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	07283090060000
Property address	833 PINEHURST LN
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	**$33,685**	**$4,315**

11.3% of the current assessed value.
Estimated tax effect about $915 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 1647 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 $28.07 per square foot. This home is assessed at $31.67 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,200 square feet gives $33,685. 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	1,200 square feet
Land area	7,055 square feet
Year built	1975
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$38,000
Assessed value per square foot	$31.67

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	1,671
3	Built within 15 years of this home	1,663
4	Same building type	1,648
5	Same construction quality grade	1,647

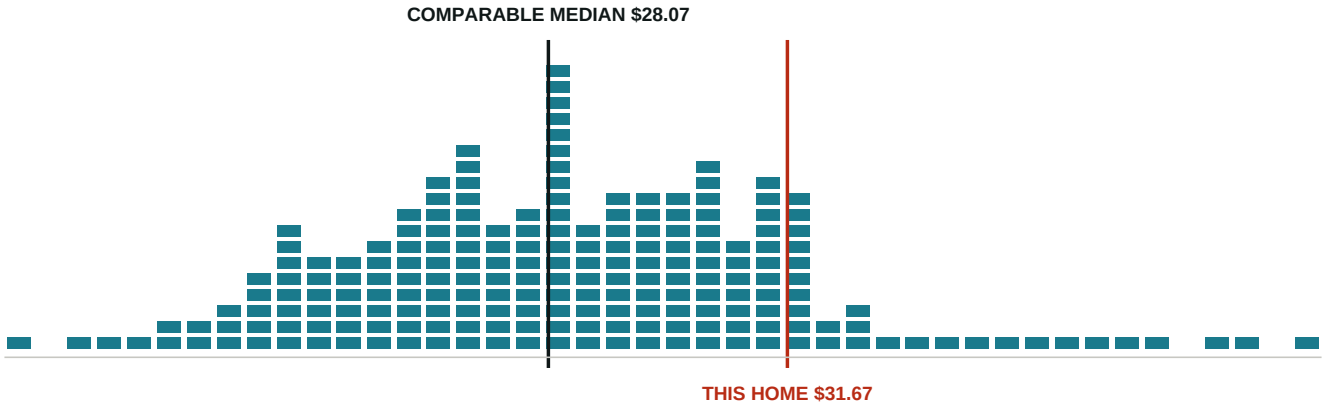
The comparable figure used is the median of all 1647 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 1647 properties 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	1,647
Lowest assessed	$19.89 per square foot
25th percentile	$26.24 per square foot
Median	$28.07 per square foot
75th percentile	$30.21 per square foot
Highest assessed	$39.70 per square foot
This home	$31.67 per square foot
Position	assessed above 1498 of the 1647 comparable properties, the 91st percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 1647 comparables	$28.07
Building area of this home	1,200 sq ft
Median multiplied by building area	**$33,685**
Current total assessed value	$38,000
Difference, the reduction requested	**$4,315**

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 $4,315 in assessed value is worth roughly $915 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

1647 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 1647 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
07203110220000	1904 WAYLAND LN	1,196	1963	3	1	$25,758	$21.54
07203030140000	115 WESTOVER CT	1,196	1963	3	1	$27,797	$23.24
07203200100000		1,196	1961	3	1	$28,108	$23.50
07203060120000		1,200	1963	3	1	$28,382	$23.65
07203120270000		1,196	1961	3	1	$28,360	$23.71
07293050090000		1,196	1967	3	2	$28,604	$23.92
07203160060000		1,196	1962	3	1	$28,691	$23.99
07203080250000		1,196	1960	3	1	$29,000	$24.25
07203090110000		1,196	1962	3	1	$29,000	$24.25
07203190030000		1,196	1963	3	1	$29,000	$24.25
07203180090000		1,196	1962	3	1	$29,000	$24.25
07203040090000		1,196	1960	3	1	$29,000	$24.25
07203030270000		1,196	1960	3	1	$29,000	$24.25
07203080210000		1,196	1960	3	1	$29,000	$24.25
07203080220000		1,196	1960	3	1	$29,000	$24.25
07203200060000		1,196	1961	3	1	$29,000	$24.25
07203070300000		1,196	1961	3	1	$29,001	$24.25
07203180060000		1,196	1962	3	1	$29,338	$24.53
07203120150000		1,196	1964	3	1	$29,391	$24.57
07203070320000		1,196	1961	3	1	$29,427	$24.60
07203040220000		1,196	1963	3	1	$29,538	$24.70
07203120180000		1,196	1961	3	1	$29,709	$24.84
07203040070000		1,196	1960	3	1	$29,859	$24.97
07213000200000		1,204	1972	3	1	$31,001	$25.75
07203040240000		1,202	1960	3	1	$31,000	$25.79
07292070160000		1,200	1967	3	1	$31,000	$25.83
07203170030000		1,196	1960	3	1	$31,000	$25.92
07203150110000		1,196	1963	3	1	$31,000	$25.92
07203030130000		1,196	1960	3	1	$31,000	$25.92
07203040080000		1,196	1962	3	1	$31,000	$25.92
07203050030000		1,196	1960	3	1	$31,000	$25.92
07203120240000		1,196	1960	3	1	$31,000	$25.92
07203030070000		1,196	1960	3	1	$31,000	$25.92
07203160190000		1,196	1961	3	1	$31,000	$25.92
07203040160000		1,196	1960	3	1	$31,000	$25.92
07202020150000		1,199	1971	3	1	$32,000	$26.69
07202020300000		1,198	1971	3	1	$32,000	$26.71
07292090230000		1,200	1964	3	2	$32,348	$26.96
07283040280000		1,200	1977	4	2	$32,394	$27.00
07292090260000		1,200	1965	3	2	$32,545	$27.12

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
07294130140000		1,197	1967	3	2	$32,921	$27.50
07283050090000		1,201	1976	3	2	$33,220	$27.66
07282080090000		1,202	1969	3	1	$34,000	$28.29
07292070240000		1,200	1963	3	1	$34,000	$28.33
07202020200000		1,199	1971	3	2	$34,001	$28.36
07202020240000		1,198	1971	3	1	$34,000	$28.38
07202020170000		1,199	1971	3	2	$35,000	$29.19
07292070360000		1,200	1960	3	1	$36,000	$30.00
07282050420000		1,200	1969	3	2	$36,074	$30.06
07214190130000		1,202	1973	3	1	$37,000	$30.78
07213010080000		1,201	1962	3	1	$37,000	$30.81
07292080180000		1,200	1964	3	2	$37,000	$30.83
07211110100000		1,200	1972	3	2	$37,001	$30.83
07283040580000		1,200	1976	4	2	$38,000	$31.67
07283040610000		1,200	1976	3	2	$38,000	$31.67
07283040250000		1,200	1976	3	2	$38,000	$31.67
07283090060000	**833 PINEHURST LN**	**1,200**	**1975**	**3**	**2**	**$38,000**	**$31.67**
07294120160000		1,197	1967	3	2	$38,000	$31.75
07283080040000		1,197	1975	3	2	$38,000	$31.75
07283130030000		1,200	1976	3	2	$39,000	$32.50
07282080170000		1,197	1969	3	2	$39,001	$32.58

Median of all 1647 comparables: $28.07 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 1647 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	07214180170000	07203140030000
07203110020000	07203050070000	07203100040000	07294060080000	07204030240000
07203080120000	07203140090000	07204020010000	07203180210000	07204020050000
07292090190000	07203190230000	07203080070000	07294130250000	07203040050000
07203080060000	07292060160000	07294020200000	07203020240000	07203020060000
07292040440000	07203090220000	07204030110000	07292030260000	07203160240000
07292030190000	07203050190000	07203150120000	07203030220000	07321050020000
07203040230000	07204030030000	07292030030000	07203130020000	07203030140000
07292020160000	07203030210000	07284030050000	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
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07281110370000	07203200040000	07203160180000	07204030410000	07291050410000
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07294130260000	07284020180000	07281110500000	07213000200000	07213110090000
07201020250000	07201140210000	07292120270000	07271060060000	07203040240000
07213070010000	07213000370000	07281150210000	07281180010000	07281160010000
07281170410000	07292070160000	07283110020000	07201160100000	07211110040000
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07202020300000	07294090050000	07214110360000	07204050250000	07282110030000
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07204030280000	07213000070000	07213000220000	07213000550000	07292040090000
07213080090000	07203200010000	07282060410000	07293040230000	07282040090000
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07163040210000	07214110030000	07204040230000	07271030170000	07281110160000
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07281140120000	07281170220000	07281170430000	07273050240000	07213010160000
07204090200000	07284050040000	07281180030000	07202080030000	07163150130000
07283040540000	07294130140000	07291070300000	07293030020000	07213090210000
07271050310000	07294070300000	07211070190000	07283080060000	07281180180000
07201000430000	07281180250000	07281110340000	07211100070000	07201000460000
07211090150000	07211100060000	07211090100000	07292150250000	07294060340000
07321020210000	07294130280000	07213110120000	07202050100000	07282060170000
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07202100060000	07202100130000	07202150270000	07202090110000	07202120090000
07292050020000	07283040140000	07273050090000	07211050100000	07214180030000
07281150360000	07273050010000	07292170200000	07283050290000	07292150200000
07163050160000	07273030210000	07292020190000	07292170160000	07282100160000
07281160280000	07294090290000	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

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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.