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	07083000670000
Property address	1792 PEBBLE BEACH DR
Township	Schaumburg (35)
Assessor neighborhood	35109
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW

$32,000

20.0% of the current assessed value.

COMPARABLES IMPLY

$25,598

Estimated tax effect about $1,358 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,402

SECTION 1

The argument in one paragraph

The Assessor values 296 other properties in assessor neighborhood 35109 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 $18.12 per square foot. This home is assessed at $22.65 per square foot, which is 25% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,413 square feet gives $25,598. 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	1,413 square feet
Land area	2,068 square feet
Year built	1984
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$32,000
Assessed value per square foot	$22.65

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	1,651
2	Building area within 15% of this home	1,088
3	Built within 15 years of this home	1,088
4	Same building type	296
5	Same construction quality grade	296

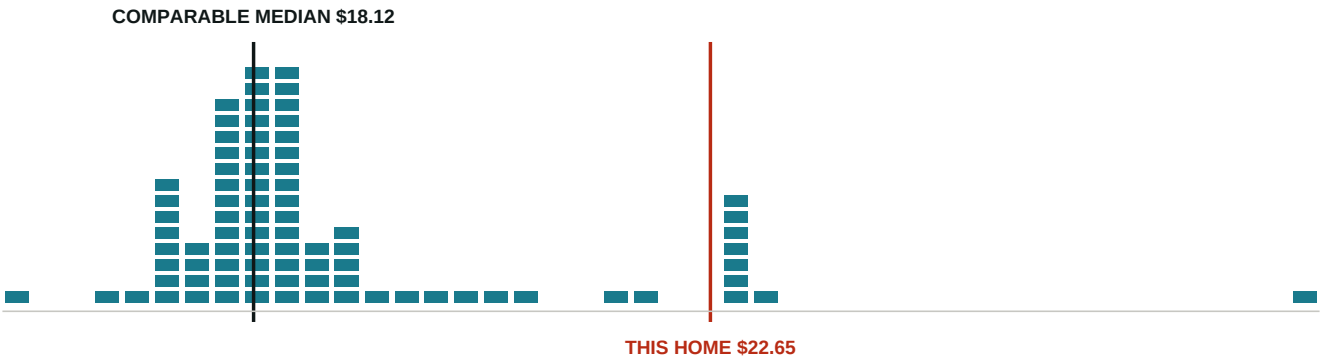
The comparable figure used is the median of all 296 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 296 properties 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	296
Lowest assessed	$15.62 per square foot
25th percentile	$17.97 per square foot
Median	$18.12 per square foot
75th percentile	$18.68 per square foot
Highest assessed	$28.69 per square foot
This home	$22.65 per square foot
Position	assessed above 269 of the 296 comparable properties, the 91st percentile



$15.62 per sq ft — 296 comparable properties by assessed value per square foot, one mark is 4 properties — $28.69 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 296 comparables	$18.12
Building area of this home	1,413 sq ft
Median multiplied by building area	**$25,598**
Current total assessed value	$32,000
Difference, the reduction requested	**$6,402**

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 $6,402 in assessed value is worth roughly $1,358 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

296 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 296 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
07072031820000	1973 HADDAM PL	1,380	1971	3	1	$24,000	$17.39
07171030270000	1835 FLINTSHIRE DR	1,380	1971	3	1	$24,000	$17.39
07072031480000	1958 CHELMSFORD PL	1,380	1971	3	1	$24,000	$17.39
07072031760000	1970 SWINDON PL	1,380	1971	3	1	$24,000	$17.39
07171030490000	818 MANSFIELD CT	1,380	1971	3	1	$24,000	$17.39
07072011310000	2178 BOTSFORD PL	1,380	1970	3	2	$24,000	$17.39
07072010890000	2175 SOMERSWORTH PL	1,380	1970	4	1	$24,000	$17.39
07072031970000	1970 HADDAM PL	1,380	1971	3	1	$24,000	$17.39
07072031530000	1968 CHELMSFORD PL	1,380	1971	3	1	$24,000	$17.39
07072031640000	1961 SWINDON PL	1,380	1971	3	1	$24,000	$17.39
07072031870000	1963 HADDAM PL	1,380	1971	3	1	$24,000	$17.39
07072010840000	2165 SOMERSWORTH PL	1,380	1970	3	1	$24,000	$17.39
07072031630000	1963 SWINDON PL	1,380	1971	3	1	$24,000	$17.39
07072010240000	2231 CLIFTON PL	1,380	1970	3	1	$24,000	$17.39
07072031330000	1979 CHELMSFORD PL	1,380	1972	3	1	$24,000	$17.39
07072010200000	2215 CLIFTON PL	1,380	1970	3	1	$24,000	$17.39
07072010880000	2173 SOMERSWORTH PL	1,380	1970	3	1	$24,000	$17.39
07072031590000	1971 SWINDON PL	1,380	1971	3	1	$24,000	$17.39
07072031520000	1966 CHELMSFORD PL	1,380	1971	3	1	$24,000	$17.39
07072032060000	1963 CHELTENHAM PL	1,380	1971	3	1	$24,000	$17.39
07171030020000	824 DUNBAR CT	1,380	1971	3	1	$24,000	$17.39
07072011260000	1904 GOVERNORS LN	1,380	1970	3	1	$24,000	$17.39
07171030730000	829 MANSFIELD CT	1,380	1971	3	1	$24,000	$17.39
07072031340000	1977 CHELMSFORD PL	1,380	1971	3	1	$24,000	$17.39
07072032070000	1961 CHELTENHAM PL	1,380	1971	3	1	$24,000	$17.39
07072011210000	1886 GOVERNORS LN	1,380	1970	3	1	$24,000	$17.39
07072011320000	2174 BOTSFORD PL	1,380	1970	3	1	$24,000	$17.39
07171040630000	1923 FINCHLEY CT	1,420	1971	4	2	$25,000	$17.61
07072010300000		1,383	1970	3	1	$25,000	$18.08
07083002570000		1,391	1986	2	2	$28,000	$20.13
07083002510000		1,391	1986	2	2	$29,000	$20.85
07083002010000		1,391	1986	2	2	$30,000	$21.57
07083001820000		1,391	1986	2	2	$30,000	$21.57
07083002050000		1,391	1986	2	2	$30,000	$21.57
07083000670000	**1792 PEBBLE BEACH DR**	**1,413**	**1984**	**2**	**2**	**$32,000**	**$22.65**
07083000790000		1,391	1984	2	2	$31,967	$22.98
07083002700000		1,391	1986	2	2	$32,000	$23.01
07083002100000		1,391	1986	2	2	$32,000	$23.01
07083001980000		1,391	1986	2	2	$32,000	$23.01
07083002310000		1,391	1986	2	2	$32,000	$23.01

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
07083000760000		1,391	1984	2	3	$32,000	$23.01
07083001710000		1,391	1986	2	2	$32,000	$23.01
07083001380000		1,391	1986	2	2	$32,000	$23.01
07083001530000		1,391	1986	2	2	$32,000	$23.01
07083001880000		1,391	1986	2	2	$32,000	$23.01
07083000890000		1,391	1984	2	2	$32,000	$23.01
07083000780000		1,391	1984	2	2	$32,000	$23.01
07083001480000		1,391	1986	2	2	$32,000	$23.01
07083001770000		1,391	1986	2	2	$32,000	$23.01
07083000690000		1,391	1984	2	2	$32,000	$23.01
07083001660000		1,391	1986	2	2	$32,000	$23.01
07083001330000		1,391	1986	2	2	$32,000	$23.01
07083001790000		1,391	1986	2	2	$32,000	$23.01
07083001600000		1,391	1986	2	2	$32,000	$23.01
07083001500000		1,391	1986	2	2	$32,000	$23.01
07083003110000		1,391	1987	2	2	$32,000	$23.01
07083001400000		1,391	1986	2	2	$32,000	$23.01
07083001440000		1,391	1986	2	2	$32,000	$23.01
07083002120000		1,391	1986	2	2	$32,000	$23.01
07083000650000		1,391	1984	2	2	$32,000	$23.01
07083002980000		1,385	1987	4	3	$32,000	$23.10

Median of all 296 comparables: $18.12 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 35109, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 296 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.

07171040560000	07171030530000	07171031040000	07072021070000	07072031380000
07072030410000	07072031820000	07171030270000	07072031480000	07072031760000
07171030490000	07072011310000	07072010890000	07072031970000	07072031530000
07072031640000	07072031870000	07072010840000	07072031630000	07072010240000
07072031330000	07072010200000	07072010880000	07072031590000	07072031520000
07072032060000	07171030020000	07072011260000	07171030730000	07072031340000
07072032070000	07072011210000	07072011320000	07072031710000	07072011330000
07171020110000	07171030250000	07171030200000	07171030560000	07171030740000
07171030030000	07171030110000	07171040450000	07171040520000	07171030630000
07171040110000	07171030770000	07171030330000	07171030690000	07171030050000
07171040630000	07171030700000	07171030720000	07171041390000	07171030260000
07072020640000	07072020970000	07072021170000	07072021200000	07072020920000
07072010750000	07072020780000	07072021110000	07072010780000	07072021400000
07072021000000	07072020360000	07072020810000	07072020390000	07072021230000
07072021370000	07072032130000	07072031390000	07072010820000	07072031500000
07072032080000	07072031960000	07072031810000	07072032090000	07072031610000
07072031720000	07072031850000	07072031550000	07072031620000	07072010850000
07072011230000	07072010900000	07072011290000	07072031540000	07072010230000
07072031320000	07072011240000	07072010910000	07072031490000	07072031280000
07072031910000	07072031510000	07072031740000	07072031860000	07072031920000
07072031670000	07072031560000	07072031680000	07072030200000	07072030250000
07072030700000	07072030710000	07072030420000	07072021210000	07072021150000
07072030520000	07072010860000	07072021010000	07072031400000	07072021410000
07072032180000	07072010090000	07072020340000	07072020760000	07072020400000
07072021180000	07072010060000	07072010760000	07072030680000	07072010730000
07072020840000	07072020680000	07072020730000	07072030240000	07072020370000
07072021120000	07072030740000	07072020950000	07072021290000	07072010300000
07171031130000	07171031960000	07171031820000	07171030600000	07171031340000
07171031380000	07171030310000	07171031980000	07171031680000	07171031920000
07171031240000	07171030800000	07171031660000	07171030430000	07171030450000
07171031540000	07171031180000	07171020080000	07171031330000	07171031870000
07171020020000	07171030840000	07171031020000	07171031260000	07171031930000
07171040670000	07072020120000	07072020530000	07072021760000	07072011090000
07072020300000	07072010440000	07072010600000	07072010630000	07072021830000
07072020600000	07072010700000	07072020500000	07072010340000	07072010270000
07072021220000	07072030130000	07072031150000	07072020260000	07072020270000
07072020470000	07072030950000	07072030980000	07072030620000	07072030500000
07072031140000	07072020560000	07072021300000	07072021790000	07072030970000
07072010770000	07072010030000	07072021160000	07072021190000	07072020880000
07072020350000	07072020690000	07072010070000	07072021020000	07072021270000
07072032160000	07072021490000	07072021390000	07072020800000	07072020910000
07072032140000	07072020630000	07072020960000	07072021360000	07072020740000
07072020770000	07171030610000	07171030420000	07171030950000	07171030890000
07171031200000	07171030850000	07171040730000	07171040610000	07171031190000
07171031850000	07171031080000	07171031430000	07171031630000	07072021430000

07072031700000 07072010870000 07072010260000 07072011340000 07072010920000
07072011300000 07072011200000 07072010180000 07182020240000 07171041160000
07171040650000 07072011020000 07072020430000 07072010530000 07072030860000
07072030930000 07072030940000 07072030770000 07171040640000 07072021450000
07072010480000 07072011060000 07072020570000 07072030870000 07072010670000
07072010470000 07171041150000 07171031770000 07171040510000 07171030300000
07072010150000 07072010140000 07182020430000 07072031110000 07171031800000
07083002570000 07072020700000 07072031410000 07083002510000 07072030800000
07083002010000 07083001820000 07083002050000 07072010290000 07083000790000
07083002700000 07083002100000 07083001980000 07083002310000 07083000760000
07083001710000 07083001380000 07083001530000 07083001880000 07083000890000
07083000780000 07083001480000 07083001770000 07083000690000 07083001660000
07083001330000 07083001790000 07083001600000 07083001500000 07083003110000
07083001400000 07083001440000 07083002120000 07083000650000 07083002980000
07072030550000

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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