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	02012090230000
Property address	1849 SPRING RIDGE DR
Township	Palatine (29)
Assessor neighborhood	29022
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$38,001	**$32,904**	**$5,097**

13.4% of the current assessed value.
Estimated tax effect about $1,081 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 315 other properties in assessor neighborhood 29022 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 $29.56 per square foot. This home is assessed at $34.14 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,113 square feet gives $32,904. 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	1,113 square feet
Land area	19,690 square feet
Year built	1979
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$38,001
Assessed value per square foot	$34.14

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	407
2	Building area within 15% of this home	321
3	Built within 15 years of this home	315
4	Same building type	315
5	Same construction quality grade	315

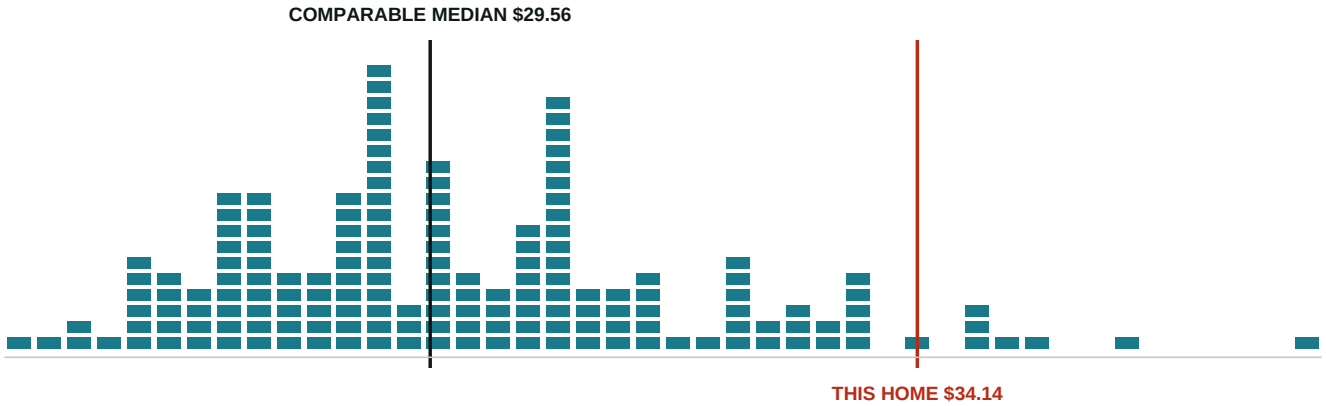
The comparable figure used is the median of all 315 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 315 properties 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	315
Lowest assessed	$25.56 per square foot
25th percentile	$28.14 per square foot
Median	$29.56 per square foot
75th percentile	$30.70 per square foot
Highest assessed	$37.94 per square foot
This home	$34.14 per square foot
Position	assessed above 304 of the 315 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 315 comparables	$29.56
Building area of this home	1,113 sq ft
Median multiplied by building area	**$32,904**
Current total assessed value	$38,001
Difference, the reduction requested	**$5,097**

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 $5,097 in assessed value is worth roughly $1,081 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

315 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 315 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
02013030070000	1830 LAUREL DR	1,125	1967	3	1	$31,032	$27.58
02011050680000	928 BRADLEY CT	1,135	1976	3	2	$31,437	$27.70
02011050130000		1,135	1979	3	2	$31,937	$28.14
02011050580000		1,135	1980	3	2	$31,946	$28.15
02011050660000		1,135	1977	3	2	$31,996	$28.19
02011050560000		1,135	1976	3	1	$32,000	$28.19
02011050190000		1,135	1978	3	1	$32,000	$28.19
02011050640000		1,135	1976	3	2	$32,001	$28.19
02011050830000		1,135	1977	3	2	$32,027	$28.22
02011050070000		1,135	1976	3	2	$32,313	$28.47
02013040110000		1,125	1966	2	1	$32,130	$28.56
02012090030000		1,113	1979	3	1	$32,098	$28.84
02011050460000		1,135	1978	3	2	$32,991	$29.07
02011050470000		1,135	1976	3	2	$33,000	$29.07
02011050320000		1,135	1976	3	2	$33,000	$29.07
02011050570000		1,135	1976	3	2	$33,000	$29.07
02011050530000		1,135	1976	3	2	$33,000	$29.07
02011050650000		1,135	1978	3	2	$33,000	$29.07
02011050610000		1,135	1976	3	2	$33,000	$29.07
02011050690000		1,135	1976	3	2	$33,000	$29.07
02011050740000		1,135	1977	3	2	$33,000	$29.07
02011050300000		1,135	1976	3	2	$33,000	$29.07
02011050310000		1,135	1976	3	2	$33,000	$29.07
02011050080000		1,135	1976	3	2	$33,000	$29.07
02011050140000		1,135	1976	3	2	$33,000	$29.07
02011050490000		1,135	1976	3	2	$33,000	$29.07
02013060070000		1,132	1971	3	2	$33,000	$29.15
02013060100000		1,132	1972	3	1	$33,000	$29.15
02013030080000		1,125	1964	3	1	$33,001	$29.33
02012090040000		1,100	1979	3	1	$32,500	$29.55
02012050120000		1,114	1979	3	1	$33,000	$29.62
02012040060000		1,114	1979	3	1	$33,000	$29.62
02012090060000		1,113	1979	3	1	$33,000	$29.65
02013040120000		1,125	1964	3	1	$34,000	$30.22
02013030120000		1,125	1967	3	1	$34,001	$30.22
02012050020000		1,100	1986	3	1	$33,261	$30.24
02012080030000		1,113	1979	3	1	$34,000	$30.55
02012080080000		1,113	1979	3	1	$34,000	$30.55
02012090050000		1,113	1979	3	1	$34,000	$30.55
02012090100000		1,113	1979	3	1	$34,000	$30.55

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02012090080000		1,113	1979	3	1	$34,001	$30.55
02012090190000		1,113	1980	3	2	$34,024	$30.57
02012030110000		1,133	1984	3	1	$34,816	$30.73
02012080220000		1,113	1980	3	1	$34,659	$31.14
02012030010000		1,114	1979	3	1	$35,001	$31.42
02012080140000		1,113	1979	3	1	$35,000	$31.45
02012080090000		1,113	1979	3	1	$35,000	$31.45
02012090130000		1,113	1979	3	1	$35,000	$31.45
02012090010000		1,113	1980	3	1	$35,000	$31.45
02012090110000		1,113	1979	3	1	$35,000	$31.45
02012080210000		1,092	1979	3	1	$35,000	$32.05
02012090200000		1,113	1980	3	1	$36,000	$32.35
02012080110000		1,113	1979	3	1	$36,000	$32.35
02012080170000		1,113	1979	3	1	$36,000	$32.35
02012060010000		1,113	1979	3	1	$36,000	$32.35
02012030050000		1,133	1984	3	1	$38,000	$33.54
02012030030000		1,133	1984	3	1	$38,000	$33.54
02012090160000		1,113	1979	3	2	$38,000	$34.14
02012080270000		1,113	1979	3	1	$38,001	$34.14
02012090230000	**1849 SPRING RIDGE DR**	**1,113**	**1979**	**3**	**1**	**$38,001**	**$34.14**
02012080070000		1,113	1979	3	1	$39,000	$35.04

Median of all 315 comparables: $29.56 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 29022, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 315 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.

02013170220000	02013140050000	02013130220000	02013170180000	02013050070000
02013130090000	02013140010000	02011020190000	02013170160000	02013060080000
02013170210000	02011050290000	02013160090000	02013170150000	02011040220000
02013140150000	02013140180000	02013180040000	02013180070000	02013180060000
02013170240000	02013160160000	02011020130000	02013160020000	02011040260000
02013110030000	02012040160000	02011040010000	02013130010000	02011040280000
02013130120000	02012040070000	02011040020000	02013180190000	02013180230000
02013060050000	02011040320000	02013170260000	02013030070000	02013130020000
02013160100000	02013160060000	02013160130000	02013160070000	02013160180000
02013150030000	02011050680000	02013140160000	02013140100000	02013140090000
02013140170000	02013130130000	02013130230000	02013040240000	02013180050000
02011040300000	02013130100000	02013160010000	02013160120000	02013160030000
02013170140000	02013160040000	02011020200000	02011040230000	02011020180000
02013130080000	02013170110000	02013170120000	02013130110000	02013170130000
02013130060000	02013150090000	02013150130000	02013130030000	02013150120000
02011050030000	02013180080000	02013040280000	02011050130000	02011050580000
02011050660000	02011050560000	02011050190000	02011050640000	02011050830000
02013160050000	02013170280000	02013170250000	02011050070000	02013080220000
02013140140000	02013140120000	02013040170000	02013040110000	02012060150000
02011040100000	02011040170000	02011020140000	02011020160000	02011020260000
02011040150000	02011020210000	02011020170000	02011040210000	02011040070000
02011040140000	02011020270000	02011040200000	02013170080000	02011050750000
02012090030000	02011040330000	02011040120000	02011040340000	02011050010000
02011020290000	02013130050000	02013140130000	02013140070000	02013060030000
02011050460000	02011050470000	02011050320000	02011050570000	02011050530000
02011050650000	02011050610000	02011050690000	02011050740000	02011050300000
02011050310000	02011050080000	02011050140000	02011050490000	02011050810000
02011050150000	02011050370000	02011050410000	02011050420000	02011050780000
02011050510000	02011050850000	02011050380000	02011050400000	02011050020000
02011050700000	02013060070000	02013060100000	02011050170000	02011050090000
02011050590000	02013030080000	02013140020000	02013040260000	02012040150000
02012040120000	02012090040000	02011050260000	02012050150000	02012050110000
02012050040000	02012040190000	02011040310000	02011020280000	02011040130000
02011020120000	02011020310000	02011040180000	02013040160000	02012050120000
02012040060000	02012040170000	02012090060000	02011040080000	02011040290000
02011020220000	02011040030000	02011050280000	02011050270000	02011040110000
02011050160000	02011050360000	02011050240000	02011050350000	02011050840000
02011050790000	02024080080000	02011050180000	02011050120000	02013050090000
02012040200000	02012050160000	02013040120000	02013030120000	02012080320000
02012050020000	02011020240000	02013160080000	02012050180000	02012050140000
02012060200000	02012060190000	02012060140000	02012060170000	02011050800000
02012080030000	02012080080000	02012090050000	02012090100000	02012090080000
02011050220000	02012090190000	02011040240000	02011040160000	02011040250000
02011040270000	02011020300000	02012080330000	02011050600000	02011050820000
02011050200000	02011050670000	02011050060000	02011050720000	02011050040000

02011050770000	02011050100000	02011050340000	02011050050000	02011050630000
02011050710000	02011050520000	02011050760000	02011050620000	02011040090000
02011050480000	02011050250000	02011050440000	02011050730000	02011040040000
02011050210000	02011050110000	02012030110000	02013130200000	02012080060000
02012090280000	02012060210000	02012060220000	02012080220000	02012040040000
02012090120000	02012030010000	02012080140000	02012080090000	02012090130000
02012090010000	02012090110000	02012040260000	02012060120000	02012040030000
02012050030000	02012040050000	02012040250000	02012040100000	02012040180000
02011050500000	02012080260000	02012080350000	02012080210000	02012060110000
02012040020000	02012090200000	02012080110000	02012080170000	02012060010000
02012050100000	02012080020000	02012050080000	02012080230000	02012080250000
02012080200000	02012030090000	02012080280000	02012040210000	02012080240000
02012030020000	02012070240000	02012050170000	02012050010000	02012090180000
02013050010000	02013130210000	02012030040000	02012030060000	02011050550000
02012070120000	02012030050000	02012030030000	02012090290000	02012030070000
02012050200000	02012040240000	02012030080000	02012090160000	02012080270000
02012060160000	02012040220000	02012070130000	02024070020000	02024090010000
02012080070000	02013140030000	02012030100000	02011020250000	02013160150000

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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