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	02212100020000
Property address	943 W HILLSIDE ST
Township	Palatine (29)
Assessor neighborhood	29060
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$57,000	**$49,635**	**$7,365**

12.9% of the current assessed value.
Estimated tax effect about $1,562 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 35 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 $21.76 per square foot. This home is assessed at $24.99 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,281 square feet gives $49,635. 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	2,281 square feet
Land area	19,800 square feet
Year built	1977
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$57,000
Assessed value per square foot	$24.99

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	239
2	Building area within 15% of this home	152
3	Built within 15 years of this home	45
4	Same building type	37
5	Same construction quality grade	35

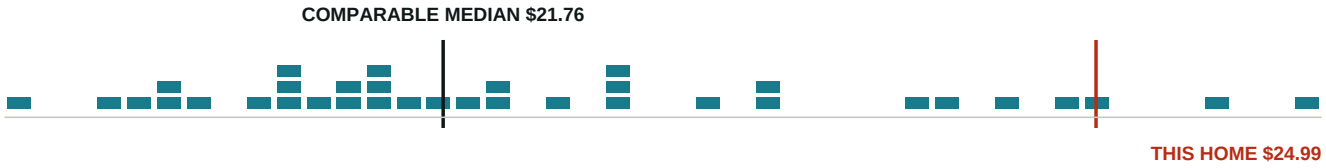
The comparable figure used is the median of all 35 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 35 properties 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	35
Lowest assessed	$19.59 per square foot
25th percentile	$21.03 per square foot
Median	$21.76 per square foot
75th percentile	$23.18 per square foot
Highest assessed	$26.10 per square foot
This home	$24.99 per square foot
Position	assessed above 33 of the 35 comparable properties, the 94th percentile



$19.59 per sq ft — 35 comparable properties by assessed value per square foot, one mark is one property — $26.10 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 35 comparables	$21.76
Building area of this home	2,281 sq ft
Median multiplied by building area	**$49,635**
Current total assessed value	$57,000
Difference, the reduction requested	**$7,365**

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 $7,365 in assessed value is worth roughly $1,562 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 35 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
02233000350000	429 S PLUM GROVE RD	2,246	1962	4	2	$44,000	$19.59
02152150010000	23 W COMFORT ST	2,077	1984	3	3	$41,760	$20.11
02233030080000	345 S OAK ST	2,043	1974	4	2	$41,247	$20.19
02222230320000	431 S BOTHWELL ST	2,152	1968	3	2	$43,852	$20.38
02244070290000	657 S WARREN AVE	2,304	1975	4	2	$47,001	$20.40
02244060260000	641 S WILLIAMS AVE	2,432	1986	3	2	$50,000	$20.56
02224020300000	240 W GLADE ST	2,197	1964	3	2	$45,963	$20.92
02233030030000	315 S OAK ST	2,485	1967	4	3	$52,000	$20.93
02144030130000	144 N ASHLAND AVE	2,025	1975	4	2	$42,525	$21.00
02151070080000	561 N STEPHEN DR	2,173	1962	4	3	$45,752	$21.05
02224050150000	145 IMPERIAL CT	2,152	1968	4	1	$45,660	$21.22
02224050110000	181 IMPERIAL CT	2,139	1971	4	2	$45,412	$21.23
02224050120000	175 IMPERIAL CT	2,139	1968	3	2	$45,422	$21.24
02222230390000	323 S BOTHWELL ST	2,240	1970	4	2	$48,000	$21.43
02222230490000	142 IMPERIAL CT	2,240	1969	4	2	$48,000	$21.43
02222230370000	337 S BOTHWELL ST	2,002	1968	4	1	$43,000	$21.48
02224050190000	412 ROYAL CT	2,079	1968	3	2	$44,954	$21.62
02221150350000	414 W DANIELS RD	2,068	1984	3	2	$45,000	$21.76
02222230350000	409 S BOTHWELL ST	2,195	1968	4	2	$48,000	$21.87
02233020240000	404 S OAK ST	2,180	1988	3	1	$48,000	$22.02
02221150340000	422 W DANIELS RD	2,579	1979	4	3	$57,001	$22.10
02224150030000	452 ROYAL CT	2,152	1968	4	2	$48,000	$22.30
02222230560000	178 IMPERIAL CT	2,126	1967	4	2	$48,000	$22.58
02221150020000	512 W DANIELS RD	2,081	1970	3	1	$47,000	$22.59
02224050270000	455 ROYAL CT	2,122	1977	4	2	$48,000	$22.62
02212210140000	858 ELLIS ST	2,604	1991	3	2	$60,000	$23.04
02244030660000	436 S WARREN AVE	2,059	1977	3	2	$48,001	$23.31
02224150040000	419 ROYAL CT	2,014	1966	4	2	$47,000	$23.34
02224050230000	438 ROYAL CT	2,038	1970	4	2	$49,001	$24.04
02221140300000	651 W KENILWORTH AVE	2,150	1975	4	3	$52,000	$24.19
02222230580000	184 IMPERIAL CT	2,117	1972	3	2	$52,000	$24.56
02212220030000	923 ELLIS ST	2,007	1975	3	1	$50,000	$24.91
02222230470000	122 IMPERIAL CT	1,965	1964	4	3	$49,000	$24.94
02212100020000	**943 W HILLSIDE ST**	**2,281**	**1977**	**3**	**2**	**$57,000**	**$24.99**
02212140050000	243 S MIDDLETON AVE	2,378	1984	3	2	$61,000	$25.65
02212080160000	942 W HILLSIDE ST	1,992	1975	4	2	$52,000	$26.10

Median of all 35 comparables: $21.76 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 35 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.

02233000350000	02152150010000	02233030080000	02222230320000	02244070290000
02244060260000	02224020300000	02233030030000	02144030130000	02151070080000
02224050150000	02224050110000	02224050120000	02222230390000	02222230490000
02222230370000	02224050190000	02221150350000	02222230350000	02233020240000
02221150340000	02224150030000	02222230560000	02221150020000	02224050270000
02212210140000	02244030660000	02224150040000	02224050230000	02221140300000
02222230580000	02212220030000	02222230470000	02212140050000	02212080160000

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.