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	02211080020000
Property address	408 KENSINGTON CT
Township	Palatine (29)
Assessor neighborhood	29084
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$71,000	**$57,227**	**$13,773**

19.4% of the current assessed value.
Estimated tax effect about $2,921 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 117 other properties in assessor neighborhood 29084 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 $24.54 per square foot. This home is assessed at $30.45 per square foot, which is 24% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,332 square feet gives $57,227. 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	2,332 square feet
Land area	14,915 square feet
Year built	1975
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$71,000
Assessed value per square foot	$30.45

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	162
2	Building area within 15% of this home	128
3	Built within 15 years of this home	126
4	Same building type	122
5	Same construction quality grade	117

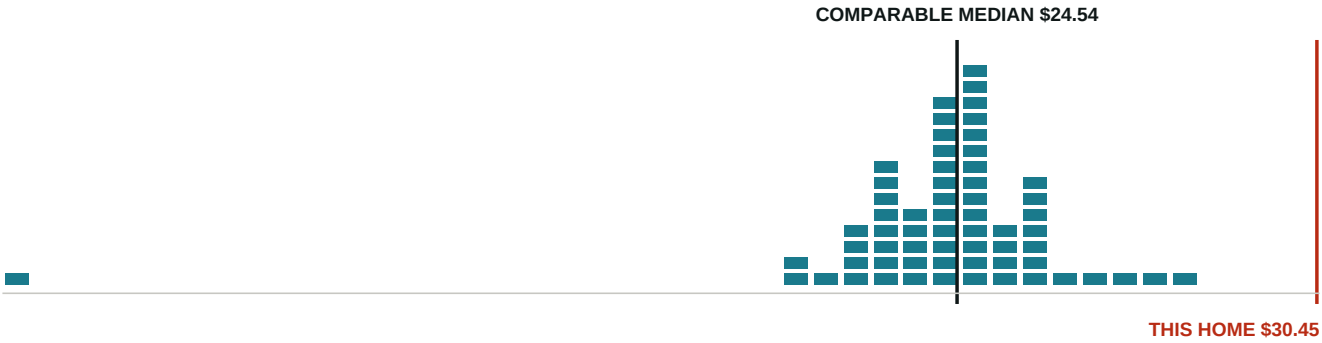
The comparable figure used is the median of all 117 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 117 properties 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	117
Lowest assessed	$8.99 per square foot
25th percentile	$23.77 per square foot
Median	$24.54 per square foot
75th percentile	$25.19 per square foot
Highest assessed	$28.44 per square foot
This home	$30.45 per square foot
Position	assessed above 117 of the 117 comparable properties, the 100th percentile



$8.99 per sq ft — 117 comparable properties by assessed value per square foot, one mark is 2 properties — $30.45 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 117 comparables	$24.54
Building area of this home	2,332 sq ft
Median multiplied by building area	**$57,227**
Current total assessed value	$71,000
Difference, the reduction requested	**$13,773**

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 $13,773 in assessed value is worth roughly $2,921 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

117 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 117 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
02084060010000	1208 DOE RD	2,355	1976	4	2	$52,000	$22.08
02282110270000	1063 WHIPPOORWILL DR	2,357	1974	4	2	$53,937	$22.88
02211040110000	1355 W HAMPTON PL	2,338	1972	3	2	$54,091	$23.14
02211050020000	1349 SAINT JAMES CT	2,310	1977	3	2	$53,496	$23.16
02214070270000	1126 HUNTING DR	2,356	1970	4	2	$54,571	$23.16
02282080020000	1101 W PARTRIDGE DR	2,356	1971	5	2	$54,671	$23.21
02282110080000	815 SANDPIPER CT	2,387	1975	4	2	$56,000	$23.46
02214030330000	865 LANARK LN	2,356	1968	4	2	$55,381	$23.51
02282110190000	852 W PEREGRINE DR	2,365	1975	4	2	$55,640	$23.53
02282080290000	1066 SKYLARK DR	2,356	1972	4	2	$55,620	$23.61
02211060050000	224 HAMPTON CT	2,310	1974	4	2	$54,794	$23.72
02214050040000	1036 W MALLARD DR	2,356	1973	4	2	$56,000	$23.77
02214030610000	723 MIDDLETON CT	2,356	1969	4	2	$56,000	$23.77
02282040100000	1140 PINTAIL CT	2,356	1970	4	2	$56,315	$23.90
02214080210000	1067 HUNTING DR	2,356	1969	4	2	$56,344	$23.92
02211060120000	307 WHITEHALL DR	2,291	1972	4	2	$54,845	$23.94
02213110060000	1307 WHYTECLIFF RD	2,328	1972	4	2	$56,000	$24.05
02282110110000	810 W PEREGRINE DR	2,365	1976	4	2	$57,000	$24.10
02282070100000	1100 FALMORE DR	2,403	1971	4	2	$58,000	$24.14
02282040040000	1139 W ILLINOIS AVE	2,356	1970	4	2	$57,000	$24.19
02214030140000	834 EXNER CT	2,356	1971	4	2	$57,000	$24.19
02214070020000	1027 W MALLARD DR	2,356	1969	4	2	$57,000	$24.19
02211060100000	245 WHITEHALL DR	2,332	1975	4	2	$56,445	$24.20
02211030010000	1350 W KENILWORTH AVE	2,310	1974	4	2	$56,000	$24.24
02282100120000	954 W PEREGRINE DR	2,294	1972	5	2	$56,000	$24.41
02211040210000	1238 W KENILWORTH AVE	2,354	1975	4	2	$57,585	$24.46
02213070460000	707 S WHITE WILLOW BAY	2,411	1972	3	2	$59,000	$24.47
02211050290000	350 WHITEHALL DR	2,366	1972	4	2	$58,000	$24.51
02281100040000	1265 W ILLINOIS ST	2,282	1972	4	2	$56,000	$24.54
02214080110000		2,356	1969	4	2	$58,000	$24.62
02214070150000		2,356	1969	4	2	$58,000	$24.62
02282040170000		2,356	1971	4	2	$58,000	$24.62
02214070220000		2,356	1969	4	2	$58,000	$24.62
02282080110000		2,356	1971	4	2	$58,000	$24.62
02214070350000		2,356	1969	4	2	$58,000	$24.62
02214030400000		2,356	1968	4	2	$58,000	$24.62
02214080330000		2,356	1969	4	2	$58,000	$24.62
02282040070000		2,356	1971	4	2	$58,000	$24.62
02282060100000		2,356	1971	4	2	$58,000	$24.62
02214080260000		2,356	1969	4	2	$58,000	$24.62

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02214080050000		2,356	1969	4	2	$58,000	$24.62
02211080060000		2,310	1972	4	2	$57,000	$24.68
02211050140000		2,310	1975	4	2	$57,000	$24.68
02282070360000		2,286	1972	4	2	$57,000	$24.93
02213110030000		2,281	1976	4	2	$57,000	$24.99
02213070270000		2,359	1972	4	2	$59,000	$25.01
02214030590000		2,356	1969	4	2	$59,000	$25.04
02214050090000		2,356	1971	4	2	$59,000	$25.04
02214050150000		2,356	1971	4	2	$59,000	$25.04
02282070010000		2,356	1970	4	2	$59,000	$25.04
02213060070000		2,313	1976	4	2	$58,000	$25.08
02213110110000		2,382	1975	4	2	$60,000	$25.19
02214070110000		2,356	1969	4	2	$60,000	$25.47
02282050100000		2,356	1969	4	2	$60,000	$25.47
02213100150000		2,252	1976	4	2	$58,000	$25.75
02281110030000		2,246	1977	4	2	$58,000	$25.82
02214100030000		2,348	1977	4	2	$61,000	$25.98
02211060370000		2,265	1975	4	2	$59,000	$26.05
02211020050000		2,261	1961	4	2	$63,000	$27.86
02282100180000		2,356	1972	4	2	$67,000	$28.44
02211080020000	**408 KENSINGTON CT**	**2,332**	**1975**	**4**	**2**	**$71,000**	**$30.45**

Median of all 117 comparables: $24.54 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 29084, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 117 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.

02082040060000	02082040050000	02282060160000	02084060010000	02214050010000
02213100080000	02282110270000	02211030040000	02213160120000	02211030060000
02282080120000	02213100180000	02211040110000	02214070180000	02213070340000
02211050020000	02214070270000	02214070330000	02282080020000	02211060070000
02282110080000	02213110080000	02214030330000	02213070380000	02213070480000
02282110190000	02282080290000	02211060050000	02214050040000	02214030610000
02213070080000	02282040100000	02214080210000	02211060120000	02211060330000
02213110060000	02282110110000	02282070100000	02211060230000	02282040040000
02214030140000	02214070020000	02282110130000	02211060100000	02214030060000
02211030010000	02213110230000	02214120070000	02213110170000	02213160080000
02282070410000	02282100120000	02282100240000	02211060340000	02211040210000
02213070460000	02282110010000	02211050290000	02281100040000	02214030090000
02282110210000	02214080110000	02214070150000	02282040170000	02214070220000
02282080110000	02214070350000	02214030400000	02214080330000	02282040070000
02282060100000	02214080260000	02214080050000	02214030710000	02213070430000
02211080060000	02211050140000	02214090140000	02282060220000	02282070360000
02213110030000	02213070270000	02214030590000	02214050090000	02214050150000
02282070010000	02213060070000	02213110110000	02282110220000	02211030190000
02213110290000	02213080010000	02281100100000	02214070110000	02282050100000
02214030180000	02214050230000	02282060280000	02213100150000	02214030520000
02281110030000	02282090050000	02282090170000	02281100080000	02281070010000
02214100030000	02281110020000	02213080050000	02211060370000	02214050260000
02282110120000	02282100060000	02282110300000	02282100280000	02282110050000
02211020050000	02282100180000			

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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