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	07273050310000
Property address	821 SIENNA DR
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

$40,000

10.6% of the current assessed value.

COMPARABLES IMPLY

$35,769

REDUCTION REQUESTED

$4,231

Estimated tax effect about $897 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 1704 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 $25.92 per square foot. This home is assessed at $28.99 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,380 square feet gives $35,769. 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	1,380 square feet
Land area	8,435 square feet
Year built	1971
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$40,000
Assessed value per square foot	$28.99

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	1,727
3	Built within 15 years of this home	1,727
4	Same building type	1,708
5	Same construction quality grade	1,704

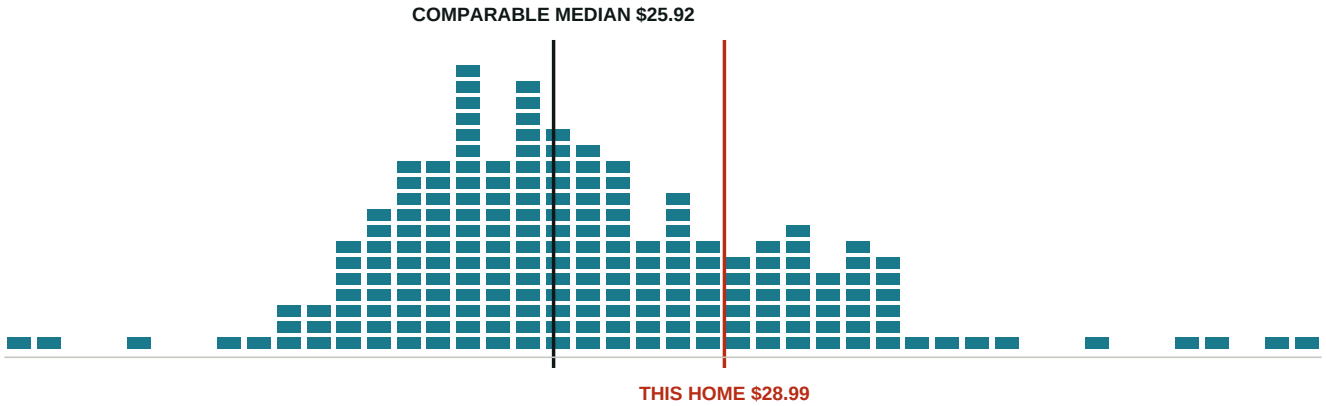
The comparable figure used is the median of all 1704 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 1704 properties 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	1,704
Lowest assessed	$16.06 per square foot
25th percentile	$24.21 per square foot
Median	$25.92 per square foot
75th percentile	$28.24 per square foot
Highest assessed	$39.70 per square foot
This home	$28.99 per square foot
Position	assessed above 1370 of the 1704 comparable properties, the 80th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 1704 comparables	$25.92
Building area of this home	1,380 sq ft
Median multiplied by building area	**$35,769**
Current total assessed value	$40,000
Difference, the reduction requested	**$4,231**

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 $4,231 in assessed value is worth roughly $897 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

1704 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 1704 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
07273060430000	926 W HARTFORD DR	1,385	1971	3	1	$22,249	$16.06
07282040120000	604 ATHENA CT	1,386	1969	3	1	$23,100	$16.67
07214180170000		1,376	1975	3	1	$30,625	$22.26
07294060080000		1,378	1967	3	1	$30,999	$22.50
07204030240000		1,378	1962	3	1	$31,000	$22.50
07203080120000		1,376	1961	3	1	$31,000	$22.53
07203140090000		1,376	1961	3	1	$31,000	$22.53
07291020330000		1,386	1968	3	1	$31,326	$22.60
07291010030000		1,386	1969	3	1	$31,771	$22.92
07282050370000		1,386	1969	3	1	$31,799	$22.94
07213100020000		1,386	1970	3	1	$31,813	$22.95
07291120390000		1,386	1970	3	1	$31,827	$22.96
07294020200000		1,380	1967	3	1	$31,705	$22.97
07291080030000		1,386	1968	3	1	$31,915	$23.03
07291020370000		1,386	1968	3	1	$32,000	$23.09
07291050030000		1,386	1968	3	1	$32,000	$23.09
07204070320000		1,386	1970	3	1	$32,000	$23.09
07291020260000		1,386	1968	3	1	$32,000	$23.09
07204070360000		1,386	1969	3	1	$32,000	$23.09
07204070380000		1,386	1969	3	1	$32,000	$23.09
07203090170000		1,385	1961	3	1	$32,000	$23.10
07281110780000		1,386	1973	4	1	$32,030	$23.11
07203090080000		1,384	1961	3	1	$32,000	$23.12
07203030220000		1,380	1960	3	1	$32,000	$23.19
07203130020000		1,377	1961	3	1	$32,000	$23.24
07281190040000		1,386	1970	3	1	$32,286	$23.29
07284030050000		1,376	1971	3	1	$32,075	$23.31
07291070440000		1,386	1968	3	1	$32,601	$23.52
07291050430000		1,386	1968	3	1	$32,608	$23.53
07273060180000		1,385	1971	3	1	$33,083	$23.89
07291130060000		1,386	1968	3	1	$33,130	$23.90
07281110630000		1,386	1970	3	1	$33,797	$24.38
07213040130000		1,386	1971	3	1	$34,000	$24.53
07291040030000		1,386	1969	3	1	$34,000	$24.53
07291070120000		1,386	1968	3	1	$34,000	$24.53
07284020060000		1,386	1972	3	1	$34,000	$24.53
07291020280000		1,386	1968	3	1	$34,000	$24.53
07291120520000		1,386	1968	3	1	$34,000	$24.53
07202130330000		1,380	1972	3	1	$34,000	$24.64
07281130070000		1,379	1966	3	1	$34,001	$24.66

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
07273060160000		1,376	1971	3	1	$34,000	$24.71
07294020280000		1,381	1967	3	2	$34,403	$24.91
07283080220000		1,385	1975	3	1	$35,000	$25.27
07283080140000		1,385	1975	3	1	$35,000	$25.27
07283090200000		1,385	1975	3	1	$35,000	$25.27
07211100150000		1,384	1972	3	1	$35,000	$25.29
07211080130000		1,381	1972	3	1	$35,000	$25.34
07282060090000		1,380	1969	3	1	$35,000	$25.36
07281190010000		1,380	1969	3	1	$35,001	$25.36
07202090080000		1,379	1971	3	1	$35,000	$25.38
07273060010000		1,376	1971	3	1	$35,000	$25.44
07214130110000		1,376	1973	3	1	$35,000	$25.44
07273060040000		1,376	1971	3	1	$35,000	$25.44
07273060260000		1,384	1971	3	1	$36,000	$26.01
07271030130000		1,380	1971	3	1	$36,000	$26.09
07273060130000		1,376	1971	3	1	$36,000	$26.16
07273050050000		1,383	1972	2	1	$37,000	$26.75
07283080060000		1,378	1976	3	1	$38,000	$27.58
07273050310000	**821 SIENNA DR**	**1,380**	**1971**	**3**	**2**	**$40,000**	**$28.99**
07214190180000		1,378	1973	3	2	$40,000	$29.03
07294030010000		1,376	1966	3	2	$43,000	$31.25

Median of all 1704 comparables: $25.92 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 1704 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.

07273060430000	07282040120000	07203200090000	07203160030000	07203100060000
07321060020000	07203010070000	07203070230000	07203120010000	07203120220000
07203060080000	07203040150000	07292040400000	07203110030000	07203140170000
07203120110000	07203180020000	07203070290000	07203040030000	07203110170000
07202110020000	07203070170000	07203040270000	07203120250000	07203050100000
07203080180000	07203180180000	07203050120000	07203030310000	07163090030000
07292040430000	07203140120000	07203140160000	07204030260000	07204030070000
07203210060000	07203090140000	07291130310000	07293030040000	07213070100000
07203110220000	07203090040000	07203200070000	07203030260000	07201150120000
07203150150000	07203120170000	07203140100000	07203050230000	07292030330000
07282040220000	07203040120000	07291050010000	07202170090000	07293070130000
07203020140000	07291110060000	07294100140000	07203130030000	07292030370000
07213000050000	07204040090000	07292130630000	07204100160000	07291110250000
07292020050000	07203120090000	07203110180000	07203030170000	07203090180000
07294070250000	07291120500000	07203080230000	07203070110000	07281180200000
07203120200000	07203110230000	07281150020000	07203070120000	07203030060000
07202090020000	07204100170000	07282070030000	07203110010000	07203110100000
07203120080000	07203100030000	07204050180000	07293070340000	07202100150000
07203160130000	07203040100000	07203180170000	07203180130000	07203190240000
07203030230000	07203170040000	07202040070000	07204070390000	07214180170000
07291070020000	07202110200000	07292040200000	07292060250000	07203140050000
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07321050040000	07292090250000	07174070060000	07203080120000	07203140090000
07292050140000	07293050080000	07291110020000	07292100180000	07203070260000
07203080050000	07202160070000	07204090250000	07203030110000	07291020330000
07204100020000	07292050310000	07291110290000	07201110160000	07281110810000
07213040240000	07204020010000	07294130040000	07292120240000	07291090300000
07292160020000	07202020080000	07214140200000	07294070150000	07203200030000
07163140110000	07293070140000	07203180210000	07204020050000	07174080100000
07292090190000	07201020200000	07291070340000	07292070290000	07201100090000
07294120150000	07203020170000	07282070020000	07214110340000	07281120240000
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07273050220000	07203030050000	07292100160000	07281160330000	07203060120000
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07203130040000	07203160100000	07203130010000	07203210020000	07214110210000
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07282050070000	07214110330000	07201000490000	07294020040000	07203020180000
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07204130060000	07291060350000	07282080200000	07281200090000	07282070140000
07271060140000	07282080290000	07291080210000	07204060280000	07281160240000
07293070060000	07271030430000	07214140130000	07281110400000	07291050160000
07292080090000	07204090220000	07163130120000	07281110610000	07292120060000
07291050100000	07291070050000	07281110860000	07291090160000	07291050560000
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07282040180000	07213080200000	07271050300000	07282030050000	07282090160000
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07291070090000	07291070030000	07281200050000	07213110070000	07213110160000
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07273030150000	07283080220000	07283080140000	07283090200000	07294050170000
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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.