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	02032050060000
Property address	2329 S WESTWOOD LN
Township	Palatine (29)
Assessor neighborhood	29050
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$35,000	**$30,071**	**$4,929**

14.1% of the current assessed value.
Estimated tax effect about $1,045 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 40 other properties in assessor neighborhood 29050 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 $26.10 per square foot. This home is assessed at $30.38 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,152 square feet gives $30,071. 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	1,152 square feet
Land area	10,253 square feet
Year built	1970
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	No Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$35,000
Assessed value per square foot	$30.38

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	154
2	Building area within 15% of this home	79
3	Built within 15 years of this home	40
4	Same building type	40
5	Same construction quality grade	40

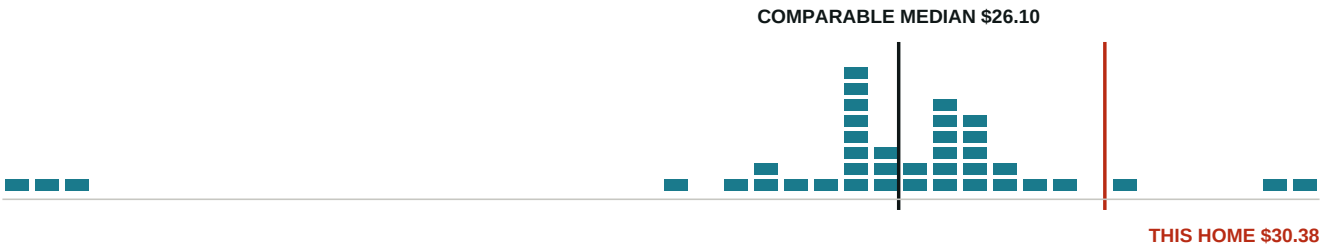
The comparable figure used is the median of all 40 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 40 properties 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	40
Lowest assessed	$7.50 per square foot
25th percentile	$24.99 per square foot
Median	$26.10 per square foot
75th percentile	$27.56 per square foot
Highest assessed	$34.84 per square foot
This home	$30.38 per square foot
Position	assessed above 37 of the 40 comparable properties, the 92nd percentile



$7.50 per sq ft — 40 comparable properties by assessed value per square foot, one mark is one property — $34.84 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 40 comparables	$26.10
Building area of this home	1,152 sq ft
Median multiplied by building area	**$30,071**
Current total assessed value	$35,000
Difference, the reduction requested	**$4,929**

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 $4,929 in assessed value is worth roughly $1,045 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

All 40 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02091050050000	1349 W DUNDEE RD	1,098	1968	2	1	$8,240	$7.50
02091050070000	1341 DEER AVE	1,098	1968	2	1	$9,264	$8.44
02091050060000	1349 W DUNDEE RD	1,098	1968	2	1	$10,206	$9.30
02093080060000	1008 N DEER AVE	1,032	1966	2	1	$22,264	$21.57
02031080160000	440 CREEKWOOD DR	1,005	1955	3	1	$22,916	$22.80
02094040070000	970 FRANKLIN AVE	1,200	1961	3	1	$28,000	$23.33
02094030040000	1169 N COOLIDGE AVE	1,157	1957	3	1	$27,000	$23.34
02094040180000	900 FRANKLIN AVE	1,176	1962	2	1	$28,000	$23.81
02031090050000	2388 N BARRINGTON WOODS	1,209	1955	3	1	$30,000	$24.81
02032080030000	2373 IRENE DR	1,323	1961	3	2	$33,000	$24.94
02094040080000	956 FRANKLIN AVE	1,120	1962	3	1	$28,000	$25.00
02031040510000	491 CREEKWOOD DR	1,273	1955	3	1	$32,000	$25.14
02162030130000	705 COOLIDGE AVE	1,188	1982	3	1	$30,000	$25.25
02031080150000	452 CREEKWOOD DR	1,225	1955	3	1	$31,000	$25.31
02032080100000	60 BRENTWOOD LN	1,290	1973	3	1	$32,714	$25.36
02031040710000	2374 BIG OAKS RD	1,178	1955	3	1	$30,001	$25.47
02093090030000	1039 DEER AVE	1,176	1962	3	1	$30,001	$25.51
02094040100000	928 N FRANKLIN AVE	1,120	1962	3	1	$28,589	$25.53
02031040650000	2386 BIG OAKS RD	1,005	1956	3	1	$26,000	$25.87
02094020070000	1026 W ELM ST	1,132	1955	3	1	$29,396	$25.97
02031080020000	2331 N SUNSET RD	1,029	1955	3	1	$27,000	$26.24
02094020130000	1060 MYRTLE ST	1,203	1959	3	1	$32,001	$26.60
02094020080000	1010 W ELM ST	1,154	1962	3	1	$31,000	$26.86
02031020130000	668 WOODLAND RD	1,152	1959	3	1	$31,000	$26.91
02032080070000	78 BRENTWOOD LN	1,263	1972	3	1	$34,000	$26.92
02094020090000	1061 W ELM ST	1,040	1957	3	1	$28,000	$26.92
02091100020000	1347 N GROVE AVE	1,104	1971	3	1	$30,001	$27.17
02094040030000	941 N MAPLE AVE	1,055	1963	3	1	$28,809	$27.31
02031080110000	425 SHADY LANE RD	1,012	1956	3	1	$27,748	$27.42
02091100010000	1359 N GROVE AVE	1,198	1974	3	1	$33,001	$27.55
02094040090000	942 FRANKLIN AVE	1,160	1961	3	1	$32,000	$27.59
02031040540000	459 CREEKWOOD DR	1,080	1958	4	1	$30,000	$27.78
02032040080000	255 W ROSALIE LN	1,296	1960	3	2	$36,000	$27.78
02031030300000	715 WOODLAND RD	1,277	1964	2	2	$36,000	$28.19
02031090100000	2379 BIG OAKS RD	1,090	1956	3	1	$31,001	$28.44
02094030070000	948 N MAPLE AVE	1,232	1968	4	2	$36,000	$29.22
02094030050000	917 COOLIDGE AVE	1,213	1979	3	2	$36,000	$29.68
02032050060000	**2329 S WESTWOOD LN**	**1,152**	**1970**	**4**	**2**	**$35,000**	**$30.38**
02093070050000	1068 PALOS AVE	1,045	1955	2	1	$32,000	$30.62
02091170060000	1236 N GROVE AVE	1,187	1978	3	1	$40,000	$33.70

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02032070090000	235 BRENTWOOD DR	1,263	1972	3	2	$44,000	$34.84

Median of all 40 comparables: $26.10 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 29050, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 40 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.

02091050050000	02091050070000	02091050060000	02093080060000	02031080160000
02094040070000	02094030040000	02094040180000	02031090050000	02032080030000
02094040080000	02031040510000	02162030130000	02031080150000	02032080100000
02031040710000	02093090030000	02094040100000	02031040650000	02094020070000
02031080020000	02094020130000	02094020080000	02031020130000	02032080070000
02094020090000	02091100020000	02094040030000	02031080110000	02091100010000
02094040090000	02031040540000	02032040080000	02031030300000	02031090100000
02094030070000	02094030050000	02093070050000	02091170060000	02032070090000

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.