

Brief in support of complaint: lack of uniformity

Cook County Board of Review · Tax year 2025 · 2xx CARVER LN, SCHAUMBURG · PIN 07-20-405-xxx-xxxx

SAMPLE, not for filing: rebuilt from a public tax year 2025 Board of Review appeal, using only the Assessor's 2025 values from before the Board's decision. PIN and house numbers are masked.

1. Summary of the characteristics of the subject

2xx CARVER LN, SCHAUMBURG. Class 2-03 (1 Story), Frame exterior, built 1961 (age 64), 1,005 sq ft of living area on 10,330 sq ft of land; 2 full and 0 half baths; basement Partial (Formal Rec Room); air conditioning: Central A/C; fireplaces: 0; garage: 1 car, attached. Assessor neighborhood 35040.

2. Assessment history, including the current tax year

Tax year	Assessor mailed total	Assessor certified total	Board of Review total
2022	\$38,000	\$38,000	\$38,000
2023	\$38,000	\$38,000	\$38,000
2024	\$38,000	\$38,000	\$38,000
2025	\$42,001	\$42,001	pending

3. Rationale and requested relief

The subject’s improvement assessment of \$33,220 on 1,005 sq ft is \$33.05 per sq ft of living area. The 5 comparable properties in Exhibit A, all class 2-03 in Assessor neighborhood 35040, built within 15 years of the subject and within 25% of its living area, are assessed from \$22.41 to \$26.24 per sq ft (median \$24.14). The subject is assessed above every comparable. They are the most similar of the 112 homes meeting the same rules within 0.25 mi of the subject, whose median is \$22.06 per sq ft; the subject is assessed above 100% of them. Compared with most of the comparables, the subject has more bathrooms; any adjustment for these differences is for the Board’s consideration.

Requested improvement assessment: \$24.14 per sq ft (the comparable median, which is at or above the nearby median) × 1,005 sq ft = \$24,261. Land assessment unchanged at \$8,781. **Requested total assessment: \$33,042**, a reduction of \$8,959 (21.3%) from \$42,001.

Attorney to add legal argument and authority (e.g. Ill. Const. art. IX, § 4; Kankakee County Bd. of Review v. PTAB, 131 Ill. 2d 1 (1989)) as appropriate.

4. Sales disclosure (BOR Rule 18)

No recorded transfer of the subject from 2022-01-01 to 2024-12-31 in the Assessor’s sales data (any deed type). Confirm with the client.

5. Signature and attestation (BOR Rule 16)

The signature below constitutes an attestation that the facts appearing in this complaint and brief are true and accurate (BOR Rule 16). Only an attorney may represent the taxpayer before the Board (Rule 1).

Attorney signature: _____ Date: _____

Attorney name: _____ BOR attorney code: _____

Complaint number: _____ Taxpayer: _____

All PINs in this property (Rule 9): 07-20-405-xxx-xxxx

Exhibit A. Assessment equity grid

Rows follow the field order of the Illinois Property Tax Appeal Board's Section V grid (forms PTAB-1A / PTAB-6R), with the Assessor's repair condition added after age.

	Subject	Comp #1	Comp #2	Comp #3	Comp #4	Comp #5
Property Index Number	07-20-405-xxx-xxxx	07-20-404-xxx-xxxx	07-20-404-xxx-xxxx	07-20-405-xxx-xxxx	07-20-404-xxx-xxxx	07-29-202-xxx-xxxx
Address	2xx CARVER LN	15xx SOMERSET LN	13xx SOMERSET LN	2xx CARVER LN	14xx W WEATHERSFIELD WAY	14xx W WEATHERSFIELD WAY
Neighborhood code	35040	35040	35040	35040	35040	35040
Proximity to subject	—	0.18 mi	0.06 mi	0.02 mi	0.14 mi	0.20 mi
Total land sq ft	10,330	8,979	10,000	10,371	9,971	10,343
Design / stories	1 Story	1 Story	1 Story	1 Story	1 Story	1 Story
Class	2-03	2-03	2-03	2-03	2-03	2-03
Exterior construction	Frame	Frame	Frame + Masonry	Frame	Frame	Frame
Dwelling units	1	1	1	1	1	1
Age (year built)	64 (1961)	64 (1961)	64 (1961)	63 (1962)	64 (1961)	63 (1962)
Condition (Assessor)	Average	Average	Average	Average	Average	Average
Bathrooms (full / half)	2 / 0	1 / 1	1 / 1	1 / 1	1 / 1	1 / 1
Living area (sq ft)	1,005	1,005	1,005	1,126	1,005	1,005
Basement	Partial	Partial	Partial	Partial	Partial	Partial
Finished basement	Formal Rec Room	Formal Rec Room	Formal Rec Room	Formal Rec Room	Formal Rec Room	Formal Rec Room
Air conditioning	Central A/C	Central A/C	Central A/C	Central A/C	No Central A/C	Central A/C
Fireplaces	0	0	0	0	0	0
Garage	1 car, attached	1 car, attached	1 car, attached	2 cars, attached	1 car, attached	1.5 cars, attached
Other structures or improvements	not in open data	not in open data	not in open data	not in open data	not in open data	not in open data
Date of sale	none in window	none in window	none in window	none in window	none in window	none in window
Sale price	—	—	—	—	—	—
Sale price per sq ft	—	—	—	—	—	—
Land assessment	\$8,781	\$7,632	\$8,500	\$8,815	\$8,475	\$8,792
Improvement assessment	\$33,220	\$26,368	\$25,500	\$27,185	\$22,525	\$23,208
Total assessment	\$42,001	\$34,000	\$34,000	\$36,000	\$31,000	\$32,000
Improvement assessment per sq ft	\$33.05	\$26.24	\$25.37	\$24.14	\$22.41	\$23.09

Assessments: Assessor certified values, tax year 2025 (Cook County open data, dataset uzyt-m557); characteristics: dataset x54s-btds. Basement and garage areas in square feet and other structures are not published in open data; types are shown. Sales: the most recent arm's-length single-parcel sale 2022-01-01 to 2024-12-31 (dataset wvhk-k5uv; Assessor sale filters applied). Comparable selection: every class 2-03 parcel in neighborhood 35040 within 25% of the subject's living area and 15 years of its age, excluding parcels whose value is prorated across PINs, new construction, partial-year, or shares an address with another PIN; 112 such homes lie within 0.25 mi (median \$22.06 per sq ft). The 5 shown are the most similar on the Assessor's comp factors (proximity, size, age, exterior, basement, land, garage) plus design, baths and air, whatever their assessment.

Exhibit B. Photographs

Rule 14(A): a color front photo of the subject taken within the previous twelve months is required; photos of comparables are recommended. Beneath each: address, PIN and assessment (land, improvement, total).

Subject: client’s color front photo (Rule 14(A))

Subject · 2xx CARVER LN · PIN 07-20-405-xxx-xxxx
Land \$8,781 · Improvement \$33,220 · Total \$42,001
Assessor PIN page

Comp #1: front photo

Comp #1 · 15xx SOMERSET LN · PIN 07-20-404-xxx-xxxx
Land \$7,632 · Improvement \$26,368 · Total \$34,000
Assessor PIN page

Comp #2: front photo

Comp #2 · 13xx SOMERSET LN · PIN 07-20-404-xxx-xxxx
Land \$8,500 · Improvement \$25,500 · Total \$34,000
Assessor PIN page

Comp #3: front photo

Comp #3 · 2xx CARVER LN · PIN 07-20-405-xxx-xxxx
Land \$8,815 · Improvement \$27,185 · Total \$36,000
Assessor PIN page

Comp #4: front photo

Comp #4 · 14xx W WEATHERSFIELD WAY · PIN 07-20-404-xxx-xxxx
Land \$8,475 · Improvement \$22,525 · Total \$31,000
Assessor PIN page

Comp #5: front photo

Comp #5 · 14xx W WEATHERSFIELD WAY · PIN 07-29-202-xxx-xxxx
Land \$8,792 · Improvement \$23,208 · Total \$32,000
Assessor PIN page

Exhibit C. Property records and items the firm must add

The Assessor publishes a free, printable property-characteristics page for every PIN. Print and attach it for the subject and each comparable (PTAB-1A asks for a property record card for each property; the Board accepts Assessor printouts). The page shows the Assessor's current values, which may already include a later Board of Review decision and so may differ from the values in this brief. Formal AINQ/ASIQ printouts and property record cards are not online; they can be requested from the Assessor's FOIA office (fees may apply).

Role	PIN	Address	Assessor printable page
Subject	07-20-405-xxx-xxxx	2xx CARVER LN	cookcountyassessoril.gov/pin/0720405xxxxxxx/print
Comp #1	07-20-404-xxx-xxxx	15xx SOMERSET LN	cookcountyassessoril.gov/pin/0720404xxxxxxx/print
Comp #2	07-20-404-xxx-xxxx	13xx SOMERSET LN	cookcountyassessoril.gov/pin/0720404xxxxxxx/print
Comp #3	07-20-405-xxx-xxxx	2xx CARVER LN	cookcountyassessoril.gov/pin/0720405xxxxxxx/print
Comp #4	07-20-404-xxx-xxxx	14xx W WEATHERSFIELD WAY	cookcountyassessoril.gov/pin/0720404xxxxxxx/print
Comp #5	07-29-202-xxx-xxxx	14xx W WEATHERSFIELD WAY	cookcountyassessoril.gov/pin/0729202xxxxxxx/print

Before filing, the firm must add:

- a color front photo of the subject taken within the last 12 months (Rule 14(A)); comparable photos are recommended;
- the Assessor printouts above (or property record cards) for the subject and each comparable;
- legal argument and authority in section 3;
- Rule 18 sale documents, if the subject was purchased within three years of the lien date;
- Schedule E for the three prior years if the property is leased or available for lease (Rule 20);
- any other PINs that make up this property, on the same complaint (Rule 9);
- the attorney's signature, BOR attorney code and complaint number (Rule 16, section 5).

Not in open data, so not in this packet: basement and garage areas, other structures and improvements, interior condition beyond the Assessor's repair-condition code, and sale parties.