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	02144000360000
Property address	249 MARION 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
$32,000	**$28,373**	**$3,627**

11.3% of the current assessed value.
Estimated tax effect about $769 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 566 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 $26.67 per square foot. This home is assessed at $30.08 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,064 square feet gives $28,373. 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	1,064 square feet
Land area	14,770 square feet
Year built	1955
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$32,000
Assessed value per square foot	$30.08

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	664
3	Built within 15 years of this home	608
4	Same building type	567
5	Same construction quality grade	566

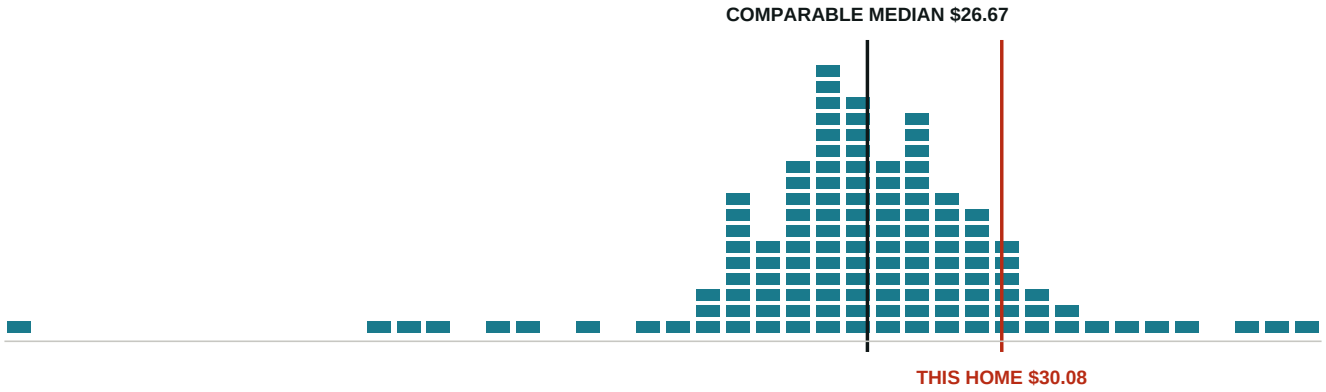
The comparable figure used is the median of all 566 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 566 properties 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	566
Lowest assessed	$4.77 per square foot
25th percentile	$25.20 per square foot
Median	$26.67 per square foot
75th percentile	$28.41 per square foot
Highest assessed	$38.19 per square foot
This home	$30.08 per square foot
Position	assessed above 518 of the 566 comparable properties, the 92nd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 566 comparables	$26.67
Building area of this home	1,064 sq ft
Median multiplied by building area	**$28,373**
Current total assessed value	$32,000
Difference, the reduction requested	**$3,627**

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 $3,627 in assessed value is worth roughly $769 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

566 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 566 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
02143060380000	308 N MOZART ST	1,066	1948	3	1	$14,838	$13.92
02143060420000	329 SCHILLER ST	1,066	1948	4	2	$16,332	$15.32
02143060230000	308 N MOZART ST	1,066	1948	3	1	$17,165	$16.10
02143060040000	329 SCHILLER ST	1,066	1948	4	2	$18,659	$17.50
02221050030000	419 W PALATINE RD	1,067	1958	3	1	$25,000	$23.43
02144160080000		1,064	1955	3	1	$25,873	$24.32
02221050040000		1,067	1956	3	1	$26,001	$24.37
02144020140000		1,064	1953	3	1	$26,000	$24.44
02221060010000		1,068	1952	3	1	$27,000	$25.28
02143060200000		1,066	1949	3	1	$27,000	$25.33
02232020210000		1,064	1955	3	1	$27,000	$25.38
02144000410000		1,064	1955	2	1	$27,000	$25.38
02144150160000		1,064	1954	3	1	$27,000	$25.38
02144120240000		1,064	1954	2	1	$27,000	$25.38
02144140060000		1,064	1954	2	1	$27,000	$25.38
02232050250000		1,064	1960	3	1	$27,000	$25.38
02164090100000		1,063	1953	2	1	$27,000	$25.40
02222220070000		1,060	1954	3	1	$26,929	$25.40
02231060100000		1,060	1955	3	1	$27,000	$25.47
02231060060000		1,060	1954	3	1	$27,000	$25.47
02231060050000		1,060	1954	2	1	$27,000	$25.47
02231060180000		1,060	1954	2	1	$27,000	$25.47
02231060080000		1,060	1954	2	1	$27,000	$25.47
02231010430000		1,066	1955	3	1	$28,000	$26.27
02144000400000		1,064	1955	2	1	$28,000	$26.32
02143060160000		1,064	1961	2	1	$28,000	$26.32
02144040170000		1,061	1945	3	1	$28,000	$26.39
02222220080000		1,060	1952	2	1	$28,000	$26.42
02221000210000		1,066	1954	3	1	$28,285	$26.53
02144000460000		1,064	1957	2	2	$28,560	$26.84
02224020050000		1,064	1966	3	1	$28,803	$27.07
02144160110000		1,064	1958	2	1	$28,819	$27.09
02221020110000		1,068	1953	3	1	$30,000	$28.09
02231010440000		1,066	1955	3	1	$30,000	$28.14
02231010450000		1,066	1955	3	1	$30,000	$28.14
02143060250000		1,066	1951	3	1	$30,000	$28.14
02231010220000		1,066	1955	3	1	$30,000	$28.14
02222160220000		1,066	1954	3	1	$30,000	$28.14
02231010470000		1,066	1955	3	1	$30,000	$28.14
02144160050000		1,064	1955	2	1	$30,000	$28.20

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02144150130000		1,064	1954	3	1	$30,000	$28.20
02143070070000		1,064	1950	2	1	$30,000	$28.20
02144150120000		1,064	1955	3	1	$30,000	$28.20
02144000320000		1,064	1955	3	1	$30,000	$28.20
02222160230000		1,064	1954	3	1	$30,000	$28.20
02231060210000		1,060	1955	3	1	$30,000	$28.30
02231060240000		1,060	1951	2	1	$30,000	$28.30
02232150020000		1,060	1952	2	1	$30,000	$28.30
02231060090000		1,060	1954	3	1	$30,000	$28.30
02231060220000		1,060	1954	3	1	$30,000	$28.30
02231100070000		1,067	1957	2	1	$31,000	$29.05
02222150220000		1,066	1954	3	1	$31,000	$29.08
02143060060000		1,066	1951	3	1	$31,000	$29.08
02144160130000		1,064	1955	2	1	$31,000	$29.14
02144080200000		1,063	1955	3	1	$31,000	$29.16
02231060200000		1,060	1954	2	1	$31,000	$29.25
02231060190000		1,060	1954	2	1	$31,000	$29.25
02231020240000		1,066	1954	3	1	$32,000	$30.02
02144000360000	**249 MARION ST**	**1,064**	**1955**	**3**	**1**	**$32,000**	**$30.08**
02221140200000		1,067	1952	2	1	$33,000	$30.93
02152070390000		1,066	1955	3	1	$33,000	$30.96

Median of all 566 comparables: $26.67 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 566 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.

02232050220000	02143060380000	02143060420000	02143060230000	02143060040000
02212010050000	02232160050000	02232110050000	02144000050000	02221020020000
02231020020000	02212010060000	02154110080000	02232050040000	02144180180000
02143080040000	02144080220000	02222220180000	02143060130000	02144210260000
02144180090000	02221020060000	02144000130000	02212150050000	02143070300000
02231030030000	02144200140000	02144150150000	02144150090000	02233000300000
02144010110000	02221020050000	02144210020000	02144180020000	02144140050000
02144160150000	02231030060000	02144150110000	02144180070000	02144190060000
02144200030000	02144200080000	02144010060000	02144200050000	02144010170000
02144190140000	02144010090000	02144180200000	02221050030000	02144010180000
02222220220000	02143070160000	02154110280000	02144190010000	02233030120000
02144200210000	02144190210000	02164110080000	02143060140000	02144140040000
02221010060000	02224020240000	02144000070000	02144000210000	02144000160000
02144000100000	02144190040000	02222210160000	02221030030000	02221080110000
02141030010000	02221060110000	02232180160000	02221010110000	02222150300000
02144010120000	02222230080000	02222190100000	02222110280000	02222150370000
02222090580000	02221050130000	02224010230000	02222220150000	02232030260000
02233000040000	02144160080000	02221050040000	02144180050000	02144020140000
02144070130000	02222160040000	02221020010000	02244040590000	02222230230000
02143060170000	02144010080000	02232050140000	02232000190000	02143070010000
02233020080000	02143080100000	02231080150000	02221140330000	02222180210000
02143080050000	02144160020000	02144000340000	02144000500000	02144150140000
02144140130000	02144160070000	02144150020000	02144000430000	02144160060000
02154020070000	02231090010000	02222090240000	02222190090000	02144210300000
02144180120000	02144180140000	02144180160000	02144190200000	02144180130000
02144200090000	02144010210000	02144190190000	02144010040000	02144210150000
02144210270000	02144180230000	02144190080000	02144200100000	02144190110000
02152110070000	02232070080000	02221050150000	02221040110000	02221030050000
02232190170000	02224030090000	02222160050000	02144050220000	02212010110000
02221060010000	02143060200000	02143180160000	02164120070000	02222230070000
02222150270000	02151030110000	02232020210000	02144000410000	02144150160000
02144120240000	02144140060000	02232050250000	02221140320000	02164090100000
02222220070000	02144160010000	02144000180000	02144000200000	02144000080000
02144000060000	02144000240000	02144000120000	02221110170000	02231110110000
02231060100000	02231060060000	02231060050000	02231060180000	02231060080000
02221160250000	02222160200000	02221020100000	02221020070000	02221010170000
02222160160000	02221080100000	02144090070000	02231030010000	02222190230000
02231000250000	02221090150000	02221090010000	02232170170000	02222010560000
02222210210000	02231080270000	02231010130000	02222160100000	02141040010000
02144150170000	02144160030000	02144000420000	02221090080000	02232020070000
02144130040000	02232050150000	02143070190000	02144100140000	02232150090000
02232020180000	02231010480000	02231010530000	02231010510000	02144190090000
02144210070000	02143000460000	02144180100000	02144180170000	02144190070000
02232080040000	02144010190000	02144210040000	02144200040000	02144200110000
02144200060000	02144190120000	02231010500000	02231070030000	02231130070000

02232010110000	02221040150000	02221050100000	02221040080000	02221110110000
02221110060000	02221040160000	02244030230000	02232070090000	02222130270000
02144110190000	02154270020000	02212090020000	02144060080000	02222110240000
02222150380000	02231010490000	02212150090000	02231010430000	02144000140000
02231010150000	02144000040000	02232180140000	02222230150000	02144160140000
02144090030000	02231010140000	02144000400000	02143060160000	02144090010000
02221160080000	02151030060000	02144040170000	02151050050000	02222220080000
02231060230000	02221080170000	02233000070000	02222150310000	02232110250000
02222130210000	02221010120000	02221010040000	02221080020000	02221070080000
02221010160000	02221080010000	02221000210000	02144140180000	02144000300000
02144140150000	02144160100000	02144000370000	02233000160000	02222140270000
02224000140000	02231070260000	02232010020000	02143070150000	02144020200000
02164110070000	02144200190000	02221100010000	02144200130000	02144210090000
02144010220000	02144190020000	02144210120000	02144210210000	02144200020000
02144190180000	02144210080000	02144200180000	02144200170000	02144180110000
02231110200000	02221050140000	02221010050000	02222140120000	02144000460000
02232080100000	02231130030000	02231100040000	02244040210000	02221020180000
02212230190000	02144130180000	02221100200000	02154180030000	02232060170000
02143000630000	02141040130000	02151050150000	02224020050000	02221090110000
02232030250000	02144160110000	02232170100000	02144000250000	02144000150000
02144000220000	02154110400000	02144000260000	02144000270000	02222130280000
02224010030000	02224030110000	02244030370000	02233020050000	02144100150000
02232170020000	02212110050000	02151030010000	02144090210000	02231090120000
02222110270000	02144070170000	02233010370000	02232090020000	02222150320000
02222230050000	02143030070000	02144140140000	02232070210000	02232160100000
02222170390000	02221110200000	02144070150000	02222150400000	02143060290000
02222230600000	02144210170000	02144180150000	02144180210000	02144200150000
02144190050000	02144210100000	02144210030000	02144090040000	02224020150000
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02151050070000	02222230220000	02231090360000	02232020060000	02221090120000
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02143060250000	02231010220000	02222160220000	02231010470000	02144160050000
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02212230210000	02232090030000	02221010090000	02221080130000	02221060130000
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02232090010000	02221160200000	02231090150000	02143050180000	02143050160000
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02151040140000 02232040030000 02231120250000 02231080020000 02221090020000
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02152080130000 02152070420000 02152070400000 02152080090000 02232020200000
02224030180000 02144060360000 02231020240000 02144060190000 02232100160000
02151070060000 02151030090000 02221160170000 02151030070000 02151050190000
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02222170060000

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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