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	07091010290000
Property address	960 HILLCREST BLVD
Township	Schaumburg (35)
Assessor neighborhood	35011
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$45,000

27.5% of the current assessed value.
Estimated tax effect about $2,622 a year at a 7% composite rate.

COMPARABLES IMPLY

$32,639

REDUCTION REQUESTED

$12,361

SECTION 1

The argument in one paragraph

The Assessor values 283 other properties in assessor neighborhood 35011 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 $29.89 per square foot. This home is assessed at $41.21 per square foot, which is 38% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,092 square feet gives $32,639. 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	9,681 square feet
Year built	1969
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$45,000
Assessed value per square foot	$41.21

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	879
2	Building area within 15% of this home	284
3	Built within 15 years of this home	284
4	Same building type	284
5	Same construction quality grade	283

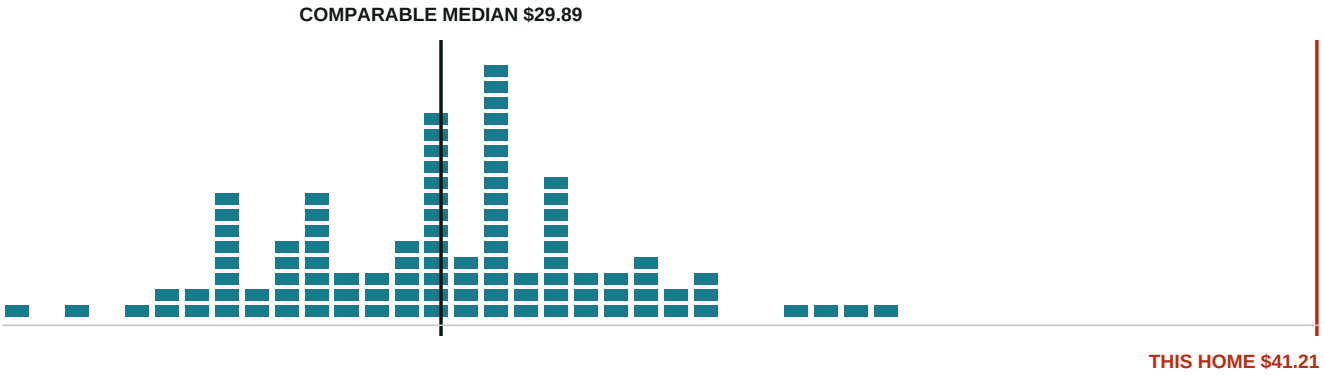
The comparable figure used is the median of all 283 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 283 properties 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	283
Lowest assessed	$24.24 per square foot
25th percentile	$28.37 per square foot
Median	$29.89 per square foot
75th percentile	$30.99 per square foot
Highest assessed	$35.44 per square foot
This home	$41.21 per square foot
Position	assessed above 283 of the 283 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 283 comparables	$29.89
Building area of this home	1,092 sq ft
Median multiplied by building area	**$32,639**
Current total assessed value	$45,000
Difference, the reduction requested	**$12,361**

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 $12,361 in assessed value is worth roughly $2,622 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

283 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 283 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
07091080050000	1080 HERMITAGE LN	1,079	1969	3	1	$28,517	$26.43
07041020200000	1055 MAYFIELD LN	1,092	1970	2	1	$30,417	$27.85
07091060190000	1150 HERMITAGE LN	1,079	1967	3	1	$30,315	$28.10
07084070080000		1,079	1968	3	1	$30,421	$28.19
07041040190000		1,092	1970	3	1	$31,255	$28.62
07091060220000		1,079	1969	3	1	$31,115	$28.84
07091080080000		1,100	1975	4	2	$31,901	$29.00
07091050100000		1,079	1967	4	1	$31,611	$29.30
07052020250000		1,079	1969	3	1	$31,693	$29.37
07084140300000		1,105	1968	3	2	$32,579	$29.48
07084100040000		1,080	1970	2	1	$32,000	$29.63
07084070180000		1,079	1966	3	1	$32,000	$29.66
07084070160000		1,079	1966	3	1	$32,000	$29.66
07082070110000		1,079	1966	3	1	$32,000	$29.66
07091040050000		1,079	1966	3	1	$32,000	$29.66
07041040090000		1,092	1970	3	1	$32,423	$29.69
07082060080000		1,079	1969	4	1	$32,207	$29.85
07041020270000		1,092	1970	3	1	$32,915	$30.14
07041060200000		1,092	1970	2	1	$33,000	$30.22
07041050200000		1,092	1970	3	1	$33,000	$30.22
07084030130000		1,058	1967	3	1	$32,000	$30.25
07084050100000		1,079	1966	3	1	$32,659	$30.27
07084180010000		1,080	1969	2	1	$33,000	$30.56
07091080240000		1,079	1966	3	1	$33,000	$30.58
07091050150000		1,079	1966	3	1	$33,000	$30.58
07082070080000		1,079	1966	3	2	$33,000	$30.58
07091040080000		1,092	1967	4	2	$33,623	$30.79
07091050060000		1,105	1968	4	2	$34,210	$30.96
07084150050000		1,080	1968	3	1	$33,505	$31.02
07084110080000		1,080	1968	3	1	$33,713	$31.22
07084150030000		1,080	1971	4	1	$33,775	$31.27
07084190060000		1,080	1970	3	1	$33,872	$31.36
07091150100000		1,092	1970	3	1	$34,286	$31.40
07084200030000		1,092	1969	3	1	$35,000	$32.05
07041070090000		1,092	1970	3	1	$35,000	$32.05
07091120110000		1,092	1970	3	1	$35,000	$32.05
07091140200000		1,092	1969	3	1	$35,001	$32.05
07091080090000		1,122	1974	3	1	$36,000	$32.09
07084100010000		1,114	1970	3	2	$36,000	$32.32
07084000430000		1,080	1970	4	2	$34,963	$32.37

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
07084150010000		1,080	1970	3	1	$35,000	$32.41
07084110070000		1,080	1968	3	1	$35,000	$32.41
07084150130000		1,080	1968	3	1	$35,000	$32.41
07084140130000		1,080	1968	3	1	$35,000	$32.41
07091080140000		1,079	1966	2	2	$35,000	$32.44
07041020130000		1,092	1969	4	2	$35,499	$32.51
07041030170000		1,092	1969	3	1	$36,000	$32.97
07041040030000		1,092	1970	2	1	$36,000	$32.97
07041010110000		1,092	1969	3	1	$36,000	$32.97
07041020230000		1,092	1970	2	1	$36,000	$32.97
07091010230000		1,092	1969	3	1	$36,000	$32.97
07084020240000		1,092	1965	3	1	$36,000	$32.97
07084130170000		1,080	1968	3	1	$36,000	$33.33
07084000230000		1,080	1973	3	1	$36,000	$33.33
07084180070000		1,080	1969	3	1	$36,000	$33.33
07084140180000		1,080	1968	3	1	$36,000	$33.33
07084000100000		1,080	1970	3	1	$36,000	$33.33
07084140050000		1,080	1969	3	1	$36,000	$33.33
07084180200000		1,080	1969	3	1	$36,001	$33.33
07091090160000		1,079	1966	2	2	$36,000	$33.36
07091010290000	**960 HILLCREST BLVD**	**1,092**	**1969**	**4**	**2**	**$45,000**	**$41.21**

Median of all 283 comparables: $29.89 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 35011, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 283 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.

07084090050000	07084050240000	07084190020000	07091040090000	07052090100000
07051020050000	07084030160000	07091080050000	07084140340000	07091070030000
07052030280000	07084070050000	07091060170000	07082090090000	07084030030000
07084110200000	07084150090000	07091140230000	07052030040000	07041050120000
07051020150000	07091030240000	07091080020000	07084060040000	07084050300000
07091060250000	07091060160000	07091060100000	07091080170000	07084090110000
07084090020000	07091050050000	07084050010000	07091050030000	07084030020000
07082070100000	07082070070000	07051010230000	07091060020000	07091060140000
07084200060000	07084070020000	07041020200000	07041040120000	07084190050000
07052060070000	07041030220000	07084170110000	07084110440000	07084110100000
07084100150000	07084100060000	07041040160000	07084040020000	07051020080000
07052020370000	07091060190000	07082060150000	07052050030000	07084000400000
07091090080000	07091070050000	07052020200000	07091050290000	07052050190000
07084070080000	07084110140000	07091080180000	07091080130000	07091080230000
07084050120000	07084050230000	07091080210000	07091090150000	07082070090000
07091050090000	07051020320000	07091030100000	07041050160000	07041040190000
07052070030000	07091090130000	07052070050000	07091030320000	07084120080000
07082040150000	07084000340000	07091060220000	07052080020000	07091080110000
07084150150000	07091030090000	07091080080000	07084140320000	07091060270000
07084110270000	07091050140000	07091090230000	07091050100000	07052020250000
07041030020000	07084030010000	07084200150000	07084140300000	07084000090000
07041060020000	07051010070000	07082040170000	07091120050000	07084100040000
07084070180000	07084070160000	07082070110000	07091040050000	07051020100000
07041040090000	07084020010000	07091010160000	07041040020000	07041010090000
07041040280000	07084120010000	07084020220000	07041030140000	07041020210000
07091130030000	07051010150000	07084030180000	07084110470000	07084150180000
07084020050000	07052020280000	07084110390000	07084120030000	07082060080000
07082060110000	07082050150000	07084070070000	07084130240000	07091100100000
07052050060000	07052050110000	07091030060000	07052060020000	07052030010000
07052060120000	07052070100000	07084000120000	07091030030000	07091080150000
07082040020000	07084020250000	07041020270000	07083020100000	07041060200000
07041050200000	07084030130000	07084110280000	07084050100000	07084180010000
07091080240000	07091050150000	07082070080000	07091150110000	07041050020000
07084020110000	07084200090000	07041060170000	07052080140000	07052070290000
07091010310000	07091150200000	07084140010000	07041050060000	07052020330000
07041020020000	07041060100000	07084140110000	07084180190000	07084200020000
07041070040000	07084110350000	07084140350000	07084000370000	07084110370000
07084160010000	07041020180000	07091010060000	07091130060000	07084200040000
07084120050000	07084140380000	07084140270000	07084110290000	07084160060000
07052050090000	07091110040000	07082090280000	07082090240000	07091030280000
07091110150000	07082090220000	07091050240000	07091030400000	07091040080000
07091060090000	07082070060000	07082070020000	07082050200000	07091050120000
07084090120000	07091050060000	07084150050000	07084110080000	07084150030000
07084190060000	07091150100000	07041060240000	07084020180000	07084180230000
07041040040000	07084110410000	07041020070000	07052040060000	07084000260000

07041060330000	07041020240000	07052080150000	07082040240000	07084150060000
07084050020000	07091040110000	07091120130000	07084000200000	07084040090000
07052090060000	07084170040000	07091150150000	07052040240000	07082080150000
07052090130000	07041070060000	07091040040000	07091060050000	07082050180000
07091040060000	07084070140000	07084200030000	07041070090000	07091120110000
07091140200000	07091080090000	07084110170000	07084100010000	07084000430000
07084150010000	07084110070000	07084150130000	07084140130000	07091080140000
07091110060000	07052090020000	07084140160000	07041020130000	07084090090000
07041030170000	07041040030000	07041010110000	07041020230000	07091010230000
07084020240000	07084130170000	07084000230000	07084180070000	07084140180000
07084000100000	07084140050000	07084180200000	07091090160000	07082050140000
07084060050000	07091090200000	07082070040000		

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.

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