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	02143030100000
Property address	302 N FREMONT ST
Township	Palatine (29)
Assessor neighborhood	29060
Property class	205 Single-family, over 1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$53,000	**$40,970**	**$12,030**

22.7% of the current assessed value.
Estimated tax effect about $2,552 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 30 other properties in assessor neighborhood 29060 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 $22.09 per square foot. This home is assessed at $28.57 per square foot, which is 29% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,855 square feet gives $40,970. 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	1,855 square feet
Land area	11,550 square feet
Year built	1928
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$53,000
Assessed value per square foot	$28.57

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	227
2	Building area within 15% of this home	152
3	Built within 15 years of this home	30
4	Same building type	30
5	Same construction quality grade	30

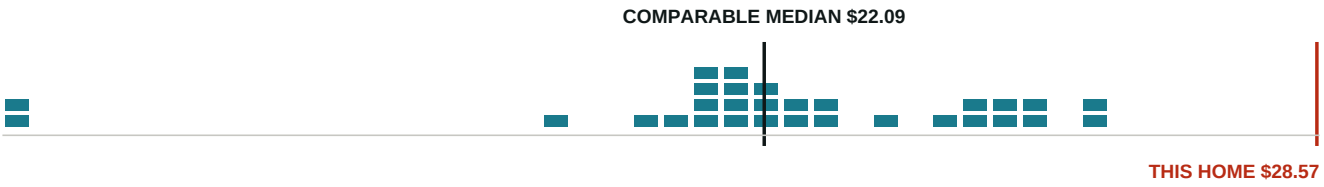
The comparable figure used is the median of all 30 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 30 properties 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	30
Lowest assessed	$13.19 per square foot
25th percentile	$21.57 per square foot
Median	$22.09 per square foot
75th percentile	$24.34 per square foot
Highest assessed	$25.90 per square foot
This home	$28.57 per square foot
Position	assessed above 30 of the 30 comparable properties, the 100th percentile



$13.19 per sq ft — 30 comparable properties by assessed value per square foot, one mark is one property — $28.57 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 30 comparables	$22.09
Building area of this home	1,855 sq ft
Median multiplied by building area	**$40,970**
Current total assessed value	$53,000
Difference, the reduction requested	**$12,030**

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 $12,030 in assessed value is worth roughly $2,552 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 30 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
02143000290000	300 N HALE ST	1,728	1938	4	2	$22,793	$13.19
02143000300000	300 N HALE ST	1,728	1938	4	2	$22,793	$13.19
02224000030000	345 W HELLEN RD	2,125	1925	2	1	$42,000	$19.76
02222220020000	205 S BOTHWELL ST	2,085	1926	4	2	$43,530	$20.88
02222000330000	335 W PALATINE RD	1,800	1930	3	2	$38,100	$21.17
02233030060000	333 S OAK ST	1,814	1930	3	1	$38,731	$21.35
02231110060000	233 S HALE ST	1,868	1940	4	2	$40,000	$21.41
02154090110000	223 N BOTHWELL ST	1,994	1913	3	1	$43,000	$21.56
02143000530000	254 N BENTON ST	2,132	1918	4	2	$46,000	$21.58
02154110390000	308 W WILSON ST	2,066	1931	4	3	$44,752	$21.66
02143220080000	110 N BENTON ST	1,752	1926	4	2	$38,001	$21.69
02154010510000	411 N SMITH ST	1,887	1924	3	2	$41,000	$21.73
02244030290000	503 S WILLIAMS AVE	2,060	1941	3	2	$45,000	$21.84
02143000420000	253 N HALE ST	1,914	1923	3	1	$42,000	$21.94
02222090250000	116 S PLUM GROVE RD	1,958	1924	3	1	$43,000	$21.96
02244040530000	1320 N WILKE RD	2,116	1941	4	2	$47,000	$22.21
02153030520000	418 W WILSON ST	2,016	1923	4	1	$45,001	$22.32
02152140080000	38 W ROBERTSON ST	1,994	1913	3	1	$45,000	$22.57
02244070470000	628 S WILKE RD	1,631	1940	3	1	$37,000	$22.69
02152110120000	444 N SMITH ST	1,796	1936	4	2	$41,000	$22.83
02222210140000	226 S BOTHWELL ST	1,710	1926	4	1	$40,000	$23.39
02143030130000	114 E COLFAX ST	1,824	1914	4	2	$44,000	$24.12
02143060460000	250 E COLFAX ST	1,720	1927	3	1	$42,000	$24.42
02231120040000	221 S BENTON ST	1,748	1926	4	2	$42,974	$24.58
02232020090000	31 S ASHLAND AVE	1,696	1928	4	2	$42,000	$24.76
02143100060000	208 N BENTON ST	1,928	1916	3	2	$48,000	$24.90
02154010030000	143 W ROBERTSON ST	1,668	1919	4	1	$42,000	$25.18
02212090180000	828 W HILLSIDE ST	1,855	1930	4	2	$47,001	$25.34
02224010210000	412 S ROSE ST	1,628	1929	3	2	$42,000	$25.80
02143000020000	339 N PLUM GROVE RD	1,660	1929	3	1	$43,000	$25.90
02143030100000	**302 N FREMONT ST**	**1,855**	**1928**	**4**	**3**	**$53,000**	**$28.57**

Median of all 30 comparables: $22.09 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 29060, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 30 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.

02143000290000	02143000300000	02224000030000	02222220020000	02222000330000
02233030060000	02231110060000	02154090110000	02143000530000	02154110390000
02143220080000	02154010510000	02244030290000	02143000420000	02222090250000
02244040530000	02153030520000	02152140080000	02244070470000	02152110120000
02222210140000	02143030130000	02143060460000	02231120040000	02232020090000
02143100060000	02154010030000	02212090180000	02224010210000	02143000020000

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.

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.