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	02221140180000
Property address	532 W HELLEN RD
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	**$33,090**	**$9,910**

23.1% of the current assessed value.
Estimated tax effect about $2,102 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 265 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 $25.75 per square foot. This home is assessed at $33.46 per square foot, which is 30% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,285 square feet gives $33,090. 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	1,285 square feet
Land area	87,991 square feet
Year built	1971
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$43,000
Assessed value per square foot	$33.46

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	796
3	Built within 15 years of this home	272
4	Same building type	266
5	Same construction quality grade	265

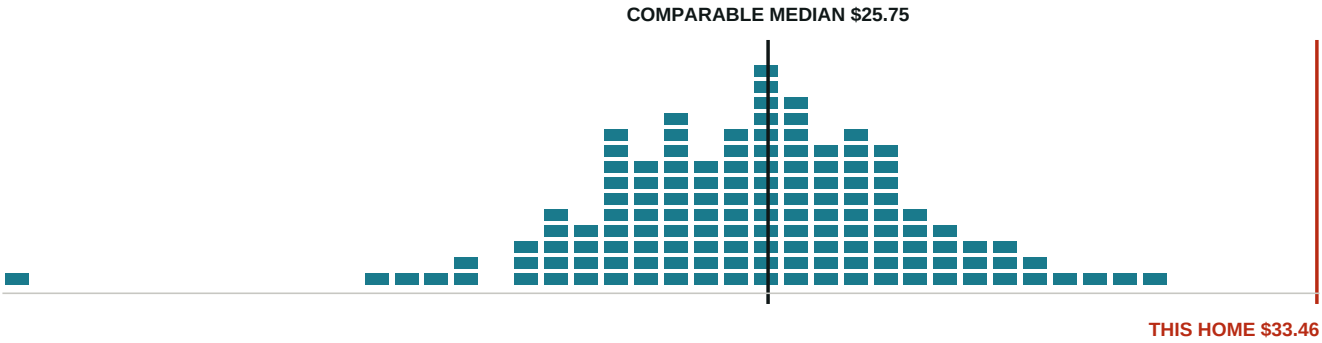
The comparable figure used is the median of all 265 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 265 properties 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	265
Lowest assessed	$15.04 per square foot
25th percentile	$24.19 per square foot
Median	$25.75 per square foot
75th percentile	$26.98 per square foot
Highest assessed	$31.11 per square foot
This home	$33.46 per square foot
Position	assessed above 265 of the 265 comparable properties, the 100th percentile



$15.04 per sq ft — 265 comparable properties by assessed value per square foot, one mark is 2 properties — $33.46 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 265 comparables	$25.75
Building area of this home	1,285 sq ft
Median multiplied by building area	**$33,090**
Current total assessed value	$43,000
Difference, the reduction requested	**$9,910**

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 $9,910 in assessed value is worth roughly $2,102 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

265 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 265 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
02154110070000	161 N CEDAR ST	1,248	1964	3	1	$27,732	$22.22
02222130200000	253 W KENILWORTH AVE	1,290	1958	3	1	$28,999	$22.48
02143180130000	204 SCHUBERT ST	1,268	1956	3	2	$28,760	$22.68
02233020360000	318 S OAK ST	1,318	1962	3	1	$30,000	$22.76
02233000380000	417 S PLUM GROVE RD	1,306	1962	3	1	$30,000	$22.97
02233000080000	345 S PLUM GROVE RD	1,245	1958	3	1	$28,996	$23.29
02154270170000	222 W PALATINE RD	1,307	1958	3	1	$31,000	$23.72
02222130220000	239 W KENILWORTH AVE	1,305	1958	3	1	$31,000	$23.75
02232060130000	114 S LINDEN AVE	1,300	1957	3	1	$31,000	$23.85
02144070230000	109 N GREENWOOD AVE	1,325	1957	3	1	$31,735	$23.95
02233030010000		1,256	1956	3	1	$30,270	$24.10
02222100360000		1,283	1958	3	1	$31,000	$24.16
02144110110000		1,312	1956	3	1	$31,725	$24.18
02222120210000		1,276	1956	3	1	$31,000	$24.29
02232140160000		1,276	1957	3	1	$31,000	$24.29
02222130290000		1,276	1957	3	1	$31,000	$24.29
02222230130000		1,314	1957	3	1	$32,000	$24.35
02221010030000		1,272	1969	3	1	$31,000	$24.37
02221120040000		1,269	1956	3	1	$31,000	$24.43
02222150150000		1,271	1959	3	1	$31,095	$24.46
02141040140000		1,300	1956	3	1	$31,867	$24.51
02222230140000		1,270	1960	3	1	$32,000	$25.20
02222100240000		1,302	1957	3	1	$33,000	$25.35
02222130250000		1,302	1957	3	1	$33,000	$25.35
02222110310000		1,248	1966	3	1	$31,653	$25.36
02221020150000		1,290	1956	3	1	$33,000	$25.58
02233010200000		1,288	1963	3	1	$33,000	$25.62
02244030630000		1,248	1956	3	1	$32,001	$25.64
02152130050000		1,325	1979	3	2	$34,000	$25.66
02232160150000		1,272	1982	3	1	$32,946	$25.90
02232050100000		1,312	1964	3	1	$34,000	$25.91
02151040080000		1,273	1966	3	1	$33,001	$25.92
02222140250000		1,302	1959	3	1	$34,000	$26.11
02221110180000		1,301	1959	3	1	$34,000	$26.13
02244070340000		1,256	1957	2	1	$33,000	$26.27
02233030040000		1,256	1957	3	1	$33,000	$26.27
02222140320000		1,259	1964	5	2	$33,079	$26.27
02222190060000		1,293	1975	3	1	$34,000	$26.30
02244060410000		1,254	1980	3	1	$33,000	$26.32
02151050170000		1,248	1970	3	1	$33,000	$26.44

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02222120250000		1,298	1957	3	1	$34,454	$26.54
02143070270000		1,280	1959	3	1	$34,000	$26.56
02151040050000		1,277	1965	4	1	$34,000	$26.62
02144020190000		1,273	1976	3	2	$34,000	$26.71
02224020090000		1,272	1956	3	1	$34,000	$26.73
02144100210000		1,270	1977	3	1	$34,000	$26.77
02222110210000		1,305	1958	3	2	$35,000	$26.82
02224010180000		1,267	1966	3	1	$34,000	$26.84
02152080160000		1,268	1965	3	2	$34,400	$27.13
02151060070000		1,326	1968	3	1	$36,000	$27.15
02221170230000		1,240	1976	3	1	$33,798	$27.26
02222160120000		1,243	1962	3	1	$34,000	$27.35
02144110270000		1,275	1978	3	1	$35,000	$27.45
02224010110000		1,267	1961	3	1	$35,000	$27.62
02224010120000		1,267	1960	3	1	$35,000	$27.62
02221170070000		1,263	1957	3	1	$35,000	$27.71
02222140440000		1,311	1959	3	1	$38,000	$28.99
02222150410000		1,276	1956	3	1	$37,000	$29.00
02233030170000		1,284	1979	3	2	$38,000	$29.60
02143020170000		1,326	1959	3	2	$40,735	$30.72
02221140180000	**532 W HELLEN RD**	**1,285**	**1971**	**3**	**2**	**$43,000**	**$33.46**

Median of all 265 comparables: $25.75 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 265 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.

02152110060000	02152110050000	02221090180000	02244030510000	02244040770000
02221090030000	02222140130000	02221020020000	02231070020000	02154110080000
02154110070000	02221080190000	02222130200000	02221030140000	02144150070000
02144150060000	02143180130000	02233020360000	02144180090000	02221020060000
02143070080000	02222080090000	02212150050000	02233000380000	02244060440000
02144010110000	02141030030000	02144160150000	02232070170000	02233000080000
02231030060000	02224000010000	02144100200000	02144030080000	02221040180000
02143140110000	02151040110000	02233000210000	02221080200000	02144200210000
02144210250000	02152070350000	02144140040000	02224020240000	02244050170000
02154270170000	02144000070000	02144000160000	02222130220000	02144190040000
02151050040000	02233020210000	02232060130000	02152090080000	02143040280000
02222230010000	02144070230000	02222150300000	02221150300000	02144010120000
02222190100000	02233030010000	02222110280000	02222150370000	02222100360000
02144110110000	02222090580000	02232030260000	02222120210000	02232140160000
02222130290000	02222090530000	02222230130000	02221010030000	02222110220000
02221120040000	02143250410000	02144070130000	02222150150000	02221170030000
02221020010000	02141040140000	02224030050000	02151050080000	02154010520000
02144030260000	02212110010000	02222230030000	02144070190000	02232010190000
02224030070000	02232040150000	02233020080000	02222150160000	02221120110000
02221140330000	02222180210000	02144000340000	02144160070000	02144150020000
02144160060000	02144010210000	02144190080000	02141030150000	02144040140000
02144010150000	02222230140000	02222160050000	02222190040000	02154180010000
02222100240000	02222130250000	02231090400000	02222110310000	02222230070000
02151030110000	02232030100000	02144000080000	02222100410000	02222140430000
02222110230000	02222160200000	02244020010000	02221020150000	02233030130000
02222100420000	02233010200000	02244030630000	02152130050000	02232170170000
02152090090000	02141040010000	02221090080000	02151030050000	02232150060000
02144100140000	02151060060000	02232160150000	02222120260000	02232050100000
02144190090000	02144210070000	02144180100000	02144190070000	02232080040000
02144200110000	02144200060000	02151040080000	02232070020000	02231130100000
02232090040000	02212050070000	02144130190000	02221160100000	02222140280000
02222130270000	02222140250000	02221110180000	02221150330000	02222100400000
02144060080000	02222110240000	02222150380000	02232050170000	02151060170000
02144000140000	02244070340000	02233030040000	02222140320000	02221140360000
02232180140000	02222190060000	02244060410000	02221160080000	02231070010000
02151040010000	02151050170000	02233000070000	02222150310000	02232110250000
02222130210000	02222120250000	02143070270000	02151040050000	02222140270000
02231070260000	02143070150000	02144020190000	02224020090000	02221100010000
02144210210000	02144100210000	02141030180000	02151040030000	02222110210000
02224010180000	02151040120000	02151050160000	02144130180000	02143000630000
02141040130000	02221090110000	02232030250000	02221140310000	02144000150000
02222130280000	02152080160000	02151060070000	02224010030000	02222140420000
02224030110000	02244040580000	02232170020000	02221170230000	02222230090000
02222110270000	02144070170000	02222160120000	02222140260000	02222150320000
02222230050000	02232070210000	02144110270000	02221110200000	02144070150000

02222150400000	02144200150000	02222230020000	02224010110000	02224010120000
02221170070000	02222150290000	02151030100000	02151030030000	02221150160000
02151050070000	02233030070000	02224000200000	02222150330000	02212220070000
02144000390000	02143180220000	02212230210000	02212080030000	02144190150000
02164050050000	02222130300000	02233030020000	02221150150000	02244030500000
02222190140000	02151050100000	02151040060000	02222140440000	02244040570000
02222150410000	02222140400000	02212070110000	02221100030000	02233030170000
02151080010000	02151080060000	02151070060000	02143020170000	02151070040000

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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