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	07261030210000
Property address	709 MERLIN DR
Township	Schaumburg (35)
Assessor neighborhood	35071
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$40,000

12.0% of the current assessed value.

COMPARABLES IMPLY

$35,202

REDUCTION REQUESTED

$4,798

Estimated tax effect about $1,018 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 119 other properties in assessor neighborhood 35071 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 $31.91 per square foot. This home is assessed at $36.26 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,103 square feet gives $35,202. 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	1,103 square feet
Land area	8,500 square feet
Year built	1969
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$40,000
Assessed value per square foot	$36.26

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	157
2	Building area within 15% of this home	121
3	Built within 15 years of this home	121
4	Same building type	120
5	Same construction quality grade	119

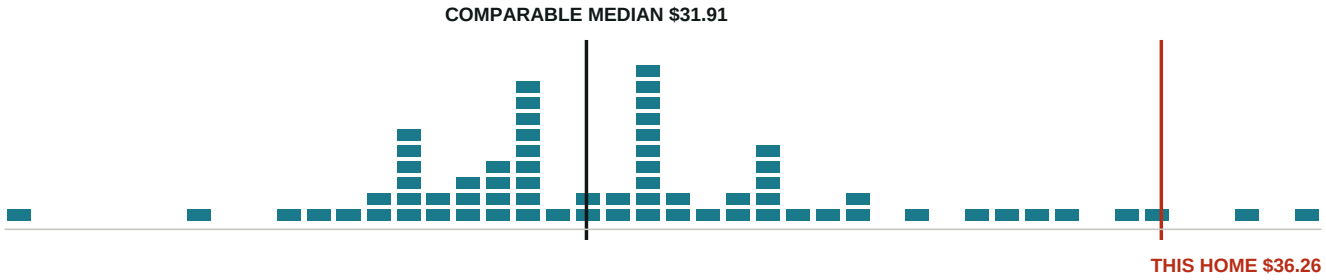
The comparable figure used is the median of all 119 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 119 properties 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	119
Lowest assessed	$27.51 per square foot
25th percentile	$30.96 per square foot
Median	$31.91 per square foot
75th percentile	$32.77 per square foot
Highest assessed	$37.48 per square foot
This home	$36.26 per square foot
Position	assessed above 117 of the 119 comparable properties, the 98th percentile



$27.51 per sq ft — 119 comparable properties by assessed value per square foot, one mark is 2 properties — $37.48 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 119 comparables	$31.91
Building area of this home	1,103 sq ft
Median multiplied by building area	**$35,202**
Current total assessed value	$40,000
Difference, the reduction requested	**$4,798**

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 $4,798 in assessed value is worth roughly $1,018 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

119 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 119 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
07261040350000	411 E WEATHERSFIELD WAY	1,141	1971	3	1	$31,390	$27.51
07261060240000	621 TRENT LN	1,141	1968	3	1	$34,119	$29.90
07261110040000	708 PRESTON LN	1,141	1970	3	1	$34,184	$29.96
07261120260000	416 WINGATE DR	1,141	1971	3	1	$34,240	$30.01
07261040120000	525 RAYMOND CT	1,141	1968	3	1	$34,538	$30.27
07261040200000	526 RAYMOND CT	1,141	1972	3	1	$34,610	$30.33
07233050060000	219 GARETH LN	1,141	1972	3	1	$34,616	$30.34
07261070010000	513 NEAL CT	1,118	1974	4	2	$34,281	$30.66
07261060120000	604 WEBLEY LN	1,141	1969	3	1	$34,992	$30.67
07261060040000	603 E WEATHERSFIELD WAY	1,141	1969	3	1	$35,000	$30.67
07261060010000	518 MERLIN DR	1,141	1969	3	1	$35,000	$30.67
07261060190000	630 MERLIN DR	1,141	1968	3	1	$35,000	$30.67
07261090110000	635 PRESTON LN	1,141	1970	3	1	$35,000	$30.67
07261110170000	619 GROEN LN	1,141	1969	3	1	$35,000	$30.67
07233030160000	330 GARETH LN	1,141	1972	3	1	$35,000	$30.67
07261040090000	519 MERLIN DR	1,141	1968	3	1	$35,000	$30.67
07261050050000	606 MERLIN DR	1,141	1968	3	1	$35,000	$30.67
07261120340000	632 GROEN LN	1,141	1969	3	1	$35,280	$30.92
07261120320000	704 GROEN LN	1,141	1969	3	1	$35,293	$30.93
07261050130000	602 TRENT LN	1,141	1969	3	1	$35,351	$30.98
07261040260000	537 LAURETTE CT	1,141	1970	3	1	$35,562	$31.17
07261060100000	627 E WEATHERSFIELD WAY	1,141	1970	3	1	$36,000	$31.55
07261100080000	704 WEBLEY CT	1,141	1968	3	1	$36,000	$31.55
07261040290000	530 LAURETTE CT	1,141	1970	3	1	$36,000	$31.55
07261060260000	617 TRENT LN	1,141	1969	3	1	$36,000	$31.55
07261100190000	713 WEBLEY CT	1,141	1970	3	1	$36,000	$31.55
07261120170000	625 BERKSHIRE LN	1,141	1971	3	1	$36,000	$31.55
07261060300000	605 TRENT LN	1,141	1968	3	1	$36,000	$31.55
07261040050000	527 MERLIN DR	1,141	1968	3	1	$36,000	$31.55
07261040110000	511 E WEATHERSFIELD WAY	1,141	1970	3	1	$36,000	$31.55
07261060020000	533 E WEATHERSFIELD WAY	1,141	1968	3	1	$36,000	$31.55
07261110120000	620 E WEATHERSFIELD WAY	1,141	1969	3	1	$36,000	$31.55
07233050050000	223 GARETH LN	1,141	1974	3	1	$36,000	$31.55
07261120270000	412 WINGATE DR	1,141	1971	3	1	$36,000	$31.55
07261060320000	524 MERLIN DR	1,141	1970	3	1	$36,000	$31.55
07261100130000	726 WEBLEY CT	1,141	1968	3	1	$36,000	$31.55
07261120370000	622 GROEN LN	1,141	1970	3	1	$36,000	$31.55
07261100010000	637 E WEATHERSFIELD WAY	1,141	1968	3	1	$36,000	$31.55
07233030080000	234 GARETH LN	1,078	1974	2	1	$34,203	$31.73
07261140030000	500 GAYTON LN	1,128	1972	3	1	$36,000	$31.91

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
07261040070000		1,141	1970	3	2	$36,445	$31.94
07272050450000		1,124	1973	3	1	$36,000	$32.03
07233050170000		1,086	1974	2	1	$35,000	$32.23
07261120090000		1,141	1971	3	1	$37,000	$32.43
07261040170000		1,141	1968	3	1	$37,000	$32.43
07261120400000		1,141	1970	3	1	$37,000	$32.43
07272020320000		1,127	1972	3	1	$36,659	$32.53
07261130160000		1,112	1972	3	2	$36,277	$32.62
07261130120000		1,127	1971	3	1	$37,000	$32.83
07233060020000		1,087	1972	3	1	$36,000	$33.12
07233030040000		1,078	1973	3	1	$36,000	$33.40
07233050400000		1,125	1974	3	1	$38,000	$33.78
07233070060000		1,091	1973	3	1	$37,000	$33.91
07272100010000		1,119	1976	2	1	$38,000	$33.96
07233030100000		1,078	1972	3	1	$37,000	$34.32
07272100070000		1,119	1976	3	1	$39,000	$34.85
07261120020000		1,101	1973	4	2	$39,000	$35.42
07233040020000		1,094	1972	3	2	$39,000	$35.65
07261100250000		1,105	1973	3	2	$40,000	$36.20
07261030210000	**709 MERLIN DR**	**1,103**	**1969**	**3**	**2**	**$40,000**	**$36.26**
07233040010000		1,094	1972	3	2	$41,000	$37.48

Median of all 119 comparables: $31.91 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 35071, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 119 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.

07261040350000	07233050290000	07261030030000	07261160160000	07261060240000
07261110040000	07261120260000	07261120010000	07261040120000	07261040200000
07233050060000	07261100170000	07261030140000	07261070010000	07261060120000
07261060040000	07261060010000	07261060190000	07261090110000	07261110170000
07233030160000	07261040090000	07261050050000	07233050150000	07261050080000
07261160090000	07261160170000	07261120340000	07233050200000	07261120320000
07261050130000	07261040010000	07261040260000	07261030120000	07261030100000
07261030060000	07233070020000	07233050420000	07233050350000	07261160130000
07261060100000	07261100080000	07261040290000	07261060260000	07261100190000
07261120170000	07261060300000	07261040050000	07261040110000	07261060020000
07261110120000	07233050050000	07261120270000	07261060320000	07261100130000
07261120370000	07261100010000	07233040210000	07233030080000	07261140030000
07261040070000	07272050450000	07261040030000	07261050030000	07233050170000
07272090020000	07261130050000	07261120090000	07261040170000	07261120400000
07261100210000	07261120030000	07261120250000	07261150010000	07261110130000
07272020420000	07261110250000	07261150060000	07261040150000	07261120290000
07261090010000	07261110100000	07233040040000	07261090050000	07261120280000
07261100050000	07272020320000	07261130160000	07261160110000	07261130120000
07272100040000	07261030040000	07233060020000	07272040160000	07261060220000
07261120210000	07261120150000	07272040040000	07261100100000	07261130020000
07261040250000	07261050070000	07233030040000	07261100290000	07233050400000
07233070060000	07272050400000	07272100010000	07233030100000	07272050410000
07272100070000	07272020030000	07261120020000	07233040020000	07233030170000
07261120240000	07261100250000	07261120110000	07233040010000	

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.