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	07212030100000
Property address	295 PLEASANT ST
Township	Schaumburg (35)
Assessor neighborhood	35020
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$31,000	**$26,930**	**$4,070**

13.1% of the current assessed value.
Estimated tax effect about $863 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 497 other properties in assessor neighborhood 35020 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 $24.66 per square foot. This home is assessed at $28.39 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,092 square feet gives $26,930. 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	1,092 square feet
Land area	13,313 square feet
Year built	1958
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$31,000
Assessed value per square foot	$28.39

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	1,707
2	Building area within 15% of this home	505
3	Built within 15 years of this home	498
4	Same building type	497
5	Same construction quality grade	497

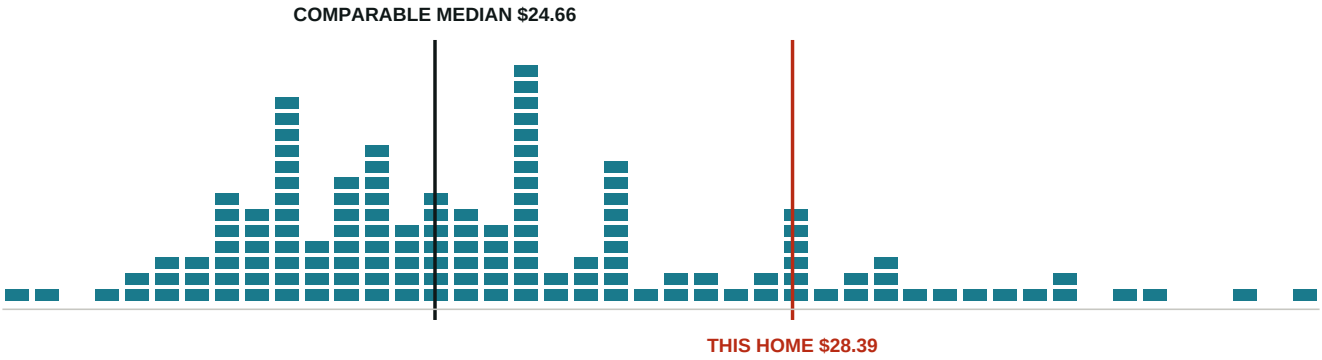
The comparable figure used is the median of all 497 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 497 properties 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	497
Lowest assessed	$20.15 per square foot
25th percentile	$23.24 per square foot
Median	$24.66 per square foot
75th percentile	$26.32 per square foot
Highest assessed	$33.88 per square foot
This home	$28.39 per square foot
Position	assessed above 438 of the 497 comparable properties, the 88th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 497 comparables	$24.66
Building area of this home	1,092 sq ft
Median multiplied by building area	**$26,930**
Current total assessed value	$31,000
Difference, the reduction requested	**$4,070**

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 $4,070 in assessed value is worth roughly $863 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

497 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 497 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
07164080180000	690 MORTON ST	1,092	1958	3	1	$22,005	$20.15
07212160190000	350 PLEASANT ST	1,092	1959	3	1	$23,577	$21.59
07212040230000	89 PLEASANT ST	1,092	1961	3	1	$23,758	$21.76
07212160040000	375 WASHINGTON BLVD	1,092	1958	3	1	$23,824	$21.82
07212220070000	105 WESTVIEW ST	1,092	1961	3	1	$24,792	$22.70
07164050190000		1,092	1959	2	1	$24,867	$22.77
07164080120000		1,092	1960	2	1	$24,868	$22.77
07162140030000		1,092	1965	2	1	$25,981	$23.79
07212220130000		1,092	1959	3	1	$26,331	$24.11
07212230060000		1,092	1960	3	1	$26,949	$24.68
07164070040000		1,092	1960	3	1	$27,000	$24.73
07164070220000		1,092	1958	3	1	$27,000	$24.73
07164070020000		1,092	1958	3	1	$27,000	$24.73
07212180030000		1,092	1958	3	1	$27,000	$24.73
07164050010000		1,092	1958	3	1	$27,000	$24.73
07164080220000		1,092	1958	3	1	$27,000	$24.73
07164080030000		1,092	1958	2	1	$27,001	$24.73
07212150200000		1,092	1959	3	1	$27,515	$25.20
07212220200000		1,092	1961	3	1	$27,533	$25.21
07162150100000		1,092	1965	2	1	$27,741	$25.40
07212040190000		1,092	1958	2	1	$28,000	$25.64
07212150070000		1,092	1958	3	1	$28,000	$25.64
07164070050000		1,092	1958	2	1	$28,000	$25.64
07212210020000		1,092	1958	3	1	$28,000	$25.64
07212190320000		1,092	1958	3	1	$28,000	$25.64
07212040170000		1,092	1958	3	1	$28,000	$25.64
07212150050000		1,092	1958	3	1	$28,000	$25.64
07212180090000		1,092	1958	3	1	$28,000	$25.64
07164070210000		1,092	1962	3	1	$28,000	$25.64
07212220110000		1,092	1958	3	1	$28,000	$25.64
07212190120000		1,092	1958	3	1	$28,000	$25.64
07212230030000		1,092	1958	2	1	$28,000	$25.64
07212040200000		1,092	1958	3	1	$28,000	$25.64
07212220010000		1,092	1958	2	1	$28,000	$25.64
07212180150000		1,092	1958	3	1	$28,000	$25.64
07212190080000		1,092	1958	3	1	$28,000	$25.64
07212220180000		1,092	1958	2	1	$28,000	$25.64
07212150040000		1,092	1958	3	1	$28,000	$25.64
07212220210000		1,092	1958	3	1	$28,000	$25.64
07212190300000		1,092	1958	3	1	$28,000	$25.64

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
07212220100000		1,092	1958	3	1	$28,000	$25.64
07164080060000		1,092	1958	3	1	$28,000	$25.64
07212170060000		1,092	1958	3	1	$28,000	$25.64
07164090100000		1,092	1958	3	1	$28,000	$25.64
07164090080000		1,092	1958	3	1	$28,000	$25.64
07212190170000		1,092	1960	2	1	$28,000	$25.64
07212190160000		1,092	1958	3	1	$28,000	$25.64
07212210130000		1,092	1958	3	1	$28,001	$25.64
07212200160000		1,092	1958	3	1	$28,133	$25.76
07212030180000		1,092	1958	2	1	$28,268	$25.89
07212160070000		1,092	1959	3	1	$28,519	$26.12
07212030140000		1,092	1961	3	1	$28,727	$26.31
07212030120000		1,092	1958	2	1	$29,000	$26.56
07212170070000		1,092	1958	3	1	$29,000	$26.56
07212150090000		1,092	1958	2	1	$29,000	$26.56
07212170020000		1,092	1958	3	1	$29,000	$26.56
07164080110000		1,092	1958	3	1	$29,000	$26.56
07212190140000		1,092	1958	3	1	$29,000	$26.56
07164080160000		1,092	1958	2	1	$29,000	$26.56
07212160240000		1,092	1958	2	1	$29,000	$26.56
07212030100000	**295 PLEASANT ST**	**1,092**	**1958**	**3**	**1**	**$31,000**	**$28.39**

Median of all 497 comparables: $24.66 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 35020, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 497 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.

07164080180000	07212070200000	07154100140000	07153040050000	07143140090000
07212160190000	07212090070000	07153090190000	07212040270000	07212070180000
07212020080000	07221070120000	07153200140000	07212040230000	07153090180000
07153100150000	07212160040000	07153170030000	07143140030000	07153050230000
07212080020000	07154090090000	07212080190000	07153050100000	07162110140000
07154080090000	07212060190000	07162110060000	07212080170000	07162110030000
07153170110000	07154090210000	07153200160000	07153030010000	07153050050000
07153170120000	07153050190000	07153210070000	07153050010000	07153030050000
07212100010000	07153100170000	07153030040000	07153040200000	07153160100000
07153100040000	07153040040000	07153150210000	07153040080000	07153040090000
07153180100000	07143050030000	07143050190000	07164100150000	07153090170000
07153050120000	07212120020000	07164110170000	07212220070000	07153040230000
07153170020000	07153050040000	07164050190000	07164080120000	07164270030000
07153090090000	07162150260000	07212050090000	07153160050000	07143050060000
07154170120000	07143060020000	07141030130000	07154100020000	07143040170000
07152010140000	07154090250000	07154090260000	07141030040000	07154030100000
07164090120000	07221060040000	07162140150000	07153050080000	07164140020000
07162130070000	07221110060000	07153200110000	07221080040000	07153050250000
07153170050000	07212050100000	07212070040000	07153050150000	07212050080000
07153140040000	07153040210000	07153050070000	07212030030000	07212080110000
07153210020000	07153050200000	07153150140000	07153170010000	07212030070000
07212080030000	07212080070000	07153050110000	07153140100000	07153170070000
07212080240000	07153170080000	07212060210000	07212070120000	07153140120000
07153050090000	07153050220000	07153140140000	07153150150000	07153140160000
07153140210000	07212030040000	07153100030000	07153140230000	07212060120000
07221090110000	07164110090000	07153140250000	07143060010000	07164130030000
07153090140000	07153090240000	07153090150000	07153090080000	07153090070000
07152000080000	07162070070000	07153180110000	07154170130000	07153190090000
07164040020000	07212050110000	07164130050000	07153160060000	07221080030000
07141030060000	07162110090000	07164060020000	07143060270000	07143050090000
07153220120000	07162140030000	07164110130000	07152060130000	07143040190000
07152040120000	07154080130000	07143050020000	07154090130000	07141120030000
07143040210000	07141050050000	07141120080000	07143040080000	07154100100000
07154100210000	07154100070000	07141030100000	07141040140000	07154100220000
07154080070000	07162130150000	07164130220000	07164040300000	07143080070000
07212160120000	07141040010000	07162110180000	07162140090000	07221090120000
07212020020000	07153050170000	07153040160000	07212080200000	07212020010000
07212030060000	07212060170000	07212060270000	07212020040000	07153040170000
07153050030000	07212070100000	07153100130000	07153140070000	07153040060000
07212020100000	07162060080000	07162100140000	07162080050000	07162020070000
07162090120000	07162100120000	07162040020000	07162020060000	07162160210000
07162150290000	07162150070000	07212220130000	07162110080000	07164120050000
07143060180000	07153090160000	07221110030000	07143080100000	07143100030000
07143050250000	07143090040000	07143100060000	07143100150000	07141030030000
07164040270000	07164230020000	07164230100000	07164040090000	07164040310000

07164240060000	07164110150000	07164130180000	07164230090000	07164110160000
07164230230000	07164040260000	07143080050000	07164150190000	07164060030000
07152040090000	07141070130000	07152000050000	07154090220000	07154090120000
07141060060000	07154090200000	07154190080000	07141050040000	07141110020000
07141040070000	07141110120000	07154100160000	07143040040000	07162130100000
07212230060000	07164070040000	07164070220000	07164070020000	07212180030000
07164050010000	07164080220000	07164080030000	07141090040000	07162110020000
07162130030000	07162110160000	07162130110000	07162140140000	07162140160000
07162140110000	07162140040000	07153150120000	07153050060000	07162130020000
07162100170000	07162100090000	07162030010000	07162080170000	07162030080000
07162020030000	07162100080000	07162100030000	07162030100000	07162160110000
07162150110000	07143080040000	07143050070000	07143050340000	07143050260000
07143090070000	07212150200000	07212220200000	07162150100000	07164180050000
07164230120000	07164150140000	07164230290000	07164230280000	07164230210000
07164130080000	07164120020000	07164260020000	07164070160000	07164130210000
07141040020000	07141090070000	07152060060000	07141070090000	07154090070000
07152050140000	07152020210000	07152060070000	07152050150000	07143040200000
07152040070000	07141120050000	07141060050000	07152000150000	07152020120000
07152060050000	07152030170000	07164120180000	07164150080000	07164060010000
07164190020000	07164160100000	07164120170000	07212040190000	07212150070000
07164070050000	07212210020000	07212190320000	07212040170000	07212150050000
07212180090000	07164070210000	07212220110000	07212190120000	07212230030000
07212040200000	07212220010000	07212180150000	07212190080000	07212220180000
07212150040000	07212220210000	07212190300000	07212220100000	07164080060000
07212170060000	07164090100000	07164090080000	07212190170000	07212190160000
07212210130000	07162120210000	07212070070000	07212030050000	07212060110000
07153190160000	07212200160000	07212150180000	07162140010000	07212080160000
07212030180000	07164180010000	07212220050000	07212120040000	07164100010000
07162150200000	07143080010000	07212160070000	07152020020000	07143060030000
07141050110000	07212030140000	07164230110000	07164110040000	07164230300000
07152050160000	07212210120000	07164180140000	07164100230000	07164120130000
07212210090000	07212210110000	07153150230000	07153140200000	07153150180000
07153160070000	07153150270000	07212030120000	07212170070000	07212150090000
07212170020000	07164080110000	07212190140000	07164080160000	07212160240000
07212200170000	07162120110000	07212230010000	07212220140000	07212180080000
07212200020000	07212020180000	07212200130000	07212030150000	07212190210000
07154080030000	07164080040000	07164080010000	07164090070000	07212190250000
07164070080000	07162120020000	07153190170000	07162150220000	07212150160000
07164210040000	07152060040000	07152000130000	07152020130000	07141100030000
07152050130000	07141120020000	07152050010000	07212020140000	07153150130000
07153040180000	07143060630000	07162140100000	07212150170000	07162130080000
07221110070000	07164070170000	07164070090000	07152040160000	07141050020000
07212060220000	07162140180000	07212150190000	07162120130000	07212020160000
07212020190000	07212150150000	07212160140000	07212190240000	07212190230000
07162110100000	07212160060000	07212160030000	07212200030000	07162120170000
07212160080000	07212020150000	07162130040000	07212020220000	07212190270000
07212160270000	07212160250000	07152040110000	07164180020000	07212030110000
07141040030000	07153140080000	07153210120000	07162160120000	07212090110000
07212090100000	07212160090000	07212160230000	07212160020000	07212160200000
07212160050000	07212020210000	07212030160000	07162130060000	07164070130000
07143060520000	07154090030000	07143060420000	07154090150000	07212200010000
07162140080000	07162140060000	07153220050000	07153220130000	07143060580000
07212150220000	07162160100000	07212020120000	07212230080000	07212160160000

07212020170000 07212030190000 07212200150000 07164170110000 07164090130000
07141070190000 07212020200000

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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