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	07223140050000
Property address	117 HICKORY LN
Township	Schaumburg (35)
Assessor neighborhood	35074
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$41,000

11.2% of the current assessed value.

COMPARABLES IMPLY

$36,418

REDUCTION REQUESTED

$4,582

Estimated tax effect about $972 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 69 other properties in assessor neighborhood 35074 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 $24.04 per square foot. This home is assessed at $27.06 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,515 square feet gives $36,418. 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	1,515 square feet
Land area	9,017 square feet
Year built	1968
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$41,000
Assessed value per square foot	$27.06

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	130
2	Building area within 15% of this home	76
3	Built within 15 years of this home	76
4	Same building type	69
5	Same construction quality grade	69

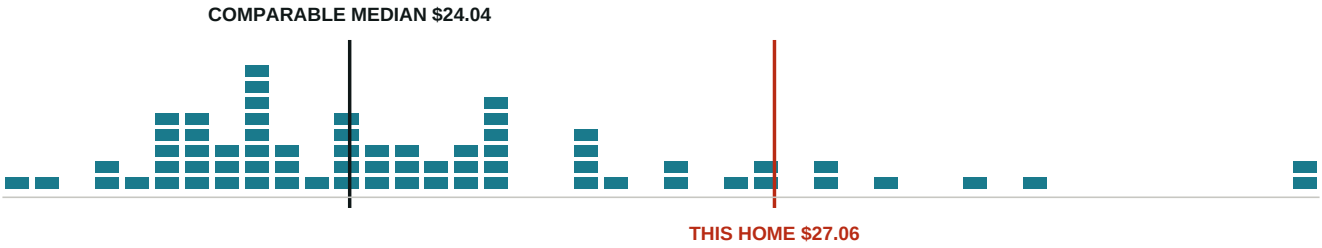
The comparable figure used is the median of all 69 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 69 properties 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	69
Lowest assessed	$21.57 per square foot
25th percentile	$23.26 per square foot
Median	$24.04 per square foot
75th percentile	$25.12 per square foot
Highest assessed	$30.94 per square foot
This home	$27.06 per square foot
Position	assessed above 62 of the 69 comparable properties, the 90th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 69 comparables	$24.04
Building area of this home	1,515 sq ft
Median multiplied by building area	**$36,418**
Current total assessed value	$41,000
Difference, the reduction requested	**$4,582**

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 $4,582 in assessed value is worth roughly $972 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

69 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 69 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
07223120060000	125 SUMAC CT	1,711	1968	4	1	$36,900	$21.57
07223070190000	211 SUMAC CT	1,711	1968	4	1	$38,000	$22.21
07223100190000	20 BRANCHWOOD DR	1,602	1976	3	2	$35,815	$22.36
07271070200000	302 ASHWOOD DR	1,695	1974	3	2	$38,000	$22.42
07282140020000	524 S CEDARCREST DR	1,673	1973	4	1	$38,000	$22.71
07282160090000	517 S CEDARCREST DR	1,672	1973	3	1	$38,000	$22.73
07223060250000	312 TIMBERCREST CT	1,711	1969	4	2	$39,000	$22.79
07223070230000	224 SUMAC LN	1,711	1969	4	1	$39,000	$22.79
07223060330000	315 BITTERSWEET CT	1,509	1975	3	1	$34,478	$22.85
07271070150000	404 CYPRESS CT	1,695	1972	3	1	$39,000	$23.01
07271080110000	315 COTTONWOOD CT	1,695	1972	3	2	$39,000	$23.01
07223030190000	329 MAGNOLIA CT	1,521	1967	3	1	$35,000	$23.01
07223080190000	313 W BEECH DR	1,521	1967	3	1	$35,000	$23.01
07214060110000	128 BRANCHWOOD DR	1,610	1973	3	2	$37,192	$23.10
07223140100000	331 W BEECH CT	1,615	1971	4	2	$37,428	$23.18
07282150010000	401 S CEDARCREST DR	1,677	1971	3	2	$39,000	$23.26
07282150150000	406 ASHWOOD CT	1,676	1973	4	1	$39,073	$23.31
07282150170000	407 ASHWOOD CT	1,672	1971	4	2	$39,000	$23.33
07223080290000	211 W BEECH DR	1,629	1968	3	1	$38,000	$23.33
07282160120000	529 S CEDARCREST DR	1,672	1974	4	2	$39,080	$23.37
07282140190000	513 REDWOOD LN	1,709	1969	3	2	$40,000	$23.41
07271080180000	324 COTTONWOOD CT	1,664	1976	3	1	$39,000	$23.44
07223080280000	215 W BEECH DR	1,521	1968	4	2	$35,743	$23.50
07282150190000	415 ASHWOOD CT	1,572	1972	3	2	$37,000	$23.54
07223060050000	310 W BEECH DR	1,642	1967	3	2	$38,733	$23.59
07223050080000	400 HICKORY LN	1,643	1968	4	2	$39,020	$23.75
07282130500000	504 REDWOOD LN	1,629	1971	3	2	$39,000	$23.94
07282130520000	508 REDWOOD LN	1,629	1971	4	2	$39,000	$23.94
07271080130000	325 COTTONWOOD CT	1,664	1976	3	1	$40,000	$24.04
07223130070000	28 W BEECH DR	1,695	1973	3	2	$41,000	$24.19
07282140130000	503 JUNIPER LN	1,521	1969	3	2	$37,000	$24.33
07223070120000	204 SUMAC LN	1,521	1968	3	1	$37,000	$24.33
07223120130000	233 SUMAC LN	1,679	1970	4	2	$41,000	$24.42
07223070060000	219 ACORN CT	1,515	1968	3	1	$37,000	$24.42
07282160070000	509 S CEDARCREST DR	1,672	1973	4	1	$41,000	$24.52
07271090060000	503 COTTONWOOD LN	1,583	1973	3	1	$39,000	$24.64
07223030200000	321 MAGNOLIA CT	1,521	1968	4	2	$37,662	$24.76
07223080140000	314 HICKORY LN	1,531	1967	3	1	$38,000	$24.82
07223070040000	227 ACORN CT	1,515	1968	4	2	$37,699	$24.88
07223100020000	320 EVERGREEN CT	1,602	1974	3	2	$40,000	$24.97

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
07223060020000	236 W BEECH DR	1,521	1967	4	1	$38,000	$24.98
07223130040000	16 W BEECH DR	1,358	1972	3	1	$33,954	$25.00
07223080250000	225 W BEECH DR	1,476	1967	4	1	$37,000	$25.07
07223050070000	334 HICKORY LN	1,476	1968	4	2	$37,000	$25.07
07223040100000	133 HICKORY LN	1,515	1968	4	2	$38,000	$25.08
07282150130000	414 ASHWOOD CT	1,672	1972	4	2	$42,000	$25.12
07223080030000	317 SHAGBARK CT	1,521	1967	4	2	$39,000	$25.64
07282150230000	406 SEQUOIA CT	1,675	1975	4	2	$43,000	$25.67
07223040080000	203 HICKORY LN	1,515	1968	4	1	$39,000	$25.74
07214040040000	13 HILLTOP DR	1,354	1965	3	1	$35,000	$25.85
07271070100000	318 ASHWOOD DR	1,350	1973	3	1	$35,586	$26.36
07223040050000	215 HICKORY LN	1,515	1968	3	2	$40,000	$26.40
07271090050000	501 COTTONWOOD LN	1,340	1973	3	1	$36,000	$26.87
07282160110000		1,517	1977	2	2	$41,000	$27.03
07223140180000		1,368	1971	3	1	$37,000	$27.05
07223140050000	**117 HICKORY LN**	**1,515**	**1968**	**4**	**2**	**$41,000**	**$27.06**
07223060090000		1,499	1969	3	2	$41,000	$27.35
07282140140000		1,396	1971	3	2	$39,000	$27.94
07223080170000		1,476	1967	3	2	$42,000	$28.46
07271070130000		1,346	1973	3	1	$39,000	$28.97
07214100100000		1,325	1965	3	2	$41,000	$30.94

Median of all 69 comparables: $24.04 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 35074, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 69 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.

07223120060000	07223140120000	07223070190000	07223100190000	07271070200000
07282140020000	07282160090000	07223060250000	07223070230000	07223120020000
07223060330000	07271070150000	07271080110000	07223030190000	07223080190000
07214060110000	07223140100000	07282150010000	07282150150000	07282150170000
07223080290000	07282160120000	07223060270000	07223070280000	07282140190000
07271080180000	07223080280000	07282150190000	07223060050000	07223050080000
07282130500000	07282130520000	07223120100000	07223060180000	07271080130000
07223130070000	07282140130000	07223070120000	07223120130000	07223070060000
07282160070000	07271090060000	07223030200000	07223080140000	07223070040000
07223100020000	07223060020000	07223130040000	07223080250000	07223050070000
07223040100000	07282150130000	07223080030000	07282150230000	07223040080000
07223140160000	07214040040000	07271070100000	07223040050000	07271090050000
07282160110000	07223140180000	07223060090000	07223130090000	07282140140000
07223080170000	07271070130000	07271080090000	07214100100000	

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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