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	02143010150000
Property address	336 N FREMONT ST
Township	Palatine (29)
Assessor neighborhood	29060
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$43,000	**$35,115**	**$7,885**

18.3% of the current assessed value.
Estimated tax effect about $1,672 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 342 other properties in assessor neighborhood 29060 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 $22.95 per square foot. This home is assessed at $28.10 per square foot, which is 22% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,530 square feet gives $35,115. 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	1,530 square feet
Land area	9,856 square feet
Year built	1955
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Partial
Central air	Central A/C
Rooms	8
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$43,000
Assessed value per square foot	$28.10

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	1,385
2	Building area within 15% of this home	544
3	Built within 15 years of this home	438
4	Same building type	343
5	Same construction quality grade	342

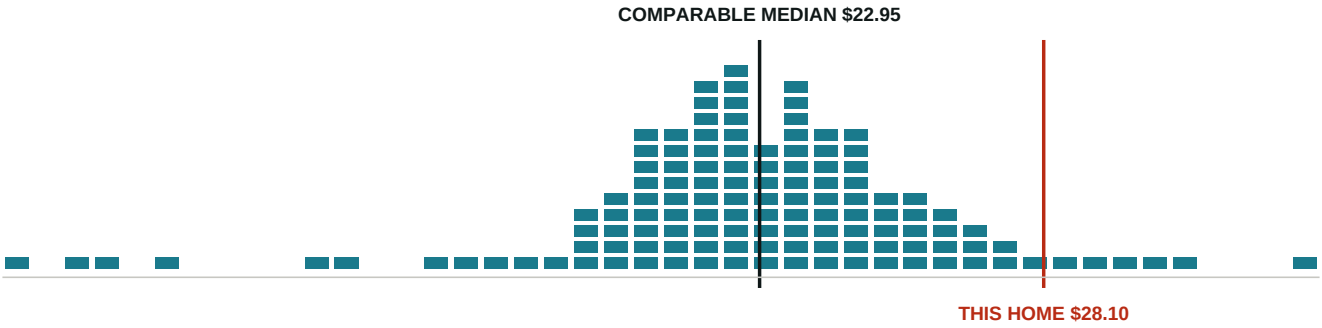
The comparable figure used is the median of all 342 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 342 properties 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	342
Lowest assessed	$9.22 per square foot
25th percentile	$21.67 per square foot
Median	$22.95 per square foot
75th percentile	$24.56 per square foot
Highest assessed	$33.11 per square foot
This home	$28.10 per square foot
Position	assessed above 334 of the 342 comparable properties, the 98th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 342 comparables	$22.95
Building area of this home	1,530 sq ft
Median multiplied by building area	**$35,115**
Current total assessed value	$43,000
Difference, the reduction requested	**$7,885**

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 $7,885 in assessed value is worth roughly $1,672 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

342 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 342 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
02153030230000	426 W WILSON ST	1,490	1963	3	1	$13,734	$9.22
02152110100000	446 N SMITH ST	1,499	1951	3	1	$15,555	$10.38
02153030240000	426 W WILSON ST	1,490	1963	3	1	$25,886	$17.37
02152110110000	446 N SMITH ST	1,499	1951	3	1	$27,181	$18.13
02144150030000	285 N LINDEN ST	1,498	1954	3	2	$30,458	$20.33
02144180030000	635 E BALDWIN RD	1,570	1955	3	1	$32,000	$20.38
02144200200000	208 N GREENWOOD AVE	1,548	1955	3	1	$32,000	$20.67
02231090100000	147 S FREMONT ST	1,554	1955	4	2	$32,150	$20.69
02144160040000	271 N ASHLAND AVE	1,569	1955	3	1	$32,541	$20.74
02144200120000	648 E LINCOLN ST	1,532	1955	4	1	$32,000	$20.89
02224030080000		1,568	1949	2	1	$33,000	$21.05
02144000310000		1,563	1955	3	2	$33,000	$21.11
02224000300000		1,562	1947	3	1	$33,000	$21.13
02144150010000		1,544	1954	3	1	$33,000	$21.37
02144140100000		1,496	1955	3	1	$32,000	$21.39
02244070380000		1,532	1958	4	2	$32,918	$21.49
02233010090000		1,571	1960	4	2	$33,983	$21.63
02164090070000		1,532	1956	4	1	$33,170	$21.65
02154020040000		1,539	1954	4	2	$33,369	$21.68
02221140480000		1,567	1952	3	1	$34,000	$21.70
02224020290000		1,514	1951	2	1	$33,000	$21.80
02232090150000		1,512	1946	4	1	$33,000	$21.83
02221030110000		1,557	1956	3	1	$34,000	$21.84
02144210010000		1,556	1955	3	1	$34,000	$21.85
02233020230000		1,500	1949	4	1	$33,000	$22.00
02144210140000		1,516	1959	4	2	$33,387	$22.02
02144140240000		1,542	1954	4	1	$34,000	$22.05
02144000170000		1,540	1955	3	1	$34,000	$22.08
02144000230000		1,540	1955	4	2	$34,001	$22.08
02232070150000		1,560	1952	4	2	$34,614	$22.19
02144000480000		1,528	1955	4	1	$34,000	$22.25
02221040100000		1,523	1957	4	2	$34,000	$22.32
02144010140000		1,520	1955	3	1	$34,000	$22.37
02143050460000		1,533	1948	3	2	$34,454	$22.47
02144190100000		1,508	1955	3	1	$34,000	$22.55
02232150030000		1,499	1947	3	1	$34,000	$22.68
02232170080000		1,494	1954	3	1	$34,000	$22.76
02232090100000		1,550	1963	3	1	$35,291	$22.77
02232010010000		1,488	1952	4	2	$34,000	$22.85
02143040080000		1,526	1952	3	1	$35,001	$22.94

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02231130010000		1,524	1951	4	2	$35,000	$22.97
02144210290000		1,518	1956	4	1	$35,000	$23.06
02232010030000		1,505	1947	4	2	$35,000	$23.26
02222180160000		1,503	1949	4	2	$35,000	$23.29
02151050020000		1,544	1965	4	1	$36,000	$23.32
02221160070000		1,488	1956	4	2	$35,000	$23.52
02231120090000		1,573	1950	4	2	$37,000	$23.52
02231010190000		1,509	1955	2	2	$35,738	$23.68
02244040290000		1,558	1957	4	3	$37,000	$23.75
02232080020000		1,546	1954	3	1	$37,000	$23.93
02144050060000		1,506	1946	3	2	$36,100	$23.97
02232040050000		1,532	1967	4	2	$37,000	$24.15
02221090130000		1,524	1955	4	1	$37,000	$24.28
02143050420000		1,548	1950	4	2	$38,227	$24.69
02222150190000		1,546	1957	3	2	$38,217	$24.72
02141040110000		1,517	1957	4	1	$38,000	$25.05
02232080220000		1,541	1951	4	1	$39,000	$25.31
02144210220000		1,529	1955	4	2	$39,000	$25.51
02224020040000		1,529	1955	3	1	$40,000	$26.16
02151040020000		1,488	1966	4	2	$40,000	$26.88
02143010150000	**336 N FREMONT ST**	**1,530**	**1955**	**3**	**1**	**$43,000**	**$28.10**

Median of all 342 comparables: $22.95 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 29060, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 342 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.

02153030230000	02152110100000	02231080180000	02231080170000	02144130200000
02152110060000	02152110050000	02231070220000	02231070230000	02144130210000
02153030240000	02152110110000	02221060140000	02222160090000	02164100080000
02222210010000	02221060160000	02144010100000	02144000330000	02144080210000
02221010070000	02144140200000	02232070190000	02231010540000	02144000440000
02144190160000	02221000140000	02144140160000	02232160090000	02222150390000
02222150250000	02144210230000	02144110150000	02144150030000	02144180030000
02232150310000	02144090060000	02144140110000	02144140070000	02221030070000
02222000100000	02152150050000	02144200200000	02231090100000	02144160040000
02222230120000	02143070380000	02144030090000	02144150080000	02244030520000
02144140230000	02244030510000	02221040090000	02221090100000	02144200120000
02244060240000	02144130170000	02232190200000	02231070330000	02231070350000
02144040040000	02224030080000	02224030060000	02144000310000	02224000300000
02144180060000	02144180080000	02222140310000	02244060470000	02144150010000
02232110030000	02144180220000	02144140100000	02224010280000	02141040060000
02153030460000	02244070380000	02144030150000	02143070250000	02143010180000
02221090030000	02233010090000	02164090070000	02144180040000	02154010370000
02144080190000	02222130230000	02154020040000	02222140130000	02231070020000
02221140480000	02144070280000	02224020290000	02221060170000	02232090150000
02144010160000	02221030110000	02232020250000	02144210010000	02144050250000
02222190070000	02244070270000	02233020230000	02144140080000	02222190130000
02144210140000	02144140240000	02232110040000	02143080090000	02224010300000
02144000170000	02144000230000	02154170050000	02143050260000	02154020180000
02144180010000	02244030330000	02221030210000	02144030240000	02221040130000
02232070150000	02144010070000	02141030070000	02144050080000	02252030210000
02244040700000	02233000360000	02144000480000	02144010130000	02222120200000
02221040100000	02232040060000	02144010140000	02232080190000	02164090050000
02144140210000	02144200160000	02143050460000	02233030100000	02221030140000
02143080110000	02144000090000	02144190100000	02232020120000	02232050050000
02231010410000	02212040080000	02222170020000	02143050030000	02221170090000
02143070200000	02144150070000	02221010080000	02144150060000	02232150030000
02221100100000	02144100010000	02141030190000	02244020170000	02231060020000
02244040660000	02232170080000	02233020360000	02232090100000	02141040160000
02144210060000	02143000600000	02143050140000	02232010010000	02222140410000
02143040080000	02231130010000	02144110060000	02233000380000	02144000190000
02221010140000	02144180190000	02144210110000	02144210290000	02244060440000
02232110120000	02244070260000	02144070140000	02141030030000	02232010030000
02143180110000	02232110160000	02222180160000	02232070170000	02151050020000
02221150070000	02154040170000	02144210050000	02233000060000	02224000010000
02144030080000	02144000280000	02143060100000	02221040180000	02221160070000
02231120090000	02144030010000	02143140110000	02151040110000	02232150200000
02141030120000	02143070220000	02233000210000	02221080200000	02232140140000
02244040340000	02144000350000	02144210250000	02231010190000	02141030050000
02154270170000	02232000150000	02244040290000	02222130220000	02212220050000
02144140220000	02233020210000	02144070080000	02152090080000	02221140120000

02222230010000	02233010280000	02232080020000	02144070230000	02144050060000
02152130040000	02221170100000	02232160010000	02221150300000	02212050060000
02232040050000	02144030030000	02144110110000	02231020230000	02154260010000
02144160120000	02141040100000	02154020250000	02221090130000	02144040070000
02144020220000	02144090090000	02144130080000	02222230130000	02222110220000
02143070390000	02221170030000	02212170030000	02151080030000	02144100190000
02224030050000	02232160190000	02144150180000	02232000200000	02212110010000
02144070190000	02143050420000	02144090140000	02232010190000	02224030070000
02222150190000	02144000470000	02221160120000	02232040150000	02232180100000
02222150160000	02244040690000	02221120110000	02221010010000	02232100180000
02144140120000	02141040110000	02141030150000	02144010150000	02232080220000
02232080090000	02154180010000	02144130150000	02222100240000	02222130250000
02221140370000	02153030390000	02222100410000	02222140430000	02222180200000
02222110230000	02144210220000	02244020010000	02222100420000	02152090090000
02151030050000	02212070040000	02212060120000	02144000490000	02151060060000
02222120260000	02232050100000	02231130100000	02212050070000	02221160100000
02212230150000	02232070180000	02222140280000	02222140250000	02244070680000
02221110180000	02221150330000	02224020040000	02222100400000	02221140360000
02232160200000	02224020160000	02151040010000	02221150310000	02152080140000
02151060160000	02144030250000	02222110210000	02151040020000	02151040120000
02143140090000	02151060070000	02232100250000	02222140420000	02222230090000
02222140260000	02212080150000	02222150290000	02152070380000	02212220070000
02143000680000	02222140440000	02221140080000	02154160090000	02221090200000
02143020170000	02154040180000			

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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