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	07264130230000
Property address	1706 BIESTERFIELD RD
Township	Schaumburg (35)
Assessor neighborhood	35075
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$57,000	**$51,263**	**$5,737**

10.1% of the current assessed value.
Estimated tax effect about $1,217 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 170 other properties in assessor neighborhood 35075 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 $24.19 per square foot. This home is assessed at $26.90 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,119 square feet gives $51,263. 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	2,119 square feet
Land area	9,492 square feet
Year built	1986
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$57,000
Assessed value per square foot	$26.90

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	339
2	Building area within 15% of this home	173
3	Built within 15 years of this home	172
4	Same building type	172
5	Same construction quality grade	170

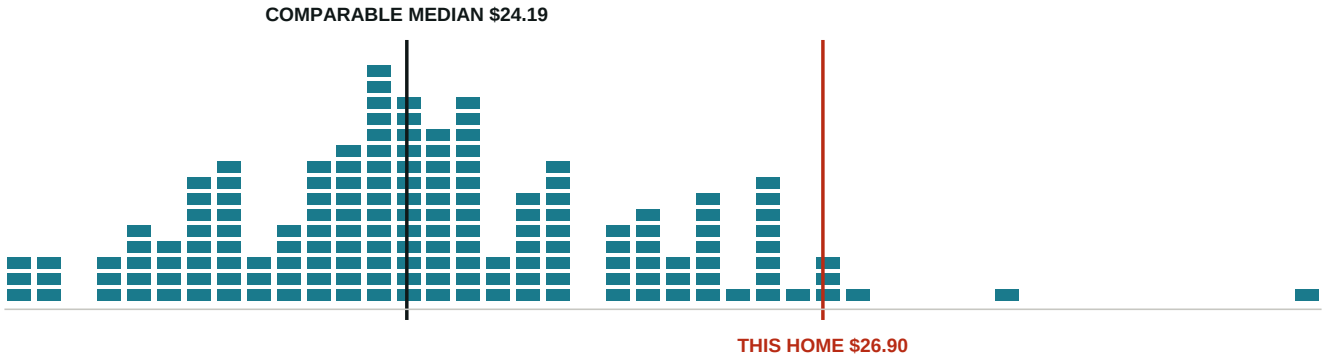
The comparable figure used is the median of all 170 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 170 properties 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	170
Lowest assessed	$21.57 per square foot
25th percentile	$23.52 per square foot
Median	$24.19 per square foot
75th percentile	$25.14 per square foot
Highest assessed	$30.14 per square foot
This home	$26.90 per square foot
Position	assessed above 165 of the 170 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 170 comparables	$24.19
Building area of this home	2,119 sq ft
Median multiplied by building area	**$51,263**
Current total assessed value	$57,000
Difference, the reduction requested	**$5,737**

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 $5,737 in assessed value is worth roughly $1,217 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

170 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 170 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
07264001130000	635 DELAWARE LN	2,168	1988	3	1	$49,001	$22.60
07264090440000	1896 LIBERTY CT	2,166	1984	2	1	$50,001	$23.08
07264130140000	1746 BIESTERFIELD RD	2,119	1986	4	2	$49,901	$23.55
07253000210000	479 FRANKLIN LN	2,177	1981	4	2	$51,568	$23.69
07264040230000	629 VINE LN	2,122	1989	3	2	$50,351	$23.73
07253000100000		2,177	1982	4	2	$51,923	$23.85
07264140170000		2,137	1985	3	2	$51,354	$24.03
07253170030000		2,177	1979	4	2	$52,330	$24.04
07253180110000		2,148	1988	3	2	$51,682	$24.06
07253000300000		2,177	1979	4	2	$52,442	$24.09
07253170230000		2,170	1987	4	2	$52,291	$24.10
07264040110000		2,171	1980	4	2	$52,380	$24.13
07264140250000		2,151	1984	3	1	$52,000	$24.17
07264140160000		2,149	1987	3	1	$52,000	$24.20
07264100340000		2,168	1985	4	2	$52,500	$24.22
07253000250000		2,177	1981	4	2	$52,896	$24.30
07253160010000		2,150	1988	4	2	$52,283	$24.32
07253170180000		2,129	1986	4	2	$51,829	$24.34
07253000140000		2,177	1980	4	2	$53,000	$24.35
07253170050000		2,177	1978	4	2	$53,000	$24.35
07264050440000		2,178	1986	4	2	$53,189	$24.42
07264010200000		2,079	1988	3	1	$51,000	$24.53
07253150100000		2,116	1980	3	2	$52,019	$24.58
07253000460000		2,180	1984	4	2	$53,635	$24.60
07253000490000		2,072	1988	3	2	$51,000	$24.61
07264110060000		2,164	1987	4	2	$53,389	$24.67
07264090500000		2,147	1984	3	2	$53,000	$24.69
07253180050000		2,103	1986	3	2	$51,927	$24.69
07264070380000		2,128	1986	4	3	$52,789	$24.81
07264120010000		2,153	1984	4	2	$53,599	$24.90
07264130180000		2,169	1985	3	2	$54,167	$24.97
07264110090000		2,176	1988	4	2	$54,400	$25.00
07253000290000		2,100	1979	4	2	$52,673	$25.08
07253170260000		2,171	1984	4	2	$54,595	$25.15
07253000400000		2,127	1986	4	2	$53,553	$25.18
07264110040000		2,119	1987	4	2	$53,382	$25.19
07264020260000		2,178	1984	3	2	$55,000	$25.25
07253170110000		2,177	1979	4	2	$55,000	$25.26
07253000180000		2,177	1980	4	2	$56,000	$25.72
07253170090000		2,177	1978	4	2	$56,001	$25.72

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
07264060320000		2,169	1986	4	2	$56,001	$25.82
07264020240000		2,114	1986	3	2	$55,250	$26.14
07253170270000		2,103	1984	3	2	$55,000	$26.15
07253170300000		2,141	1986	4	2	$56,000	$26.16
07264130090000		2,176	1984	4	2	$57,000	$26.19
07264130010000		2,176	1985	4	2	$57,001	$26.20
07264090370000		2,115	1985	4	2	$56,001	$26.48
07264130040000		2,152	1984	4	2	$57,000	$26.49
07264130030000		2,152	1987	4	2	$57,000	$26.49
07264130020000		2,152	1984	4	2	$57,000	$26.49
07264130110000		2,152	1986	4	2	$57,000	$26.49
07264130070000		2,152	1984	4	2	$57,000	$26.49
07264130050000		2,152	1984	4	2	$57,000	$26.49
07253180080000		2,148	1985	3	2	$57,000	$26.54
07264130200000		2,169	1985	3	2	$58,000	$26.74
07253000410000		2,161	1988	4	2	$58,000	$26.84
07264110110000		2,119	1986	4	2	$57,000	$26.90
07264130210000		2,119	1986	4	2	$57,000	$26.90
07264130230000	**1706 BIESTERFIELD RD**	**2,119**	**1986**	**4**	**2**	**$57,000**	**$26.90**
07264020430000		2,067	1987	3	2	$56,000	$27.09
07264130170000		2,142	1984	4	2	$60,000	$28.01

Median of all 170 comparables: $24.19 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 35075, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 170 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.

07253170220000	07264010060000	07264010230000	07264100360000	07264100040000
07264000980000	07264010220000	07253000130000	07253180140000	07264180220000
07264030880000	07264110050000	07264110100000	07253160170000	07253170080000
07264120100000	07264050430000	07264001130000	07253000310000	07264010010000
07253170160000	07264050290000	07264120090000	07264040130000	07253160240000
07264040140000	07253000080000	07264060290000	07253180020000	07264050220000
07264090440000	07264180090000	07264030980000	07253180130000	07253000240000
07264080460000	07264100410000	07264060330000	07264001160000	07264180280000
07264050360000	07264140220000	07264060470000	07264040160000	07264130140000
07253000450000	07253170140000	07253170060000	07253000050000	07264031010000
07253000210000	07264000060000	07253150080000	07264050350000	07264040230000
07264160110000	07264120030000	07253000480000	07253180230000	07264060310000
07253000100000	07253160180000	07264050250000	07253000190000	07253170020000
07264050270000	07264140170000	07264030890000	07253170030000	07253180110000
07264180110000	07264180250000	07264000940000	07264180210000	07253000300000
07253170230000	07264180040000	07264180100000	07264040110000	07264140250000
07253160030000	07253150050000	07253160090000	07253160140000	07264040030000
07264140160000	07264100340000	07264060360000	07253170250000	07253000250000
07253160010000	07264170120000	07253170180000	07253000140000	07253170050000
07264060390000	07264060340000	07264050440000	07264010070000	07264050330000
07264170140000	07264180020000	07264110020000	07264010200000	07264080200000
07264030610000	07253150100000	07264140080000	07253000460000	07264130120000
07253180210000	07253000490000	07264110060000	07264090500000	07253180050000
07264070380000	07264030930000	07264040180000	07264120010000	07264140030000
07264150040000	07264130180000	07264110090000	07264130130000	07253000290000
07264110030000	07264001000000	07253170260000	07253000400000	07264110040000
07264060370000	07264020260000	07253170110000	07253170290000	07264090710000
07264060270000	07264090690000	07264060440000	07253000180000	07253170090000
07264180230000	07264030860000	07264050340000	07264060320000	07264120050000
07264170150000	07264050370000	07264020240000	07253170270000	07253170300000
07264130090000	07264130010000	07264080240000	07264020360000	07264130080000
07264090370000	07264130040000	07264130030000	07264130020000	07264130110000
07264130070000	07264130050000	07253180080000	07264130200000	07253000410000
07264110110000	07264130210000	07264020430000	07264130170000	07264130190000

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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