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	07283080010000
Property address	802 S SALEM DR
Township	Schaumburg (35)
Assessor neighborhood	35040
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$38,000	**$33,326**	**$4,674**

12.3% of the current assessed value.
Estimated tax effect about $991 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 1614 other properties in assessor neighborhood 35040 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 $28.10 per square foot. This home is assessed at $32.04 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,186 square feet gives $33,326. 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	1,186 square feet
Land area	7,156 square feet
Year built	1975
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$38,000
Assessed value per square foot	$32.04

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	2,712
2	Building area within 15% of this home	1,638
3	Built within 15 years of this home	1,630
4	Same building type	1,615
5	Same construction quality grade	1,614

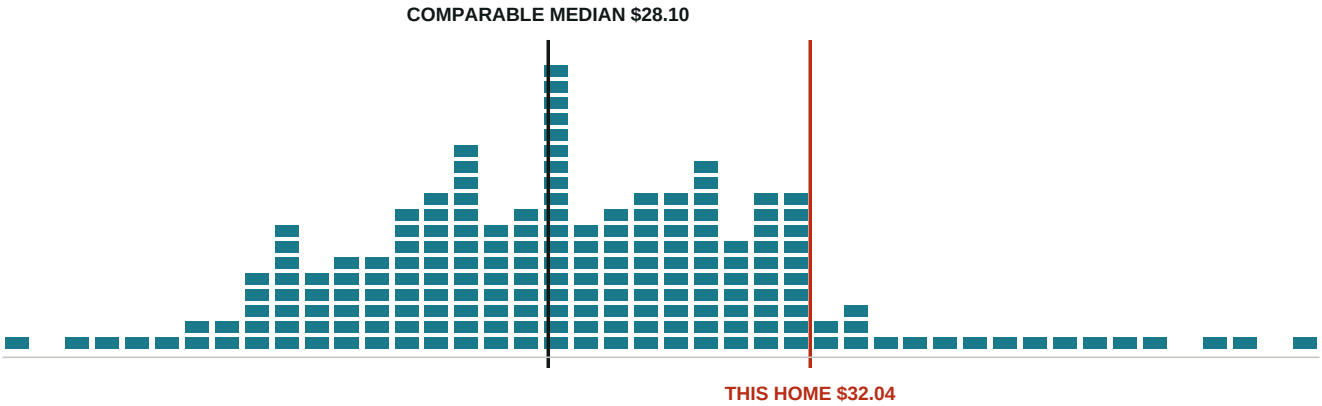
The comparable figure used is the median of all 1614 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 1614 properties 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	1,614
Lowest assessed	$19.89 per square foot
25th percentile	$26.42 per square foot
Median	$28.10 per square foot
75th percentile	$30.30 per square foot
Highest assessed	$39.70 per square foot
This home	$32.04 per square foot
Position	assessed above 1508 of the 1614 comparable properties, the 93rd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 1614 comparables	$28.10
Building area of this home	1,186 sq ft
Median multiplied by building area	**$33,326**
Current total assessed value	$38,000
Difference, the reduction requested	**$4,674**

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 $4,674 in assessed value is worth roughly $991 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

1614 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 1614 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
07203080060000	311 WELLESLEY CT	1,186	1963	3	1	$27,222	$22.95
07292090060000	1409 CABOT LN	1,186	1964	4	2	$27,720	$23.37
07294070490000	1409 SYRACUSE LN	1,186	1967	4	2	$27,817	$23.45
07291110200000	1632 KINGSTON LN	1,186	1969	4	2	$27,927	$23.55
07292090140000		1,186	1965	3	2	$28,751	$24.24
07291020410000		1,186	1969	3	2	$28,953	$24.41
07203080080000		1,186	1961	3	1	$29,000	$24.45
07281130150000		1,186	1965	4	2	$29,613	$24.97
07294130070000		1,186	1970	3	1	$30,179	$25.45
07293020250000		1,186	1968	3	1	$30,505	$25.72
07293070240000		1,186	1970	3	2	$30,922	$26.07
07213090520000		1,186	1972	3	1	$31,039	$26.17
07291010410000		1,186	1969	3	2	$31,051	$26.18
07294030080000		1,186	1967	3	2	$31,280	$26.37
07291130400000		1,186	1970	4	2	$31,299	$26.39
07271030030000		1,186	1973	4	2	$31,355	$26.44
07292140190000		1,186	1966	3	1	$31,567	$26.62
07294140140000		1,186	1967	3	1	$31,740	$26.76
07291070410000		1,186	1969	3	2	$31,804	$26.82
07293070180000		1,186	1967	3	1	$31,905	$26.90
07294030170000		1,186	1967	3	2	$31,933	$26.92
07281120030000		1,186	1967	3	1	$31,957	$26.95
07294100280000		1,186	1967	3	2	$31,979	$26.96
07321020110000		1,186	1969	3	1	$32,000	$26.98
07283090040000		1,186	1975	3	2	$32,006	$26.99
07292130340000		1,186	1965	3	2	$32,308	$27.24
07281110160000		1,186	1965	3	2	$32,539	$27.44
07292150250000		1,186	1968	3	1	$32,746	$27.61
07213110120000		1,186	1969	3	2	$32,779	$27.64
07282060170000		1,186	1970	3	2	$32,793	$27.65
07292170200000		1,186	1965	3	2	$32,930	$27.77
07292150200000		1,186	1969	3	2	$32,961	$27.79
07291020030000		1,186	1969	3	2	$33,025	$27.85
07282050230000		1,186	1969	3	2	$33,058	$27.87
07282100100000		1,186	1970	3	2	$33,094	$27.90
07283080100000		1,186	1975	3	2	$33,142	$27.94
07213080260000		1,186	1970	3	2	$33,150	$27.95
07213040120000		1,186	1970	3	2	$33,246	$28.03
07282110130000		1,186	1971	3	1	$33,267	$28.05
07294070410000		1,186	1966	4	2	$33,340	$28.11

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
07294070050000		1,186	1967	3	2	$33,513	$28.26
07294130160000		1,186	1968	3	1	$33,545	$28.28
07292170190000		1,186	1965	3	2	$33,576	$28.31
07281110090000		1,186	1966	3	2	$33,643	$28.37
07294040050000		1,186	1966	3	2	$33,736	$28.45
07281110170000		1,186	1966	4	2	$33,789	$28.49
07294100290000		1,186	1970	3	2	$33,865	$28.55
07282120020000		1,186	1970	3	2	$33,879	$28.57
07213060330000		1,186	1973	3	2	$33,881	$28.57
07291050180000		1,186	1972	3	2	$33,916	$28.60
07213050270000		1,186	1973	3	2	$33,929	$28.61
07293010050000		1,186	1967	3	1	$34,000	$28.67
07282090130000		1,186	1969	3	2	$34,000	$28.67
07321030170000		1,186	1966	3	1	$34,000	$28.67
07282050180000		1,186	1969	3	1	$34,000	$28.67
07283090170000		1,186	1975	3	1	$34,000	$28.67
07291010200000		1,186	1968	3	2	$34,000	$28.67
07293010110000		1,186	1969	3	1	$34,001	$28.67
07294120120000		1,186	1967	3	1	$34,001	$28.67
07213050200000		1,186	1972	3	1	$34,010	$28.68
07283080010000	**802 S SALEM DR**	**1,186**	**1975**	**3**	**2**	**$38,000**	**$32.04**

Median of all 1614 comparables: $28.10 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 35040, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 1614 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.

07203160030000	07203080180000	07203140160000	07203210060000	07203110220000
07203110110000	07203120170000	07203040120000	07203130030000	07292130630000
07203120090000	07203030170000	07203070110000	07203110230000	07203110010000
07203110100000	07203120080000	07203160130000	07203140030000	07203110020000
07203050070000	07203100040000	07204020010000	07203180210000	07204020050000
07292090190000	07203190230000	07203080070000	07294130250000	07203040050000
07203080060000	07292060160000	07203020240000	07203020060000	07292040440000
07203090220000	07204030110000	07292030260000	07203160240000	07292030190000
07203050190000	07203150120000	07321050020000	07203040230000	07204030030000
07292030030000	07203030140000	07292020160000	07203030210000	07292090060000
07204040220000	07321030160000	07294070490000	07203030320000	07203040020000
07292060120000	07203200100000	07204070170000	07291110200000	07203050130000
07203070270000	07203030050000	07292100160000	07203060120000	07203140070000
07203160070000	07203140040000	07203130200000	07203130040000	07203160100000
07203130010000	07203210020000	07214110210000	07203030100000	07203110120000
07203080280000	07203120270000	07203020180000	07203040110000	07294120020000
07203050140000	07291020320000	07202030020000	07292140150000	07292040210000
07292080140000	07292040010000	07292030290000	07203090010000	07214120160000
07293050090000	07292090270000	07292140080000	07292040450000	07292090210000
07203210030000	07291110110000	07291110120000	07203140150000	07203160060000
07204100230000	07292080150000	07292030060000	07292020120000	07203180110000
07203120230000	07293050120000	07203080040000	07203190210000	07203080170000
07201100040000	07204030350000	07204100030000	07204040100000	07204100200000
07204040080000	07204050130000	07204050070000	07292030180000	07204100010000
07204040280000	07292030040000	07204080030000	07292030120000	07204040160000
07292090140000	07203080250000	07203090110000	07203190030000	07203180090000
07203040090000	07203030270000	07203080210000	07203080220000	07203200060000
07203070300000	07203150090000	07203030120000	07203170170000	07203040280000
07203050010000	07203180150000	07203020070000	07203030020000	07203010050000
07203180230000	07203030150000	07203040130000	07203190190000	07203070310000
07204060390000	07201130280000	07203210050000	07203210070000	07203100010000
07203140010000	07292140030000	07203090030000	07203190010000	07203090150000
07291020410000	07291100050000	07213000140000	07203160010000	07203080080000
07201130170000	07203090020000	07203180060000	07203120050000	07174050180000
07202180040000	07203150140000	07203130180000	07203120150000	07203070320000
07292020320000	07214110300000	07163090090000	07291010010000	07203050160000
07203180010000	07204070200000	07203040220000	07292130240000	07203140060000
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07203060150000	07281170170000	07201000510000	07211060040000	07203080110000
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07294070260000	07201040300000	07203120180000	07203060110000	07271030110000
07291050220000	07163100030000	07203140130000	07292040020000	07204050150000
07293080090000	07204050200000	07203040070000	07281130150000	07204060020000
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07281110400000	07292080090000	07213010220000	07294050170000	07294030050000
07294090060000	07294050100000	07293040120000	07294110120000	07204050050000
07273060050000	07163080050000	07201100060000	07281180360000	07281180160000
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07291030080000	07293080070000	07321050100000	07294130070000	07292050040000
07203060160000	07203060070000	07281180230000	07294060050000	07204050100000
07204050030000	07204030230000	07213010530000	07291020160000	07203030040000
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07281120250000	07281130110000	07281160380000	07281110210000	07281120460000
07174070090000	07294060190000	07291070190000	07292140330000	07293020250000
07294130260000	07281110500000	07213000200000	07213110090000	07201020250000
07201140210000	07292120270000	07271060060000	07203040240000	07213070010000
07213000370000	07281150210000	07281180010000	07281160010000	07281170410000
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07291120090000	07204090210000	07292150040000	07204070050000	07203170030000
07203150110000	07203030130000	07203040080000	07203050030000	07203120240000
07203030070000	07203160190000	07203040160000	07203170130000	07203190050000
07292050130000	07292070440000	07203080290000	07203060020000	07203160080000
07203080020000	07292090010000	07203030180000	07203050240000	07203070220000
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07201060070000	07201080060000	07293070240000	07203150020000	07281130260000
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07292110140000	07273050070000	07294130100000	07294020030000	07294140140000
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07204100140000	07201100130000	07213010360000	07291130070000	07291010060000
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07292080110000	07174060060000	07174080020000	07283120020000	07292050330000
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07202090170000	07321020110000	07292050390000	07283090040000	07292020150000
07283040780000	07283040280000	07292040390000	07204030280000	07213000070000
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07282060410000	07293040230000	07282040090000	07204020190000	07174040050000
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07204020030000	07204040150000	07204030090000	07204030130000	07204090160000
07204090190000	07204060160000	07292090260000	07213110150000	07203040190000
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07211070190000	07281180180000	07201000430000	07281180250000	07281110340000
07211100070000	07201000460000	07211090150000	07211100060000	07211090100000
07292150250000	07294060340000	07321020210000	07294130280000	07213110120000
07202050100000	07282060170000	07283050090000	07292120010000	07282030360000
07202130120000	07291070170000	07202100060000	07202100130000	07202150270000
07202090110000	07202120090000	07292050020000	07283040140000	07273050090000
07211050100000	07214180030000	07281150360000	07273050010000	07292170200000
07283050290000	07292150200000	07163050160000	07273030210000	07292020190000
07292170160000	07282100160000	07273030180000	07282100250000	07281200160000
07211080120000	07213000430000	07291020030000	07291080180000	07291130320000
07293080100000	07291120140000	07291020270000	07291020380000	07281190170000
07282050230000	07213000460000	07294120080000	07283060030000	07291080220000
07282100100000	07291130270000	07213020040000	07292120080000	07214180070000
07283080100000	07213080260000	07163120070000	07204050270000	07273030140000
07291010150000	07283050480000	07213010150000	07202170200000	07213020130000
07213000440000	07213040120000	07282110130000	07174090090000	07174070040000
07204060340000	07213010170000	07291070150000	07291080070000	07163150030000
07213010540000	07213050350000	07271030450000	07213010350000	07282060060000
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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.

Prepared from Cook County Assessor published data by appealcomps.com, which is not a law firm, does not file appeals and does not give legal advice.