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	02363070160000
Property address	2905 STARLING LN
Township	Palatine (29)
Assessor neighborhood	29100
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$35,000	**$28,000**	**$7,000**

20.0% of the current assessed value.
Estimated tax effect about $1,485 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 445 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 $28.08 per square foot. This home is assessed at $35.11 per square foot, which is 25% above that median. Applying the median the Assessor already uses for those neighbors to this home's 997 square feet gives $28,000. 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	997 square feet
Land area	8,494 square feet
Year built	1957
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$35,000
Assessed value per square foot	$35.11

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	453
2	Building area within 15% of this home	447
3	Built within 15 years of this home	445
4	Same building type	445
5	Same construction quality grade	445

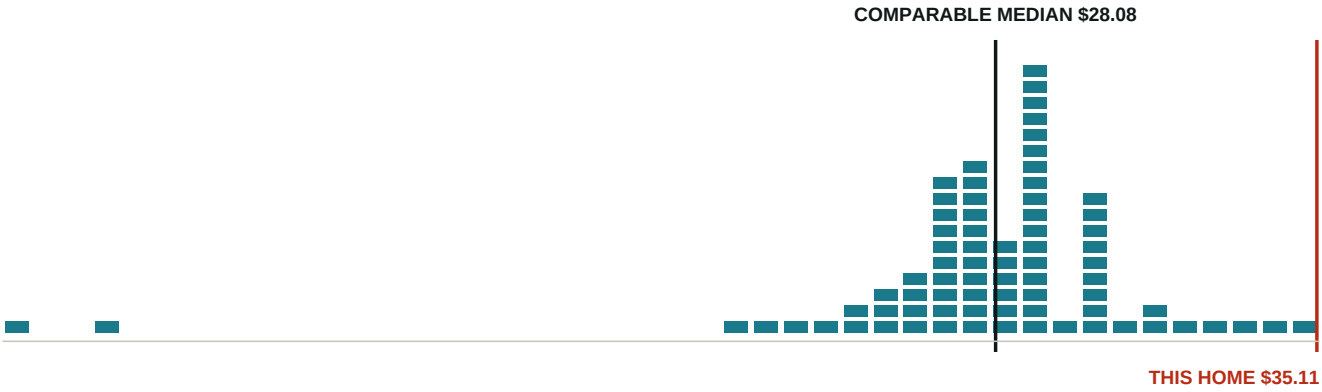
The comparable figure used is the median of all 445 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 445 properties 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	445
Lowest assessed	$6.56 per square foot
25th percentile	$27.08 per square foot
Median	$28.08 per square foot
75th percentile	$29.04 per square foot
Highest assessed	$34.84 per square foot
This home	$35.11 per square foot
Position	assessed above 445 of the 445 comparable properties, the 100th percentile



$6.56 per sq ft — 445 comparable properties by assessed value per square foot, one mark is 7 properties — $35.11 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 445 comparables	$28.08
Building area of this home	997 sq ft
Median multiplied by building area	**$28,000**
Current total assessed value	$35,000
Difference, the reduction requested	**$7,000**

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 $7,000 in assessed value is worth roughly $1,485 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

445 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 445 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
02364110190000	4101 JAY LN	997	1957	2	1	$23,131	$23.20
02264180050000	2608 ROHLWING RD	997	1955	3	1	$24,000	$24.07
02363070410000	2702 GROUSE LN	997	1956	2	1	$24,493	$24.57
02363070020000	3702 PHEASANT DR	997	1955	3	1	$24,600	$24.67
02363070190000	2807 STARLING LN	997	1955	3	1	$24,811	$24.89
02264180020000	2602 ROHLWING RD	997	1955	3	1	$25,000	$25.08
02363060360000	3004 STARLING LN	997	1955	3	1	$25,000	$25.08
02264180130000	2704 ROHLWING RD	997	1955	3	1	$25,047	$25.12
02363060050000	3604 PHEASANT DR	997	1955	3	1	$25,181	$25.26
02363080080000	2807 GROUSE LN	997	1956	3	1	$25,609	$25.69
02363060400000	2904 STARLING LN	997	1956	3	2	$25,709	$25.79
02363060060000	3606 PHEASANT DR	997	1955	2	1	$25,895	$25.97
02363080060000	2903 GROUSE LN	997	1956	2	1	$26,000	$26.08
02363060440000	2802 STARLING LN	997	1955	3	1	$26,000	$26.08
02264180080000	2614 ROHLWING RD	997	1955	2	1	$26,000	$26.08
02364110010000	2609 GROUSE LN	997	1956	3	1	$26,000	$26.08
02363070310000	2808 GROUSE CT	997	1955	3	1	$26,000	$26.08
02364120030000	3804 JAY LN	997	1956	3	1	$26,000	$26.08
02364110100000	3905 JAY LN	997	1956	2	1	$26,000	$26.08
02363060390000	2906 STARLING LN	997	1955	3	1	$26,397	$26.48
02363060300000	3104 STARLING LN HSE	997	1955	2	1	$26,512	$26.59
02363080090000		997	1957	3	1	$26,515	$26.59
02363080070000		997	1957	3	1	$26,541	$26.62
02363060470000		997	1955	3	1	$26,613	$26.69
02363070150000		997	1955	3	1	$26,688	$26.77
02264180030000		997	1955	3	1	$26,922	$27.00
02364110020000		997	1956	2	1	$26,965	$27.05
02363080010000		997	1956	2	1	$27,000	$27.08
02264160010000		997	1955	3	1	$27,000	$27.08
02363070200000		997	1955	2	1	$27,000	$27.08
02363070390000		997	1955	3	1	$27,000	$27.08
02364120050000		997	1956	3	1	$27,000	$27.08
02363070060000		997	1954	2	1	$27,000	$27.08
02363070270000		997	1955	2	1	$27,000	$27.08
02364110200000		997	1957	3	1	$27,000	$27.08
02264180040000		997	1955	3	1	$27,000	$27.08
02364110180000		997	1956	3	1	$27,000	$27.08
02264160080000		997	1955	3	1	$27,000	$27.08
02264160140000		997	1955	3	1	$27,000	$27.08
02264160170000		997	1955	3	1	$27,000	$27.08

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02264160050000		997	1955	3	1	$27,000	$27.08
02363060290000		997	1955	3	1	$27,000	$27.08
02264160060000		997	1955	3	1	$27,000	$27.08
02264180120000		997	1956	3	1	$27,000	$27.08
02361100040000		997	1957	3	1	$27,000	$27.08
02363070030000		997	1955	3	1	$27,000	$27.08
02264160130000		997	1955	2	1	$27,000	$27.08
02264160110000		997	1958	3	2	$27,489	$27.57
02363070120000		997	1955	2	1	$28,000	$28.08
02363070260000		997	1955	3	1	$28,000	$28.08
02363070330000		997	1955	3	1	$28,000	$28.08
02363080030000		997	1956	2	1	$28,000	$28.08
02363010150000		997	1955	3	1	$28,000	$28.08
02363060340000		997	1955	2	1	$28,000	$28.08
02363010110000		997	1955	3	1	$28,000	$28.08
02363060430000		997	1957	2	1	$28,000	$28.08
02264160100000		997	1955	3	1	$28,000	$28.08
02363060410000		997	1954	3	1	$28,000	$28.08
02363010100000		997	1955	3	1	$28,000	$28.08
02363070220000		997	1955	3	1	$28,000	$28.08
02363070160000	**2905 STARLING LN**	**997**	**1957**	**3**	**2**	**$35,000**	**$35.11**

Median of all 445 comparables: $28.08 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 445 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.

02264170600000	02352010440000	02352010430000	02364110190000	02264180050000
02253090150000	02253110170000	02254090070000	02254060450000	02254100220000
02363070410000	02363070020000	02253000520000	02363070190000	02253000100000
02362030200000	02264180020000	02363060360000	02254090140000	02264180130000
02362090320000	02253070060000	02363060050000	02254110230000	02254110210000
02254080220000	02253010180000	02254070360000	02253060370000	02362070310000
02352010240000	02362070500000	02253060380000	02363080080000	02362130150000
02264170070000	02363060400000	02254060310000	02363060060000	02362040230000
02363080060000	02363060440000	02264180080000	02364110010000	02363070310000
02364120030000	02364110100000	02254060370000	02264040180000	02254060180000
02352040030000	02253030180000	02253090090000	02254030180000	02264050140000
02363060390000	02253090210000	02362130110000	02362030270000	02363060300000
02363080090000	02363080070000	02363060470000	02362110060000	02362110370000
02253000170000	02254100110000	02362050230000	02362070250000	02362090410000
02362090230000	02362110610000	02362110470000	02362070070000	02264150190000
02362110150000	02253030140000	02352060290000	02254080200000	02264190260000
02253000160000	02254110500000	02363060170000	02362100280000	02253080110000
02254030020000	02254030100000	02362070320000	02362070440000	02362080280000
02362110340000	02254070260000	02264160370000	02362100110000	02363070150000
02253050090000	02362100040000	02362070160000	02264180030000	02362040180000
02264170160000	02264160150000	02364110020000	02362100350000	02362030120000
02363080010000	02264160010000	02363070200000	02363070390000	02364120050000
02363070060000	02363070270000	02364110200000	02264180040000	02364110180000
02264160080000	02264160140000	02264160170000	02264160050000	02363060290000
02264160060000	02264180120000	02361100040000	02363070030000	02264160130000
02254060270000	02352010250000	02362080330000	02254090010000	02362090290000
02253050120000	02254090230000	02253100140000	02352030110000	02362100210000
02362110410000	02264160110000	02352020120000	02354040170000	02364060040000
02254050100000	02254030090000	02254050410000	02254050310000	02364030030000
02363040290000	02362040190000	02253090240000	02352040070000	02254110250000
02264170130000	02362100290000	02362100150000	02362090180000	02362090430000
02362110440000	02364060210000	02254070030000	02254090210000	02364080390000
02254000190000	02254060160000	02264160030000	02362100190000	02254070210000
02352010180000	02254070100000	02253080140000	02254060260000	02254060460000
02254110410000	02362070350000	02362080350000	02253050220000	02362040300000
02362070340000	02362110080000	02253000080000	02364080160000	02253050240000
02254030170000	02253090200000	02254040390000	02254050070000	02254110160000
02362040290000	02362110120000	02264180310000	02254110330000	02362060160000
02254050090000	02362110490000	02254100380000	02264160250000	02352070070000
02362050020000	02264150090000	02362040100000	02352040260000	02363030220000
02362090470000	02362030290000	02362110110000	02361080070000	02254090170000
02254100180000	02264190410000	02364050120000	02362080150000	02363070120000
02363070260000	02363070330000	02363080030000	02363010150000	02363060340000
02363010110000	02363060430000	02264160100000	02363060410000	02363010100000
02363070220000	02363060320000	02363080100000	02363060350000	02264180100000

02363080110000	02264160190000	02363070300000	02363070370000	02264160120000
02363070230000	02363070280000	02363060090000	02363070080000	02352070400000
02363060330000	02264050160000	02362130130000	02364040610000	02264180010000
02264050270000	02254110450000	02362080170000	02352060030000	02253100200000
02364040370000	02254040350000	02253030070000	02364090330000	02354050050000
02254100280000	02364120110000	02363040120000	02362090080000	02362110050000
02253070010000	02254060360000	02254110130000	02254110380000	02352070210000
02362050180000	02254050230000	02254100440000	02254110290000	02364080340000
02254040210000	02254050360000	02254080040000	02264170230000	02362090240000
02362050090000	02352010150000	02354040020000	02362090040000	02352070230000
02362050240000	02253030240000	02254060390000	02352030130000	02352060100000
02362080380000	02361100190000	02254040040000	02362090370000	02253060150000
02254070090000	02352070270000	02362060130000	02254050250000	02254090110000
02362030050000	02362040120000	02364060220000	02254110320000	02362110290000
02364060330000	02364100030000	02253090120000	02254040250000	02364060500000
02254070200000	02362040150000	02253050260000	02253100070000	02254080190000
02253030450000	02362050300000	02364060300000	02364080120000	02253010310000
02361070130000	02254060110000	02254110360000	02352070130000	02253040060000
02253090340000	02253100220000	02254070390000	02264170100000	02352030490000
02352060070000	02361080040000	02363040380000	02361100180000	02363030060000
02254050320000	02361090200000	02362050120000	02364070300000	02363060100000
02363150170000	02364060460000	02253050190000	02253100260000	02253010450000
02254090290000	02254100080000	02254090130000	02254100290000	02264180140000
02364110110000	02363070290000	02364120140000	02364110090000	02364110140000
02364120100000	02364120160000	02364120060000	02364110030000	02364110120000
02364120040000	02364120080000	02364120120000	02364120020000	02364110220000
02364120130000	02364120190000	02254060290000	02363040200000	02364070080000
02362070300000	02364080400000	02364080460000	02363080130000	02363070100000
02364110150000	02364130010000	02363080140000	02363150250000	02361060070000
02364040330000	02363030160000	02363060230000	02364100160000	02354050080000
02361080050000	02363120080000	02354040230000	02362050200000	02362110230000
02363040080000	02361090250000	02361090350000	02254100090000	02352030320000
02361080220000	02253000530000	02364090270000	02362080200000	02254040150000
02352060330000	02363030310000	02254040320000	02254050390000	02361060080000
02362090460000	02362110210000	02364070150000	02363030120000	02361080110000
02362090440000	02254070130000	02363140240000	02364080270000	02364070040000
02352030050000	02362060220000	02253060050000	02253090280000	02254100030000
02364070120000	02254100170000	02352060020000	02352070080000	02361060120000
02352040080000	02363120190000	02362050380000	02352050180000	02264190460000
02364040510000	02364040200000	02363070340000	02364080240000	02264160290000
02362030040000	02254110010000	02352030370000	02352070310000	02253010420000
02264160090000	02253090060000	02364070440000	02364070210000	02361090050000
02362050270000	02363070320000	02363080050000	02354040300000	02254030230000
02354050160000	02254080110000	02354040180000	02361070220000	02363060210000

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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