581	1988	4	2	$101,001	$22.05
01132090020000	805 LIVINGSTON LN	4,382	1994	4	2	$97,001	$22.14
01233080050000	9 HEATHWAY CT	4,593	1992	4	3	$102,000	$22.21
01222030180000	17 EASTINGS WAY	4,345	1988	5	2	$97,242	$22.38
01224000800000	1 SHORE SIDE DR	4,602	1986	4	3	$104,000	$22.60
01131030060000	1935 S BRAYMORE DR	4,425	1995	6	3	$100,001	$22.60
01132060070000	1465 MACALPIN CIR	4,329	1988	4	2	$98,000	$22.64
01224000710000	34 LAKE SIDE DR	4,370	1985	4	3	$99,000	$22.65
01222030160000	13 EASTINGS WAY	4,631	1990	4	3	$105,000	$22.67
01131040020000	1930 S BRAYMORE DR	4,389	1984	5	3	$100,001	$22.78
01343040110000	4 WATERCREST CT	4,613	1990	5	3	$106,000	$22.98
01132070110000	1420 MACALPIN DR	4,473	1990	6	3	$103,001	$23.03
01222030120000	5 EASTINGS WAY	4,343	1988	5	4	$100,236	$23.08
01233060120000	37 STONE RIDGE DR	4,610	1988	4	3	$107,001	$23.21
01221040030000	6 WESTLAKE DR	4,344	1983	5	3	$101,000	$23.25
01224000680000	28 LAKE SIDE DR	4,464	1988	4	3	$104,000	$23.30
01351050080000	8 AMBROSE LN	4,322	1985	4	3	$101,512	$23.49
01352020020000	10 COREY DR	4,158	1988	4	3	$97,730	$23.50
01221040060000	12 WESTLAKE DR	4,203	1988	4	3	$99,058	$23.57
01341010200000	14 WOODHAVEN DR	4,666	1988	5	3	$110,000	$23.57
01223010100000		4,278	1989	4	3	$101,001	$23.61
01341010130000		4,329	1991	5	3	$103,030	$23.80
01132070060000		4,588	1995	5	4	$109,328	$23.83
01352020070000		4,595	1986	5	2	$110,001	$23.94
01352060010000		4,384	1989	4	3	$105,001	$23.95
01132080030000		4,628	1995	5	4	$110,856	$23.95
01132050110000		4,296	1989	4	3	$103,051	$23.99
01124060030000		4,367	1995	5	4	$104,928	$24.03
01352050030000		4,397	1988	5	3	$105,655	$24.03
01222030250000		4,494	1991	4	3	$108,001	$24.03
01352030140000		4,658	1990	4	2	$112,000	$24.04

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
01221040220000		4,405	1990	4	3	$106,001	$24.06
01261010140000		4,104	1980	4	2	$99,000	$24.12
01223020120000		4,360	1989	5	5	$105,264	$24.14
01352060020000		4,390	1988	4	3	$106,001	$24.15
01221040200000		4,537	1988	5	4	$110,000	$24.25
01352050040000		4,248	1989	4	4	$103,254	$24.31
01132090130000		4,639	1994	4	3	$113,000	$24.36
01223010120000		4,550	1993	4	3	$111,001	$24.40
01131030200000		4,588	1989	5	4	$112,001	$24.41
01222020090000		4,380	1989	5	3	$107,000	$24.43
01132040020000		4,373	1993	5	4	$107,049	$24.48
01222030220000		4,446	1989	4	3	$109,000	$24.52
01132050080000		4,236	1994	5	4	$104,077	$24.57
01124060090000		4,411	1992	4	4	$109,038	$24.72
01132070140000		4,200	1992	4	4	$104,001	$24.76
01224000700000		4,236	1990	4	3	$105,000	$24.79
01124060080000		4,496	1992	5	3	$112,000	$24.91
01264040030000		4,540	1988	3	3	$113,388	$24.98
01221040050000		4,130	1987	5	4	$105,000	$25.42
01123040070000		4,191	1992	5	3	$108,000	$25.77
01233050150000	**26 STONE RIDGE DR**	**4,386**	**1991**	**5**	**4**	**$148,000**	**$33.74**

Median of all 111 comparables: $23.50 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 111 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.

01261010170000	01233070130000	01221030140000	01222020060000	01341010190000
01341030010000	01222030170000	01131030080000	01233060070000	01132090050000
01273080040000	01222020100000	01131040010000	01131030070000	01264050120000
01222030100000	01131050080000	01352060030000	01221040190000	01343040070000
01233060130000	01351050040000	01132060060000	01131050070000	01132080070000
01132090020000	01233080050000	01264040090000	01222030190000	01341010180000
01222030180000	01132090030000	01224000800000	01131030060000	01132070050000
01132060070000	01222020080000	01224000710000	01222030160000	01224000780000
01263050010000	01131040020000	01341010120000	01221040070000	01343040110000
01132070110000	01222030120000	01352020010000	01131050060000	01233060120000
01341070030000	01221040030000	01224000680000	01233080020000	01351050080000
01352020020000	01132070120000	01221040060000	01341010200000	01352030210000
01223010100000	01131030340000	01131050110000	01224000530000	01341010130000
01351050020000	01132070060000	01352020070000	01352060010000	01132080030000
01132050110000	01352030070000	01124060030000	01352050030000	01222030250000
01352030140000	01221040220000	01223020090000	01261010140000	01223020120000
01352060020000	01221040200000	01352050040000	01132090130000	01263050040000
01223010120000	01131030200000	01222020090000	01132040020000	01222030220000
01132050080000	01124060090000	01132070140000	01224000700000	01261010090000
01352020110000	01124060080000	01221030110000	01264040030000	01132070150000
01264050090000	01221040050000	01223020060000	01224000220000	01123040070000
01341010280000	01224000250000	01221040010000	01264050030000	01261010190000
01352030050000				

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.