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	01244040010000
Property address	3990 WHISPERING TRAILS DR
Township	Barrington (10)
Assessor neighborhood	10040
Property class	207 Single-family, one story, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW

$52,001

22.4% of the current assessed value.

COMPARABLES IMPLY

$40,336

Estimated tax effect about $2,474 a year at a 7% composite rate.

REDUCTION REQUESTED

$11,665

SECTION 1

The argument in one paragraph

The Assessor values 132 other properties in assessor neighborhood 10040 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 $22.64 per square foot. This home is assessed at $29.18 per square foot, which is 29% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,782 square feet gives $40,336. 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	1,782 square feet
Land area	11,871 square feet
Year built	1977
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Crawl
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$52,001
Assessed value per square foot	$29.18

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	138
2	Building area within 15% of this home	133
3	Built within 15 years of this home	132
4	Same building type	132
5	Same construction quality grade	132

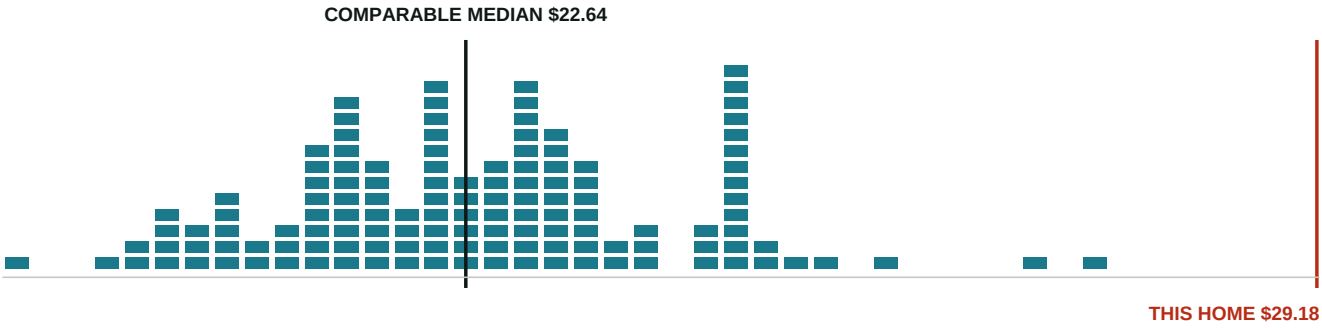
The comparable figure used is the median of all 132 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 132 properties 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	132
Lowest assessed	$19.08 per square foot
25th percentile	$21.71 per square foot
Median	$22.64 per square foot
75th percentile	$23.45 per square foot
Highest assessed	$27.50 per square foot
This home	$29.18 per square foot
Position	assessed above 132 of the 132 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 132 comparables	$22.64
Building area of this home	1,782 sq ft
Median multiplied by building area	**$40,336**
Current total assessed value	$52,001
Difference, the reduction requested	**$11,665**

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 $11,665 in assessed value is worth roughly $2,474 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

132 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 132 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
01242050100000	4490 HUNTINGTON BLVD	1,776	1979	3	1	$36,000	$20.27
01242050130000	4445 HARBOR CIR	1,764	1979	3	2	$36,000	$20.41
01242050040000	4485 COVE LN	1,776	1982	3	1	$36,800	$20.72
01242060620000	4444 HARBOR CIR	1,764	1984	3	2	$37,000	$20.98
01242060090000	4495 N SHOREWOOD DR	1,832	1983	3	2	$39,001	$21.29
01242070090000	4460 CAPSTAN DR	1,812	1982	3	2	$38,670	$21.34
01242040010000	4467 HARBOR CIR	1,776	1979	3	1	$38,000	$21.40
01242050120000	4441 HARBOR CIR	1,776	1979	3	1	$38,000	$21.40
01252010210000	3762 ALDER CT	1,776	1977	4	2	$38,093	$21.45
01244050010000	3985 WHISPERING TRAILS D	1,782	1977	4	2	$38,515	$21.61
01252050310000	1790 DOGWOOD DR	1,782	1978	4	2	$38,705	$21.72
01242070010000	4400 CAPSTAN DR	1,815	1988	3	2	$40,000	$22.04
01252090160000	1769 DOGWOOD DR	1,782	1979	4	2	$39,333	$22.07
01252010680000	1739 BURR RIDGE DR	1,782	1980	4	2	$39,537	$22.19
01242070270000	1940 DRIFTWOOD CT	1,739	1980	3	1	$39,000	$22.43
01252040050000	3739 N ALDER DR	1,782	1978	4	2	$40,000	$22.45
01244050170000	4099 WHISPERING TRAILS D	1,782	1976	4	2	$40,000	$22.45
01244050200000	4000 HUNTINGTON BLVD	1,782	1976	4	2	$40,000	$22.45
01244040170000	4060 WHISPERING TRAILS D	1,782	1976	4	2	$40,000	$22.45
01252050080000	1980 DOGWOOD DR	1,782	1977	4	2	$40,000	$22.45
01244030260000	4050 HUNTINGTON BLVD	1,782	1976	4	2	$40,000	$22.45
01252030140000	3935 WHISPERING TRAILS D	1,782	1976	4	2	$40,000	$22.45
01244050150000		1,782	1976	4	2	$40,000	$22.45
01252020030000		1,782	1976	4	2	$40,000	$22.45
01242040090000		1,776	1980	3	1	$40,000	$22.52
01244030110000		1,782	1976	4	2	$40,142	$22.53
01252010420000		1,782	1978	4	2	$40,286	$22.61
01244100040000		1,824	1988	4	2	$41,337	$22.66
01252060080000		1,782	1977	4	2	$40,692	$22.84
01242060020000		1,750	1982	4	2	$40,001	$22.86
01244030070000		1,782	1977	4	2	$40,756	$22.87
01242070310000		1,739	1979	3	1	$40,000	$23.00
01252010130000		1,782	1977	4	2	$41,000	$23.01
01252090090000		1,782	1977	4	2	$41,000	$23.01
01244020260000		1,782	1979	4	2	$41,000	$23.01
01244030010000		1,782	1976	4	2	$41,000	$23.01
01252070180000		1,782	1978	4	2	$41,000	$23.01
01244090090000		1,824	1988	4	2	$42,521	$23.31
01244090270000		1,824	1987	4	2	$42,550	$23.33
01252100150000		1,782	1978	4	2	$41,677	$23.39

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
01244090280000		1,824	1987	4	2	$42,732	$23.43
01244050080000		1,782	1976	4	2	$42,000	$23.57
01244100020000		1,824	1986	4	2	$45,000	$24.67
01244100090000		1,824	1986	4	2	$45,001	$24.67
01244020200000		1,782	1977	4	2	$44,000	$24.69
01252030100000		1,782	1976	4	2	$44,000	$24.69
01244040190000		1,782	1976	4	2	$44,000	$24.69
01252020180000		1,782	1976	4	2	$44,000	$24.69
01244030200000		1,782	1976	4	2	$44,000	$24.69
01252030160000		1,782	1976	4	2	$44,000	$24.69
01244040140000		1,782	1976	4	2	$44,001	$24.69
01244020160000		1,782	1976	4	2	$44,001	$24.69
01244030160000		1,782	1976	4	2	$44,001	$24.69
01244020140000		1,782	1978	4	2	$44,001	$24.69
01242060120000		1,805	1983	3	2	$45,001	$24.93
01252050030000		1,782	1977	4	2	$45,000	$25.25
01242070070000		1,739	1980	3	1	$44,000	$25.30
01252020270000		1,782	1976	4	2	$46,001	$25.81
01252040080000		1,782	1977	4	2	$48,000	$26.94
01252020160000		1,782	1976	4	3	$49,000	$27.50
01244040010000	**3990 WHISPERING TRAILS D**	**1,782**	**1977**	**4**	**2**	**$52,001**	**$29.18**

Median of all 132 comparables: $22.64 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 10040, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 132 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.

01242060690000	01242060760000	01242060570000	01242060860000	01242050060000
01242050100000	01242050130000	01242050110000	01242040060000	01242050020000
01252010290000	01242050040000	01242050080000	01242020120000	01252110110000
01242040050000	01242070380000	01242060620000	01242060090000	01244090030000
01242070090000	01242040010000	01242050120000	01252010210000	01242060370000
01242070290000	01242060060000	01242060310000	01242070100000	01244050010000
01242060800000	01242020180000	01242060790000	01242060520000	01252050310000
01242060660000	01242040080000	01242060110000	01242040020000	01242070490000
01242070190000	01242020160000	01242070010000	01242070150000	01242070350000
01242070140000	01244100190000	01252090160000	01252020100000	01252010680000
01244100260000	01242020060000	01242070270000	01252040050000	01244050170000
01244050200000	01244040170000	01252050080000	01244030260000	01252030140000
01244050150000	01252020030000	01242040090000	01244030110000	01242070440000
01252010420000	01244100040000	01244080050000	01252030030000	01242060420000
01252060080000	01242060020000	01242060140000	01244030070000	01242060210000
01244110010000	01242070310000	01252010130000	01252090090000	01244020260000
01244030010000	01252070180000	01244040150000	01242060190000	01242070280000
01242070520000	01242060410000	01242060390000	01244070030000	01244030040000
01242060780000	01244090090000	01244090270000	01244090190000	01252100150000
01242020200000	01244090280000	01242020020000	01242070040000	01242060270000
01242060080000	01244070230000	01244050080000	01244090060000	01244110140000
01244080010000	01244090160000	01242020210000	01242060630000	01242020110000
01244070120000	01244100210000	01244100020000	01244100090000	01244020200000
01252030100000	01244040190000	01252020180000	01244030200000	01252030160000
01244040140000	01244020160000	01244030160000	01244020140000	01242060590000
01242060120000	01242060290000	01252050030000	01242070070000	01252020270000
01252040080000	01252020160000			

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.

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