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	02222150260000
Property address	152 W HELEN 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
$32,000	**$28,094**	**$3,906**

12.2% of the current assessed value.
Estimated tax effect about $828 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 545 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 $26.76 per square foot. This home is assessed at $30.48 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,050 square feet gives $28,094. 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	1,050 square feet
Land area	9,780 square feet
Year built	1958
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$32,000
Assessed value per square foot	$30.48

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	634
3	Built within 15 years of this home	580
4	Same building type	546
5	Same construction quality grade	545

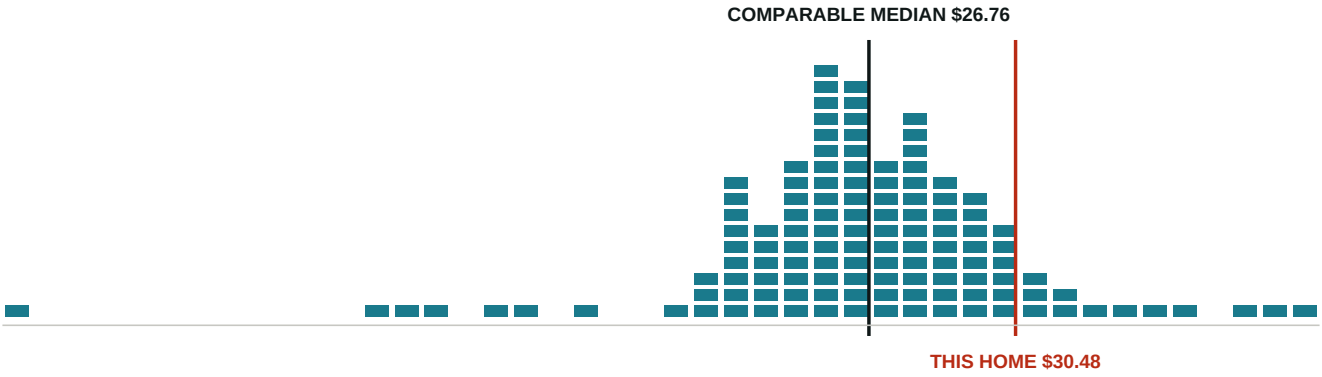
The comparable figure used is the median of all 545 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 545 properties 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	545
Lowest assessed	$4.77 per square foot
25th percentile	$25.23 per square foot
Median	$26.76 per square foot
75th percentile	$28.43 per square foot
Highest assessed	$38.19 per square foot
This home	$30.48 per square foot
Position	assessed above 507 of the 545 comparable properties, the 93rd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 545 comparables	$26.76
Building area of this home	1,050 sq ft
Median multiplied by building area	**$28,094**
Current total assessed value	$32,000
Difference, the reduction requested	**$3,906**

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 $3,906 in assessed value is worth roughly $828 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

545 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 545 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
02232050220000	754 E GLENCOE ST	1,040	1946	3	1	$4,964	$4.77
02221010060000	653 W PALATINE RD	1,044	1959	3	1	$24,757	$23.71
02221080110000		1,056	1955	3	1	$25,148	$23.81
02221060110000		1,056	1958	3	1	$25,191	$23.86
02221010110000		1,056	1955	3	1	$25,342	$24.00
02143080050000		1,044	1949	3	1	$26,000	$24.90
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
02221020100000		1,056	1955	3	1	$26,968	$25.54
02221020070000		1,056	1955	3	1	$27,000	$25.57
02221010170000		1,056	1955	3	1	$27,000	$25.57
02222160160000		1,056	1954	3	1	$27,000	$25.57
02221080100000		1,056	1955	3	1	$27,001	$25.57
02221090150000		1,053	1955	3	1	$27,000	$25.64
02221090010000		1,044	1955	3	1	$26,778	$25.65
02222210210000		1,051	1954	3	1	$27,000	$25.69
02231080270000		1,051	1950	2	1	$27,000	$25.69
02222160100000		1,050	1954	2	1	$27,000	$25.71
02232020070000		1,048	1949	3	1	$27,000	$25.76
02143070190000		1,044	1953	2	1	$27,000	$25.86
02151030060000		1,054	1961	2	1	$27,786	$26.36
02151050050000		1,055	1969	3	1	$27,845	$26.39
02222220080000		1,060	1952	2	1	$28,000	$26.42
02221080170000		1,056	1958	3	1	$27,918	$26.44
02221010120000		1,056	1955	3	1	$28,000	$26.52
02221010040000		1,056	1955	3	1	$28,000	$26.52
02221080020000		1,056	1955	3	1	$28,000	$26.52
02221070080000		1,056	1955	2	1	$28,000	$26.52
02221010160000		1,056	1956	3	1	$28,000	$26.52
02221080010000		1,056	1955	3	1	$28,000	$26.52
02224000140000		1,050	1948	2	1	$28,000	$26.67
02232010020000		1,050	1953	4	2	$28,000	$26.67
02231110200000		1,045	1949	2	1	$28,000	$26.79
02221050140000		1,044	1956	3	1	$28,000	$26.82
02221010050000		1,044	1956	3	1	$28,000	$26.82
02151050150000		1,058	1968	3	1	$28,626	$27.06

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02144100150000		1,044	1951	3	1	$28,395	$27.20
02233010370000		1,049	1948	3	2	$28,704	$27.36
02222180130000		1,059	1952	3	1	$29,528	$27.88
02144020180000		1,050	1947	2	1	$29,411	$28.01
02221010090000		1,056	1955	3	1	$30,000	$28.41
02221080130000		1,056	1956	3	1	$30,000	$28.41
02221060130000		1,056	1955	3	1	$30,000	$28.41
02221080050000		1,056	1954	3	1	$30,000	$28.41
02143060010000		1,054	1948	2	1	$30,000	$28.46
02221070070000		1,056	1955	3	1	$31,000	$29.36
02221060120000		1,056	1956	3	1	$31,154	$29.50
02152060180000		1,049	1953	3	1	$31,000	$29.55
02144000450000		1,049	1957	3	1	$31,000	$29.55
02232040030000		1,045	1954	3	1	$31,000	$29.67
02151030070000		1,056	1961	2	1	$32,000	$30.30
02222150260000	**152 W HELEN RD**	**1,050**	**1958**	**3**	**1**	**$32,000**	**$30.48**
02232170180000		1,043	1948	3	1	$32,000	$30.68
02221020140000		1,056	1955	3	1	$33,000	$31.25
02222160110000		1,053	1956	2	1	$33,000	$31.34
02221080040000		1,056	1956	3	2	$34,000	$32.20
02151040180000		1,051	1965	3	1	$35,000	$33.30

Median of all 545 comparables: $26.76 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 545 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	02144000050000	02221020020000	02231020020000
02212010060000	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	02222230230000	02232000190000	02143070010000	02233020080000
02143080100000	02231080150000	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	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	02221020100000	02221020070000	02221010170000
02222160160000	02221080100000	02144090070000	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	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
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02222220080000	02231060230000	02221080170000	02233000070000	02222150310000
02222130210000	02221010120000	02221010040000	02221080020000	02221070080000
02221010160000	02221080010000	02221000210000	02144140180000	02144000300000
02144140150000	02144160100000	02144000370000	02233000160000	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	02141040130000
02151050150000	02224020050000	02232030250000	02144160110000	02232170100000
02144000250000	02144000150000	02144000220000	02154110400000	02144000260000
02144000270000	02222130280000	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	02232090050000	02231120150000	02232170050000	02222160150000
02231010520000	02143280090000	02143060220000	02224020180000	02144120250000
02233020350000	02143060300000	02221150060000	02221150160000	02222180130000
02222230220000	02231090360000	02232020060000	02221090120000	02232160130000
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02143070070000	02144150120000	02144000320000	02222160230000	02232160170000
02144120070000	02144060270000	02144000390000	02143180220000	02231060210000
02231060240000	02232150020000	02231060090000	02231060220000	02212230210000
02232090030000	02221010090000	02221080130000	02221060130000	02221080050000
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02143060060000	02232180010000	02232010120000	02144160130000	02144080200000
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02224030180000	02144060360000	02231020240000	02144000360000	02144060190000
02232100160000	02151070060000	02151030090000	02221160170000	02151030070000
02151050190000	02232070100000	02143060110000	02232100280000	02224020330000
02232170180000	02233020200000	02232040180000	02232190190000	02152070430000
02224020280000	02221140200000	02152070390000	02151070040000	02231090370000
02151040160000	02212120050000	02221020140000	02222160110000	02221140160000
02244050190000	02151050010000	02232100100000	02221150190000	02231120050000
02143050130000	02144110050000	02232040130000	02144000110000	02143250210000
02221080040000	02232100050000	02231080200000	02151040180000	02231080190000
02221000150000	02212080140000	02221150130000	02231090110000	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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