LACK OF UNIFORMITY

Residential assessment appeal evidence

Cook County, Illinois. Tax year 2026. Prepared 04 November 2026 from the Cook County Assessor's published assessment roll.

Property index number	01132060010000
Property address	1545 MACALPIN DR
Township	Barrington (10)
Assessor neighborhood	10031
Property class	208 Single-family, luxury
Assessment stage	Certified value for 2026

ASSESSED NOW

$130,000

16.0% of the current assessed value.

COMPARABLES IMPLY

$109,155

Estimated tax effect about $4,421 a year at a 7% composite rate.

REDUCTION REQUESTED

$20,845

SECTION 1

The argument in one paragraph

The Assessor values 95 other properties in assessor neighborhood 10031 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 $23.89 per square foot. This home is assessed at $28.45 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,570 square feet gives $109,155. 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	4,570 square feet
Land area	47,694 square feet
Year built	1989
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	18
Bedrooms	6
Full bathrooms	6
Half bathrooms	1

Total assessed value	$130,000
Assessed value per square foot	$28.45

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	229
2	Building area within 15% of this home	222
3	Built within 15 years of this home	207
4	Same building type	205
5	Same construction quality grade	95

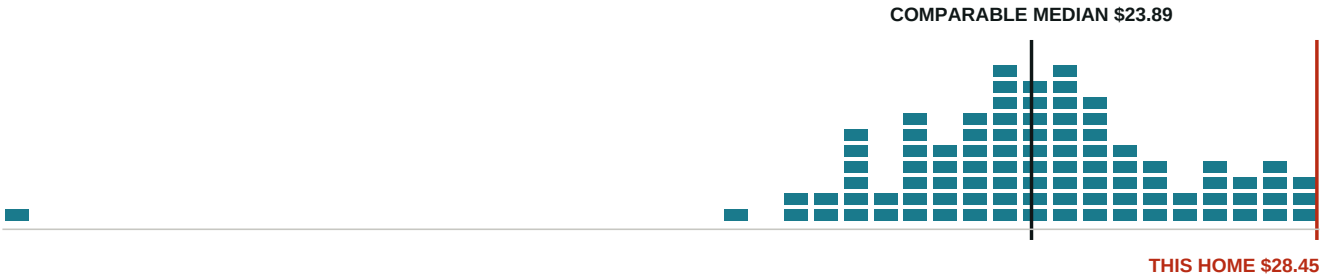
The comparable figure used is the median of all 95 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 95 properties 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	95
Lowest assessed	$7.59 per square foot
25th percentile	$22.56 per square foot
Median	$23.89 per square foot
75th percentile	$25.15 per square foot
Highest assessed	$28.28 per square foot
This home	$28.45 per square foot
Position	assessed above 95 of the 95 comparable properties, the 100th percentile



$7.59 per sq ft — 95 comparable properties by assessed value per square foot, one mark is one property — $28.45 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 95 comparables	$23.89
Building area of this home	4,570 sq ft
Median multiplied by building area	**$109,155**
Current total assessed value	$130,000
Difference, the reduction requested	**$20,845**

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 $20,845 in assessed value is worth roughly $4,421 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

95 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 95 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
01341030130000	42 PENTWATER DR	4,718	1995	4	2	$35,808	$7.59
01352050060000	1 MC GLASHEN RD	4,888	1989	5	3	$95,000	$19.44
01233050100000	16 STONE RIDGE DR	4,815	1986	4	3	$97,491	$20.25
01131050010000	1845 N BRAYMORE DR	4,860	1988	3	2	$99,001	$20.37
01223020100000	10 SPRING CREEK DR	4,510	1991	5	4	$92,279	$20.46
01223020110000	12 SPRING CREEK RD	4,745	1995	4	3	$97,388	$20.52
01131030090000	120 BRAYMORE CT	4,496	1989	4	3	$94,001	$20.91
01233050200000	36 STONE RIDGE DR	4,720	1988	4	3	$99,117	$21.00
01222030270000	2 EASTINGS WAY	4,692	1995	5	3	$99,950	$21.30
01221040120000	1 WOODBURY CT	4,487	1988	4	3	$96,739	$21.56
01224000620000	16 LAKE SIDE DR	4,647	1984	5	3	$100,304	$21.58
01343030010000	42 PENTWATER DR	4,718	1995	4	2	$103,569	$21.95
01223010020000	58 W PENNY RD	4,881	1988	4	3	$107,314	$21.99
01221040020000	4 WESTLAKE DR	4,300	1988	3	2	$95,000	$22.09
01131030140000	155 BRAYMORE CT	4,823	1989	5	4	$107,000	$22.19
01124060160000	129 HILLSHIRE CT	4,878	1995	4	4	$108,473	$22.24
01131020100000	1860 N BRAYMORE DR	4,610	1985	4	5	$103,324	$22.41
01352060040000	6 MC GLASHEN RD	4,716	1988	4	3	$108,001	$22.90
01132090040000	825 LIVINGSTON LN	4,623	1994	4	3	$106,000	$22.93
01132050050000	1345 MACALPIN DR	4,594	1993	5	4	$106,101	$23.10
01131040050000	1700 S BRAYMORE DR	4,289	1998	4	4	$99,087	$23.10
01224000660000	24 LAKE SIDE DR	4,493	1985	4	3	$104,000	$23.15
01222020140000	5 BROOKHAVEN CIR	4,754	2001	5	3	$110,306	$23.20
01132070010000	1530 MACALPIN DR	4,738	1991	4	4	$110,501	$23.32
01132080080000	430 WINFIELD LN	4,508	1999	5	3	$105,578	$23.42
01352030260000	5 AMBROSE LN	4,288	1988	4	4	$100,500	$23.44
01352050150000	28 WESCOTT DR	4,490	1989	4	3	$105,704	$23.54
01352050140000	30 WESCOTT DR	4,603	1999	5	2	$108,686	$23.61
01124060110000	139 HILLSHIRE CT	4,650	1998	4	3	$110,001	$23.66
01264050010000	2 POLO DR	4,647	1986	5	3	$110,000	$23.67
01343040010000	2 PENTWATER DR	4,634	2001	5	3	$109,697	$23.67
01131020130000	1868 N BRAYMORE DR	4,260	1988	4	3	$101,000	$23.71
01123040050000	107 HILLSHIRE DR	4,685	1996	5	4	$111,902	$23.89
01352060050000	4 MC GLASHEN RD	4,768	1991	4	3	$114,001	$23.91
01224000280000	5 LAKE SIDE CT	4,825	1990	5	5	$116,000	$24.04
01132060050000	1445 MACALPIN DR	4,738	1990	6	4	$114,019	$24.06
01351050110000	23 LAKE ADALYN DR	4,278	2000	4	3	$103,834	$24.27
01123040080000	113 HILLSHIRE DR	4,326	1994	5	3	$105,001	$24.27
01221040170000	6 WOODBURY CT	4,444	1990	5	3	$108,001	$24.30
01123050010000	108 HILLSHIRE DR	4,725	1997	4	3	$115,000	$24.34

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
01343040020000	4 PENTWATER DR	4,660	1989	5	5	$113,781	$24.42
01132070130000	1890 N BRAYMORE DR	4,370	1989	4	3	$107,001	$24.49
01124060100000		4,672	1994	5	4	$115,000	$24.61
01341040030000		4,441	1990	5	3	$110,000	$24.77
01261010130000		4,544	1987	5	3	$113,000	$24.87
01124060120000		4,334	1995	4	4	$108,898	$25.13
01132080020000		4,531	1994	5	4	$114,001	$25.16
01132090080000		4,497	1997	5	3	$114,000	$25.35
01224000580000		4,411	1984	5	3	$113,000	$25.62
01124060050000		4,678	1998	5	3	$120,001	$25.65
01263050060000		4,348	1991	5	4	$112,000	$25.76
01341060070000		4,655	2004	4	4	$121,707	$26.15
01124050180000		4,396	2004	4	4	$117,500	$26.73
01343040150000		4,423	1988	5	5	$119,243	$26.96
01224000830000		4,330	2003	5	3	$117,912	$27.23
01233070060000		4,647	1990	4	4	$128,000	$27.54
01341030090000		4,282	1996	4	4	$119,001	$27.79
01233050210000		4,656	1994	4	3	$130,000	$27.92
01233070040000		4,648	1994	4	3	$131,000	$28.18
01342000040000		4,292	2001	4	3	$121,382	$28.28
01132060010000	**1545 MACALPIN DR**	**4,570**	**1989**	**6**	**6**	**$130,000**	**$28.45**

Median of all 95 comparables: $23.89 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 10031, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 95 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.

01341030130000	01352050060000	01233050100000	01131050010000	01223020100000
01223020110000	01223020150000	01131030090000	01233050200000	01233070070000
01233060150000	01222030270000	01221040120000	01224000620000	01343030010000
01223010020000	01131040080000	01221040020000	01233050090000	01131030140000
01124060160000	01233080040000	01131020100000	01233080010000	01132060040000
01124060150000	01352060040000	01132090040000	01222020030000	01132050050000
01131040050000	01224000660000	01222020140000	01132080060000	01132070010000
01132080080000	01352030260000	01352050150000	01352050140000	01124060110000
01264050010000	01343040010000	01261010120000	01131020130000	01123050030000
01233070080000	01343040130000	01123040050000	01352060050000	01224000280000
01123040060000	01132060050000	01351050030000	01132090060000	01351050110000
01123040080000	01221040170000	01123050010000	01343040020000	01132070130000
01222020070000	01124060100000	01222030230000	01343030050000	01222030140000
01341040030000	01261010130000	01124060070000	01233050120000	01124060120000
01123050020000	01132080020000	01124060060000	01352030180000	01132090080000
01224000580000	01124060050000	01263050060000	01124060040000	01341060070000
01124030250000	01124050180000	01341040050000	01132070080000	01343040150000
01352050010000	01224000830000	01264050070000	01233070060000	01233070050000
01341030090000	01233050210000	01233070040000	01223020140000	01342000040000

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	04 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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