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	07152050030000
Property address	965 APRICOT ST
Township	Schaumburg (35)
Assessor neighborhood	35020
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$35,000

11.3% of the current assessed value.

COMPARABLES IMPLY

$31,028

REDUCTION REQUESTED

$3,972

Estimated tax effect about $842 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 958 other properties in assessor neighborhood 35020 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 $21.61 per square foot. This home is assessed at $24.37 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,436 square feet gives $31,028. 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	1,436 square feet
Land area	20,300 square feet
Year built	1955
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Crawl
Central air	No Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$35,000
Assessed value per square foot	$24.37

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	1,707
2	Building area within 15% of this home	978
3	Built within 15 years of this home	964
4	Same building type	962
5	Same construction quality grade	958

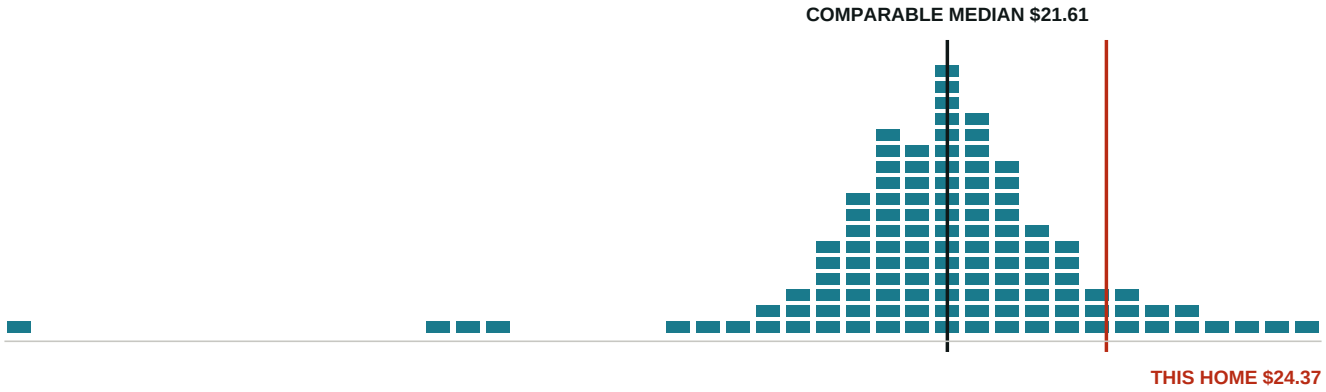
The comparable figure used is the median of all 958 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 958 properties 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	958
Lowest assessed	$5.21 per square foot
25th percentile	$20.67 per square foot
Median	$21.61 per square foot
75th percentile	$22.66 per square foot
Highest assessed	$28.12 per square foot
This home	$24.37 per square foot
Position	assessed above 879 of the 958 comparable properties, the 92nd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 958 comparables	$21.61
Building area of this home	1,436 sq ft
Median multiplied by building area	**$31,028**
Current total assessed value	$35,000
Difference, the reduction requested	**$3,972**

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 $3,972 in assessed value is worth roughly $842 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

958 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 958 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
07153200060000	85 KINGMAN LN	1,435	1959	3	1	$27,241	$18.98
07154080040000	340 ALPINE LN	1,436	1956	3	1	$28,000	$19.50
07154080050000		1,436	1956	4	2	$28,126	$19.59
07152010120000		1,436	1956	3	1	$29,000	$20.19
07143050010000		1,436	1957	4	2	$29,000	$20.19
07154080060000		1,438	1956	3	2	$30,000	$20.86
07154100110000		1,436	1956	4	1	$30,000	$20.89
07152030090000		1,436	1956	3	1	$30,000	$20.89
07152060100000		1,436	1957	3	1	$30,000	$20.89
07143060080000		1,436	1956	4	1	$30,000	$20.89
07152010070000		1,436	1958	4	1	$30,000	$20.89
07141130050000		1,436	1955	3	1	$30,000	$20.89
07154080110000		1,435	1956	3	1	$30,000	$20.91
07154080140000		1,433	1956	4	2	$30,000	$20.94
07153200200000		1,436	1957	4	1	$30,450	$21.20
07143050050000		1,436	1956	4	2	$31,045	$21.62
07154100170000		1,436	1956	3	1	$31,254	$21.76
07152020010000		1,436	1956	4	2	$31,481	$21.92
07152000060000		1,436	1956	4	2	$31,806	$22.15
07212060030000		1,439	1958	3	1	$32,000	$22.24
07154090080000		1,438	1957	3	2	$32,000	$22.25
07154100080000		1,436	1956	4	2	$32,000	$22.28
07154080100000		1,436	1956	3	2	$32,000	$22.28
07154100200000		1,436	1956	3	1	$32,000	$22.28
07143040060000		1,436	1956	4	2	$32,000	$22.28
07152060120000		1,436	1955	4	1	$32,000	$22.28
07152010080000		1,436	1956	4	1	$32,000	$22.28
07154090180000		1,436	1959	4	2	$32,000	$22.28
07143040030000		1,436	1956	3	1	$32,000	$22.28
07143060230000		1,436	1966	4	2	$32,001	$22.28
07164130090000		1,439	1959	3	1	$32,375	$22.50
07143040020000		1,436	1956	4	2	$33,000	$22.98
07141050100000		1,436	1955	3	1	$33,000	$22.98
07141120010000		1,436	1956	4	2	$33,000	$22.98
07152000160000		1,436	1957	4	1	$33,000	$22.98
07152030180000		1,436	1956	4	1	$33,000	$22.98
07141080070000		1,436	1955	4	1	$33,000	$22.98
07152060010000		1,436	1956	4	2	$33,001	$22.98
07141070180000		1,436	1955	4	1	$33,001	$22.98
07152020080000		1,436	1956	3	2	$33,577	$23.38

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
07143040150000		1,436	1956	4	2	$33,633	$23.42
07141130040000		1,436	1955	4	1	$34,041	$23.71
07141030010000		1,436	1955	4	2	$35,000	$24.37
07141120040000		1,436	1955	4	2	$35,000	$24.37
07141110090000		1,436	1955	4	2	$35,000	$24.37
07141080090000		1,436	1955	4	2	$35,000	$24.37
07152030160000		1,436	1956	4	2	$35,000	$24.37
07152020100000		1,436	1956	3	2	$35,000	$24.37
07152030020000		1,436	1956	3	2	$35,000	$24.37
07152000120000		1,436	1956	3	2	$35,000	$24.37
07141060040000		1,436	1955	4	2	$35,000	$24.37
07152050030000	**965 APRICOT ST**	**1,436**	**1955**	**4**	**2**	**$35,000**	**$24.37**
07141100080000		1,436	1955	4	2	$35,001	$24.37
07141100130000		1,436	1955	4	2	$35,959	$25.04
07141070060000		1,436	1955	3	1	$36,000	$25.07
07141030090000		1,436	1955	4	2	$36,000	$25.07
07141100020000		1,436	1959	3	2	$36,000	$25.07
07141120140000		1,436	1955	4	2	$36,000	$25.07
07152020140000		1,436	1956	3	1	$37,000	$25.77
07152010030000		1,436	1956	4	2	$37,000	$25.77
07152060140000		1,436	1956	4	2	$37,292	$25.97

Median of all 958 comparables: $21.61 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 35020, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 958 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.

07164170050000	07212020110000	07164170060000	07164190030000	07153090010000
07153100210000	07153140110000	07143080180000	07154060160000	07153070040000
07212080120000	07153070070000	07143100090000	07143090090000	07153190150000
07154050210000	07153210080000	07154080020000	07154040130000	07153040030000
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07143060090000	07154090190000	07153050240000	07212230160000	07154090160000
07153200060000	07154020110000	07212090130000	07212180070000	07164150060000
07153230050000	07212220060000	07221060050000	07154050200000	07143050110000
07162060110000	07153130240000	07153220190000	07153070050000	07164100040000
07212180050000	07153030020000	07212180100000	07153110220000	07143050310000
07143080210000	07212230100000	07164160020000	07153120090000	07164130010000
07154040070000	07153120070000	07153100100000	07212080090000	07154080040000
07154180090000	07164050040000	07162120120000	07164090010000	07212070090000
07154190070000	07162070030000	07164130040000	07212190110000	07154150070000
07154080050000	07221100090000	07164150110000	07164080020000	07154040160000
07143140040000	07153120150000	07212070190000	07164160090000	07164080200000
07154120150000	07164100250000	07164080190000	07141040050000	07212040250000
07164050060000	07153210050000	07154020130000	07212070150000	07153180120000
07154030080000	07153120180000	07154050240000	07164050150000	07153070090000
07153060040000	07153060070000	07153060020000	07153120200000	07153120010000
07153040120000	07153120190000	07221100060000	07162110120000	07143100110000
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07143040130000	07164100080000	07164150030000	07212140010000	07164060240000
07153150110000	07153040140000	07154160060000	07164100140000	07164140070000
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07153210110000	07154190120000	07154140060000	07143040110000	07164050170000
07212080220000	07212040100000	07162150150000	07154070240000	07153220260000
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07152000110000	07162110050000	07143060070000	07154080140000	07152030100000
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07153100070000	07152030010000	07212190040000	07221110040000	07212220220000
07162100210000	07141090050000	07212200090000	07153230200000	07153200210000
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07153150080000	07143050030000	07154190030000	07164230220000	07154170030000
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07164230070000	07164270110000	07153100160000	07153070220000	07153060130000
07153070010000	07152030150000	07221060060000	07212160210000	07212040030000
07212060230000	07154070200000	07141080020000	07143040100000	07212220030000
07212220150000	07162160080000	07162150120000	07162150060000	07164060120000
07143140120000	07164120070000	07212210030000	07164070150000	07212220080000
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07212160100000	07212000060000	07212160260000	07152060090000	07162160070000
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07154120010000	07154140010000	07154170060000	07154120140000	07212190260000
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07212210010000	07212200060000	07164050120000	07143060640000	07212090020000
07154100060000	07152050080000	07143060350000	07221090200000	07153220090000
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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	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.