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	02162150730000
Property address	854 ST JOHNS PL
Township	Palatine (29)
Assessor neighborhood	29050
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$25,000	**$19,619**	**$5,381**

21.5% of the current assessed value.
Estimated tax effect about $1,141 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 266 other properties in assessor neighborhood 29050 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 $19.05 per square foot. This home is assessed at $24.27 per square foot, which is 27% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,030 square feet gives $19,619. 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	1,030 square feet
Land area	922 square feet
Year built	1989
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	1

Total assessed value	$25,000
Assessed value per square foot	$24.27

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	618
2	Building area within 15% of this home	294
3	Built within 15 years of this home	294
4	Same building type	266
5	Same construction quality grade	266

The comparable figure used is the median of all 266 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 266 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	266
Lowest assessed	$18.25 per square foot
25th percentile	$19.05 per square foot
Median	$19.05 per square foot
75th percentile	$19.05 per square foot
Highest assessed	$26.21 per square foot
This home	$24.27 per square foot
Position	assessed above 251 of the 266 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 266 comparables	$19.05
Building area of this home	1,030 sq ft
Median multiplied by building area	**$19,619**
Current total assessed value	$25,000
Difference, the reduction requested	**$5,381**

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 $5,381 in assessed value is worth roughly $1,141 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

266 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 266 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
02162151600000	472 LAKE SHORE DR	1,151	1987	2	1	$21,000	$18.25
02162151640000	476 LAKE SHORE DR	1,151	1987	2	1	$21,000	$18.25
02092050190000	1396 KNOLLWOOD DR C5	1,155	1986	1	1	$22,000	$19.05
02092051160000	1209 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092051220000	1224 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092051380000	1155 KNOLLWOOD DR	1,155	1986	1	1	$22,000	$19.05
02092051470000	1142 KNOLLWOOD DR C37	1,155	1986	1	1	$22,000	$19.05
02092051800000	1101 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092051970000	1025 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092052150000	1013 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092052250000	1042 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092050060000	1426 KNOLLWOOD CT	1,155	1985	1	1	$22,000	$19.05
02092050090000	1410 KNOLLWOOD DR A3	1,155	1986	1	1	$22,000	$19.05
02092050790000	1267 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092050960000	1240 KNOLLWOOD CT	1,155	1985	1	1	$22,000	$19.05
02092050990000	1230 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092051460000	1144 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092051810000	1102 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092050170000	1402 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092050240000	1374 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092050340000	1358 KNOLLWOOD DR B9	1,155	1986	1	1	$22,000	$19.05
02092050950000	1242 KNOLLWOOD DR C24	1,155	1986	1	1	$22,000	$19.05
02092051410000	1132 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092051660000	1131 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092051760000	1121 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092051540000	1159 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092051720000	1104 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092051830000	1068 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092050910000	1254 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092050920000	1252 KNOLLWOOD CT 23D	1,155	1986	1	1	$22,000	$19.05
02092051090000	1231 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02092051210000	1226 KNOLLWOOD CT	1,155	1986	1	1	$22,000	$19.05
02162151050000		976	1987	2	1	$20,000	$20.49
02162151470000		976	1987	2	1	$20,000	$20.49
02162151430000		976	1989	2	1	$20,000	$20.49
02162151450000		976	1987	2	1	$20,000	$20.49
02162151090000		976	1987	2	1	$20,000	$20.49
02162151230000		976	1987	2	1	$20,000	$20.49
02162151030000		976	1987	2	1	$20,000	$20.49
02162151190000		976	1987	2	1	$20,000	$20.49

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02162151290000		976	1987	2	1	$20,000	$20.49
02162151150000		976	1987	2	1	$21,000	$21.52
02162151350000		976	1990	2	1	$21,000	$21.52
02162151370000		976	1987	2	1	$21,000	$21.52
02162151270000		976	1987	2	1	$21,000	$21.52
02162150670000		1,030	1989	2	1	$25,000	$24.27
02162150550000		1,030	1989	2	1	$25,000	$24.27
02162150940000		1,030	1989	2	1	$25,000	$24.27
02162150610000		1,030	1989	2	1	$25,000	$24.27
02162150580000		1,030	1989	2	1	$25,000	$24.27
02162150850000		1,030	1989	2	1	$25,000	$24.27
02162150820000		1,030	1989	2	1	$25,000	$24.27
02162150910000		1,030	1989	2	1	$25,000	$24.27
02162150790000		1,030	1989	2	1	$25,000	$24.27
02162150520000		1,030	1989	2	1	$25,000	$24.27
02162150880000		1,030	1989	2	1	$25,000	$24.27
02162150700000		1,030	1989	2	1	$25,000	$24.27
02162150970000		1,030	1989	2	1	$25,000	$24.27
02162150760000		1,030	1989	2	1	$25,000	$24.27
02162150730000	**854 ST JOHNS PL**	**1,030**	**1989**	**2**	**1**	**$25,000**	**$24.27**
02162150640000		1,030	1989	2	1	$27,000	$26.21

Median of all 266 comparables: $19.05 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 29050, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 266 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.

02162151600000	02162151640000	02092050190000	02092051160000	02092051220000
02092051380000	02092051470000	02092051800000	02092051970000	02092052150000
02092052250000	02092050060000	02092050090000	02092050790000	02092050960000
02092050990000	02092051460000	02092051810000	02092050170000	02092050240000
02092050340000	02092050950000	02092051410000	02092051660000	02092051760000
02092051540000	02092051720000	02092051830000	02092050910000	02092050920000
02092051090000	02092051210000	02092052240000	02092052270000	02092051880000
02092050710000	02092051430000	02092051440000	02092052090000	02092050080000
02092050110000	02092050550000	02092050560000	02092050610000	02092050810000
02092051100000	02092050320000	02092051080000	02092051110000	02092050160000
02092050250000	02092050390000	02092050450000	02092051390000	02092051480000
02092051890000	02092051960000	02092052290000	02092050520000	02092050830000
02092050860000	02092051060000	02092051650000	02092051690000	02092051700000
02092052030000	02092052230000	02092050120000	02092050150000	02092050230000
02092050300000	02092050600000	02092050680000	02092050870000	02092051040000
02092051120000	02092052160000	02092050070000	02092050700000	02092050760000
02092052300000	02092052330000	02092050040000	02092050490000	02092050850000
02092051530000	02092051570000	02092051630000	02092051730000	02092051820000
02092051920000	02092051930000	02092052220000	02092052260000	02092052310000
02092052340000	02092050010000	02092050220000	02092050310000	02092051420000
02092051610000	02092051680000	02092051990000	02092052040000	02092052130000
02092050140000	02092050290000	02092050380000	02092050540000	02092050580000
02092050590000	02092050660000	02092050880000	02092051130000	02092051170000
02092052020000	02092052110000	02092050400000	02092050640000	02092051500000
02092051740000	02092051710000	02092051840000	02092050260000	02092050480000
02092051050000	02092051070000	02092051200000	02092051310000	02092051320000
02092051340000	02092051550000	02092051580000	02092051910000	02092052140000
02092052170000	02092050050000	02092050500000	02092050620000	02092050900000
02092051260000	02092052010000	02092052070000	02092052320000	02092052350000
02092052360000	02092050100000	02092050280000	02092050350000	02092050510000
02092050720000	02092050800000	02092051180000	02092051190000	02092051250000
02092051600000	02092051870000	02092052190000	02092052280000	02092050020000
02092050750000	02092050970000	02092051510000	02092050780000	02092051280000
02092051620000	02092051860000	02092051950000	02092052180000	02092050630000
02092051000000	02092051270000	02092051300000	02092051940000	02092052060000
02092050130000	02092050200000	02092050360000	02092050430000	02092050650000
02092050770000	02092050980000	02092051230000	02092051330000	02092051360000
02092051670000	02092050210000	02092050410000	02092050820000	02092050940000
02092051010000	02092051030000	02092051240000	02092051350000	02092051560000
02092050270000	02092050670000	02092051520000	02092051780000	02092050470000
02092050570000	02092050730000	02092050740000	02092050930000	02092051400000
02092052080000	02092050030000	02092050690000	02092050890000	02092051370000
02092051980000	02092052120000	02092050840000	02092051150000	02092051490000
02092051750000	02092051790000	02092051900000	02092052050000	02092052100000
02092051640000	02162151050000	02162151470000	02162151430000	02162151450000

02162151090000	02162151230000	02162151030000	02162151190000	02162151290000
02092051850000	02092050420000	02092050530000	02092050370000	02162151150000
02162151350000	02162151370000	02162151270000	02092052210000	02092052000000
02092051290000	02092050330000	02092050440000	02092051590000	02092050180000
02092051450000	02092051140000	02092050460000	02092052200000	02092051020000
02092051770000	02162150670000	02162150550000	02162150940000	02162150610000
02162150580000	02162150850000	02162150820000	02162150910000	02162150790000
02162150520000	02162150880000	02162150700000	02162150970000	02162150760000
02162150640000				

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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