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	02261060220000
Property address	4441 DENNY CT
Township	Palatine (29)
Assessor neighborhood	29080
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$42,000	$37,351	$4,649

11.1% of the current assessed value.
Estimated tax effect about $986 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 24 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 $32.31 per square foot. This home is assessed at $36.33 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,156 square feet gives $37,351. 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	1,156 square feet
Land area	9,831 square feet
Year built	1979
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$42,000
Assessed value per square foot	$36.33

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	229
2	Building area within 15% of this home	134
3	Built within 15 years of this home	24
4	Same building type	24
5	Same construction quality grade	24

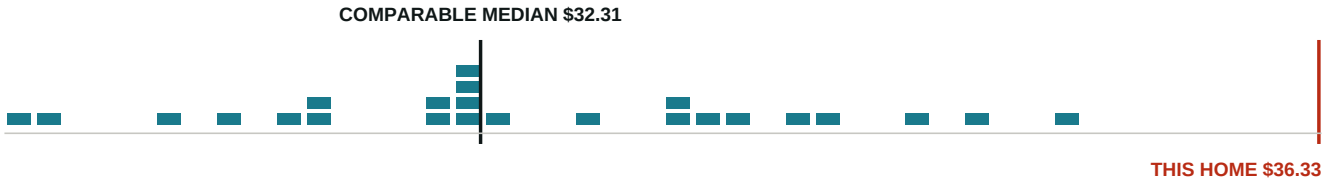
The comparable figure used is the median of all 24 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 24 properties 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	24
Lowest assessed	$30.03 per square foot
25th percentile	$31.52 per square foot
Median	$32.31 per square foot
75th percentile	$33.43 per square foot
Highest assessed	$35.14 per square foot
This home	$36.33 per square foot
Position	assessed above 24 of the 24 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 24 comparables	$32.31
Building area of this home	1,156 sq ft
Median multiplied by building area	**$37,351**
Current total assessed value	$42,000
Difference, the reduction requested	**$4,649**

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 $4,649 in assessed value is worth roughly $986 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 24 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
02223030080000	465 DORSET AVE	1,326	1980	3	1	$39,824	$30.03
02223060220000	524 W ILLINOIS AVE	1,324	1972	3	1	$40,000	$30.21
02261110020000	1818 VERMONT ST	1,187	1967	3	2	$36,546	$30.79
02233050190000	532 S BENTON ST	1,149	1964	3	1	$35,757	$31.12
02233060130000	102 E GILBERT ST	1,189	1968	3	1	$37,257	$31.33
02261120090000	1865 TAFT AVE	1,112	1968	3	1	$35,000	$31.47
02233070040000	519 S OAK ST	1,205	1971	3	1	$38,000	$31.54
02223020090000	525 DORSET AVE	1,284	1975	3	2	$41,166	$32.06
02261030140000	4330 WILMETTE AVE	1,185	1964	2	1	$38,000	$32.07
02274140570000	106 LILAC CT	1,147	1975	3	1	$37,000	$32.26
02274140550000	104 LILAC CT	1,147	1975	3	1	$37,000	$32.26
02263060230000	4231 WILSON AVE HSE	1,300	1965	3	2	$42,000	$32.31
02261020070000	1447 VERMONT ST	1,176	1985	2	1	$38,000	$32.31
02224040070000	329 W GLADE ST	1,201	1976	4	2	$38,945	$32.43
02261160060000	4580 GETTYSBURG DR	1,282	1967	3	2	$42,000	$32.76
02261140390000	1864 POLK AVE	1,112	1968	3	1	$37,000	$33.27
02233050180000	526 S BENTON ST	1,292	1972	3	3	$43,000	$33.28
02272000530000	925 S BROCKWAY ST	1,198	1978	3	1	$40,000	$33.39
02261160120000	4492 GETTYSBURG DR	1,222	1967	3	2	$41,000	$33.55
02224040170000	207 W GLADE ST	1,298	1969	4	2	$44,000	$33.90
02223060230000	516 W ILLINOIS AVE	1,324	1969	3	3	$45,000	$33.99
02261060250000	4411 DENNY CT	1,220	1983	3	2	$42,000	$34.43
02224040360000	234 PLEASANT HILL BLVD	1,126	1964	3	1	$39,000	$34.64
02272000500000	861 S BROCKWAY ST	1,110	1979	3	1	$39,000	$35.14
02261060220000	**4441 DENNY CT**	**1,156**	**1979**	**3**	**2**	**$42,000**	**$36.33**

Median of all 24 comparables: $32.31 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 24 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.

02223030080000	02223060220000	02261110020000	02233050190000	02233060130000
02261120090000	02233070040000	02223020090000	02261030140000	02274140570000
02274140550000	02263060230000	02261020070000	02224040070000	02261160060000
02261140390000	02233050180000	02272000530000	02261160120000	02224040170000
02223060230000	02261060250000	02224040360000	02272000500000	

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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