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	03191100360000
Property address	1003 W PALATINE RD
Township	Wheeling (38)
Assessor neighborhood	38071
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$41,000	**$34,243**	**$6,757**

16.5% of the current assessed value.
Estimated tax effect about $1,433 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 311 other properties in assessor neighborhood 38071 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 $26.44 per square foot. This home is assessed at $31.66 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,295 square feet gives $34,243. 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	1,295 square feet
Land area	15,477 square feet
Year built	1971
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$41,000
Assessed value per square foot	$31.66

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	680
2	Building area within 15% of this home	418
3	Built within 15 years of this home	314
4	Same building type	311
5	Same construction quality grade	311

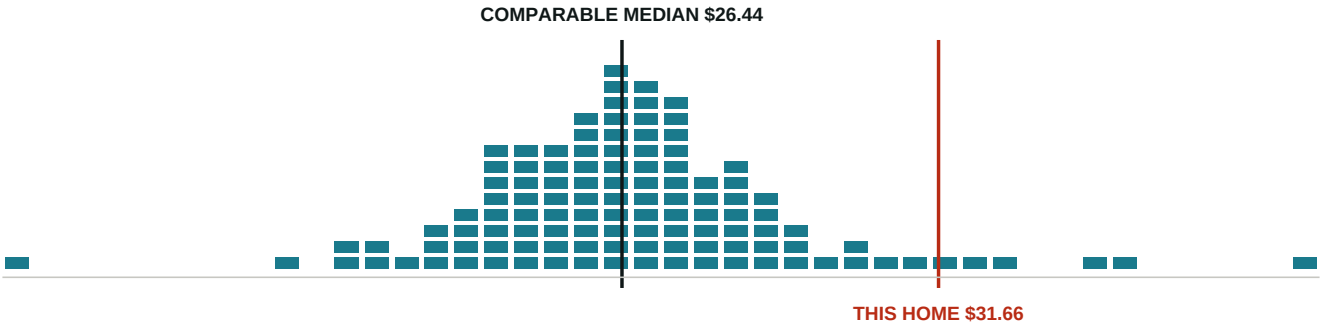
The comparable figure used is the median of all 311 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 311 properties 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	311
Lowest assessed	$16.23 per square foot
25th percentile	$25.16 per square foot
Median	$26.44 per square foot
75th percentile	$27.56 per square foot
Highest assessed	$37.94 per square foot
This home	$31.66 per square foot
Position	assessed above 304 of the 311 comparable properties, the 98th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 311 comparables	$26.44
Building area of this home	1,295 sq ft
Median multiplied by building area	**$34,243**
Current total assessed value	$41,000
Difference, the reduction requested	**$6,757**

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 $6,757 in assessed value is worth roughly $1,433 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

311 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 311 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
03191120210000	1525 N PATTON AVE	1,302	1961	3	2	$29,504	$22.66
03192090130000	1701 N RIDGE AVE	1,282	1961	3	2	$30,310	$23.64
03192090030000	1835 N RIDGE AVE	1,308	1963	3	2	$31,083	$23.76
03192140040000	1809 N KENNICOTT AVE	1,282	1960	3	1	$31,000	$24.18
03192090040000	1831 N RIDGE AVE	1,282	1961	3	1	$31,001	$24.18
03191100290000	1830 N KENNICOTT AVE	1,278	1961	3	1	$31,001	$24.26
03192140020000	1823 N KENNICOTT AVE	1,308	1964	3	2	$32,000	$24.46
03192140220000	1806 N KASPAR AVE	1,308	1960	3	2	$32,301	$24.69
03192150190000	1840 N RIDGE AVE	1,293	1960	3	1	$32,000	$24.75
03344060130000		1,297	1963	2	1	$32,222	$24.84
03191120030000		1,288	1961	3	1	$32,000	$24.84
03192130010000		1,282	1960	3	1	$32,000	$24.96
03192130160000		1,282	1961	3	1	$32,001	$24.96
03191100210000		1,278	1961	3	1	$32,000	$25.04
03191100260000		1,278	1961	3	1	$32,000	$25.04
03192140250000		1,308	1960	3	2	$32,824	$25.09
03192090050000		1,308	1960	3	2	$33,001	$25.23
03192000090000		1,306	1961	3	2	$33,001	$25.27
03192100330000		1,305	1959	3	1	$33,001	$25.29
03273140030000		1,297	1956	3	1	$33,000	$25.44
03191100280000		1,295	1961	3	2	$33,000	$25.48
03192100040000		1,293	1959	3	1	$33,000	$25.52
03192090250000		1,293	1959	3	1	$33,001	$25.52
03192130140000		1,308	1960	3	2	$33,460	$25.58
03191110220000		1,288	1961	3	1	$33,000	$25.62
03192130150000		1,282	1960	3	1	$33,000	$25.74
03192140230000		1,282	1961	4	1	$33,000	$25.74
03192130310000		1,282	1960	3	1	$33,000	$25.74
03192130040000		1,282	1960	3	1	$33,000	$25.74
03192140100000		1,282	1960	3	1	$33,000	$25.74
03191100030000		1,278	1961	3	2	$33,000	$25.82
03191100060000		1,278	1961	3	1	$33,000	$25.82
03192140260000		1,282	1962	3	1	$33,507	$26.14
03192130320000		1,308	1960	3	2	$34,595	$26.45
03191120280000		1,302	1963	3	2	$34,686	$26.64
03191100070000		1,295	1961	3	2	$34,577	$26.70
03192110060000		1,300	1959	3	1	$34,731	$26.72
03192140090000		1,308	1961	3	2	$34,984	$26.75
03191010150000		1,305	1973	3	1	$35,767	$27.41
03191120160000		1,302	1964	3	2	$35,699	$27.42

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
03192130240000		1,308	1960	3	1	$36,000	$27.52
03191110030000		1,284	1961	3	2	$35,368	$27.55
03191120250000		1,302	1961	3	1	$36,000	$27.65
03191100100000		1,295	1962	3	2	$36,000	$27.80
03192130200000		1,308	1961	3	2	$36,501	$27.91
03191120070000		1,288	1961	3	2	$36,000	$27.95
03192100400000		1,282	1959	3	2	$36,000	$28.08
03192130070000		1,282	1960	3	2	$36,000	$28.08
03192140140000		1,282	1960	3	1	$36,000	$28.08
03192100420000		1,308	1960	3	2	$37,000	$28.29
03192130100000		1,308	1960	3	2	$37,000	$28.29
03192140130000		1,308	1960	3	2	$37,000	$28.29
03191030060000		1,296	1956	3	1	$37,000	$28.55
03192140070000		1,282	1960	3	1	$37,000	$28.86
03192130030000		1,308	1960	3	2	$38,000	$29.05
03192130290000		1,308	1960	3	2	$38,000	$29.05
03192130250000		1,308	1960	3	2	$38,000	$29.05
03192060260000		1,294	1958	3	2	$38,000	$29.37
03192130270000		1,282	1960	3	2	$39,000	$30.42
03192130080000		1,308	1960	3	2	$40,000	$30.58
03191100360000	**1003 W PALATINE RD**	**1,295**	**1971**	**3**	**2**	**$41,000**	**$31.66**

Median of all 311 comparables: $26.44 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 38071, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 311 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.

03192050050000	03192100260000	03344240050000	03191100040000	03192060280000
03273160150000	03192000140000	03192050010000	03192090300000	03192050110000
03192120270000	03192050030000	03191120210000	03192110030000	03192050020000
03191120020000	03273120060000	03273100060000	03192050300000	03191100150000
03192080360000	03192090130000	03192100090000	03192090030000	03192000340000
03192100230000	03192150140000	03191080400000	03192100200000	03192070270000
03191110150000	03191100160000	03192140040000	03192090040000	03273120080000
03193160130000	03191100290000	03192060230000	03344060100000	03192060070000
03192090200000	03192060120000	03192140020000	03191110050000	03192150180000
03191080420000	03192090150000	03192080330000	03192090270000	03192110210000
03191120080000	03192060040000	03191110210000	03192000200000	03192050070000
03192000360000	03192140220000	03192150190000	03192120140000	03191080290000
03344060130000	03191120030000	03191100230000	03192140060000	03192000190000
03192000270000	03192050120000	03192130010000	03192130160000	03193140130000
03191100210000	03191100260000	03192100340000	03192100050000	03192080300000
03192140250000	03192090310000	03192050240000	03192140170000	03192090050000
03192000090000	03192100330000	03344240070000	03192080180000	03191110070000
03192120190000	03192150060000	03192090220000	03191110100000	03192100080000
03192150290000	03273140030000	03192090280000	03191100280000	03191080260000
03192000310000	03192100040000	03192090250000	03192130140000	03191110220000
03192070160000	03191100190000	03192110150000	03192130150000	03192140230000
03192130310000	03192130040000	03192140100000	03191120060000	03192050130000
03191120140000	03192100020000	03192150090000	03192150070000	03191100030000
03191100060000	03192080280000	03192110100000	03191120270000	03191120300000
03192050230000	03192150020000	03192110440000	03192120210000	03192120250000
03191080410000	03191080280000	03192110020000	03192050090000	03192140260000
03192100240000	03192140120000	03192140080000	03192130020000	03192140030000
03192150050000	03192090080000	03192100370000	03273100110000	03191080270000
03191120150000	03192110490000	03192080080000	03192080290000	03192050060000
03191110230000	03191110280000	03192080060000	03192050180000	03192000370000
03192110140000	03191080300000	03191120290000	03192120080000	03192060050000
03191110300000	03192130320000	03192100320000	03192080320000	03192060380000
03192150240000	03191110180000	03344180180000	03192080140000	03191110290000
03191120100000	03192060310000	03192110410000	03192120100000	03192150270000
03191120280000	03191080360000	03191120110000	03191080310000	03191100070000
03192100110000	03192100290000	03192100170000	03192110060000	03192150100000
03192110530000	03192140090000	03192070250000	03192100070000	03192100120000
03192100310000	03192110190000	03191110110000	03192150110000	03191110190000
03192100060000	03191110040000	03192060130000	03192100410000	03192120230000
03192110310000	03192130090000	03192140200000	03192000280000	03192150220000
03192120120000	03192110120000	03192050330000	03192070190000	03191100270000
03191100220000	03192110230000	03191080380000	03192050320000	03192100280000
03191120130000	03192060410000	03192060080000	03192060090000	03192080200000
03192060320000	03192050290000	03192080170000	03192050250000	03192110070000
03192070280000	03191120050000	03191010150000	03192110360000	03192150210000

03192110460000	03191120160000	03192130240000	03192070230000	03191110030000
03192120030000	03192100180000	03192110160000	03192080250000	03192050170000
03192060390000	03191120250000	03192060200000	03192060180000	03192070080000
03192070180000	03192060440000	03191100100000	03191100180000	03192130190000
03192150260000	03192130200000	03191100120000	03191120070000	03191080330000
03192100400000	03192130070000	03192140140000	03192150250000	03191100110000
03192060010000	03192070130000	03192060460000	03192060190000	03192060110000
03192060100000	03192050200000	03192080150000	03192050220000	03192130130000
03191120090000	03192100420000	03192130100000	03192140130000	03191030060000
03273120220000	03191060070000	03191110060000	03192140070000	03192050080000
03191110200000	03192110080000	03192070300000	03192110550000	03192120240000
03192150040000	03192130030000	03192130290000	03192130250000	03192060220000
03192060400000	03191110130000	03191100250000	03192110050000	03192060260000
03192070200000	03191020370000	03192110250000	03191120230000	03192110420000
03192150300000	03192130270000	03191090060000	03191110250000	03192130080000
03192090190000	03191020280000	03191020400000	03191120010000	03192050210000
03192070260000	03191050060000	03191010120000	03192050160000	03191000200000
03191050130000				

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.