LACK OF UNIFORMITY

# Residential assessment appeal evidence

Cook County, Illinois. Tax year 2026. Prepared 15 November 2026 from the Cook County Assessor's published assessment roll.

| | |
|---|---|
| Property index number | 07083000670000 |
| Property address | 1792 PEBBLE BEACH DR |
| Township | Schaumburg (35) |
| Assessor neighborhood | 35109 |
| Property class | 295 Townhome, individually owned |
| Assessment stage | Mailed value for 2026 |

**ASSESSED NOW**

**$32,000**

20.0% of the current assessed value.

**COMPARABLES IMPLY**

**$25,598**

Estimated tax effect about $1,358 a year at a 7% composite rate.

**REDUCTION REQUESTED**

**$6,402**

SECTION 1

## The argument in one paragraph

The Assessor values 296 other properties in assessor neighborhood 35109 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 $18.12 per square foot. This home is assessed at $22.65 per square foot, which is 25% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,413 square feet gives $25,598. 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 | 1,413 square feet |
| Land area | 2,068 square feet |
| Year built | 1984 |
| Building type | 1 Story |
| Construction quality | Average |
| Repair condition | Average |
| Exterior wall | Masonry |
| Basement | Full |
| Central air | Central A/C |
| Rooms | 5 |
| Bedrooms | 2 |
| Full bathrooms | 2 |
| Half bathrooms | None recorded |

| | |
|---|---|
| Total assessed value | $32,000 |
| Assessed value per square foot | $22.65 |

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 | 1,651 |
| 2 | Building area within 15% of this home | 1,088 |
| 3 | Built within 15 years of this home | 1,088 |
| 4 | Same building type | 296 |
| 5 | Same construction quality grade | 296 |

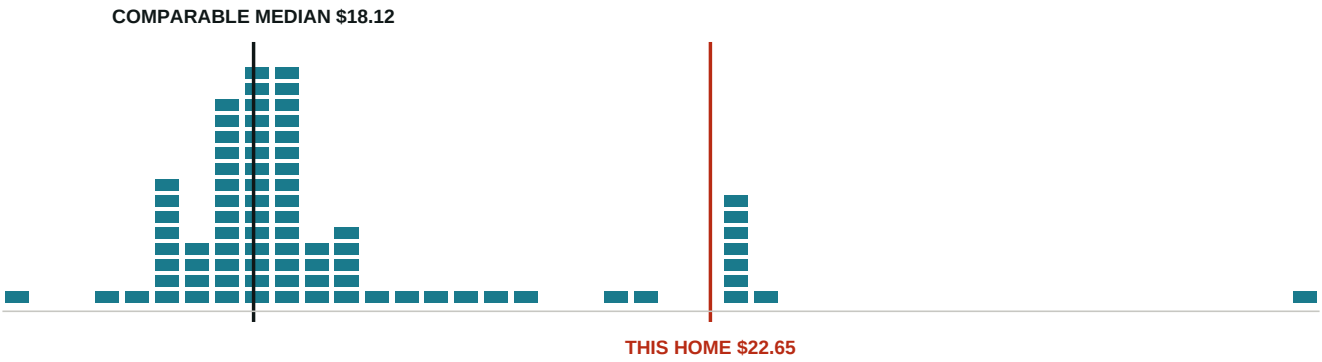
The comparable figure used is the median of all 296 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 296 properties 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 | 296 |
| Lowest assessed | $15.62 per square foot |
| 25th percentile | $17.97 per square foot |
| Median | $18.12 per square foot |
| 75th percentile | $18.68 per square foot |
| Highest assessed | $28.69 per square foot |
| This home | $22.65 per square foot |
| Position | assessed above 269 of the 296 comparable properties, the 91st percentile |




$15.62 per sq ft — 296 comparable properties by assessed value per square foot, one mark is 4 properties — $28.69 per sq ft

### The arithmetic, in full

| STEP | VALUE |
|---|---|
| Median assessed value per square foot, 296 comparables | $18.12 |
| Building area of this home | 1,413 sq ft |
| **Median multiplied by building area** | **$25,598** |
| Current total assessed value | $32,000 |
| **Difference, the reduction requested** | **$6,402** |

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 $6,402 in assessed value is worth roughly $1,358 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

296 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 296 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 |
|---|---|---|---|---|---|---|---|
| 07072031820000 | 1973 HADDAM PL | 1,380 | 1971 | 3 | 1 | $24,000 | $17.39 |
| 07171030270000 | 1835 FLINTSHIRE DR | 1,380 | 1971 | 3 | 1 | $24,000 | $17.39 |
| 07072031480000 | 1958 CHELMSFORD PL | 1,380 | 1971 | 3 | 1 | $24,000 | $17.39 |
| 07072031760000 | 1970 SWINDON PL | 1,380 | 1971 | 3 | 1 | $24,000 | $17.39 |
| 07171030490000 | 818 MANSFIELD CT | 1,380 | 1971 | 3 | 1 | $24,000 | $17.39 |
| 07072011310000 | 2178 BOTSFORD PL | 1,380 | 1970 | 3 | 2 | $24,000 | $17.39 |
| 07072010890000 | 2175 SOMERSWORTH PL | 1,380 | 1970 | 4 | 1 | $24,000 | $17.39 |
| 07072031970000 | 1970 HADDAM PL | 1,380 | 1971 | 3 | 1 | $24,000 | $17.39 |
| 07072031530000 | 1968 CHELMSFORD PL | 1,380 | 1971 | 3 | 1 | $24,000 | $17.39 |
| 07072031640000 | 1961 SWINDON PL | 1,380 | 1971 | 3 | 1 | $24,000 | $17.39 |
| 07072031870000 | 1963 HADDAM PL | 1,380 | 1971 | 3 | 1 | $24,000 | $17.39 |
| 07072010840000 | 2165 SOMERSWORTH PL | 1,380 | 1970 | 3 | 1 | $24,000 | $17.39 |
| 07072031630000 | 1963 SWINDON PL | 1,380 | 1971 | 3 | 1 | $24,000 | $17.39 |
| 07072010240000 | 2231 CLIFTON PL | 1,380 | 1970 | 3 | 1 | $24,000 | $17.39 |
| 07072031330000 | 1979 CHELMSFORD PL | 1,380 | 1972 | 3 | 1 | $24,000 | $17.39 |
| 07072010200000 | 2215 CLIFTON PL | 1,380 | 1970 | 3 | 1 | $24,000 | $17.39 |
| 07072010880000 | 2173 SOMERSWORTH PL | 1,380 | 1970 | 3 | 1 | $24,000 | $17.39 |
| 07072031590000 | 1971 SWINDON PL | 1,380 | 1971 | 3 | 1 | $24,000 | $17.39 |
| 07072031520000 | 1966 CHELMSFORD PL | 1,380 | 1971 | 3 | 1 | $24,000 | $17.39 |
| 07072032060000 | 1963 CHELTENHAM PL | 1,380 | 1971 | 3 | 1 | $24,000 | $17.39 |
| 07171030020000 | 824 DUNBAR CT | 1,380 | 1971 | 3 | 1 | $24,000 | $17.39 |
| 07072011260000 | 1904 GOVERNORS LN | 1,380 | 1970 | 3 | 1 | $24,000 | $17.39 |
| 07171030730000 | 829 MANSFIELD CT | 1,380 | 1971 | 3 | 1 | $24,000 | $17.39 |
| 07072031340000 | 1977 CHELMSFORD PL | 1,380 | 1971 | 3 | 1 | $24,000 | $17.39 |
| 07072032070000 | 1961 CHELTENHAM PL | 1,380 | 1971 | 3 | 1 | $24,000 | $17.39 |
| 07072011210000 | 1886 GOVERNORS LN | 1,380 | 1970 | 3 | 1 | $24,000 | $17.39 |
| 07072011320000 | 2174 BOTSFORD PL | 1,380 | 1970 | 3 | 1 | $24,000 | $17.39 |
| 07171040630000 | 1923 FINCHLEY CT | 1,420 | 1971 | 4 | 2 | $25,000 | $17.61 |
| 07072010300000 | | 1,383 | 1970 | 3 | 1 | $25,000 | $18.08 |
| 07083002570000 | | 1,391 | 1986 | 2 | 2 | $28,000 | $20.13 |
| 07083002510000 | | 1,391 | 1986 | 2 | 2 | $29,000 | $20.85 |
| 07083002010000 | | 1,391 | 1986 | 2 | 2 | $30,000 | $21.57 |
| 07083001820000 | | 1,391 | 1986 | 2 | 2 | $30,000 | $21.57 |
| 07083002050000 | | 1,391 | 1986 | 2 | 2 | $30,000 | $21.57 |
| **07083000670000** | **1792 PEBBLE BEACH DR** | **1,413** | **1984** | **2** | **2** | **$32,000** | **$22.65** |
| 07083000790000 | | 1,391 | 1984 | 2 | 2 | $31,967 | $22.98 |
| 07083002700000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |
| 07083002100000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |
| 07083001980000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |
| 07083002310000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |

| INDEX NUMBER | PROPERTY ADDRESS | SQ FT | BUILT | BD | BA | ASSESSED | PER SQ FT |
|---|---|---|---|---|---|---|---|
| 07083000760000 | | 1,391 | 1984 | 2 | 3 | $32,000 | $23.01 |
| 07083001710000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |
| 07083001380000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |
| 07083001530000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |
| 07083001880000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |
| 07083000890000 | | 1,391 | 1984 | 2 | 2 | $32,000 | $23.01 |
| 07083000780000 | | 1,391 | 1984 | 2 | 2 | $32,000 | $23.01 |
| 07083001480000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |
| 07083001770000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |
| 07083000690000 | | 1,391 | 1984 | 2 | 2 | $32,000 | $23.01 |
| 07083001660000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |
| 07083001330000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |
| 07083001790000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |
| 07083001600000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |
| 07083001500000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |
| 07083003110000 | | 1,391 | 1987 | 2 | 2 | $32,000 | $23.01 |
| 07083001400000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |
| 07083001440000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |
| 07083002120000 | | 1,391 | 1986 | 2 | 2 | $32,000 | $23.01 |
| 07083000650000 | | 1,391 | 1984 | 2 | 2 | $32,000 | $23.01 |
| 07083002980000 | | 1,385 | 1987 | 4 | 3 | $32,000 | $23.10 |

Median of all 296 comparables: $18.12 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 35109, and is within 15% of its building area and 15 years of its year built.

SECTION 6

## Every comparable property used

All 296 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.

| | | | | |
|---|---|---|---|---|
| 07171040560000 | 07171030530000 | 07171031040000 | 07072021070000 | 07072031380000 |
| 07072030410000 | 07072031820000 | 07171030270000 | 07072031480000 | 07072031760000 |
| 07171030490000 | 07072011310000 | 07072010890000 | 07072031970000 | 07072031530000 |
| 07072031640000 | 07072031870000 | 07072010840000 | 07072031630000 | 07072010240000 |
| 07072031330000 | 07072010200000 | 07072010880000 | 07072031590000 | 07072031520000 |
| 07072032060000 | 07171030020000 | 07072011260000 | 07171030730000 | 07072031340000 |
| 07072032070000 | 07072011210000 | 07072011320000 | 07072031710000 | 07072011330000 |
| 07171020110000 | 07171030250000 | 07171030200000 | 07171030560000 | 07171030740000 |
| 07171030030000 | 07171030110000 | 07171040450000 | 07171040520000 | 07171030630000 |
| 07171040110000 | 07171030770000 | 07171030330000 | 07171030690000 | 07171030050000 |
| 07171040630000 | 07171030700000 | 07171030720000 | 07171041390000 | 07171030260000 |
| 07072020640000 | 07072020970000 | 07072021170000 | 07072021200000 | 07072020920000 |
| 07072010750000 | 07072020780000 | 07072021110000 | 07072010780000 | 07072021400000 |
| 07072021000000 | 07072020360000 | 07072020810000 | 07072020390000 | 07072021230000 |
| 07072021370000 | 07072032130000 | 07072031390000 | 07072010820000 | 07072031500000 |
| 07072032080000 | 07072031960000 | 07072031810000 | 07072032090000 | 07072031610000 |
| 07072031720000 | 07072031850000 | 07072031550000 | 07072031620000 | 07072010850000 |
| 07072011230000 | 07072010900000 | 07072011290000 | 07072031540000 | 07072010230000 |
| 07072031320000 | 07072011240000 | 07072010910000 | 07072031490000 | 07072031280000 |
| 07072031910000 | 07072031510000 | 07072031740000 | 07072031860000 | 07072031920000 |
| 07072031670000 | 07072031560000 | 07072031680000 | 07072030200000 | 07072030250000 |
| 07072030700000 | 07072030710000 | 07072030420000 | 07072021210000 | 07072021150000 |
| 07072030520000 | 07072010860000 | 07072021010000 | 07072031400000 | 07072021410000 |
| 07072032180000 | 07072010090000 | 07072020340000 | 07072020760000 | 07072020400000 |
| 07072021180000 | 07072010060000 | 07072010760000 | 07072030680000 | 07072010730000 |
| 07072020840000 | 07072020680000 | 07072020730000 | 07072030240000 | 07072020370000 |
| 07072021120000 | 07072030740000 | 07072020950000 | 07072021290000 | 07072010300000 |
| 07171031130000 | 07171031960000 | 07171031820000 | 07171030600000 | 07171031340000 |
| 07171031380000 | 07171030310000 | 07171031980000 | 07171031680000 | 07171031920000 |
| 07171031240000 | 07171030800000 | 07171031660000 | 07171030430000 | 07171030450000 |
| 07171031540000 | 07171031180000 | 07171020080000 | 07171031330000 | 07171031870000 |
| 07171020020000 | 07171030840000 | 07171031020000 | 07171031260000 | 07171031930000 |
| 07171040670000 | 07072020120000 | 07072020530000 | 07072021760000 | 07072011090000 |
| 07072020300000 | 07072010440000 | 07072010600000 | 07072010630000 | 07072021830000 |
| 07072020600000 | 07072010700000 | 07072020500000 | 07072010340000 | 07072010270000 |
| 07072021220000 | 07072030130000 | 07072031150000 | 07072020260000 | 07072020270000 |
| 07072020470000 | 07072030950000 | 07072030980000 | 07072030620000 | 07072030500000 |
| 07072031140000 | 07072020560000 | 07072021300000 | 07072021790000 | 07072030970000 |
| 07072010770000 | 07072010030000 | 07072021160000 | 07072021190000 | 07072020880000 |
| 07072020350000 | 07072020690000 | 07072010070000 | 07072021020000 | 07072021270000 |
| 07072032160000 | 07072021490000 | 07072021390000 | 07072020800000 | 07072020910000 |
| 07072032140000 | 07072020630000 | 07072020960000 | 07072021360000 | 07072020740000 |
| 07072020770000 | 07171030610000 | 07171030420000 | 07171030950000 | 07171030890000 |
| 07171031200000 | 07171030850000 | 07171040730000 | 07171040610000 | 07171031190000 |
| 07171031850000 | 07171031080000 | 07171031430000 | 07171031630000 | 07072021430000 |

07072031700000 07072010870000 07072010260000 07072011340000 07072010920000
07072011300000 07072011200000 07072010180000 07182020240000 07171041160000
07171040650000 07072011020000 07072020430000 07072010530000 07072030860000
07072030930000 07072030940000 07072030770000 07171040640000 07072021450000
07072010480000 07072011060000 07072020570000 07072030870000 07072010670000
07072010470000 07171041150000 07171031770000 07171040510000 07171030300000
07072010150000 07072010140000 07182020430000 07072031110000 07171031800000
07083002570000 07072020700000 07072031410000 07083002510000 07072030800000
07083002010000 07083001820000 07083002050000 07072010290000 07083000790000
07083002700000 07083002100000 07083001980000 07083002310000 07083000760000
07083001710000 07083001380000 07083001530000 07083001880000 07083000890000
07083000780000 07083001480000 07083001770000 07083000690000 07083001660000
07083001330000 07083001790000 07083001600000 07083001500000 07083003110000
07083001400000 07083001440000 07083002120000 07083000650000 07083002980000
07072030550000

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 | 15 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.