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	02353090160000
Property address	310 PARK DR
Township	Palatine (29)
Assessor neighborhood	29090
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW

$53,000

10.8% of the current assessed value.

COMPARABLES IMPLY

$47,303

Estimated tax effect about $1,208 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,697

SECTION 1

The argument in one paragraph

The Assessor values 57 other properties in assessor neighborhood 29090 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 $25.53 per square foot. This home is assessed at $28.60 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,853 square feet gives $47,303. 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	1,853 square feet
Land area	23,566 square feet
Year built	1958
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$53,000
Assessed value per square foot	$28.60

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	330
2	Building area within 15% of this home	69
3	Built within 15 years of this home	59
4	Same building type	58
5	Same construction quality grade	57

The comparable figure used is the median of all 57 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 57 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	57
Lowest assessed	$23.37 per square foot
25th percentile	$24.96 per square foot
Median	$25.53 per square foot
75th percentile	$26.90 per square foot
Highest assessed	$34.71 per square foot
This home	$28.60 per square foot
Position	assessed above 55 of the 57 comparable properties, the 96th percentile



$23.37 per sq ft — 57 comparable properties by assessed value per square foot, one mark is one property — $34.71 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 57 comparables	$25.53
Building area of this home	1,853 sq ft
Median multiplied by building area	**$47,303**
Current total assessed value	$53,000
Difference, the reduction requested	**$5,697**

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 $5,697 in assessed value is worth roughly $1,208 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 57 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
02354020220000	399 KNOLLWOOD CT	2,115	1966	4	2	$49,425	$23.37
02353020150000	29 E BROOKDALE LN	1,946	1955	4	2	$46,371	$23.83
02353110190000	306 ELMWOOD CT	2,062	1962	4	2	$49,485	$24.00
02354060230000	308 S ELMWOOD LN HSE	1,823	1961	3	2	$43,908	$24.09
02353070130000	2286 N CIRCLE DR	1,822	1959	4	2	$44,062	$24.18
02354070040000	357 S ELMWOOD LN	1,908	1960	4	2	$46,155	$24.19
02353010060000	250 N BROOKDALE LN	2,114	1962	4	2	$51,464	$24.34
02354020070000	351 WOODLAND CT	1,973	1961	4	2	$48,204	$24.43
02354060170000	356 S ELMWOOD LN	1,946	1960	3	2	$47,748	$24.54
02351030050000	280 E FOREST LN	1,909	1967	4	2	$47,031	$24.64
02352090030000	5 WOODS CHAPEL ST	2,055	1973	4	2	$50,658	$24.65
02351080230000	1 APPLEJACK RD	1,903	1972	4	2	$46,945	$24.67
02354020170000	368 KNOLLWOOD CT	2,028	1960	4	1	$50,054	$24.68
02354060140000	2270 E LONGACRES LN	1,881	1960	4	2	$46,619	$24.78
02353050060000	2247 S MEACHAM RD	2,003	1962	3	1	$50,000	$24.96
02354030250000	336 E LONGACRES LN	2,087	1959	4	2	$52,215	$25.02
02354020120000	374 OAKWOOD CT	2,009	1958	4	2	$50,296	$25.04
02263040060000	1561 S BENTON ST	2,037	1958	3	2	$51,000	$25.04
02351000680000	4741 WOODCLIFF LN	1,974	1965	4	2	$49,717	$25.19
02354030230000	384 E MEADOW LN	2,101	1961	4	2	$53,000	$25.23
02354060190000	340 S ELMWOOD LN	2,100	1959	3	2	$53,000	$25.24
02351020040000	195 E FOREST LN	1,895	1968	4	1	$48,000	$25.33
02354030100000	379 BRIARWOOD LN	1,973	1963	3	2	$50,000	$25.34
02353060220000	101 BRIARWOOD LN	2,065	1955	3	2	$52,420	$25.38
02353030060000	2123 S LINDEN LN	2,009	1952	3	2	$51,000	$25.39
02351000650000	4770 WOODCLIFF LN	1,923	1957	4	2	$49,000	$25.48
02353070140000	2290 N CIRCLE DR	2,096	1961	4	3	$53,433	$25.49
02352080360000	3 REDBUD RD	2,039	1972	3	2	$52,001	$25.50
02354060220000	316 S ELMWOOD LN	2,037	1962	4	2	$52,000	$25.53
02353090170000	352 PARK DR	1,958	1962	4	2	$50,006	$25.54
02353030030000	2085 S LINDEN LN	1,874	1952	4	1	$48,000	$25.61
02353080040000	295 BRIARWOOD LN HSE	2,065	1961	4	2	$53,000	$25.67
02354030200000	366 E MEADOW LN	1,984	1962	4	2	$51,000	$25.71
02353010170000	245 S BROOKDALE LN	2,061	1955	4	2	$53,001	$25.72
02351080060000	301 OAKSBURY LN	1,954	1966	4	2	$50,451	$25.82
02353010070000	254 N BROOKDALE LN	1,954	1962	4	2	$50,712	$25.95
02354020200000	393 KNOLLWOOD CT	1,924	1958	3	2	$50,000	$25.99
02353070080000	2293 WESTWOOD LN	1,842	1967	3	2	$47,945	$26.03
02354060120000	355 PARK DR	1,908	1958	4	2	$49,957	$26.18
02352080400000	6 JUNIPER RD	1,940	1972	3	2	$51,000	$26.29

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02353030110000	2070 THORNTREE LN	1,923	1968	4	2	$50,806	$26.42
02353010310000	284 BRIARWOOD LN	1,924	1957	3	2	$51,055	$26.54
02351020020000	159 E FOREST LN	1,859	1967	4	2	$50,000	$26.90
02351090160000	2 DOGWOOD RD	1,931	1972	4	2	$52,000	$26.93
02351040020000	227 E FOREST LN	1,924	1962	4	2	$52,000	$27.03
02351040120000	246 OAKSBURY LN	1,839	1964	4	1	$50,001	$27.19
02263020270000	4641 KIRCHOFF RD	1,863	1961	4	2	$51,001	$27.38
02353010210000	2109 BROOKDALE LN	1,862	1958	4	1	$51,000	$27.39
02353010290000	308 BRIARWOOD LN	1,979	1961	4	2	$54,346	$27.46
02351040140000	282 OAKSBURY LN	1,927	1967	3	2	$53,001	$27.50
02351060240000	1776 EDGAR ST	1,805	1965	3	2	$50,001	$27.70
02354020210000	397 KNOLLWOOD CT	1,871	1957	4	2	$52,000	$27.79
02354030260000	379 E MEADOW LN	1,974	1958	4	2	$55,000	$27.86
02353040250000	2102 BROOKDALE LN	2,041	1955	4	1	$57,000	$27.93
02353070150000	224 PARK DR	1,815	1962	4	2	$51,000	$28.10
02353090160000	**310 PARK DR**	**1,853**	**1958**	**4**	**2**	**$53,000**	**$28.60**
02353040080000	2135 THORNTREE LN	1,806	1953	4	2	$53,000	$29.35
02351030070000	310 E FOREST LN	2,017	1961	4	3	$70,001	$34.71

Median of all 57 comparables: $25.53 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 29090, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 57 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.

02354020220000	02353020150000	02353110190000	02354060230000	02353070130000
02354070040000	02353010060000	02354020070000	02354060170000	02351030050000
02352090030000	02351080230000	02354020170000	02354060140000	02353050060000
02354030250000	02354020120000	02263040060000	02351000680000	02354030230000
02354060190000	02351020040000	02354030100000	02353060220000	02353030060000
02351000650000	02353070140000	02352080360000	02354060220000	02353090170000
02353030030000	02353080040000	02354030200000	02353010170000	02351080060000
02353010070000	02354020200000	02353070080000	02354060120000	02352080400000
02353030110000	02353010310000	02351020020000	02351090160000	02351040020000
02351040120000	02263020270000	02353010210000	02353010290000	02351040140000
02351060240000	02354020210000	02354030260000	02353040250000	02353070150000
02353040080000	02351030070000			

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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