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	01242070070000
Property address	4440 CAPSTAN DR
Township	Barrington (10)
Assessor neighborhood	10040
Property class	207 Single-family, one story, 1,000-1,800 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$44,000	$39,314	$4,686

10.7% of the current assessed value.
Estimated tax effect about $994 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 133 other properties in assessor neighborhood 10040 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 $22.61 per square foot. This home is assessed at $25.30 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,739 square feet gives $39,314. 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	1,739 square feet
Land area	8,828 square feet
Year built	1980
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$44,000
Assessed value per square foot	$25.30

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	138
2	Building area within 15% of this home	134
3	Built within 15 years of this home	133
4	Same building type	133
5	Same construction quality grade	133

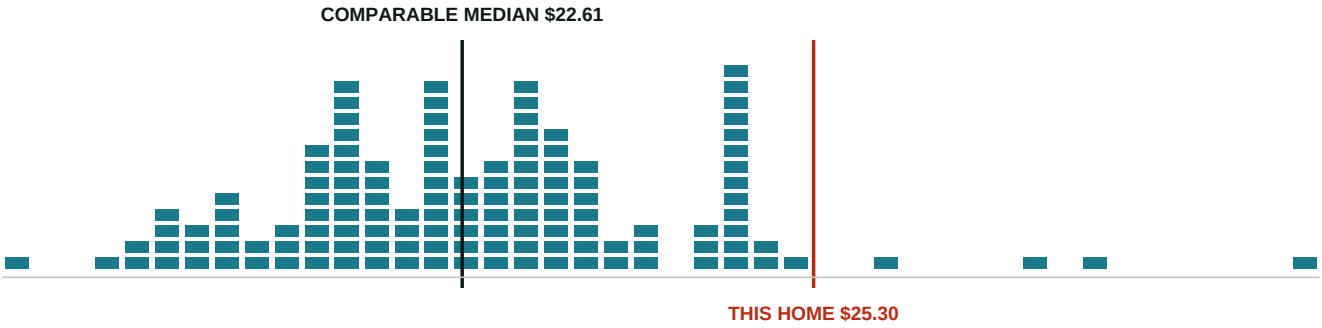
The comparable figure used is the median of all 133 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 133 properties 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	133
Lowest assessed	$19.08 per square foot
25th percentile	$21.71 per square foot
Median	$22.61 per square foot
75th percentile	$23.45 per square foot
Highest assessed	$29.18 per square foot
This home	$25.30 per square foot
Position	assessed above 129 of the 133 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 133 comparables	$22.61
Building area of this home	1,739 sq ft
Median multiplied by building area	**$39,314**
Current total assessed value	$44,000
Difference, the reduction requested	**$4,686**

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 $4,686 in assessed value is worth roughly $994 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

133 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 133 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
01242060860000	1820 WESTBURY DR	1,696	1983	3	1	$34,288	$20.22
01242050060000	4505 COVE LN	1,680	1979	3	1	$34,000	$20.24
01242050100000	4490 HUNTINGTON BLVD	1,776	1979	3	1	$36,000	$20.27
01242050130000	4445 HARBOR CIR	1,764	1979	3	2	$36,000	$20.41
01242050110000	4480 HUNTINGTON BLVD	1,663	1979	3	1	$34,000	$20.44
01242040060000	4490 COVE LN	1,680	1979	3	2	$34,556	$20.57
01242050040000	4485 COVE LN	1,776	1982	3	1	$36,800	$20.72
01242050080000	4510 HUNTINGTON BLVD	1,690	1978	3	1	$35,124	$20.78
01242040050000	4505 HARBOR CIR	1,663	1979	3	1	$34,760	$20.90
01242060620000	4444 HARBOR CIR	1,764	1984	3	2	$37,000	$20.98
01242070090000	4460 CAPSTAN DR	1,812	1982	3	2	$38,670	$21.34
01242040010000	4467 HARBOR CIR	1,776	1979	3	1	$38,000	$21.40
01242050120000	4441 HARBOR CIR	1,776	1979	3	1	$38,000	$21.40
01252010210000	3762 ALDER CT	1,776	1977	4	2	$38,093	$21.45
01244050010000	3985 WHISPERING TRAILS D	1,782	1977	4	2	$38,515	$21.61
01252050310000	1790 DOGWOOD DR	1,782	1978	4	2	$38,705	$21.72
01252090160000	1769 DOGWOOD DR	1,782	1979	4	2	$39,333	$22.07
01252010680000	1739 BURR RIDGE DR	1,782	1980	4	2	$39,537	$22.19
01242070270000	1940 DRIFTWOOD CT	1,739	1980	3	1	$39,000	$22.43
01252040050000	3739 N ALDER DR	1,782	1978	4	2	$40,000	$22.45
01244050170000	4099 WHISPERING TRAILS D	1,782	1976	4	2	$40,000	$22.45
01244050200000	4000 HUNTINGTON BLVD	1,782	1976	4	2	$40,000	$22.45
01244040170000	4060 WHISPERING TRAILS D	1,782	1976	4	2	$40,000	$22.45
01252050080000	1980 DOGWOOD DR	1,782	1977	4	2	$40,000	$22.45
01244030260000	4050 HUNTINGTON BLVD	1,782	1976	4	2	$40,000	$22.45
01252030140000		1,782	1976	4	2	$40,000	$22.45
01244050150000		1,782	1976	4	2	$40,000	$22.45
01252020030000		1,782	1976	4	2	$40,000	$22.45
01242040090000		1,776	1980	3	1	$40,000	$22.52
01244030110000		1,782	1976	4	2	$40,142	$22.53
01252010420000		1,782	1978	4	2	$40,286	$22.61
01252060080000		1,782	1977	4	2	$40,692	$22.84
01242060020000		1,750	1982	4	2	$40,001	$22.86
01244030070000		1,782	1977	4	2	$40,756	$22.87
01242070310000		1,739	1979	3	1	$40,000	$23.00
01252010130000		1,782	1977	4	2	$41,000	$23.01
01252090090000		1,782	1977	4	2	$41,000	$23.01
01244020260000		1,782	1979	4	2	$41,000	$23.01
01244030010000		1,782	1976	4	2	$41,000	$23.01
01252070180000		1,782	1978	4	2	$41,000	$23.01

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
01252100150000		1,782	1978	4	2	$41,677	$23.39
01244050080000		1,782	1976	4	2	$42,000	$23.57
01242020210000		1,712	1982	3	2	$41,000	$23.95
01244020200000		1,782	1977	4	2	$44,000	$24.69
01252030100000		1,782	1976	4	2	$44,000	$24.69
01244040190000		1,782	1976	4	2	$44,000	$24.69
01252020180000		1,782	1976	4	2	$44,000	$24.69
01244030200000		1,782	1976	4	2	$44,000	$24.69
01252030160000		1,782	1976	4	2	$44,000	$24.69
01244040140000		1,782	1976	4	2	$44,001	$24.69
01244020160000		1,782	1976	4	2	$44,001	$24.69
01244030160000		1,782	1976	4	2	$44,001	$24.69
01244020140000		1,782	1978	4	2	$44,001	$24.69
01242060120000		1,805	1983	3	2	$45,001	$24.93
01242060290000		1,680	1984	3	2	$42,000	$25.00
01252050030000		1,782	1977	4	2	$45,000	$25.25
01242070070000	**4440 CAPSTAN DR**	**1,739**	**1980**	**3**	**1**	**$44,000**	**$25.30**
01252020270000		1,782	1976	4	2	$46,001	$25.81
01252040080000		1,782	1977	4	2	$48,000	$26.94
01252020160000		1,782	1976	4	3	$49,000	$27.50
01244040010000		1,782	1977	4	2	$52,001	$29.18

Median of all 133 comparables: $22.61 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 10040, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 133 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.

01242060690000	01242060760000	01242060570000	01242060860000	01242050060000
01242050100000	01242050130000	01242050110000	01242040060000	01242050020000
01252010290000	01242050040000	01242050080000	01242020120000	01252110110000
01242040050000	01242070380000	01242060620000	01242060090000	01244090030000
01242070090000	01242040010000	01242050120000	01252010210000	01242060370000
01242070290000	01242060060000	01242060310000	01242070100000	01244050010000
01242060800000	01242060560000	01242020180000	01242060790000	01242060520000
01252050310000	01242060660000	01242040080000	01242060110000	01242040020000
01242070490000	01242070190000	01242020160000	01242070010000	01242070150000
01242070350000	01242070140000	01244100190000	01252090160000	01252020100000
01252010680000	01244100260000	01242020060000	01242070270000	01252040050000
01244050170000	01244050200000	01244040170000	01252050080000	01244030260000
01252030140000	01244050150000	01252020030000	01242040090000	01244030110000
01242070440000	01252010420000	01244100040000	01244080050000	01252030030000
01242060420000	01252060080000	01242060020000	01242060140000	01244030070000
01242060210000	01244110010000	01242070310000	01252010130000	01252090090000
01244020260000	01244030010000	01252070180000	01244040150000	01242060190000
01242070280000	01242070520000	01242060410000	01242060390000	01244070030000
01244030040000	01242060780000	01244090090000	01244090270000	01244090190000
01252100150000	01242020200000	01244090280000	01242020020000	01242070040000
01242060270000	01242060080000	01244070230000	01244050080000	01244090060000
01244110140000	01244080010000	01244090160000	01242020210000	01242060630000
01242020110000	01244070120000	01244100210000	01244100020000	01244100090000
01244020200000	01252030100000	01244040190000	01252020180000	01244030200000
01252030160000	01244040140000	01244020160000	01244030160000	01244020140000
01242060590000	01242060120000	01242060290000	01252050030000	01252020270000
01252040080000	01252020160000	01244040010000		

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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