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	02154270280000
Property address	6 N SMITH ST
Township	Palatine (29)
Assessor neighborhood	29060
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$60,000	**$51,710**	**$8,290**

13.8% of the current assessed value.
Estimated tax effect about $1,758 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 95 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 $20.71 per square foot. This home is assessed at $24.03 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,497 square feet gives $51,710. 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	2,497 square feet
Land area	2,349 square feet
Year built	2004
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	3
Full bathrooms	3
Half bathrooms	1

Total assessed value	$60,000
Assessed value per square foot	$24.03

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	617
2	Building area within 15% of this home	137
3	Built within 15 years of this home	137
4	Same building type	95
5	Same construction quality grade	95

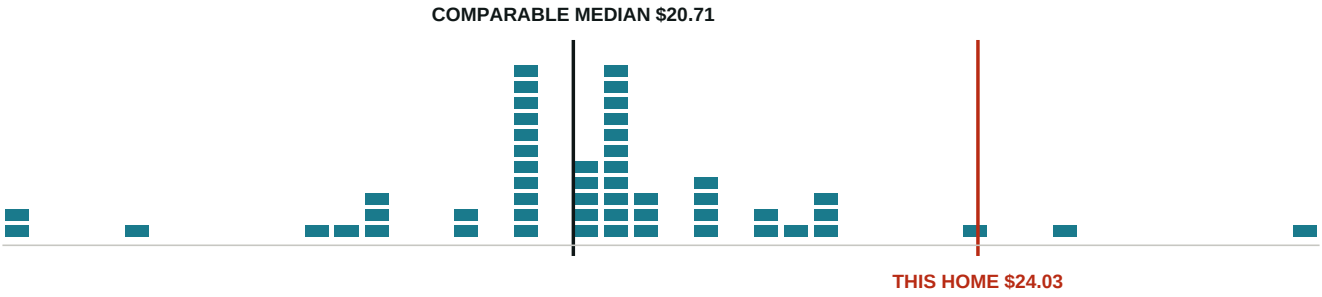
The comparable figure used is the median of all 95 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 95 properties 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	$16.02 per square foot
25th percentile	$20.39 per square foot
Median	$20.71 per square foot
75th percentile	$21.30 per square foot
Highest assessed	$26.83 per square foot
This home	$24.03 per square foot
Position	assessed above 92 of the 95 comparable properties, the 97th percentile



$16.02 per sq ft — 95 comparable properties by assessed value per square foot, one mark is 2 properties — $26.83 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 95 comparables	$20.71
Building area of this home	2,497 sq ft
Median multiplied by building area	**$51,710**
Current total assessed value	$60,000
Difference, the reduction requested	**$8,290**

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 $8,290 in assessed value is worth roughly $1,758 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
02151010280000	490 FONTENAY WAY	2,648	2004	3	2	$42,431	$16.02
02151010310000	484 FONTENAY WAY	2,648	2004	3	2	$42,431	$16.02
02151010240000	508 FONTENAY WAY	2,648	2004	3	2	$42,431	$16.02
02151010190000	503 W FONTENAY WAY	2,648	2004	3	2	$45,100	$17.03
02153040930000	74 LESLIE LN	2,207	2001	3	2	$40,977	$18.57
02222070150000	53 W JOHNSON ST	2,390	1995	3	2	$45,000	$18.83
02152090900000	206 FAIRVIEW WAY	2,173	2004	3	3	$41,000	$18.87
02151010340000	478 FONTENAY WAY	2,410	2004	3	2	$46,000	$19.09
02151010220000	509 FONTENAY WAY	2,410	2004	3	2	$46,000	$19.09
02151010250000	506 FONTENAY WAY	2,410	2004	3	2	$46,000	$19.09
02151010330000	480 FONTENAY WAY	2,410	2004	3	2	$46,000	$19.09
02151010210000	507 FONTENAY WAY	2,410	2003	3	2	$46,000	$19.09
02151010260000	494 FONTENAY WAY	2,410	2003	3	2	$46,000	$19.09
02151120440000	770 N WALDEN DR	2,315	1992	2	2	$46,000	$19.87
02151120380000	758 N WALDEN DR	2,315	1992	3	2	$46,000	$19.87
02164110390000	46 ENGLEWOOD CT	2,305	2003	3	2	$47,000	$20.39
02164110420000	51 ENGLEWOOD CT	2,305	2003	3	2	$47,000	$20.39
02164110340000	49 N FORTWOOD CT	2,305	2003	3	2	$47,000	$20.39
02164110270000	47 MIDDLETON AVE	2,305	2003	3	2	$47,000	$20.39
02164110380000	48 ENGLEWOOD CT	2,305	2004	3	2	$47,000	$20.39
02164110350000	47 N FORTWOOD CT	2,305	2003	3	2	$47,000	$20.39
02164110290000	52 N FORTWOOD CT	2,305	2003	3	2	$47,000	$20.39
02164110430000	54 N CRESCENT AVE	2,305	2003	3	2	$47,000	$20.39
02164110440000	30 N SILVERTON CT	2,305	2003	3	2	$47,000	$20.39
02164110400000	55 ENGLEWOOD CT	2,305	2003	3	2	$47,000	$20.39
02164110300000	48 N FORTWOOD CT	2,305	2004	3	2	$47,000	$20.39
02164110330000	53 N FORTWOOD CT	2,305	2003	3	2	$47,000	$20.39
02164110370000	52 ENGLEWOOD CT	2,305	2003	4	3	$47,000	$20.39
02164110250000	53 MIDDLETON AVE	2,305	2004	3	2	$47,000	$20.39
02164110280000	54 N FORTWOOD CT	2,305	2003	3	2	$47,000	$20.39
02164110260000	49 MIDDLETON AVE	2,305	2003	3	2	$47,000	$20.39
02164110410000	53 ENGLEWOOD CT	2,305	2003	3	2	$47,000	$20.39
02164110310000	46 N FORTWOOD CT	2,305	2003	3	2	$47,000	$20.39
02164110450000	28 N SILVERTON CT	2,305	2003	3	2	$47,000	$20.39
02164110460000	24 N SILVERTON CT	2,305	2004	3	2	$47,000	$20.39
02152100320000	247 W FAIRVIEW WAY	2,173	2005	3	2	$45,000	$20.71
02152090520000	292 FAIRVIEW CIR	2,173	2007	3	2	$45,000	$20.71
02152090240000	281 FAIRVIEW CIR	2,173	2007	3	2	$45,000	$20.71
02152090660000	260 FAIRVIEW WAY	2,173	2007	3	2	$45,000	$20.71
02152090740000	242 FAIRVIEW WAY	2,173	2005	3	2	$45,000	$20.71

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02152090330000	445 FAIRVIEW CIR	2,173	2007	3	2	$45,000	$20.71
02152090450000	462 FAIRVIEW CIR	2,173	2006	3	2	$45,000	$20.71
02152090390000	446 FAIRVIEW CIR	2,173	2006	3	2	$45,000	$20.71
02153040960000		2,207	2000	3	2	$47,000	$21.30
02153040970000		2,207	2000	3	2	$47,000	$21.30
02153040940000		2,207	2000	3	2	$47,000	$21.30
02153040950000		2,207	2000	3	2	$47,000	$21.30
02153040920000		2,207	2000	3	2	$47,000	$21.30
02151010380000		2,206	2015	3	3	$49,000	$22.21
02152000480000		2,206	2016	3	2	$49,000	$22.21
02152000440000		2,206	2015	3	2	$49,000	$22.21
02151010420000		2,206	2015	3	2	$49,000	$22.21
02154270320000		2,497	2004	3	2	$57,000	$22.83
02154270330000		2,497	2004	3	2	$57,000	$22.83
02154270270000		2,497	2004	3	2	$57,000	$22.83
02154270310000		2,497	2004	3	2	$57,000	$22.83
02154270340000		2,497	2004	3	3	$57,000	$22.83
02154270290000		2,497	2004	4	3	$60,000	$24.03
02154270280000	**6 N SMITH ST**	**2,497**	**2004**	**3**	**3**	**$60,000**	**$24.03**
02154270300000		2,497	2004	3	3	$62,000	$24.83
02154270260000		2,497	2004	3	2	$67,000	$26.83

Median of all 95 comparables: $20.71 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 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.

02151010280000	02151010310000	02151010240000	02151010190000	02153040930000
02222070150000	02152090900000	02151010340000	02151010220000	02151010250000
02151010330000	02151010210000	02151010260000	02151010230000	02151010290000
02151120440000	02151120380000	02151010180000	02151010300000	02164110390000
02164110420000	02164110340000	02164110270000	02164110380000	02164110350000
02164110290000	02164110430000	02164110440000	02164110400000	02164110300000
02164110330000	02164110370000	02164110250000	02164110280000	02164110260000
02164110410000	02164110310000	02164110450000	02164110460000	02152100320000
02152090520000	02152090240000	02152090660000	02152090740000	02152090330000
02152090450000	02152090390000	02152090760000	02152090600000	02152090620000
02152090680000	02152090840000	02152090190000	02152090480000	02152090280000
02152090540000	02152090820000	02152100190000	02152090400000	02152100250000
02152100260000	02152090340000	02152090870000	02152090710000	02152090790000
02152100220000	02152090500000	02152090570000	02152090640000	02152100290000
02153040960000	02153040970000	02153040940000	02153040950000	02153040920000
02153040470000	02153040620000	02153040520000	02153040510000	02153040580000
02153040750000	02153040990000	02151010380000	02152000480000	02152000440000
02151010420000	02164120680000	02154270320000	02154270330000	02154270270000
02154270310000	02154270340000	02154270290000	02154270300000	02154270260000

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.