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	07251030390000
Property address	416 BIRMINGHAM LN
Township	Schaumburg (35)
Assessor neighborhood	35101
Property class	208 Single-family, luxury
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$119,000	**$90,512**	**$28,488**

23.9% of the current assessed value.
Estimated tax effect about $6,042 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 53 other properties in assessor neighborhood 35101 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 $22.55 per square foot. This home is assessed at $29.65 per square foot, which is 31% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,013 square feet gives $90,512. 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	4,013 square feet
Land area	12,946 square feet
Year built	2005
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	12
Bedrooms	5
Full bathrooms	3
Half bathrooms	1

Total assessed value	$119,000
Assessed value per square foot	$29.65

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	57
2	Building area within 15% of this home	54
3	Built within 15 years of this home	53
4	Same building type	53
5	Same construction quality grade	53

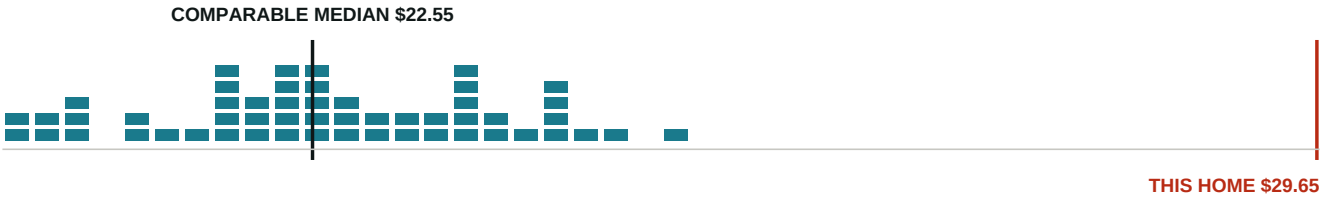
The comparable figure used is the median of all 53 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 53 properties 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	53
Lowest assessed	$20.37 per square foot
25th percentile	$21.98 per square foot
Median	$22.55 per square foot
75th percentile	$23.57 per square foot
Highest assessed	$25.08 per square foot
This home	$29.65 per square foot
Position	assessed above 53 of the 53 comparable properties, the 100th percentile



$20.37 per sq ft — 53 comparable properties by assessed value per square foot, one mark is one property — $29.65 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 53 comparables	$22.55
Building area of this home	4,013 sq ft
Median multiplied by building area	**$90,512**
Current total assessed value	$119,000
Difference, the reduction requested	**$28,488**

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 $28,488 in assessed value is worth roughly $6,042 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

All 53 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
07251040090000	421 BIRMINGHAM LN	4,611	2007	4	3	$93,921	$20.37
07251040250000	1388 GRANTHAM DR	4,611	2004	4	3	$94,001	$20.39
07251040070000	413 BIRMINGHAM LN	4,513	2005	4	3	$92,959	$20.60
07251040260000	1392 GRANTHAM DR	4,611	2004	4	3	$95,000	$20.60
07251040230000	1380 GRANTHAM DR	4,611	2004	4	3	$96,001	$20.82
07251030080000	1386 GRECO LN	4,087	2005	4	2	$85,400	$20.90
07251030110000	1398 GRECO LN	4,611	2004	4	3	$96,740	$20.98
07251040120000	1336 GRANTHAM DR	4,611	2005	4	3	$97,870	$21.23
07251040080000	417 BIRMINGHAM LN	4,513	2005	4	3	$96,266	$21.33
07251040180000	1360 GRANTHAM DR	4,611	2005	5	3	$99,001	$21.47
07251030130000	1391 GRANTHAM DR	4,611	2004	4	3	$100,001	$21.69
07251030140000	1387 GRANTHAM DR	4,611	2005	4	3	$101,000	$21.90
07251040240000	1384 GRANTHAM DR	4,513	2006	4	5	$99,001	$21.94
07251040270000	1396 GRANTHAM DR	4,050	2004	4	3	$89,001	$21.98
07251030190000	1345 GRANTHAM DR	4,500	2004	4	3	$99,001	$22.00
07251040190000	1364 GRANTHAM DR	4,496	2004	4	3	$99,001	$22.02
07251040130000	1340 GRANTHAM DR	4,611	2004	4	3	$102,001	$22.12
07251030100000	1394 GRECO LN	4,050	2006	4	3	$89,672	$22.14
07251030270000	445 BIRMINGHAM LN	3,867	2004	3	2	$86,000	$22.24
07251040200000	1368 GRANTHAM DR	4,050	2007	4	3	$90,437	$22.33
07251030330000	440 BIRMINGHAM LN	4,611	2004	4	3	$103,000	$22.34
07251030350000	432 BIRMINGHAM LN	4,611	2004	4	3	$103,001	$22.34
07251030010000	1401 GRECO LN	4,611	2004	4	3	$103,001	$22.34
07251040280000	1400 GRANTHAM DR	4,050	2006	4	3	$91,001	$22.47
07251040140000	1344 GRANTHAM DR	3,958	2004	4	2	$89,000	$22.49
07251040170000	1356 GRANTHAM DR	4,050	2007	4	3	$91,184	$22.51
07251030410000	408 BIRMINGHAM LN	4,611	2004	4	3	$104,000	$22.55
07251030380000	420 BIRMINGHAM LN	4,611	2006	4	3	$104,000	$22.55
07251040220000	1376 GRANTHAM DR	4,013	2004	4	3	$91,001	$22.68
07251030060000	1381 GRECO LN	4,087	2004	4	3	$93,000	$22.76
07251030030000	1393 GRECO LN	4,611	2004	4	3	$105,001	$22.77
07251030420000	404 BIRMINGHAM LN	4,611	2004	4	3	$105,001	$22.77
07251030180000	1353 GRANTHAM DR	3,974	2007	4	3	$91,326	$22.98
07251030230000	1325 GRANTHAM DR	4,087	2004	4	3	$94,001	$23.00
07251040160000	1352 GRANTHAM DR	4,050	2004	4	3	$94,000	$23.21
07251030120000	1395 GRANTHAM DR	4,050	2004	4	3	$94,001	$23.21
07251030430000	400 BIRMINGHAM LN	4,500	2004	4	3	$105,001	$23.33
07251040150000	1348 GRANTHAM DR	4,138	2007	4	3	$97,001	$23.44
07251030160000	1361 GRANTHAM DR	4,013	2004	4	3	$94,501	$23.55
07251030090000	1390 GRECO LN	3,903	2004	4	3	$92,000	$23.57

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
07251040100000	425 BIRMINGHAM LN	4,013	2004	4	3	$95,000	$23.67
07251030340000	436 BIRMINGHAM LN	4,013	2004	4	2	$95,000	$23.67
07251030170000	1357 GRANTHAM DR	4,050	2004	4	3	$96,000	$23.70
07251030310000	448 BIRMINGHAM LN	4,013	2004	4	3	$96,001	$23.92
07251030150000	1383 GRANTHAM DR	4,013	2004	4	3	$96,001	$23.92
07251030300000	452 BIRMINGHAM LN	4,292	2005	4	3	$103,000	$24.00
07251040110000	1332 GRANTHAM DR	4,013	2005	4	3	$97,000	$24.17
07251030020000	1397 GRECO LN	4,050	2004	4	3	$98,000	$24.20
07251030400000	412 BIRMINGHAM LN	4,087	2005	4	3	$99,001	$24.22
07231020150000	144 BRIGHT RIDGE DR	3,997	2003	5	2	$97,000	$24.27
07224000190000	30 S LENGL DR	4,360	2009	5	4	$107,174	$24.58
07251030040000	1389 GRECO LN	4,050	2004	4	3	$100,001	$24.69
07231020170000	124 BRIGHT RIDGE DR	3,988	2000	4	3	$100,001	$25.08
07251030390000	**416 BIRMINGHAM LN**	**4,013**	**2005**	**5**	**3**	**$119,000**	**$29.65**

Median of all 53 comparables: $22.55 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 35101, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 53 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.

07251040090000	07251040250000	07251040070000	07251040260000	07251040230000
07251030080000	07251030110000	07251040120000	07251040080000	07251040180000
07251030130000	07251030140000	07251040240000	07251040270000	07251030190000
07251040190000	07251040130000	07251030100000	07251030270000	07251040200000
07251030330000	07251030350000	07251030010000	07251040280000	07251040140000
07251040170000	07251030410000	07251030380000	07251040220000	07251030060000
07251030030000	07251030420000	07251030180000	07251030230000	07251040160000
07251030120000	07251030430000	07251040150000	07251030160000	07251030090000
07251040100000	07251030340000	07251030170000	07251030310000	07251030150000
07251030300000	07251040110000	07251030020000	07251030400000	07231020150000
07224000190000	07251030040000	07231020170000		

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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