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	01214040190000
Property address	23 ACADIA DR
Township	Barrington (10)
Assessor neighborhood	10024
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$106,357	**$80,170**	**$26,187**

24.6% of the current assessed value.
Estimated tax effect about $5,554 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 23 other properties in assessor neighborhood 10024 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 $29.17 per square foot. This home is assessed at $38.70 per square foot, which is 33% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,748 square feet gives $80,170. 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	2,748 square feet
Land area	42,988 square feet
Year built	2022
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	10
Bedrooms	5
Full bathrooms	5
Half bathrooms	1

Total assessed value	$106,357
Assessed value per square foot	$38.70

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	113
2	Building area within 15% of this home	41
3	Built within 15 years of this home	23
4	Same building type	23
5	Same construction quality grade	23

The comparable figure used is the median of all 23 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 23 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	23
Lowest assessed	$25.12 per square foot
25th percentile	$28.39 per square foot
Median	$29.17 per square foot
75th percentile	$30.30 per square foot
Highest assessed	$39.28 per square foot
This home	$38.70 per square foot
Position	assessed above 22 of the 23 comparable properties, the 96th percentile



$25.12 per sq ft — 23 comparable properties by assessed value per square foot, one mark is one property — $39.28 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 23 comparables	$29.17
Building area of this home	2,748 sq ft
Median multiplied by building area	**$80,170**
Current total assessed value	$106,357
Difference, the reduction requested	**$26,187**

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 $26,187 in assessed value is worth roughly $5,554 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 23 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
01284010130000	6 OLYMPIC DR	3,128	2009	4	3	$78,561	$25.12
01284160230000	7 OLYMPIC DR 202	3,128	2008	4	2	$80,076	$25.60
01282030110000	16 OLYMPIC DR	3,134	2007	4	2	$85,000	$27.12
01282010130000	6 YOSEMITE CT	3,128	2007	4	2	$85,100	$27.21
01284040070000	15 WOOD OAKS DR	3,128	2007	4	2	$88,262	$28.22
01282080170000	17 OLYMPIC DR	3,113	2008	4	2	$88,304	$28.37
01282030080000	22 OLYMPIC DR	3,128	2008	4	3	$88,895	$28.42
01284160070000	17 GLACIER CIR	3,137	2007	4	2	$89,421	$28.51
01284040040000	7 WOOD OAKS DR 167	3,113	2010	4	2	$89,011	$28.59
01284010070000	6 WOOD OAKS DR 161	3,128	2007	4	2	$89,880	$28.73
01282030030000	9 YOSEMITE CT	3,128	2007	4	2	$91,000	$29.09
01284160220000	5 OLYMPIC DR	3,134	2009	4	3	$91,431	$29.17
01284160060000	15 GLACIER CIR	2,746	2007	4	2	$80,300	$29.24
01284040090000	19 WOOD OAKS DR	3,128	2007	4	2	$92,000	$29.41
01284010120000	4 OLYMPIC DR	3,133	2009	4	2	$92,518	$29.53
01284160240000	9 OLYMPIC DR	3,134	2007	4	2	$94,000	$29.99
01284040020000	3 WOOD OAKS DR 165	2,856	2015	4	2	$86,511	$30.29
01284160120000	25 GLACIER CIR	3,134	2007	4	2	$95,000	$30.31
01282030050000	5 YOSEMITE CT 220	3,128	2007	4	2	$95,000	$30.37
01282030060000	3 YOSEMITE CT 221	2,856	2008	4	2	$90,000	$31.51
01282030070000	24 OLYMPIC DR 222	3,113	2007	4	3	$99,000	$31.80
01284010110000	2 OLYMPIC DR 231	2,746	2011	4	2	$88,826	$32.35
01214040190000	**23 ACADIA DR**	**2,748**	**2022**	**5**	**5**	**$106,357**	**$38.70**
01214040150000	31 ACADIA DR	3,157	2020	5	5	$124,000	$39.28

Median of all 23 comparables: $29.17 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 10024, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 23 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.

01284010130000	01284160230000	01282030110000	01282010130000	01284040070000
01282080170000	01282030080000	01284160070000	01284040040000	01284010070000
01282030030000	01284160220000	01284160060000	01284040090000	01284010120000
01284160240000	01284040020000	01284160120000	01282030050000	01282030060000
01282030070000	01284010110000	01214040150000		

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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