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	07153160070000
Property address	535 DECATUR 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

$32,000

11.3% of the current assessed value.

COMPARABLES IMPLY

$28,383

REDUCTION REQUESTED

$3,617

Estimated tax effect about $767 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 810 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 $23.55 per square foot. This home is assessed at $26.56 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,205 square feet gives $28,383. 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	1,205 square feet
Land area	10,010 square feet
Year built	1957
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Crawl
Central air	No Central A/C
Rooms	4
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$32,000
Assessed value per square foot	$26.56

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	827
3	Built within 15 years of this home	813
4	Same building type	811
5	Same construction quality grade	810

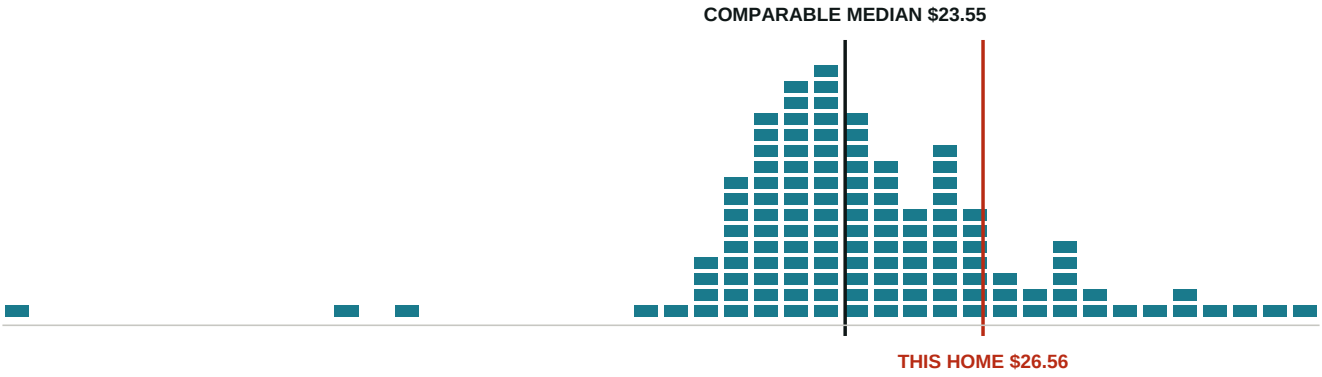
The comparable figure used is the median of all 810 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 810 properties 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	810
Lowest assessed	$5.21 per square foot
25th percentile	$22.32 per square foot
Median	$23.55 per square foot
75th percentile	$25.51 per square foot
Highest assessed	$33.88 per square foot
This home	$26.56 per square foot
Position	assessed above 691 of the 810 comparable properties, the 85th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 810 comparables	$23.55
Building area of this home	1,205 sq ft
Median multiplied by building area	**$28,383**
Current total assessed value	$32,000
Difference, the reduction requested	**$3,617**

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 $3,617 in assessed value is worth roughly $767 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

810 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 810 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
07212070200000	500 NEWARK LN	1,205	1958	3	2	$24,929	$20.69
07153040050000		1,205	1958	3	1	$25,784	$21.40
07212070180000		1,205	1958	3	2	$26,117	$21.67
07212020080000		1,205	1959	3	1	$26,130	$21.68
07153100150000		1,205	1958	3	1	$26,289	$21.82
07153170030000		1,205	1958	3	1	$26,354	$21.87
07153050230000		1,205	1957	3	1	$26,466	$21.96
07212080020000		1,205	1958	3	2	$26,477	$21.97
07212080190000		1,205	1958	3	1	$26,541	$22.03
07153050100000		1,205	1956	3	1	$26,614	$22.09
07212060190000		1,205	1959	3	1	$26,649	$22.12
07212080170000		1,205	1958	3	1	$26,831	$22.27
07153170110000		1,205	1958	3	1	$26,854	$22.29
07153030010000		1,205	1959	3	2	$26,949	$22.36
07153050050000		1,205	1952	3	1	$27,000	$22.41
07153170120000		1,205	1957	2	1	$27,000	$22.41
07153050190000		1,205	1956	3	1	$27,000	$22.41
07153210070000		1,205	1957	3	1	$27,000	$22.41
07153050010000		1,205	1956	3	1	$27,000	$22.41
07153030050000		1,205	1957	3	1	$27,000	$22.41
07212100010000		1,205	1958	3	1	$27,000	$22.41
07153100170000		1,205	1958	3	1	$27,000	$22.41
07153030040000		1,205	1957	3	1	$27,000	$22.41
07153040200000		1,205	1959	3	1	$27,000	$22.41
07153160100000		1,205	1958	3	1	$27,000	$22.41
07153100040000		1,205	1957	3	1	$27,000	$22.41
07153040040000		1,205	1959	3	2	$27,001	$22.41
07153150210000		1,205	1957	3	1	$27,001	$22.41
07153040080000		1,205	1957	3	1	$27,001	$22.41
07153040090000		1,205	1957	3	1	$27,001	$22.41
07153050120000		1,205	1956	3	2	$27,145	$22.53
07153040230000		1,205	1958	3	2	$27,374	$22.72
07153170020000		1,205	1957	3	1	$27,402	$22.74
07153050040000		1,205	1958	3	2	$27,434	$22.77
07212050090000		1,205	1959	3	2	$27,608	$22.91
07153160050000		1,205	1957	3	2	$27,650	$22.95
07153050080000		1,205	1959	3	1	$27,843	$23.11
07153050250000		1,205	1956	3	1	$28,000	$23.24
07153170050000		1,205	1957	3	1	$28,000	$23.24
07212050100000		1,205	1958	3	1	$28,000	$23.24

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
07212070040000		1,205	1958	3	1	$28,000	$23.24
07153050150000		1,205	1956	3	1	$28,000	$23.24
07212050080000		1,205	1958	3	2	$28,000	$23.24
07153140040000		1,205	1959	3	1	$28,000	$23.24
07153040210000		1,205	1957	3	2	$28,000	$23.24
07153050070000		1,205	1959	3	1	$28,000	$23.24
07212030030000		1,205	1958	3	1	$28,000	$23.24
07212080110000		1,205	1958	3	1	$28,000	$23.24
07153210020000		1,205	1957	3	1	$28,000	$23.24
07153050200000		1,205	1956	3	1	$28,000	$23.24
07153150140000		1,205	1957	3	2	$28,000	$23.24
07153170010000		1,205	1957	3	1	$28,000	$23.24
07212030070000		1,205	1958	3	1	$28,000	$23.24
07212080030000		1,205	1958	3	1	$28,000	$23.24
07212080070000		1,205	1958	3	1	$28,000	$23.24
07153050110000		1,205	1956	3	1	$28,000	$23.24
07153140100000		1,205	1958	3	2	$28,000	$23.24
07153170070000		1,205	1957	3	1	$28,000	$23.24
07212080240000		1,205	1959	3	1	$28,000	$23.24
07153170080000		1,205	1957	3	2	$28,000	$23.24
07153160070000	**535 DECATUR ST**	**1,205**	**1957**	**3**	**2**	**$32,000**	**$26.56**

Median of all 810 comparables: $23.55 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 810 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	07164190030000	07212090130000	07212180070000
07212220060000	07164080200000	07143100110000	07154050230000	07154190120000
07164080180000	07153220260000	07152000140000	07153220280000	07153190130000
07164160060000	07164050100000	07164050160000	07153190040000	07164160130000
07164040080000	07162090070000	07212040280000	07164180100000	07143050280000
07164120090000	07212070200000	07143100180000	07143070060000	07212110010000
07164050080000	07154030090000	07164100300000	07143090140000	07212220090000
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07153190200000	07153150190000	07221070090000	07212180140000	07212180130000
07154070160000	07164070010000	07164070100000	07212220220000	07153230200000
07212190180000	07154130120000	07164100110000	07164070180000	07212200050000
07153200070000	07164080100000	07164080080000	07164070120000	07212190020000
07164090140000	07153200090000	07143050330000	07164140190000	07221100030000
07162060150000	07143100070000	07221110100000	07153200130000	07164140150000
07164120040000	07164200090000	07154060050000	07164120140000	07212200210000
07143140130000	07154070020000	07221060100000	07154060030000	07154100140000
07212120050000	07153040050000	07153100180000	07212170050000	07212190150000
07164070060000	07212150060000	07212230040000	07212040260000	07212190100000
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07162120290000	07162120220000	07212200100000	07154030060000	07143120040000
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07153200220000	07153230100000	07221100100000	07212040130000	07212090120000
07153200190000	07153190140000	07212040020000	07153180070000	07153230150000
07153200050000	07221090080000	07212120070000	07212090070000	07164230200000
07162020040000	07153090190000	07212040270000	07164040110000	07164050020000
07143050230000	07164080140000	07162150130000	07212070180000	07212020080000
07162110040000	07162110170000	07212040110000	07162080110000	07164120100000
07164150150000	07164040010000	07162080060000	07221070120000	07153200140000
07164100020000	07212040230000	07153090180000	07153220200000	07162040090000
07162040030000	07212090040000	07153230070000	07153100150000	07212160040000
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07212210120000	07164180140000	07164100230000	07164120130000	07153150020000
07212210090000	07212210110000	07153150230000	07153140200000	07153150180000
07153150270000	07212030120000	07212170070000	07212150090000	07212170020000
07164080110000	07212190140000	07164080160000	07212160240000	07212200170000
07162120110000	07212230010000	07212220140000	07212180080000	07212200020000
07212020180000	07212200130000	07212030150000	07212190210000	07154080030000
07164080040000	07164080010000	07164090070000	07212190250000	07164070080000
07162120020000	07162150220000	07212150160000	07212230130000	07164210040000
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07221010420000	07164070090000	07152040160000	07141050020000	07164160070000
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07212020190000	07212150150000	07212160140000	07212190240000	07212190230000
07162110100000	07212160060000	07212160030000	07212200030000	07162120170000
07212160080000	07212020150000	07162130040000	07212020220000	07212190270000
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07212160090000	07212160230000	07212160020000	07212160200000	07212160050000
07212020210000	07212030160000	07162130060000	07164070130000	07143060520000
07154090030000	07143060420000	07154090150000	07212200010000	07162140080000
07162140060000	07153220130000	07143060580000	07212150220000	07162160100000
07212020120000	07212230080000	07212160160000	07212020170000	07212030190000
07212200150000	07164170110000	07164090130000	07141070190000	07212020200000

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.