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	02103070540000
Property address	492 AUBURN WOODS DR
Township	Palatine (29)
Assessor neighborhood	29043
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW

$34,238

12.5% of the current assessed value.

COMPARABLES IMPLY

$29,955

REDUCTION REQUESTED

$4,283

Estimated tax effect about $908 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 138 other properties in assessor neighborhood 29043 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 $20.28 per square foot. This home is assessed at $23.18 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,477 square feet gives $29,955. 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	1,477 square feet
Land area	2,911 square feet
Year built	1988
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	2
Half bathrooms	1

Total assessed value	$34,238
Assessed value per square foot	$23.18

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	188
2	Building area within 15% of this home	139
3	Built within 15 years of this home	139
4	Same building type	139
5	Same construction quality grade	138

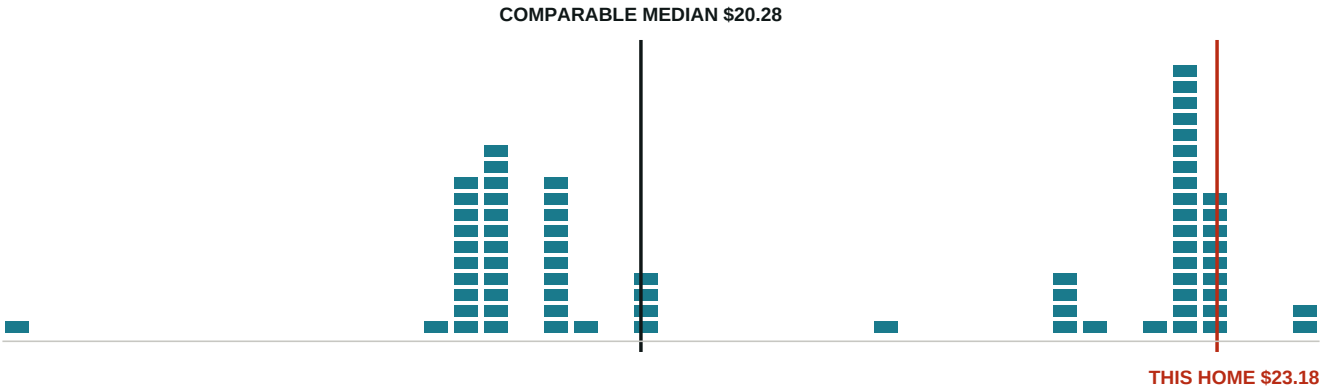
The comparable figure used is the median of all 138 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 138 properties 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	138
Lowest assessed	$17.07 per square foot
25th percentile	$19.50 per square foot
Median	$20.28 per square foot
75th percentile	$22.96 per square foot
Highest assessed	$23.70 per square foot
This home	$23.18 per square foot
Position	assessed above 118 of the 138 comparable properties, the 86th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 138 comparables	$20.28
Building area of this home	1,477 sq ft
Median multiplied by building area	**$29,955**
Current total assessed value	$34,238
Difference, the reduction requested	**$4,283**

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 $4,283 in assessed value is worth roughly $908 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

138 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 138 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
02103070650000		1,481	1988	2	2	$33,133	$22.37
02103070530000		1,481	1988	2	2	$33,220	$22.43
02103070690000		1,481	1988	2	2	$33,222	$22.43
02103070340000		1,477	1988	2	2	$33,134	$22.43
02103070740000		1,477	1988	2	2	$33,134	$22.43
02103070500000		1,477	1988	2	2	$33,134	$22.43
02103070720000		1,481	1988	2	2	$33,239	$22.44
02103070790000		1,481	1988	2	2	$33,322	$22.50
02103070490000		1,481	1988	2	2	$33,919	$22.90
02103071080000		1,481	1988	2	2	$34,000	$22.96
02103071170000		1,481	1988	2	2	$34,000	$22.96
02103070980000		1,481	1988	2	2	$34,000	$22.96
02103070910000		1,481	1988	2	2	$34,000	$22.96
02103070230000		1,481	1988	2	2	$34,000	$22.96
02103070330000		1,481	1988	2	2	$34,000	$22.96
02103070390000		1,481	1988	2	2	$34,000	$22.96
02103070970000		1,481	1989	2	2	$34,000	$22.96
02103070400000		1,481	1988	2	2	$34,000	$22.96
02103071140000		1,481	1988	2	2	$34,000	$22.96
02103070450000		1,481	1989	2	2	$34,000	$22.96
02103070420000		1,481	1988	2	2	$34,000	$22.96
02103071200000		1,481	1988	2	2	$34,000	$22.96
02103070260000		1,481	1988	2	2	$34,000	$22.96
02103070440000		1,481	1989	2	2	$34,000	$22.96
02103070290000		1,481	1988	2	2	$34,000	$22.96
02103070360000		1,481	1988	2	2	$34,000	$22.96
02103070610000		1,481	1988	2	2	$34,000	$22.96
02103071110000		1,481	1988	2	2	$34,000	$22.96
02103070940000		1,481	1988	2	2	$34,000	$22.96
02103070960000		1,477	1988	2	2	$34,000	$23.02
02103071100000		1,477	1988	2	2	$34,000	$23.02
02103070250000		1,477	1988	2	2	$34,000	$23.02
02103070350000		1,477	1988	2	2	$34,000	$23.02
02103071090000		1,477	1988	2	2	$34,000	$23.02
02103070240000		1,477	1988	2	2	$34,000	$23.02
02103070430000		1,477	1988	2	2	$34,000	$23.02
02103070470000		1,477	1988	2	2	$34,000	$23.02
02103070930000		1,477	1988	2	2	$34,000	$23.02
02103071150000		1,477	1989	2	2	$34,000	$23.02
02103071160000		1,477	1988	2	2	$34,000	$23.02

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02103071000000		1,477	1988	2	2	$34,000	$23.02
02103070920000		1,477	1988	2	2	$34,000	$23.02
02103070570000		1,481	1988	2	2	$34,242	$23.12
02103070640000		1,477	1988	2	2	$34,238	$23.18
02103070870000		1,477	1988	2	2	$34,238	$23.18
02103070800000		1,477	1988	2	2	$34,238	$23.18
02103071040000		1,477	1988	2	2	$34,238	$23.18
02103070580000		1,477	1988	2	2	$34,238	$23.18
02103070700000		1,477	1988	2	2	$34,238	$23.18
02103070710000		1,477	1988	2	2	$34,238	$23.18
02103070860000		1,477	1988	2	2	$34,238	$23.18
02103070620000		1,477	1988	2	2	$34,238	$23.18
02103071030000		1,477	1988	2	2	$34,238	$23.18
02103070810000		1,477	1988	2	2	$34,238	$23.18
02103070540000	**492 AUBURN WOODS DR**	**1,477**	**1988**	**2**	**2**	**$34,238**	**$23.18**
02103070850000		1,481	1988	2	2	$34,331	$23.18
02103071050000		1,481	1988	2	2	$34,331	$23.18
02103070750000		1,481	1988	2	2	$34,331	$23.18
02103070760000		1,481	1988	2	2	$34,331	$23.18
02103070880000		1,481	1991	2	2	$34,331	$23.18
02103070300000		1,477	1988	2	2	$35,000	$23.70

Median of all 138 comparables: $20.28 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 29043, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 138 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.

02104050600000	02104050540000	02104050240000	02104050340000	02104050350000
02104050250000	02104050310000	02104050410000	02104050590000	02104050300000
02104050470000	02104050550000	02104050570000	02104050490000	02104050500000
02104050280000	02104050290000	02104050450000	02104050530000	02104050390000
02104050230000	02124100330000	02124100260000	02124100400000	02124100250000
02124100370000	02124100180000	02124100380000	02124100290000	02124100270000
02124100350000	02124100340000	02124100220000	02124100360000	02124100410000
02124100190000	02124100200000	02124100300000	02124100320000	02124100280000
02124100240000	02124100210000	02124100230000	02124100310000	02124100390000
02103000200000	02103000230000	02103000210000	02104050420000	02104050440000
02104050510000	02104050270000	02104050560000	02104050370000	02104050460000
02104050330000	02104050400000	02104050380000	02104050260000	02104050430000
02104050580000	02104050320000	02104050480000	02104050360000	02104050610000
02124100160000	02124100110000	02124100130000	02124100100000	02124100140000
02124100150000	02124100170000	02124100120000	02103071060000	02103070650000
02103070530000	02103070690000	02103070340000	02103070740000	02103070500000
02103070720000	02103070790000	02104050520000	02103070490000	02103071080000
02103071170000	02103070980000	02103070910000	02103070230000	02103070330000
02103070390000	02103070970000	02103070400000	02103071140000	02103070450000
02103070420000	02103071200000	02103070260000	02103070440000	02103070290000
02103070360000	02103070610000	02103071110000	02103070940000	02103070960000
02103071100000	02103070250000	02103070350000	02103071090000	02103070240000
02103070430000	02103070470000	02103070930000	02103071150000	02103071160000
02103071000000	02103070920000	02103070570000	02103070640000	02103070870000
02103070800000	02103071040000	02103070580000	02103070700000	02103070710000
02103070860000	02103070620000	02103071030000	02103070810000	02103070850000
02103071050000	02103070750000	02103070760000	02103070880000	02103071020000
02103070820000	02103070660000	02103070300000		

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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