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	02073060040000
Property address	1085 GLENCREST DR
Township	Palatine (29)
Assessor neighborhood	29011
Property class	209 Single-family, over 2,000 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$167,118	**$120,515**	**$46,603**

27.9% of the current assessed value.
Estimated tax effect about $9,884 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 21 other properties in assessor neighborhood 29011 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 $19.24 per square foot. This home is assessed at $26.68 per square foot, which is 39% above that median. Applying the median the Assessor already uses for those neighbors to this home's 6,264 square feet gives $120,515. 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	6,264 square feet
Land area	414,076 square feet
Year built	1998
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	12
Bedrooms	6
Full bathrooms	4
Half bathrooms	2

Total assessed value	$167,118
Assessed value per square foot	$26.68

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	55
2	Building area within 15% of this home	31
3	Built within 15 years of this home	28
4	Same building type	28
5	Same construction quality grade	21

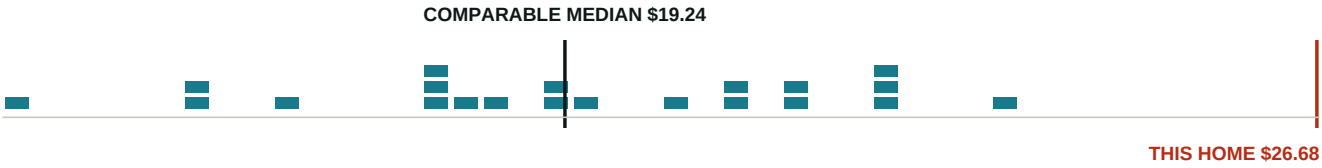
The comparable figure used is the median of all 21 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 21 properties 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	21
Lowest assessed	$13.69 per square foot
25th percentile	$17.95 per square foot
Median	$19.24 per square foot
75th percentile	$21.57 per square foot
Highest assessed	$23.69 per square foot
This home	$26.68 per square foot
Position	assessed above 21 of the 21 comparable properties, the 100th percentile



$13.69 per sq ft — 21 comparable properties by assessed value per square foot, one mark is one property — $26.68 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 21 comparables	$19.24
Building area of this home	6,264 sq ft
Median multiplied by building area	**$120,515**
Current total assessed value	$167,118
Difference, the reduction requested	**$46,603**

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 $46,603 in assessed value is worth roughly $9,884 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 21 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
02182100110000	1727 GALLOWAY CIR	5,550	1985	5	4	$76,000	$13.69
02074050200000	1503 GALLOWAY DR	6,687	1989	4	4	$104,732	$15.66
02073040150000	405 WATERFORD LN	6,248	1991	4	3	$97,934	$15.67
02073040100000	425 WATERFORD LN	5,553	1983	5	2	$90,836	$16.36
02073060030000	1075 GLENCREST DR	5,600	1992	6	4	$100,190	$17.89
02073040130000	1045 GLENCREST DR	5,397	1983	5	3	$96,861	$17.95
02083000330000	1135 WOODBURN CT	5,333	1983	4	5	$96,000	$18.00
02073020040000	440 GLENCREST DR	6,231	1986	6	6	$113,547	$18.22
02073050010000	1040 GLENCREST DR	6,154	1991	4	4	$113,472	$18.44
02083000300000	1170 WOODBURN CT	5,557	1988	4	4	$106,000	$19.08
02074040010000	1501 GUTHRIE DR	6,757	2000	6	4	$130,000	$19.24
02073020030000	1020 GLENCREST DR	5,412	1988	4	4	$105,000	$19.40
02073060120000	720 BORDEAUX CT	7,154	1994	5	6	$145,958	$20.40
02074020100000	930 CORTBRIDGE RD	5,829	2000	6	3	$122,000	$20.93
02073060110000	710 BORDEAUX CT	5,753	1999	5	3	$120,701	$20.98
02041000340000	185 DEER GROVE LN	6,213	1998	4	3	$134,001	$21.57
02072020330000	1324 GLENMORE CT	5,910	1994	6	3	$128,000	$21.66
02074030160000	951 MUIRFIELD RD	5,488	2010	6	4	$122,222	$22.27
02081020200000	194 MARIE DR	6,587	2005	6	7	$147,000	$22.32
02081060020000	192 MARIE DR	6,982	2008	6	6	$156,000	$22.34
02083000310000	1175 WOODBURN CT	5,403	2004	5	3	$128,001	$23.69
02073060040000	**1085 GLENCREST DR**	**6,264**	**1998**	**6**	**4**	**$167,118**	**$26.68**

Median of all 21 comparables: $19.24 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 29011, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 21 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.

02182100110000	02074050200000	02073040150000	02073040100000	02073060030000
02073040130000	02083000330000	02073020040000	02073050010000	02083000300000
02074040010000	02073020030000	02073060120000	02074020100000	02073060110000
02041000340000	02072020330000	02074030160000	02081020200000	02081060020000
02083000310000				

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.