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	07144040010000
Property address	812 HEATHERSTONE DR
Township	Schaumburg (35)
Assessor neighborhood	35116
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$71,000	**$63,016**	**$7,984**

11.2% of the current assessed value.
Estimated tax effect about $1,693 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 195 other properties in assessor neighborhood 35116 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 $21.88 per square foot. This home is assessed at $24.65 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,880 square feet gives $63,016. 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	2,880 square feet
Land area	12,236 square feet
Year built	1988
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$71,000
Assessed value per square foot	$24.65

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	305
2	Building area within 15% of this home	195
3	Built within 15 years of this home	195
4	Same building type	195
5	Same construction quality grade	195

The comparable figure used is the median of all 195 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 195 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	195
Lowest assessed	$3.25 per square foot
25th percentile	$20.86 per square foot
Median	$21.88 per square foot
75th percentile	$23.17 per square foot
Highest assessed	$28.00 per square foot
This home	$24.65 per square foot
Position	assessed above 167 of the 195 comparable properties, the 86th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 195 comparables	$21.88
Building area of this home	2,880 sq ft
Median multiplied by building area	**$63,016**
Current total assessed value	$71,000
Difference, the reduction requested	**$7,984**

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 $7,984 in assessed value is worth roughly $1,693 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

195 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 195 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
07144060090000	829 HEATHERSTONE DR	2,833	1988	4	2	$15,961	$5.63
07144070180000	825 E PLUMWOOD DR	2,774	1988	4	2	$36,523	$13.17
07144070190000	825 E PLUMWOOD DR	2,774	1988	4	2	$37,401	$13.48
07144060100000	829 HEATHERSTONE DR	2,833	1988	4	2	$54,177	$19.12
07172150040000	1180 WOODCREEK DR	2,906	1996	4	2	$56,144	$19.32
07171130070000	1644 S CROWFOOT CIR	2,912	1993	4	2	$57,050	$19.59
07174150180000	650 N HUNDLEY ST	2,934	1994	4	2	$59,443	$20.26
07172120060000	1541 CROWFOOT CIR	2,888	1990	4	2	$58,779	$20.35
07172120160000	1470 CROWFOOT CIR	2,840	1989	4	2	$58,120	$20.46
07174150060000	1545 W HUNDLEY ST	2,802	1993	4	2	$57,490	$20.52
07172160050000	1505 CREEKSIDE DR	2,939	1995	4	2	$61,061	$20.78
07174000160000	675 N HUNDLEY ST	2,796	1995	4	2	$58,175	$20.81
07171130110000	1604 CROWFOOT CIR	2,840	1992	4	2	$59,206	$20.85
07174150020000	1505 W HUNDLEY ST	2,878	1994	4	3	$60,189	$20.91
07171160010000	750 HARMON BLVD	2,944	1994	3	2	$62,000	$21.06
07174000070000		2,986	1993	4	2	$63,000	$21.10
07171120020000		2,882	1992	4	2	$61,000	$21.17
07172160080000		2,920	1995	4	2	$62,000	$21.23
07172120270000		2,872	1989	4	2	$61,000	$21.24
07222070050000		2,813	1992	4	2	$59,987	$21.32
07172150010000		2,802	1993	4	2	$60,000	$21.41
07174000110000		2,894	1994	3	2	$62,000	$21.42
07174000100000		2,986	1993	4	2	$64,000	$21.43
07174000380000		2,986	1993	4	2	$64,000	$21.43
07174000280000		2,986	1994	4	2	$64,000	$21.43
07171130010000		2,845	1991	4	2	$61,000	$21.44
07172130060000		2,813	1989	4	2	$61,000	$21.69
07174000180000		2,941	1994	4	2	$64,000	$21.76
07174000050000		2,823	1992	4	3	$61,483	$21.78
07171150050000		2,794	1993	4	2	$61,000	$21.83
07171120040000		2,882	1992	4	2	$63,000	$21.86
07174000040000		2,831	1995	4	2	$62,000	$21.90
07222060080000		2,778	1995	4	2	$61,056	$21.98
07174000130000		2,986	1993	4	2	$66,000	$22.10
07222060090000		2,806	1992	4	2	$62,351	$22.22
07144060020000		2,970	1988	4	2	$66,240	$22.30
07222070100000		2,925	1991	4	2	$67,000	$22.91
07222060170000		2,985	1990	4	2	$69,000	$23.12
07144060110000		2,774	1991	4	2	$65,302	$23.54
07144040100000		2,970	1988	4	2	$70,000	$23.57

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
07144060230000		2,774	1988	4	2	$66,451	$23.95
07144040050000		2,774	1989	4	2	$66,525	$23.98
07144080120000		2,774	1988	4	2	$66,638	$24.02
07144080170000		2,880	1990	4	2	$69,237	$24.04
07144050150000		2,774	1991	4	2	$67,682	$24.40
07144050210000		2,774	1988	4	2	$67,756	$24.43
07144040010000	**812 HEATHERSTONE DR**	**2,880**	**1988**	**3**	**2**	**$71,000**	**$24.65**
07144050030000		2,774	1988	4	2	$68,505	$24.70
07144070090000		2,774	1989	4	2	$69,030	$24.88
07144070310000		2,774	1988	4	2	$69,309	$24.99
07144060150000		2,774	1988	4	2	$70,000	$25.23
07144080180000		2,774	1988	4	2	$70,616	$25.46
07144060160000		2,774	1988	4	2	$70,792	$25.52
07144060130000		2,774	1988	4	2	$71,000	$25.59
07144080160000		2,774	1988	4	2	$71,000	$25.59
07144060120000		2,774	1988	4	2	$71,000	$25.59
07144080070000		2,774	1988	4	2	$71,000	$25.59
07144050120000		2,774	1988	4	2	$72,000	$25.96
07144060250000		2,774	1989	4	2	$74,000	$26.68
07144070070000		2,774	1988	4	2	$74,000	$26.68
07144060070000		2,774	1989	4	2	$76,000	$27.40

Median of all 195 comparables: $21.88 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 35116, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 195 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.

07144060210000	07144060090000	07144070180000	07144070190000	07144060100000
07144060220000	07172150040000	07222060200000	07172130170000	07172120090000
07171130070000	07172120010000	07222070110000	07174000250000	07174150030000
07172120220000	07174000420000	07171130030000	07174150190000	07172120180000
07172130130000	07171130020000	07172120100000	07174150180000	07174000400000
07174000090000	07171130050000	07172120130000	07172120200000	07172120170000
07171140100000	07172120210000	07172120060000	07174150120000	07172120160000
07171150020000	07172130070000	07171140020000	07174150060000	07172160090000
07174150080000	07171120010000	07172130140000	07172150030000	07172160050000
07172130090000	07222060210000	07174000160000	07171130110000	07171150060000
07174150160000	07172130050000	07172130100000	07174150020000	07172120230000
07171140010000	07174150050000	07174000080000	07172120080000	07171160010000
07222060100000	07174000070000	07174150140000	07171130120000	07171120020000
07174000140000	07222070020000	07172160080000	07172120270000	07172120070000
07222060320000	07222070050000	07172120020000	07172150010000	07174000110000
07222060010000	07174000100000	07174000380000	07174000280000	07171130010000
07174000220000	07222070120000	07222070090000	07171150040000	07174150070000
07172120190000	07174150170000	07222060030000	07174000260000	07172130060000
07174000180000	07174000050000	07222060180000	07171150050000	07174000270000
07171140130000	07171120040000	07171150070000	07174000040000	07172150020000
07222060080000	07172160070000	07172130180000	07174000130000	07172120030000
07171140110000	07171120030000	07222060090000	07171160100000	07174000360000
07174000290000	07222060120000	07144060020000	07171140070000	07174000020000
07174000030000	07222060190000	07174000230000	07222070040000	07172120240000
07172160060000	07174000240000	07172120040000	07222070010000	07171140030000
07222060240000	07172130190000	07172120250000	07172120140000	07172130020000
07174000190000	07174150010000	07174150110000	07174000060000	07222070100000
07174150100000	07222060340000	07171140080000	07171140120000	07171120050000
07171160120000	07222060020000	07171140090000	07222060170000	07144070290000
07171140040000	07171130140000	07171150110000	07174000370000	07174000310000
07222060150000	07144060050000	07174000170000	07144060110000	07144040100000
07174000330000	07144060060000	07174000150000	07144060230000	07144040050000
07144080200000	07144080120000	07144080170000	07144050100000	07144050150000
07144050210000	07222060220000	07144050030000	07144040090000	07144070170000
07144070090000	07144070310000	07144050240000	07144060150000	07144040080000
07144080180000	07144060160000	07144060130000	07144080160000	07144060120000
07144080070000	07144040030000	07144060240000	07144050080000	07144050120000
07144060260000	07144060250000	07144070070000	07144050260000	07144070110000
07144050110000	07144050270000	07144060070000	07144050140000	07144050170000

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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