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	07341220770000
Property address	1313 LUNT CT
Township	Schaumburg (35)
Assessor neighborhood	35080
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW

$38,001

17.2% of the current assessed value.

COMPARABLES IMPLY

$31,454

Estimated tax effect about $1,389 a year at a 7% composite rate.

REDUCTION REQUESTED

$6,547

SECTION 1

The argument in one paragraph

The Assessor values 95 other properties in assessor neighborhood 35080 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 $19.02 per square foot. This home is assessed at $22.98 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,654 square feet gives $31,454. 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	1,654 square feet
Land area	1,833 square feet
Year built	2000
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$38,001
Assessed value per square foot	$22.98

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	291
2	Building area within 15% of this home	95
3	Built within 15 years of this home	95
4	Same building type	95
5	Same construction quality grade	95

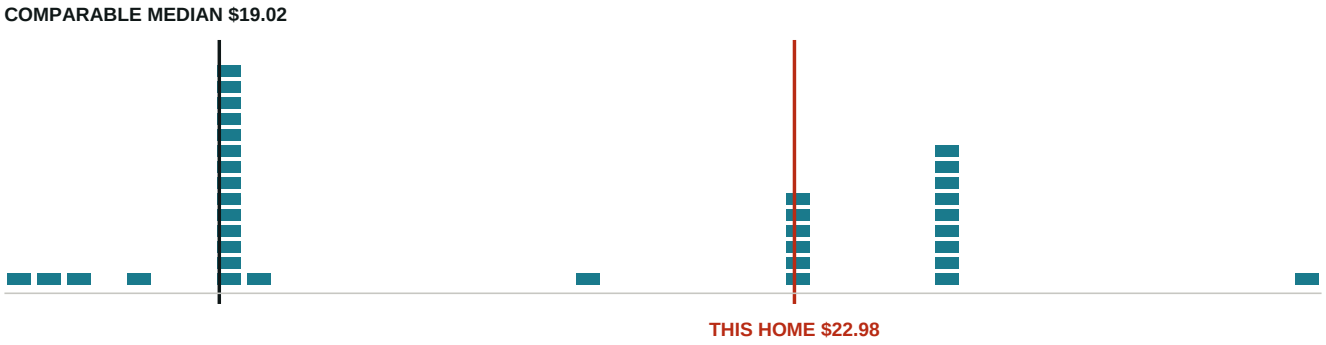
The comparable figure used is the median of all 95 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 95 properties 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	95
Lowest assessed	$17.54 per square foot
25th percentile	$19.02 per square foot
Median	$19.02 per square foot
75th percentile	$24.03 per square foot
Highest assessed	$26.60 per square foot
This home	$22.98 per square foot
Position	assessed above 59 of the 95 comparable properties, the 62nd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 95 comparables	$19.02
Building area of this home	1,654 sq ft
Median multiplied by building area	**$31,454**
Current total assessed value	$38,001
Difference, the reduction requested	**$6,547**

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 $6,547 in assessed value is worth roughly $1,389 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

95 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 95 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
07331040930000	1159 REGENCY DR	1,525	1990	2	2	$26,746	$17.54
07331040440000	1267 CRANBROOK DR	1,525	1990	2	2	$26,746	$17.54
07331040370000	1253 CRANBROOK DR	1,525	1990	2	2	$27,073	$17.75
07331040450000	1269 CRANBROOK DR	1,525	1990	2	2	$27,400	$17.97
07331041110000	1191 REGENCY DR	1,525	1990	2	2	$27,530	$18.05
07331050780000	1270 CRANBROOK DR	1,525	1990	2	2	$28,298	$18.56
07331040530000	1285 CRANBROOK DR	1,525	1990	2	2	$29,000	$19.02
07331041200000	1137 REGENCY CT	1,525	1990	2	2	$29,000	$19.02
07331050190000	1182 REGENCY DR	1,525	1990	2	2	$29,000	$19.02
07331040520000	1283 CRANBROOK DR	1,525	1990	2	2	$29,000	$19.02
07331041300000	1119 REGENCY CT	1,525	1990	2	2	$29,000	$19.02
07331041130000	1151 REGENCY CT	1,525	1990	2	2	$29,000	$19.02
07331041220000	1135 REGENCY CT	1,525	1990	2	2	$29,000	$19.02
07331050790000	1286 CRANBROOK DR	1,525	1990	2	2	$29,000	$19.02
07331050510000	1120 REGENCY DR	1,525	1990	2	2	$29,000	$19.02
07331050530000	1118 REGENCY DR	1,525	1990	2	2	$29,000	$19.02
07341220560000	1301 LEONARD DR	1,654	2000	3	2	$38,000	$22.97
07341220390000	357 LUCILLE LN	1,654	2000	3	2	$38,000	$22.97
07341220380000	361 LUCILLE LN	1,654	2000	3	2	$38,000	$22.97
07341220400000	353 LUCILLE LN	1,654	2000	3	2	$38,000	$22.97
07341230190000	1310 LEONARD DR	1,654	2005	3	2	$38,000	$22.97
07341220410000	349 LUCILLE LN	1,654	2000	3	2	$38,000	$22.97
07341220570000	1305 LEONARD DR	1,654	2000	3	2	$38,000	$22.97
07341230120000	1338 LEONARD DR	1,654	2000	3	2	$38,000	$22.97
07341220740000	1334 LUNT CT	1,654	2000	3	2	$38,001	$22.98
07341230080000		1,654	2000	3	2	$38,001	$22.98
07341220780000		1,654	2000	3	2	$38,001	$22.98
07341230180000		1,654	2000	3	2	$38,001	$22.98
07341220830000		1,654	2000	3	2	$38,001	$22.98
07341220730000		1,654	2003	3	2	$38,001	$22.98
07341230200000		1,654	2000	3	2	$38,001	$22.98
07341230090000		1,654	2000	3	2	$38,001	$22.98
07341230210000		1,654	2003	3	2	$38,001	$22.98
07341220770000	**1313 LUNT CT**	**1,654**	**2000**	**3**	**2**	**$38,001**	**$22.98**
07341230130000		1,647	2000	3	2	$38,000	$23.07
07341220850000		1,544	2000	3	2	$37,000	$23.96
07341230220000		1,544	2000	3	2	$37,000	$23.96
07341220200000		1,536	2000	3	2	$37,000	$24.09
07341220440000		1,536	2000	3	2	$37,000	$24.09
07341220510000		1,536	2000	3	2	$37,000	$24.09

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
07341220630000		1,536	2000	3	2	$37,000	$24.09
07341220250000		1,536	2000	3	2	$37,000	$24.09
07341220580000		1,536	2000	3	2	$37,000	$24.09
07341220210000		1,536	2000	3	2	$37,000	$24.09
07341220590000		1,536	2000	3	2	$37,000	$24.09
07341220340000		1,536	2000	3	2	$37,000	$24.09
07341220760000		1,536	2000	3	2	$37,000	$24.09
07341220520000		1,536	2000	3	2	$37,000	$24.09
07341220240000		1,536	2000	3	2	$37,000	$24.09
07341220470000		1,536	2000	3	2	$37,000	$24.09
07341220810000		1,536	2003	3	2	$37,000	$24.09
07341220450000		1,536	2000	3	2	$37,000	$24.09
07341220820000		1,536	2000	3	2	$37,000	$24.09
07341220350000		1,536	2000	3	2	$37,000	$24.09
07341220460000		1,536	2000	3	2	$37,000	$24.09
07341220680000		1,536	2000	3	2	$37,001	$24.09
07341220800000		1,536	2000	3	2	$37,001	$24.09
07341220700000		1,536	2000	3	2	$37,001	$24.09
07341220690000		1,536	2000	3	2	$37,001	$24.09
07341220750000		1,536	2000	3	2	$37,001	$24.09
07341220840000		1,654	2000	3	3	$44,001	$26.60

Median of all 95 comparables: $19.02 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 35080, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 95 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.

07331040930000	07331040440000	07331040370000	07331040450000	07331041110000
07331050780000	07331040530000	07331041200000	07331050190000	07331040520000
07331041300000	07331041130000	07331041220000	07331050790000	07331050510000
07331050530000	07331041350000	07331050440000	07331050690000	07331040950000
07331050340000	07331050600000	07331050620000	07331040860000	07331041430000
07331050350000	07331041020000	07331041040000	07331041360000	07331050110000
07331050260000	07331040770000	07331040620000	07331041510000	07331040690000
07331040710000	07331050420000	07331040280000	07331041440000	07331040360000
07331040290000	07331041290000	07331050270000	07331040760000	07331040840000
07331040210000	07331050180000	07331050860000	07331041540000	07331050710000
07341220490000	07341220560000	07341220390000	07341220380000	07341220400000
07341230190000	07341220410000	07341220570000	07341230120000	07341220740000
07341230080000	07341220780000	07341230180000	07341220830000	07341220730000
07341230200000	07341230090000	07341230210000	07341230130000	07341220850000
07341230220000	07341220200000	07341220440000	07341220510000	07341220630000
07341220250000	07341220580000	07341220210000	07341220590000	07341220340000
07341220760000	07341220520000	07341220240000	07341220470000	07341220810000
07341220450000	07341220820000	07341220350000	07341220460000	07341220680000
07341220800000	07341220700000	07341220690000	07341220750000	07341220840000

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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