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	02301070130000
Property address	1575 FREEMAN RD
Township	Palatine (29)
Assessor neighborhood	29032
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$60,001	$53,469	$6,532

10.9% of the current assessed value.
Estimated tax effect about $1,385 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 278 other properties in assessor neighborhood 29032 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 $23.91 per square foot. This home is assessed at $26.83 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,236 square feet gives $53,469. 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	2,236 square feet
Land area	9,266 square feet
Year built	1984
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$60,001
Assessed value per square foot	$26.83

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	900
2	Building area within 15% of this home	293
3	Built within 15 years of this home	292
4	Same building type	292
5	Same construction quality grade	278

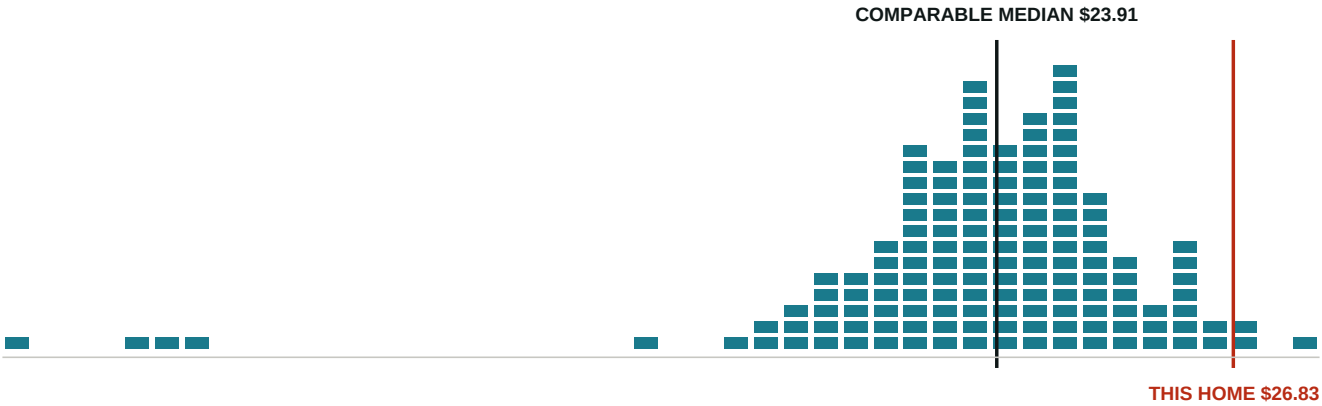
The comparable figure used is the median of all 278 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 278 properties 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	278
Lowest assessed	$11.63 per square foot
25th percentile	$23.05 per square foot
Median	$23.91 per square foot
75th percentile	$24.76 per square foot
Highest assessed	$27.90 per square foot
This home	$26.83 per square foot
Position	assessed above 274 of the 278 comparable properties, the 99th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 278 comparables	$23.91
Building area of this home	2,236 sq ft
Median multiplied by building area	**$53,469**
Current total assessed value	$60,001
Difference, the reduction requested	**$6,532**

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 $6,532 in assessed value is worth roughly $1,385 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

278 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 278 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
02183190310000	4915 TARRINGTON DR	2,221	1989	5	2	$46,700	$21.03
02183190460000	4841 TARRINGTON DR	2,205	1991	4	2	$47,434	$21.51
02183180050000	4935 DUKESBERRY LN	2,243	1986	4	2	$48,503	$21.62
02183190470000	4835 TARRINGTON DR	2,236	1991	3	2	$48,802	$21.83
02183130380000	4950 CASTAWAY LN	2,290	1990	4	2	$50,488	$22.05
02183170060000	5025 CASTAWAY LN	2,290	1984	4	2	$51,299	$22.40
02183190160000	5031 DUKESBERRY LN	2,199	1980	3	2	$49,465	$22.49
02301060180000		2,278	1986	4	2	$52,131	$22.88
02183190230000		2,234	1979	4	2	$51,508	$23.06
02301030190000		2,230	1979	4	2	$51,965	$23.30
02301110160000		2,236	1987	4	2	$52,479	$23.47
02183190400000		2,205	1988	4	2	$52,001	$23.58
02301110150000		2,236	1984	4	2	$52,792	$23.61
02183180010000		2,208	1985	4	2	$52,142	$23.62
02301040230000		2,172	1979	4	2	$51,360	$23.65
02301030180000		2,200	1980	4	2	$52,380	$23.81
02184070200000		2,226	1986	3	2	$53,001	$23.81
02301040160000		2,200	1980	4	2	$52,415	$23.82
02301100040000		2,242	1984	4	2	$53,449	$23.84
02301140130000		2,285	1983	4	2	$54,742	$23.96
02294050680000		2,296	1984	3	2	$55,068	$23.98
02301070160000		2,236	1989	4	2	$54,179	$24.23
02183190370000		2,187	1987	3	2	$53,000	$24.23
02301080100000		2,294	1984	4	2	$55,614	$24.24
02301080080000		2,228	1986	4	2	$54,053	$24.26
02301060030000		2,267	1982	4	2	$55,001	$24.26
02184070250000		2,184	1986	3	2	$53,000	$24.27
02183140050000		2,220	1979	5	2	$54,000	$24.32
02301030310000		2,226	1982	4	2	$54,146	$24.32
02301060170000		2,267	1979	4	2	$55,201	$24.35
02301040200000		2,200	1981	4	2	$53,626	$24.38
02301050100000		2,200	1983	4	2	$53,713	$24.41
02301030080000		2,200	1985	4	2	$53,778	$24.44
02301070120000		2,294	1991	4	2	$56,753	$24.74
02183150100000		2,220	1980	4	2	$55,000	$24.77
02183150130000		2,220	1977	5	2	$55,000	$24.77
02301050040000		2,200	1981	4	2	$54,544	$24.79
02301080040000		2,257	1984	4	2	$56,083	$24.85
02184070070000		2,242	1983	3	2	$56,000	$24.98
02301040210000		2,200	1978	4	2	$55,000	$25.00

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
02301050140000		2,200	1980	4	2	$55,001	$25.00
02301040260000		2,200	1982	4	2	$55,001	$25.00
02301030020000		2,200	1980	4	2	$55,001	$25.00
02301110170000		2,236	1986	4	2	$56,001	$25.05
02301110140000		2,236	1984	4	2	$56,001	$25.05
02301030340000		2,275	1981	4	2	$57,001	$25.06
02301060220000		2,192	1981	4	2	$55,000	$25.09
02184150010000		2,184	1988	3	2	$55,001	$25.18
02301130060000		2,253	1988	4	2	$57,000	$25.30
02284000720000		2,173	1987	4	2	$55,259	$25.43
02301120120000		2,184	1988	4	2	$56,001	$25.64
02183170040000		2,290	1987	4	2	$59,000	$25.76
02301070180000		2,236	1984	4	2	$58,000	$25.94
02301030460000		2,268	1983	3	2	$59,001	$26.01
02184090100000		2,301	1986	3	2	$60,001	$26.08
02301050030000		2,200	1979	4	2	$58,000	$26.36
02301060010000		2,200	1979	4	2	$59,000	$26.82
02301070130000	**1575 FREEMAN RD**	**2,236**	**1984**	**4**	**2**	**$60,001**	**$26.83**
02332010550000		2,268	1985	4	2	$61,001	$26.90
02301110190000		2,217	1984	4	2	$60,000	$27.06
02301140140000		2,294	1983	4	2	$64,000	$27.90

Median of all 278 comparables: $23.91 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 29032, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 278 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.

02284010080000	02284010090000	02294050850000	02294050860000	02294050070000
02184100130000	02183160050000	02183190310000	02183180280000	02183170160000
02184070170000	02294050810000	02183190460000	02284020220000	02294050020000
02301040140000	02183180050000	02183130390000	02301030030000	02183190470000
02183190440000	02184120020000	02183170200000	02184070180000	02184150030000
02183130380000	02183130200000	02294070210000	02183150120000	02183190430000
02301030400000	02183180100000	02301110180000	02183190330000	02301060150000
02184140210000	02183190320000	02183170060000	02301100020000	02183190160000
02294070050000	02183130540000	02294050560000	02183190450000	02184150340000
02184150020000	02183160020000	02301140060000	02184070220000	02294050280000
02284000710000	02184150200000	02183190100000	02183190490000	02183130100000
02294050590000	02301080030000	02184080010000	02284030290000	02284030250000
02301060180000	02301030230000	02183190140000	02184070280000	02183170180000
02294050830000	02184070190000	02301050110000	02284000460000	02294060180000
02183190230000	02184070260000	02301070010000	02301140110000	02183130010000
02184150210000	02183170100000	02301080050000	02301090210000	02301080130000
02301060040000	02301040070000	02294070100000	02301030190000	02294050030000
02183130020000	02301040060000	02183190420000	02184080060000	02184080120000
02184170090000	02183190340000	02301140070000	02301080020000	02301090020000
02284000490000	02184070100000	02301110160000	02183130490000	02301030010000
02184100010000	02301060020000	02183160010000	02183190380000	02184070290000
02183170340000	02301050180000	02183190400000	02301140080000	02301110150000
02183180010000	02301100010000	02294050690000	02301040230000	02294050170000
02184070230000	02301050090000	02183150030000	02284020270000	02183150020000
02294050190000	02284000800000	02184090130000	02183190200000	02301030180000
02184140010000	02284020070000	02184090110000	02184070200000	02301040160000
02183130410000	02183180150000	02184070110000	02301100040000	02294050780000
02301070200000	02184080040000	02184070270000	02284000570000	02301070190000
02184070210000	02301140130000	02294050680000	02301140050000	02301050160000
02183130120000	02183130050000	02284000650000	02294060310000	02294060020000
02294060340000	02184150220000	02183140120000	02284000210000	02301030150000
02301040110000	02184090040000	02183190120000	02183190010000	02301070160000
02183190370000	02294050610000	02294070080000	02301080100000	02301080080000
02301060030000	02184070250000	02183150150000	02183130340000	02183130500000
02183190050000	02301140100000	02183140050000	02301030310000	02184140140000
02284010220000	02301060170000	02183130250000	02301040200000	02284020060000
02301050100000	02301030080000	02294050100000	02301080160000	02294060060000
02301140090000	02183190410000	02184070050000	02301040180000	02301080240000
02294050530000	02294050570000	02294050350000	02294050380000	02284000510000
02294060160000	02294060230000	02294050640000	02183150070000	02183170010000
02184150300000	02332010600000	02301070120000	02301070140000	02184140240000
02184070040000	02184080170000	02184130040000	02184120010000	02184090180000
02183150100000	02183150130000	02183190070000	02301050230000	02301050040000
02301080040000	02183170380000	02294060110000	02284000470000	02294060040000
02301030370000	02284010230000	02184070070000	02301040210000	02301130050000

02301050140000	02301040260000	02301030020000	02184150290000	02301110170000
02301110140000	02301030340000	02284010070000	02301060220000	02184100040000
02184150010000	02184170050000	02184070160000	02184070080000	02301130060000
02284000290000	02184070010000	02284000720000	02301030140000	02184080110000
02183140070000	02183190080000	02184080080000	02184070030000	02184110040000
02301120120000	02284020210000	02183170040000	02184140190000	02301140120000
02301070180000	02301030460000	02184070060000	02184150250000	02184080100000
02184090100000	02183190170000	02284000450000	02184090150000	02183130300000
02301050280000	02183130610000	02294070060000	02301050030000	02301130170000
02184070120000	02184150280000	02183190220000	02301060010000	02332010550000
02301110190000	02184170030000	02301140140000		

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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