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	02302040020000
Property address	22 WINDEMERE LN
Township	Palatine (29)
Assessor neighborhood	29043
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$64,000	**$53,375**	**$10,625**

16.6% of the current assessed value.
Estimated tax effect about $2,254 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 110 other properties in assessor neighborhood 29043 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 $22.18 per square foot. This home is assessed at $26.60 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,406 square feet gives $53,375. 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	2,406 square feet
Land area	89,590 square feet
Year built	1968
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$64,000
Assessed value per square foot	$26.60

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	141
2	Building area within 15% of this home	120
3	Built within 15 years of this home	114
4	Same building type	114
5	Same construction quality grade	110

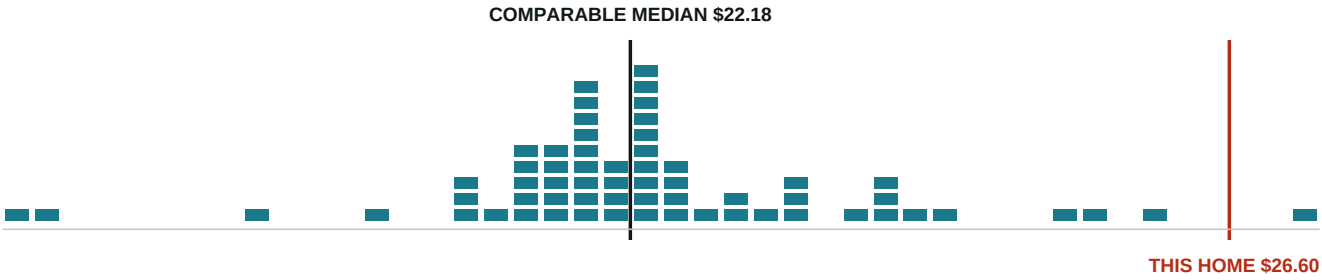
The comparable figure used is the median of all 110 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 110 properties 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	110
Lowest assessed	$17.55 per square foot
25th percentile	$21.54 per square foot
Median	$22.18 per square foot
75th percentile	$22.66 per square foot
Highest assessed	$27.27 per square foot
This home	$26.60 per square foot
Position	assessed above 108 of the 110 comparable properties, the 98th percentile



$17.55 per sq ft — 110 comparable properties by assessed value per square foot, one mark is 2 properties — $27.27 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 110 comparables	$22.18
Building area of this home	2,406 sq ft
Median multiplied by building area	**$53,375**
Current total assessed value	$64,000
Difference, the reduction requested	**$10,625**

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 $10,625 in assessed value is worth roughly $2,254 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

110 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 110 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
02124050080000	1262 COOPER DR	2,478	1972	4	2	$43,500	$17.55
02124050090000	1304 COOPER DR	2,396	1973	4	2	$43,000	$17.95
02123100040000	929 N WILLIAMS DR	2,463	1969	3	2	$48,123	$19.54
02123100050000	923 N WILLIAMS DR	2,486	1970	4	2	$48,578	$19.54
02124060180000	1324 CARPENTER DR	2,478	1973	5	2	$52,118	$21.03
02123080150000	1124 COOPER DR	2,478	1972	4	2	$52,138	$21.04
02123070180000	1113 COOPER DR	2,478	1972	4	2	$52,203	$21.07
02123120030000	1161 CARPENTER DR	2,509	1973	4	2	$53,215	$21.21
02123110050000	1109 CARPENTER DR	2,509	1972	4	2	$53,466	$21.31
02123110020000	1057 CARPENTER DR	2,509	1973	4	2	$53,718	$21.41
02123070170000	1107 COOPER DR	2,503	1974	4	2	$53,755	$21.48
02123080080000	1038 COOPER DR	2,358	1975	4	2	$50,658	$21.48
02123070200000	1135 COOPER DR	2,360	1972	4	2	$50,860	$21.55
02124030220000	918 SANBORN DR	2,478	1972	4	2	$53,643	$21.65
02123070150000	1055 COOPER DR	2,368	1974	4	2	$51,521	$21.76
02124060040000	1228 CARPENTER DR	2,478	1971	4	2	$53,935	$21.77
02123090220000	1062 CARPENTER DR	2,478	1972	4	2	$54,000	$21.79
02124070030000	827 SANBORN DR	2,478	1976	4	2	$54,000	$21.79
02124070060000	947 SANBORN DR	2,478	1972	4	2	$54,000	$21.79
02124070040000	963 SANBORN DR	2,478	1972	4	2	$54,000	$21.79
02124080110000	1311 CARPENTER DR	2,509	1974	4	2	$54,686	$21.80
02124050120000	1330 COOPER DR	2,509	1972	4	2	$55,000	$21.92
02124030190000	1349 COOPER DR	2,509	1972	4	2	$55,000	$21.92
02124070110000	909 SANBORN DR	2,509	1972	4	2	$55,000	$21.92
02124070070000	939 SANBORN DR	2,509	1972	4	2	$55,000	$21.92
02124080040000	1223 CARPENTER DR	2,509	1972	4	2	$55,000	$21.92
02123070010000	1022 GRISSOM DR	2,509	1972	5	2	$55,000	$21.92
02123090190000	1036 CARPENTER DR	2,478	1975	4	2	$54,364	$21.94
02103020140000	1124 PERRY DR	2,491	1964	4	2	$55,000	$22.08
02123110060000	1117 CARPENTER DR	2,487	1975	4	2	$55,000	$22.11
02124080020000	1209 CARPENTER DR	2,444	1975	4	2	$54,125	$22.15
02123080170000	1136 COOPER DR	2,478	1972	4	2	$55,000	$22.20
02124080120000	1319 CARPENTER DR	2,478	1972	4	2	$55,000	$22.20
02123090170000	1024 CARPENTER DR	2,478	1972	4	2	$55,000	$22.20
02123110040000	1103 CARPENTER DR	2,478	1974	4	2	$55,000	$22.20
02124050110000		2,478	1972	4	2	$55,000	$22.20
02123090050000		2,478	1972	4	2	$55,000	$22.20
02123070020000		2,478	1972	4	2	$55,000	$22.20
02124070090000		2,478	1973	4	2	$55,000	$22.20
02124060240000		2,421	1975	5	3	$54,000	$22.30

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02123090200000		2,509	1974	4	2	$56,000	$22.32
02123070040000		2,509	1972	4	2	$56,000	$22.32
02124080130000		2,509	1972	5	2	$56,000	$22.32
02123080040000		2,509	1975	4	2	$56,000	$22.32
02123080060000		2,503	1975	4	2	$56,000	$22.37
02123090100000		2,478	1976	4	2	$56,000	$22.60
02124030250000		2,478	1972	5	2	$56,000	$22.60
02124060080000		2,478	1972	4	2	$56,000	$22.60
02123100110000		2,476	1972	4	2	$56,000	$22.62
02123100010000		2,382	1971	4	2	$54,000	$22.67
02123100070000		2,360	1970	4	2	$54,000	$22.88
02124030230000		2,381	1974	4	3	$54,720	$22.98
02123090150000		2,478	1976	4	2	$57,000	$23.00
02124080070000		2,360	1972	4	2	$55,000	$23.31
02124060260000		2,322	1973	4	2	$54,518	$23.48
02302040140000		2,479	1972	4	2	$61,000	$24.61
02124030090000		2,478	1976	4	2	$61,000	$24.62
02302040040000		2,388	1970	3	2	$61,000	$25.54
02302020020000		2,376	1965	4	2	$62,000	$26.09
02302040020000	**22 WINDEMERE LN**	**2,406**	**1968**	**4**	**2**	**$64,000**	**$26.60**
02124060060000		2,494	1978	3	3	$68,000	$27.27

Median of all 110 comparables: $22.18 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 29043, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 110 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.

02124050080000	02124050090000	02123100040000	02123100050000	02124030210000
02123100120000	02124060180000	02123080150000	02123070180000	02103030060000
02123120030000	02123080100000	02123110050000	02124060200000	02123070130000
02124030150000	02124030080000	02103000070000	02123110020000	02123070170000
02123080080000	02123100100000	02123080140000	02123080160000	02124050020000
02123070090000	02123090210000	02123090080000	02123070200000	02124030220000
02124050050000	02123070150000	02124060040000	02123090220000	02124070030000
02124070060000	02124070040000	02124080110000	02124050120000	02124030190000
02124070110000	02124070070000	02124080040000	02123070010000	02123070110000
02123070070000	02123080120000	02123090030000	02123090190000	02103020140000
02123110060000	02124060250000	02124080020000	02124070130000	02123080020000
02124080150000	02123080170000	02124080120000	02123090170000	02123110040000
02124050110000	02123090050000	02123070020000	02124070090000	02123090060000
02123100020000	02124060070000	02124060240000	02123090040000	02123090200000
02123070040000	02124080130000	02123080040000	02124030200000	02123080060000
02123070120000	02123090130000	02123090100000	02124030250000	02124060080000
02124050130000	02123100110000	02123100010000	02124030260000	02123100070000
02124030230000	02123090150000	02124080030000	02302020070000	02124080070000
02124030240000	02124060260000	02124070010000	02123070050000	02123080030000
02124080090000	02124050040000	02124050060000	02123090240000	02124080060000
02123090160000	02302030020000	02123090140000	02302040140000	02124030090000
02302040100000	02302040040000	02302020020000	02302040150000	02124060060000

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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