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	02123120010000
Property address	825 N WILLIAMS DR
Township	Palatine (29)
Assessor neighborhood	29043
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW

$44,000

10.2% of the current assessed value.

COMPARABLES IMPLY

$39,529

REDUCTION REQUESTED

$4,471

Estimated tax effect about $948 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 18 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 $28.71 per square foot. This home is assessed at $31.95 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,377 square feet gives $39,529. 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	1,377 square feet
Land area	12,071 square feet
Year built	1970
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$44,000
Assessed value per square foot	$31.95

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	36
2	Building area within 15% of this home	19
3	Built within 15 years of this home	19
4	Same building type	19
5	Same construction quality grade	18

The comparable figure used is the median of all 18 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 18 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	18
Lowest assessed	$25.92 per square foot
25th percentile	$27.64 per square foot
Median	$28.71 per square foot
75th percentile	$30.37 per square foot
Highest assessed	$36.25 per square foot
This home	$31.95 per square foot
Position	assessed above 17 of the 18 comparable properties, the 94th percentile



$25.92 per sq ft — 18 comparable properties by assessed value per square foot, one mark is one property — $36.25 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 18 comparables	$28.71
Building area of this home	1,377 sq ft
Median multiplied by building area	**$39,529**
Current total assessed value	$44,000
Difference, the reduction requested	**$4,471**

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 $4,471 in assessed value is worth roughly $948 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 18 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
02103040160000	722 W LAKESIDE DR	1,410	1959	4	2	$36,554	$25.92
02124090010000	815 SANBORN DR	1,551	1974	3	1	$42,000	$27.08
02123090010000	1023 GRISSOM DR	1,551	1972	3	2	$42,311	$27.28
02103040120000	680 W LAKESIDE DR	1,428	1958	4	2	$39,175	$27.43
02123090070000	1053 GRISSOM DR	1,445	1974	4	2	$39,904	$27.62
02123090120000	1125 GRISSOM DR	1,551	1970	3	2	$43,000	$27.72
02103040140000	702 W LAKESIDE DR	1,460	1958	4	2	$41,000	$28.08
02103030050000	1135 PERRY DR	1,405	1965	4	2	$40,072	$28.52
02103050060000	873 MARTIN DR	1,396	1957	3	1	$40,000	$28.65
02103030170000	1100 N LAKESIDE DR	1,365	1967	3	1	$39,257	$28.76
02103030180000	646 E LAKESIDE DR	1,437	1959	3	2	$42,000	$29.23
02103030150000	1114 N LAKESIDE DR	1,365	1967	3	1	$40,069	$29.35
02302040160000	14 ETON CT	1,518	1969	4	2	$46,000	$30.30
02103030140000	1126 N LAKESIDE DR	1,349	1961	3	2	$41,000	$30.39
02124050010000	959 N WILLIAMS DR	1,443	1970	4	2	$44,000	$30.49
02103050020000	921 MARTIN DR	1,372	1957	4	1	$43,749	$31.89
02103000130000	662 BAYER DR	1,440	1958	4	2	$46,000	$31.94
02123120010000	**825 N WILLIAMS DR**	**1,377**	**1970**	**4**	**2**	**$44,000**	**$31.95**
02103030190000	710 BAYER DR	1,407	1957	4	2	$51,000	$36.25

Median of all 18 comparables: $28.71 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 18 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.

02103040160000	02124090010000	02123090010000	02103040120000	02123090070000
02123090120000	02103040140000	02103030050000	02103050060000	02103030170000
02103030180000	02103030150000	02302040160000	02103030140000	02124050010000
02103050020000	02103000130000	02103030190000		

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.