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	02223080050000
Property address	549 ECHO LN
Township	Palatine (29)
Assessor neighborhood	29080
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW

$53,000

11.6% of the current assessed value.

COMPARABLES IMPLY

$46,880

Estimated tax effect about $1,298 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,120

SECTION 1

The argument in one paragraph

The Assessor values 210 other properties in assessor neighborhood 29080 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 $21.80 per square foot. This home is assessed at $24.65 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,150 square feet gives $46,880. 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	2,150 square feet
Land area	9,300 square feet
Year built	1967
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	8
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$53,000
Assessed value per square foot	$24.65

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	565
2	Building area within 15% of this home	256
3	Built within 15 years of this home	216
4	Same building type	216
5	Same construction quality grade	210

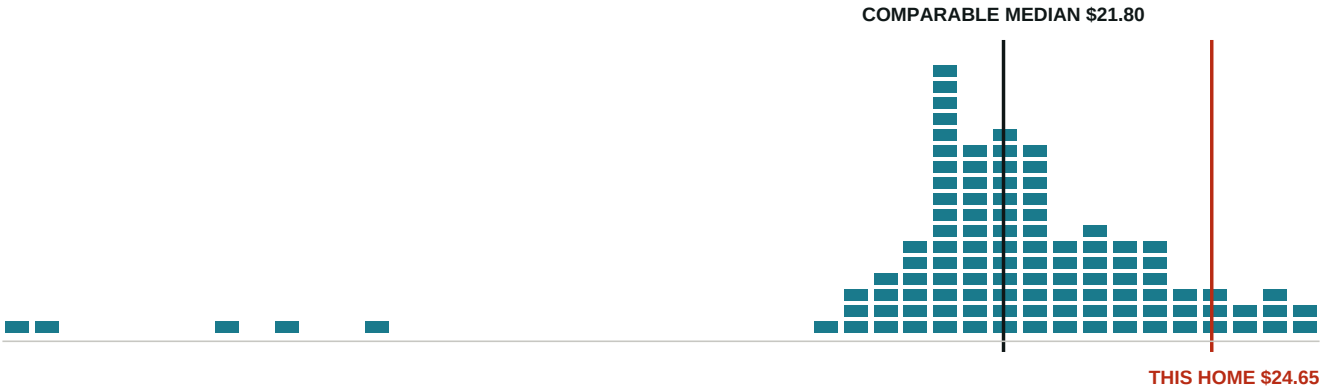
The comparable figure used is the median of all 210 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 210 properties 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	210
Lowest assessed	$8.12 per square foot
25th percentile	$20.89 per square foot
Median	$21.80 per square foot
75th percentile	$23.10 per square foot
Highest assessed	$26.12 per square foot
This home	$24.65 per square foot
Position	assessed above 196 of the 210 comparable properties, the 93rd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 210 comparables	$21.80
Building area of this home	2,150 sq ft
Median multiplied by building area	**$46,880**
Current total assessed value	$53,000
Difference, the reduction requested	**$6,120**

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 $6,120 in assessed value is worth roughly $1,298 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

210 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 210 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
02274130090000	109 MAYBERRY CT	2,170	1977	4	2	$42,443	$19.56
02274140540000	103 LILAC CT	2,120	1976	4	2	$42,218	$19.91
02274130020000	102 MAYBERRY CT	2,100	1979	4	2	$41,925	$19.96
02274140600000	109 LILAC CT	2,120	1976	4	2	$42,706	$20.14
02274140670000	105 NORWOOD CT	2,200	1981	4	2	$44,930	$20.42
02342000930000	105 GREEN MEADOW CT	2,151	1975	3	1	$44,000	$20.46
02263080020000	2201 ADAMS ST	2,112	1966	4	2	$43,391	$20.54
02274140420000	113 IRONWOOD CT	2,144	1975	4	2	$44,344	$20.68
02263060470000	2078 VERMONT ST	2,141	1968	4	1	$44,306	$20.69
02274140520000	101 LILAC CT	2,120	1975	3	2	$43,873	$20.69
02274130250000	109 KIMBERRY CT	2,200	1975	4	2	$46,000	$20.91
02274140250000	105 FARMINGTON CT	2,187	1977	4	2	$46,000	$21.03
02274130070000		2,167	1982	4	2	$45,631	$21.06
02261080300000		2,110	1967	5	2	$44,531	$21.10
02274130140000		2,170	1977	4	2	$46,000	$21.20
02274130120000		2,170	1975	4	2	$46,001	$21.20
02274130280000		2,200	1977	3	2	$47,000	$21.36
02342000870000		2,153	1979	4	2	$46,000	$21.37
02263060480000		2,187	1976	4	2	$47,000	$21.49
02274140050000		2,117	1982	3	2	$45,827	$21.65
02263070210000		2,132	1966	4	2	$46,372	$21.75
02342001000000		2,113	1977	4	1	$46,001	$21.77
02263090090000		2,141	1966	4	1	$46,629	$21.78
02261160110000		2,192	1971	5	2	$47,852	$21.83
02274140350000		2,151	1978	4	2	$47,000	$21.85
02274140360000		2,195	1975	3	2	$48,000	$21.87
02274140500000		2,144	1975	4	2	$47,001	$21.92
02263090170000		2,129	1968	4	2	$46,751	$21.96
02263060170000		2,165	1964	4	2	$47,865	$22.11
02223080100000		2,200	1969	4	2	$48,843	$22.20
02263090200000		2,112	1965	4	2	$47,000	$22.25
02263060450000		2,135	1972	4	2	$47,596	$22.29
02261090190000		2,108	1964	4	2	$47,000	$22.30
02274140680000		2,148	1982	4	2	$48,000	$22.35
02264200120000		2,101	1967	4	1	$47,000	$22.37
02274140430000		2,144	1975	4	2	$48,001	$22.39
02263090160000		2,141	1968	4	1	$48,000	$22.42
02263080170000		2,141	1968	4	1	$48,000	$22.42
02263090190000		2,141	1966	4	1	$48,000	$22.42
02263090130000		2,141	1966	4	1	$48,000	$22.42

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02261140060000		2,114	1965	4	2	$47,827	$22.62
02233060180000		2,114	1969	4	2	$48,000	$22.71
02223020350000		2,112	1968	4	2	$48,014	$22.73
02274140090000		2,110	1979	4	2	$48,001	$22.75
02274140510000		2,144	1981	3	2	$48,992	$22.85
02223000340000		2,200	1966	5	2	$51,000	$23.18
02223080090000		2,200	1966	4	2	$51,000	$23.18
02342020300000		2,100	1977	4	2	$49,000	$23.33
02223040360000		2,174	1964	4	2	$50,728	$23.33
02274060180000		2,180	1979	4	2	$51,001	$23.39
02342020260000		2,100	1976	4	2	$50,000	$23.81
02263080190000		2,141	1966	4	2	$51,000	$23.82
02223000230000		2,200	1966	4	2	$53,000	$24.09
02223020430000		2,200	1968	4	1	$53,000	$24.09
02223020410000		2,200	1967	4	2	$54,000	$24.55
02223060300000		2,200	1968	4	2	$54,000	$24.55
02223000210000		2,150	1967	3	2	$53,000	$24.65
02223080050000	**549 ECHO LN**	**2,150**	**1967**	**3**	**2**	**$53,000**	**$24.65**
02223060270000		2,200	1968	4	2	$55,000	$25.00
02224060470000		2,148	1979	4	2	$55,000	$25.61
02223060320000		2,104	1968	4	2	$54,000	$25.67

Median of all 210 comparables: $21.80 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 29080, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 210 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.

02342001230000	02274130350000	02263070290000	02263070300000	02274140290000
02342000850000	02274140150000	02274130090000	02274140280000	02263070250000
02274140540000	02261080270000	02274130020000	02274140600000	02274140230000
02274140650000	02274140530000	02274140480000	02263060460000	02342000890000
02274140160000	02274140670000	02342000930000	02274140450000	02263080020000
02274140310000	02274130270000	02274140640000	02274140420000	02263060470000
02274140520000	02263090100000	02274130340000	02274140610000	02342001020000
02342000880000	02342001030000	02274140190000	02274140340000	02274130300000
02274140620000	02274130310000	02274140320000	02274130040000	02342001120000
02342001130000	02274140580000	02274130330000	02342001190000	02274140380000
02274130130000	02274140410000	02274130100000	02342000960000	02263080250000
02263080320000	02274130250000	02342001210000	02261080110000	02274140250000
02274130070000	02261080300000	02263060150000	02274130140000	02274130120000
02263060190000	02261140230000	02274130220000	02342000910000	02342001100000
02342001060000	02274140130000	02274130010000	02342000920000	02274140060000
02274140720000	02274130230000	02342001220000	02274130200000	02274140690000
02274130280000	02342000870000	02261110120000	02263070060000	02263090150000
02263060480000	02263060400000	02263060340000	02261130030000	02342001200000
02263090060000	02263060100000	02274140050000	02274140660000	02261080290000
02274140730000	02263070210000	02342001000000	02263060540000	02263060550000
02274130160000	02263090090000	02274130180000	02274140560000	02263080050000
02274140140000	02261160110000	02274140350000	02263090070000	02274140360000
02274140500000	02263080280000	02263090170000	02263080160000	02263060390000
02274140630000	02263060170000	02274140740000	02261100070000	02263060560000
02263070080000	02223080100000	02274140710000	02263090200000	02263080180000
02263060450000	02261090190000	02223000200000	02274140680000	02264200120000
02274140430000	02263080310000	02263090160000	02263080170000	02263090190000
02263090130000	02223080040000	02274140270000	02223080110000	02274050130000
02274140030000	02261140060000	02223000250000	02233060180000	02274050140000
02223020350000	02274140090000	02274050110000	02274140510000	02274050150000
02342020290000	02223060370000	02223060380000	02223060390000	02261060160000
02274050200000	02223060350000	02223020490000	02223000340000	02223080090000
02223000280000	02261080380000	02342020300000	02223040360000	02223020450000
02274060180000	02223060360000	02223060400000	02223060340000	02223060020000
02223020470000	02223080120000	02223020340000	02223080070000	02223020400000
02223060040000	02223000260000	02342020260000	02263080190000	02223000310000
02261100270000	02263080080000	02223080010000	02223000240000	02223020360000
02223060330000	02223000230000	02223020430000	02223000430000	02223060290000
02223000170000	02223020480000	02223020420000	02223020410000	02223060300000
02223000440000	02223000210000	02223000400000	02223060270000	02223060280000
02224060260000	02223080030000	02223000180000	02223060310000	02224060470000
02223080080000	02223060320000	02223000220000	02223080020000	02272060140000

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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