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	07294120160000
Property address	1232 MILTON 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

$38,000

11.6% of the current assessed value.

COMPARABLES IMPLY

$33,601

REDUCTION REQUESTED

$4,399

Estimated tax effect about $933 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 1641 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 $31.75 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,197 square feet gives $33,601. 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	1,197 square feet
Land area	10,011 square feet
Year built	1967
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
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	$31.75

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	1,658
3	Built within 15 years of this home	1,657
4	Same building type	1,642
5	Same construction quality grade	1,641

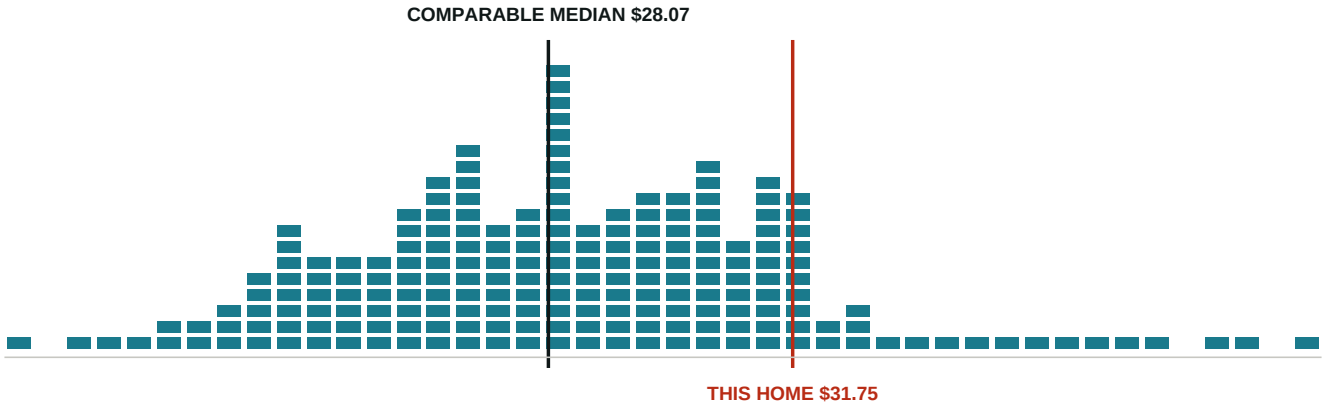
The comparable figure used is the median of all 1641 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 1641 properties 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	1,641
Lowest assessed	$19.89 per square foot
25th percentile	$26.29 per square foot
Median	$28.07 per square foot
75th percentile	$30.24 per square foot
Highest assessed	$39.70 per square foot
This home	$31.75 per square foot
Position	assessed above 1501 of the 1641 comparable properties, the 91st percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 1641 comparables	$28.07
Building area of this home	1,197 sq ft
Median multiplied by building area	**$33,601**
Current total assessed value	$38,000
Difference, the reduction requested	**$4,399**

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 $4,399 in assessed value is worth roughly $933 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

1641 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 1641 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
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
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
07203170130000		1,196	1960	3	1	$31,000	$25.92
07203190050000		1,196	1961	3	1	$31,000	$25.92
07292050130000		1,196	1963	3	1	$31,000	$25.92
07292070440000		1,196	1964	3	1	$31,000	$25.92
07203080290000		1,196	1960	3	1	$31,000	$25.92
07203060020000		1,196	1960	3	1	$31,000	$25.92
07203160080000		1,196	1961	3	1	$31,000	$25.92
07203080020000		1,196	1960	3	1	$31,000	$25.92
07292090010000		1,196	1964	3	1	$31,000	$25.92

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
07203030180000		1,196	1978	3	1	$31,000	$25.92
07203120290000		1,196	1959	3	1	$31,000	$25.92
07203050240000		1,196	1960	3	1	$31,001	$25.92
07203070220000		1,196	1963	3	1	$31,001	$25.92
07281130260000		1,196	1966	3	1	$31,210	$26.10
07294020070000		1,196	1969	3	1	$31,906	$26.68
07202020300000		1,198	1971	3	1	$32,000	$26.71
07292080120000		1,196	1964	3	1	$32,000	$26.76
07292080130000		1,196	1966	3	1	$32,000	$26.76
07292110140000		1,196	1965	3	1	$32,000	$26.76
07294130140000		1,197	1967	3	2	$32,921	$27.50
07283040140000		1,196	1976	3	1	$33,165	$27.73
07283050290000		1,196	1975	3	2	$33,238	$27.79
07283050480000		1,196	1978	3	2	$33,465	$27.98
07214140340000		1,196	1973	3	1	$33,835	$28.29
07202020240000		1,198	1971	3	1	$34,000	$28.38
07292050190000		1,196	1964	3	1	$34,000	$28.43
07293070170000		1,196	1967	3	1	$34,000	$28.43
07283080040000		1,197	1975	3	2	$38,000	$31.75
07294120160000	**1232 MILTON LN**	**1,197**	**1967**	**3**	**2**	**$38,000**	**$31.75**
07282080170000		1,197	1969	3	2	$39,001	$32.58

Median of all 1641 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 1641 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	07203080120000	07203140090000
07204020010000	07203180210000	07204020050000	07292090190000	07203020170000
07203190230000	07203080070000	07294130250000	07203040050000	07203080060000
07292060160000	07203020240000	07203020060000	07292040440000	07203090220000
07204030110000	07292030260000	07203160240000	07292030190000	07203050190000
07203150120000	07321050020000	07203040230000	07204030030000	07292030030000
07203030140000	07292020160000	07203030210000	07203020020000	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
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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	07203020230000	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
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07201000510000	07211060040000	07203080110000	07204090260000	07203050060000
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07294050100000	07293040120000	07294110120000	07204050050000	07273060050000
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07203160180000	07204030410000	07291050410000	07291110140000	07291010260000
07291010250000	07292040130000	07201060130000	07281120250000	07281130110000
07281160380000	07281110210000	07281120460000	07174070090000	07294060190000
07291070190000	07292140330000	07293020250000	07294130260000	07284020180000
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07283110020000	07201160100000	07211110040000	07201020060000	07291120090000
07204090210000	07292150040000	07204070050000	07203170030000	07203150110000
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07281110380000	07284020140000	07292080120000	07292080130000	07292110140000
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07294130140000	07291070300000	07293030020000	07213090210000	07271050310000
07294070300000	07211070190000	07281180180000	07201000430000	07281180250000
07281110340000	07211100070000	07201000460000	07211090150000	07211100060000
07211090100000	07292150250000	07294060340000	07321020210000	07294130280000
07213110120000	07202050100000	07282060170000	07283050090000	07292120010000
07282030360000	07202130120000	07291070170000	07202100060000	07202100130000
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07291020030000	07291080180000	07291130320000	07293080100000	07291120140000
07291020270000	07291020380000	07281190170000	07282050230000	07213000460000
07321040010000	07294120080000	07283060030000	07291080220000	07282100100000
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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.