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	07214130130000
Property address	135 ANDREW 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

13.4% of the current assessed value.

COMPARABLES IMPLY

$32,910

Estimated tax effect about $1,080 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,090

SECTION 1

The argument in one paragraph

The Assessor values 1585 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 $28.25 per square foot. This home is assessed at $32.62 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,165 square feet gives $32,910. 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	1,165 square feet
Land area	8,816 square feet
Year built	1973
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$38,000
Assessed value per square foot	$32.62

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	1,601
3	Built within 15 years of this home	1,600
4	Same building type	1,586
5	Same construction quality grade	1,585

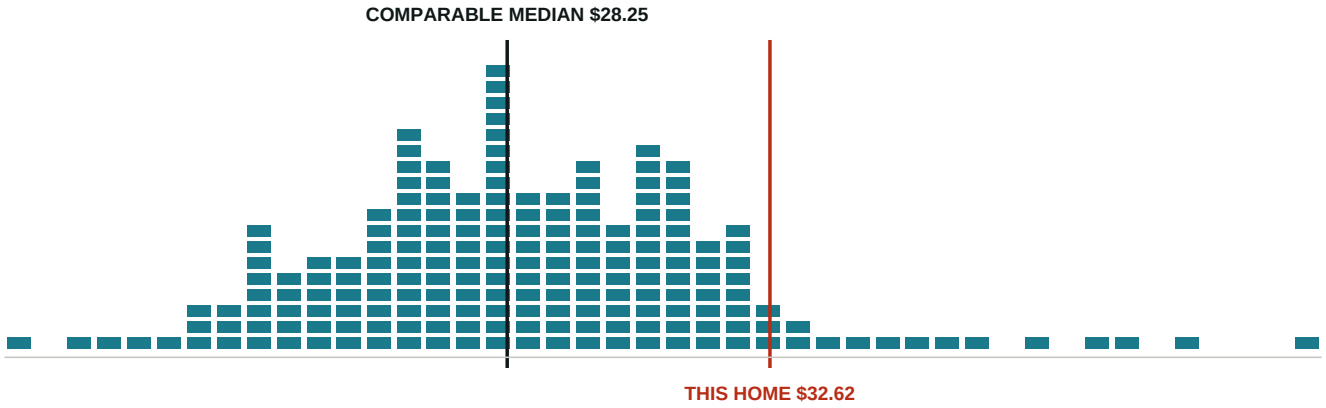
The comparable figure used is the median of all 1585 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 1585 properties 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	1,585
Lowest assessed	$19.89 per square foot
25th percentile	$26.45 per square foot
Median	$28.25 per square foot
75th percentile	$30.35 per square foot
Highest assessed	$41.79 per square foot
This home	$32.62 per square foot
Position	assessed above 1523 of the 1585 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 1585 comparables	$28.25
Building area of this home	1,165 sq ft
Median multiplied by building area	**$32,910**
Current total assessed value	$38,000
Difference, the reduction requested	**$5,090**

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 $5,090 in assessed value is worth roughly $1,080 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

1585 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 1585 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
07321050100000		1,166	1977	3	1	$29,644	$25.42
07204050230000		1,167	1962	3	1	$30,366	$26.02
07211080010000		1,165	1973	3	1	$30,840	$26.47
07292030140000		1,167	1962	3	1	$31,000	$26.56
07204050250000		1,167	1961	3	2	$31,187	$26.72
07204050260000		1,167	1964	3	1	$31,597	$27.08
07214160110000		1,165	1974	3	1	$31,653	$27.17
07204050140000		1,167	1961	3	1	$31,925	$27.36
07204040230000		1,167	1961	3	1	$32,000	$27.42
07284050040000		1,165	1972	3	1	$32,012	$27.48
07202080030000		1,164	1971	3	1	$32,000	$27.49
07211070190000		1,165	1978	3	1	$32,095	$27.55
07282100160000		1,166	1969	3	2	$32,431	$27.81
07211080120000		1,165	1972	3	1	$32,432	$27.84
07283060030000		1,165	1975	3	2	$32,495	$27.89
07213020130000		1,167	1964	3	2	$32,692	$28.01
07204060340000		1,166	1963	3	1	$32,715	$28.06
07204050120000		1,167	1962	3	1	$32,944	$28.23
07281120490000		1,165	1966	3	2	$32,998	$28.32
07204050310000		1,167	1961	3	1	$33,651	$28.84
07284020170000		1,165	1972	3	2	$33,708	$28.93
07204060010000		1,167	1961	3	1	$34,000	$29.13
07204040180000		1,167	1961	3	2	$34,000	$29.13
07202080130000		1,164	1971	3	1	$34,000	$29.21
07202070110000		1,164	1971	3	1	$34,000	$29.21
07202080080000		1,164	1973	3	1	$34,001	$29.21
07202070030000		1,164	1971	3	2	$34,001	$29.21
07211040110000		1,165	1975	3	1	$34,351	$29.49
07211060010000		1,165	1974	3	1	$34,652	$29.74
07211040090000		1,165	1972	3	1	$34,839	$29.90
07283060010000		1,165	1974	3	2	$34,946	$30.00
07284050030000		1,165	1972	3	1	$35,000	$30.04
07284020220000		1,165	1971	3	1	$35,000	$30.04
07291060090000		1,165	1968	3	1	$35,000	$30.04
07174060080000		1,165	1971	3	2	$35,000	$30.04
07284050010000		1,165	1972	3	1	$35,000	$30.04
07273060390000		1,165	1974	3	2	$35,353	$30.35
07214110200000		1,165	1972	3	1	$35,473	$30.45
07283060050000		1,166	1974	3	2	$35,601	$30.53
07174080080000		1,165	1974	3	2	$35,600	$30.56

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
07284020210000		1,165	1971	3	2	$35,856	$30.78
07294030240000		1,166	1966	2	1	$36,000	$30.87
07211070170000		1,165	1972	3	1	$36,000	$30.90
07211080050000		1,165	1973	3	1	$36,000	$30.90
07284050230000		1,165	1972	3	1	$36,000	$30.90
07214110140000		1,165	1973	4	2	$36,000	$30.90
07214120150000		1,165	1973	3	1	$36,000	$30.90
07284050190000		1,165	1972	3	1	$36,000	$30.90
07283090050000		1,166	1975	3	2	$37,000	$31.73
07283060070000		1,166	1974	3	2	$37,000	$31.73
07273060420000		1,165	1971	3	2	$37,000	$31.76
07214160120000		1,165	1973	3	1	$37,000	$31.76
07284020020000		1,165	1971	3	2	$37,000	$31.76
07214130120000		1,165	1973	3	2	$37,085	$31.83
07283060100000		1,166	1974	3	2	$38,000	$32.59
07284020190000		1,165	1971	3	2	$38,000	$32.62
07214120170000		1,165	1973	3	2	$38,000	$32.62
07273030130000		1,165	1971	3	2	$38,000	$32.62
07273060230000		1,165	1971	3	2	$38,000	$32.62
07273050120000		1,165	1971	3	2	$38,000	$32.62
07214130130000	**135 ANDREW LN**	**1,165**	**1973**	**3**	**2**	**$38,000**	**$32.62**

Median of all 1585 comparables: $28.25 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 1585 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	07203110220000	07203110110000	07203040120000
07203130030000	07292130630000	07203120090000	07203030170000	07203110230000
07203110010000	07203110100000	07203120080000	07203140030000	07203110020000
07203050070000	07203100040000	07204020010000	07204020050000	07203190230000
07203080070000	07294130250000	07203040050000	07203080060000	07292060160000
07203020240000	07203020060000	07292030260000	07203160240000	07203050190000
07203150120000	07321050020000	07203040230000	07204030030000	07292030030000
07203030140000	07203030210000	07203020020000	07292090060000	07204040220000
07321030160000	07294070490000	07203030320000	07203200100000	07204070170000
07291110200000	07203050130000	07203070270000	07203030050000	07203060120000
07203140070000	07203160070000	07203140040000	07203130200000	07203130040000
07203160100000	07203130010000	07203210020000	07203030100000	07203110120000
07203120270000	07203020180000	07203050140000	07291020320000	07202030020000
07203090010000	07293050090000	07292090270000	07292140080000	07292040450000
07292090210000	07203210030000	07291110110000	07291110120000	07203140150000
07203160060000	07204100230000	07292030060000	07292020120000	07203180110000
07203120230000	07293050120000	07203080040000	07203190210000	07203080170000
07201100040000	07204030350000	07204100030000	07204040100000	07204100200000
07204040080000	07204050130000	07204050070000	07292030180000	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
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07204080020000	07292060070000	07292050430000	07273030040000	07291070260000
07203080240000	07203150010000	07203080260000	07203050040000	07203070150000
07203170150000	07203080200000	07291120420000	07204060210000	07273060170000
07203150070000	07294050160000	07204060280000	07281160240000	07203110080000
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07204030410000	07291050410000	07291110140000	07291010260000	07291010250000
07292040130000	07201060130000	07281120250000	07281130110000	07281160380000
07281110210000	07281120460000	07174070090000	07294060190000	07291070190000
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07294120170000	07283080210000	07213080010000	07292020070000	07174080040000
07204050230000	07202020040000	07201050140000	07201000400000	07201000570000
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07203150020000	07281130260000	07292020140000	07203170060000	07204030020000
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07282100100000	07291130270000	07213020040000	07292120080000	07214180070000
07283080100000	07213080260000	07163120070000	07273030140000	07291010150000
07283050480000	07213010150000	07202170200000	07213020130000	07213000440000
07213040120000	07282110130000	07174090090000	07174070040000	07204060340000
07213010170000	07291070150000	07291080070000	07163150030000	07213010540000
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07282030220000	07282070300000	07294100240000	07271030120000	07282070170000
07283090180000	07214180220000	07282100050000	07271030540000	07271050070000
07213040180000	07213080370000	07271030570000	07213010480000	07213090010000
07291140010000	07281110740000	07271030200000	07271060010000	07282050010000
07283090130000	07271030480000	07271060070000	07283090210000	07213090110000
07291040070000	07281190210000	07282040010000	07291050070000	07283090100000
07291070160000	07213010370000	07213090660000	07271050160000	07271030340000
07213070160000	07213090750000	07213030010000	07174060130000	07294060110000
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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.