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	02362090250000
Property address	3009 PARK ST
Township	Palatine (29)
Assessor neighborhood	29100
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$30,000	**$26,620**	**$3,380**

11.3% of the current assessed value.
Estimated tax effect about $717 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 830 other properties in assessor neighborhood 29100 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 $26.54 per square foot. This home is assessed at $29.91 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,003 square feet gives $26,620. 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	1,003 square feet
Land area	10,932 square feet
Year built	1955
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Crawl
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$30,000
Assessed value per square foot	$29.91

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	1,930
2	Building area within 15% of this home	833
3	Built within 15 years of this home	832
4	Same building type	831
5	Same construction quality grade	830

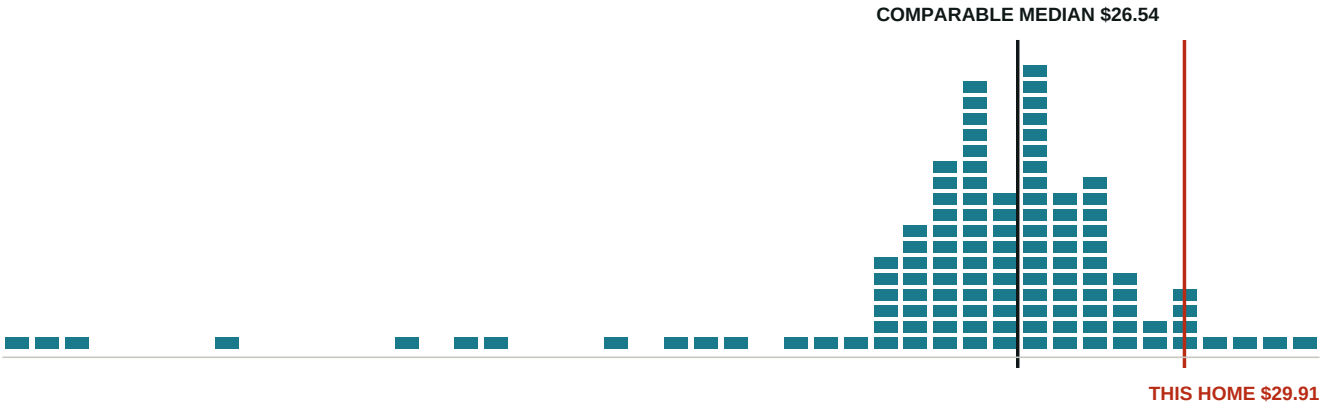
The comparable figure used is the median of all 830 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 830 properties 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	830
Lowest assessed	$6.02 per square foot
25th percentile	$25.20 per square foot
Median	$26.54 per square foot
75th percentile	$27.49 per square foot
Highest assessed	$32.64 per square foot
This home	$29.91 per square foot
Position	assessed above 790 of the 830 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 830 comparables	$26.54
Building area of this home	1,003 sq ft
Median multiplied by building area	**$26,620**
Current total assessed value	$30,000
Difference, the reduction requested	**$3,380**

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 $3,380 in assessed value is worth roughly $717 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

830 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 830 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
02264170460000	2105 ROBIN LN	1,003	1957	3	2	$6,231	$6.21
02264170630000	2501 ROBIN LN	1,003	1956	3	1	$6,288	$6.27
02264170580000	2403 ROBIN LN	1,003	1955	3	1	$6,726	$6.71
02361030310000	2919 CARDINAL DR	1,003	1955	3	1	$15,942	$15.89
02361030300000	2919 CARDINAL DR	1,003	1955	3	1	$16,151	$16.10
02253110200000	2501 ROBIN LN	1,003	1956	3	1	$19,507	$19.45
02253110030000	2105 ROBIN LN	1,003	1957	3	2	$20,563	$20.50
02253010120000	2802 FREMONT ST	1,003	1954	3	1	$23,767	$23.70
02264180290000	2703 FLICKER LN	1,003	1958	3	1	$24,045	$23.97
02362100120000	2601 PARK ST	1,003	1954	3	2	$24,094	$24.02
02253100270000		1,003	1954	3	1	$24,286	$24.21
02362060020000		1,003	1956	3	1	$24,336	$24.26
02352010190000		1,003	1955	3	2	$24,575	$24.50
02362090420000		1,003	1956	1	1	$24,704	$24.63
02253100110000		1,003	1954	2	1	$24,858	$24.78
02253000180000		1,003	1955	3	1	$25,000	$24.93
02362110400000		1,003	1954	3	1	$25,000	$24.93
02362100270000		1,003	1954	3	1	$25,000	$24.93
02264180180000		1,003	1957	3	1	$25,000	$24.93
02254000200000		1,003	1954	3	1	$25,000	$24.93
02362090030000		1,003	1956	2	1	$25,008	$24.93
02253110150000		1,003	1955	3	1	$25,031	$24.96
02362070460000		1,003	1953	3	1	$25,069	$24.99
02264190400000		1,003	1955	3	2	$25,112	$25.04
02363030270000		1,003	1956	3	1	$25,213	$25.14
02363040030000		1,003	1956	3	1	$25,277	$25.20
02362070290000		1,003	1953	3	1	$25,329	$25.25
02362080160000		1,003	1957	3	1	$25,367	$25.29
02362110520000		1,003	1955	3	1	$25,378	$25.30
02254110470000		1,003	1957	2	1	$25,379	$25.30
02362090200000		1,003	1955	3	1	$25,391	$25.32
02254040230000		1,003	1954	3	1	$25,456	$25.38
02363060120000		1,003	1956	3	1	$25,458	$25.38
02362110420000		1,003	1954	3	2	$25,603	$25.53
02264190490000		1,003	1955	3	1	$25,659	$25.58
02352010020000		1,003	1956	3	1	$25,821	$25.74
02264190480000		1,003	1955	3	1	$25,872	$25.79
02362030280000		1,003	1966	3	1	$25,919	$25.84
02363060450000		1,003	1955	3	1	$26,000	$25.92
02264150080000		1,003	1955	3	1	$26,000	$25.92

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02361040010000		1,003	1955	3	1	$26,000	$25.92
02362110130000		1,003	1954	3	1	$26,000	$25.92
02361090030000		1,003	1955	3	1	$26,000	$25.92
02264180350000		1,003	1955	3	2	$26,000	$25.92
02361030120000		1,003	1956	3	1	$26,000	$25.92
02253010060000		1,003	1954	3	1	$26,000	$25.92
02264150180000		1,003	1955	3	1	$26,000	$25.92
02363040040000		1,003	1955	3	1	$26,000	$25.92
02254030250000		1,003	1956	3	1	$26,000	$25.92
02254070250000		1,003	1954	3	1	$26,000	$25.92
02264160320000		1,003	1956	3	1	$26,000	$25.92
02361040120000		1,003	1955	3	1	$26,000	$25.92
02264150120000		1,003	1955	3	1	$26,000	$25.92
02352010030000		1,003	1955	3	1	$26,000	$25.92
02253010070000		1,003	1954	3	1	$26,000	$25.92
02362110330000		1,003	1954	3	1	$26,000	$25.92
02264190040000		1,003	1955	3	1	$26,000	$25.92
02362100360000		1,003	1954	3	1	$26,000	$25.92
02253010100000		1,003	1954	3	1	$26,000	$25.92
02361080280000		1,003	1955	3	1	$26,000	$25.92
02362090250000	**3009 PARK ST**	**1,003**	**1955**	**3**	**2**	**$30,000**	**$29.91**

Median of all 830 comparables: $26.54 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 29100, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 830 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.

02264170480000	02264170460000	02264170630000	02264170580000	02264170440000
02354040330000	02354050200000	02363130170000	02354040350000	02363110060000
02361030310000	02361030300000	02264150200000	02253110200000	02253110010000
02363110040000	02253110030000	02253110050000	02364150440000	02254070350000
02264060380000	02264150130000	02253010210000	02352060360000	02264150140000
02364130590000	02364160160000	02364100310000	02364090150000	02362070100000
02254060120000	02364170470000	02364130320000	02352070140000	02362130380000
02352030020000	02264150310000	02364150450000	02253010120000	02264150300000
02364160120000	02362090060000	02352040190000	02364060490000	02364030150000
02362110510000	02352060180000	02253010270000	02364080360000	02362080230000
02362100310000	02253100050000	02264180290000	02352030340000	02364150030000
02364090220000	02362130020000	02352030470000	02362100120000	02352020160000
02264160310000	02364150380000	02254070330000	02254040280000	02254060380000
02364130200000	02364160390000	02364150500000	02364130460000	02364150480000
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02253100270000	02264060360000	02362130410000	02362060020000	02352040020000
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02264160200000	02264170210000	02362110010000	02253090300000	02254060480000
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02362080450000	02264180210000	02362060310000	02253010440000	02253100130000
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02361100240000	02364060150000	02352060300000	02364100340000	02354040220000
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02352030600000	02363060020000	02363070250000	02364080170000	02364070360000
02361080210000	02362070400000	02254110310000	02362090280000	02363030240000
02361100140000	02254110070000	02361040210000	02264190120000	02254100450000
02254070110000	02254070010000	02254100130000	02253060110000	02253060160000
02253100190000	02361100160000	02361070150000	02364090020000	02352020190000
02364140140000	02364060060000	02363150120000	02363140160000	02363060030000
02364140070000	02363070130000	02361020160000	02363070380000	02364090080000
02361090290000	02354010200000	02362130330000	02364120290000	02363040060000
02362100060000	02364140130000	02253050110000	02363150030000	02364080050000

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.