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	02281110270000
Property address	1280 W RAVINE HILLS CT
Township	Palatine (29)
Assessor neighborhood	29110
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW

$78,001

21.6% of the current assessed value.

COMPARABLES IMPLY

$61,146

Estimated tax effect about $3,575 a year at a 7% composite rate.

REDUCTION REQUESTED

$16,855

SECTION 1

The argument in one paragraph

The Assessor values 86 other properties in assessor neighborhood 29110 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 $20.82 per square foot. This home is assessed at $26.56 per square foot, which is 28% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,937 square feet gives $61,146. 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	2,937 square feet
Land area	17,150 square feet
Year built	1993
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$78,001
Assessed value per square foot	$26.56

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	134
2	Building area within 15% of this home	90
3	Built within 15 years of this home	89
4	Same building type	89
5	Same construction quality grade	86

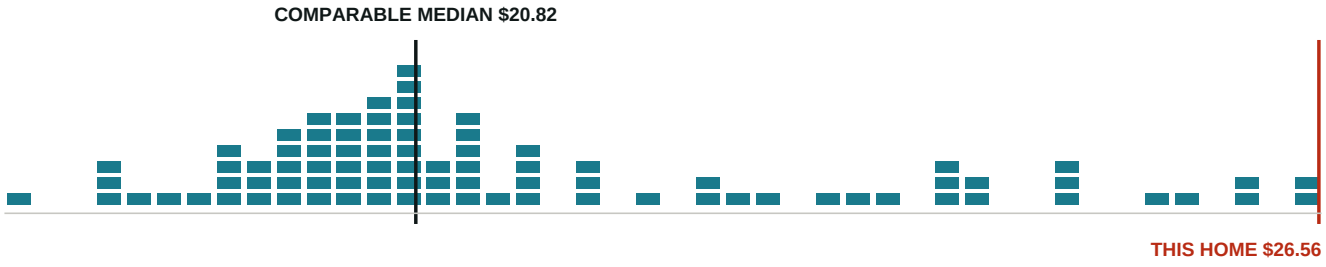
The comparable figure used is the median of all 86 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 86 properties 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	86
Lowest assessed	$18.21 per square foot
25th percentile	$20.16 per square foot
Median	$20.82 per square foot
75th percentile	$22.17 per square foot
Highest assessed	$26.43 per square foot
This home	$26.56 per square foot
Position	assessed above 86 of the 86 comparable properties, the 100th percentile



$18.21 per sq ft — 86 comparable properties by assessed value per square foot, one mark is one property — $26.56 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 86 comparables	$20.82
Building area of this home	2,937 sq ft
Median multiplied by building area	**$61,146**
Current total assessed value	$78,001
Difference, the reduction requested	**$16,855**

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 $16,855 in assessed value is worth roughly $3,575 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

86 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 86 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
02092060090000	1276 N LAKEVIEW DR	3,110	1997	4	2	$56,641	$18.21
02092040310000	1275 N LAKEVIEW DR	2,910	1997	4	2	$54,757	$18.82
02092040240000	1253 N LAKEVIEW DR	2,930	1998	4	2	$55,169	$18.83
02092040070000	1207 N LAKEVIEW DR	2,930	1999	3	2	$55,466	$18.93
02092060050000	1288 N LAKEVIEW DR	2,930	1995	4	3	$55,752	$19.03
02092040440000	1301 N LAGUNA CT	2,898	1993	4	2	$55,720	$19.23
02092070280000	1206 N OAK RIDGE CT	2,927	1997	4	2	$57,000	$19.47
02092040400000	1293 N LAKEVIEW DR	3,065	1992	4	2	$60,000	$19.58
02092040470000	1307 N LAGUNA CT	3,065	1995	3	2	$60,000	$19.58
02092040450000	1303 N LAGUNA CT	3,199	1992	4	2	$63,000	$19.69
02092070220000	1220 N LAKEVIEW DR	3,065	2000	4	2	$60,672	$19.80
02092070260000	1210 N OAK RIDGE CT	3,065	1993	4	2	$60,784	$19.83
02092060080000	1278 N LAKEVIEW DR	3,113	1998	4	2	$62,293	$20.01
02092070250000	1214 N LAKEVIEW DR	2,930	1995	4	2	$58,705	$20.04
02092070290000	1204 N OAK RIDGE CT	3,090	1992	4	2	$62,000	$20.06
02092040160000	1229 N LAKEVIEW CT	2,930	1992	4	2	$58,859	$20.09
02092070100000	1246 N LAKEVIEW DR	3,182	1994	3	2	$64,000	$20.11
02092040480000	1309 N LAGUNA CT	3,028	1999	3	2	$60,953	$20.13
02092070110000	1244 N LAKEVIEW DR	2,930	1992	4	2	$59,055	$20.16
02092070270000	1208 N OAK RIDGE CT	2,930	1996	4	2	$59,168	$20.19
02092070200000	1226 N LAKEVIEW DR	3,065	1992	4	2	$62,000	$20.23
02092040320000	1277 N LAKEVIEW DR	3,065	1996	3	2	$62,000	$20.23
02092060030000	1292 N LAKEVIEW DR	2,930	1994	3	2	$59,613	$20.35
02092040050000	1203 N LAKEVIEW DR	2,930	1995	4	2	$59,724	$20.38
02092040190000	1241 N LAKEVIEW DR	2,930	1992	4	2	$59,844	$20.42
02092060020000	1300 N LAKEVIEW DR	2,930	1994	3	2	$60,000	$20.48
02092060010000	1308 N LAKEVIEW DR	2,930	1994	3	2	$60,000	$20.48
02092070170000	1232 N ROSEWOOD CT	2,968	1992	4	2	$61,001	$20.55
02092040380000	1289 N SHORESIDE CT	3,065	1995	4	2	$63,000	$20.55
02281140050000	1115 S HIDDENBROOK TRL	3,156	1993	4	2	$65,068	$20.62
02092040090000	1211 N LAKEVIEW DR	2,930	1993	4	2	$60,683	$20.71
02092070210000	1222 N LAKEVIEW DR	2,986	1997	4	2	$62,000	$20.76
02092040040000	1201 N LAKEVIEW DR	2,930	1994	4	2	$61,000	$20.82
02092070050000	1260 FORESTVIEW CIR	2,930	1992	4	2	$61,000	$20.82
02092040460000	1305 N LAGUNA CT	2,930	1994	3	2	$61,000	$20.82
02092040300000	1271 N LAKEVIEW DR	2,930	1992	4	2	$61,000	$20.82
02092040420000	1297 N LAGUNA CT	2,930	1992	4	2	$61,000	$20.82
02092060040000	1290 N LAKEVIEW DR	2,930	1995	4	2	$61,000	$20.82
02092040390000	1291 N LAKEVIEW DR	3,065	1994	4	2	$64,000	$20.88
02092040230000	1251 N LAKEVIEW DR	3,172	1999	4	4	$66,305	$20.90

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02092070150000	1236 N ROSEWOOD CT	3,108	1997	4	2	$65,000	$20.91
02092070230000	1218 N LAKEVIEW DR	2,930	1995	4	2	$62,000	$21.16
02092040100000	1215 N LAKEVIEW DR	2,930	1992	4	2	$62,000	$21.16
02092070190000	1228 N LAKEVIEW DR	2,930	1992	4	3	$62,000	$21.16
02092070020000	1266 FORESTVIEW CIR	2,930	1994	3	2	$62,000	$21.16
02092070120000	1242 N ROSEWOOD CT	2,930	1992	4	2	$62,001	$21.16
02092040410000	1295 N LAGUNA CT	2,927	1996	4	2	$62,000	$21.18
02092040110000	1219 N LAKEVIEW CT	2,930	1992	4	2	$63,000	$21.50
02092070090000	1248 N LAKEVIEW DR	2,930	1992	4	2	$63,000	$21.50
02092070040000	1262 FORESTVIEW CIR	2,930	1994	4	2	$63,000	$21.50
02092070240000		2,930	1996	4	2	$63,001	$21.50
02281140080000		3,053	1990	3	1	$66,634	$21.83
02092070130000		2,930	1996	3	2	$64,000	$21.84
02281090210000		2,900	1992	3	2	$64,612	$22.28
02281130110000		3,054	1994	4	2	$69,168	$22.65
02281090120000		2,852	1991	3	2	$66,001	$23.14
02281130040000		3,018	1993	4	2	$73,570	$24.38
02281130150000		2,840	1991	4	2	$71,000	$25.00
02281130020000		2,840	1991	4	2	$71,000	$25.00
02281130200000		2,840	1991	4	2	$71,001	$25.00
02281110270000	**1280 W RAVINE HILLS CT**	**2,937**	**1993**	**4**	**2**	**$78,001**	**$26.56**

Median of all 86 comparables: $20.82 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 29110, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 86 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.

02092060090000	02092040310000	02092040240000	02092040070000	02092060050000
02092040440000	02092070280000	02092040400000	02092040470000	02092040450000
02092070180000	02092040170000	02092070220000	02092070260000	02092040180000
02092060080000	02092070250000	02092070290000	02092040160000	02092070100000
02092040480000	02092070110000	02092070270000	02092070200000	02092040320000
02092060100000	02092060030000	02092040050000	02092040190000	02092060020000
02092060010000	02281140260000	02092070170000	02092040380000	02092040250000
02281140050000	02092040360000	02092070160000	02092040090000	02092040150000
02092070210000	02092040040000	02092070050000	02092040460000	02092040300000
02092040420000	02092060040000	02092040390000	02092040230000	02092070150000
02092070230000	02092040100000	02092070190000	02092070020000	02092070120000
02092040410000	02092040430000	02092040110000	02092070090000	02092070040000
02092070240000	02281140080000	02092070130000	02281090180000	02281090210000
02281130110000	02281130030000	02281130120000	02281090120000	02281150090000
02281130240000	02281140210000	02281110280000	02281140250000	02281140200000
02281130210000	02281130040000	02281130150000	02281130020000	02281130200000
02281150150000	02281150110000	02281150100000	02281150010000	02281140170000
02281150130000				

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.