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	28083060250000
Property address	14873 HARBOR DR
Township	Bremen (13)
Assessor neighborhood	13182
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW

$47,000

11.6% of the current assessed value.
Estimated tax effect about $1,152 a year at a 7% composite rate.

COMPARABLES IMPLY

$41,569

REDUCTION REQUESTED

$5,431

SECTION 1

The argument in one paragraph

The Assessor values 78 other properties in assessor neighborhood 13182 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 $15.81 per square foot. This home is assessed at $17.87 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,630 square feet gives $41,569. 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	2,630 square feet
Land area	9,000 square feet
Year built	1999
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$47,000
Assessed value per square foot	$17.87

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	155
2	Building area within 15% of this home	87
3	Built within 15 years of this home	79
4	Same building type	79
5	Same construction quality grade	78

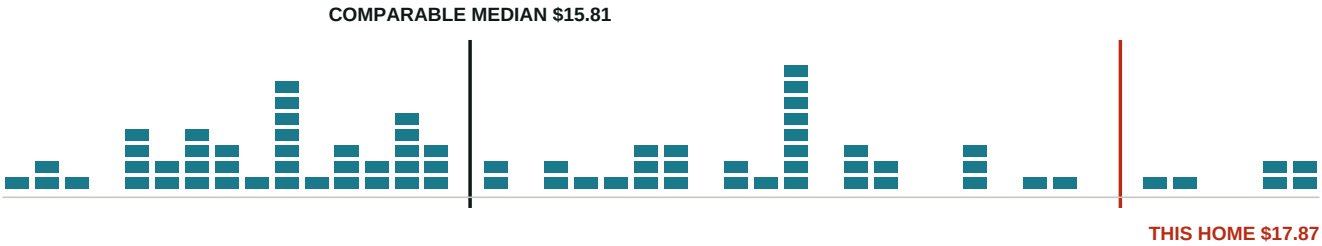
The comparable figure used is the median of all 78 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 78 properties 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	78
Lowest assessed	$14.32 per square foot
25th percentile	$15.19 per square foot
Median	$15.81 per square foot
75th percentile	$16.85 per square foot
Highest assessed	$18.50 per square foot
This home	$17.87 per square foot
Position	assessed above 72 of the 78 comparable properties, the 92nd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 78 comparables	$15.81
Building area of this home	2,630 sq ft
Median multiplied by building area	**$41,569**
Current total assessed value	$47,000
Difference, the reduction requested	**$5,431**

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 $5,431 in assessed value is worth roughly $1,152 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

78 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 78 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
28083020370000	6345 PARKWOOD CT	2,863	1988	4	2	$41,000	$14.32
28083050180000	14831 LANDINGS LN	2,827	1996	4	2	$40,789	$14.43
28083070130000	15043 LANDINGS LN	2,832	1990	4	2	$41,060	$14.50
28083040280000	14936 LANDINGS LN	2,852	1989	4	2	$42,000	$14.73
28083070010000	14948 MOORINGS LN	2,852	1989	4	2	$42,000	$14.73
28083040230000	15014 LANDINGS LN	2,852	1989	4	2	$42,000	$14.73
28083030310000	14826 LANDINGS LN	2,852	1989	4	2	$42,000	$14.73
28083040190000	15038 LANDINGS LN	2,832	1989	4	2	$42,000	$14.83
28083080090000	15007 MOORINGS LN	2,832	1988	4	2	$42,001	$14.83
28083070060000	15026 MOORINGS LN	2,852	1992	4	2	$43,000	$15.08
28083080100000	14953 MOORINGS LN	2,852	1993	4	2	$43,001	$15.08
28083080110000	14947 MOORINGS LN	2,852	1992	4	2	$43,001	$15.08
28083080040000	15037 MOORINGS LN	2,781	1991	3	2	$42,000	$15.10
28083080050000	15031 MOORINGS LN	2,832	1991	4	2	$43,000	$15.18
28083080070000	15019 MOORINGS LN	2,832	1991	4	2	$43,001	$15.18
28083020100000	14820 RIDGEWOOD DR	2,758	1985	4	2	$42,000	$15.23
28083020070000	14802 RIDGEWOOD DR	2,688	1986	4	2	$41,000	$15.25
28083070020000	14954 MOORINGS LN	2,735	1993	3	2	$42,000	$15.36
28083050030000	14868 HARBOR DR	2,853	1995	4	2	$44,000	$15.42
28083040180000	15044 LANDINGS LN	2,852	1993	4	2	$44,000	$15.43
28083060170000	14825 HARBOR DR	2,837	1995	4	2	$44,000	$15.51
28083020210000	14920 RIDGEWOOD DR	2,706	1985	4	2	$42,000	$15.52
28083030110000	6334 ELDERWOOD CT	2,760	1986	4	3	$43,000	$15.58
28083080020000	15049 MOORINGS LN	2,620	1992	4	2	$41,000	$15.65
28083030340000	14808 LANDINGS LN	2,619	1994	3	2	$41,000	$15.65
28083020170000	14856 RIDGEWOOD DR	2,613	1985	4	2	$41,000	$15.69
28083070050000	15020 MOORINGS LN	2,737	1990	4	2	$43,076	$15.74
28291130020000	6026 BRITTNEY LN	2,772	1987	3	2	$44,000	$15.87
28083050210000	14849 LANDINGS LN	2,702	1994	3	2	$43,000	$15.91
28083030260000	14856 LANDINGS LN	2,613	1993	3	2	$42,000	$16.07
28083030100000	6328 ELDERWOOD CT	2,550	1985	4	2	$41,000	$16.08
28291130070000	6101 JACQUELYN CT	2,835	1990	4	2	$46,000	$16.23
28291100270000	16809 HELEN SANDIDGE CT	2,756	1989	4	2	$45,000	$16.33
28291130030000	6032 BRITTNEY LN	2,812	1987	3	2	$46,000	$16.36
28291020310000	16940 CHRISTOPHER CT	2,810	1989	4	2	$46,000	$16.37
28083030350000	14802 LANDINGS LN	2,557	1991	4	2	$42,000	$16.43
28083080010000	15055 MOORINGS LN	2,491	1991	4	2	$41,000	$16.46
28291070350000	16730 ANN MARIE AVE	2,707	1993	4	2	$45,031	$16.64
28083030230000	14874 LANDINGS LN	2,702	1997	4	2	$45,000	$16.65
28291020370000	16921 CHRISTOPHER CT	2,810	1989	4	2	$47,000	$16.73

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28083050260000	14879 LANDINGS LN	2,852	2001	4	2	$48,000	$16.83
28083060230000	14861 HARBOR DR	2,614	1998	4	3	$44,000	$16.83
28083050050000	14856 HARBOR DR	2,849	1999	4	2	$48,000	$16.85
28083050020000	14874 HARBOR DR	2,849	2000	4	2	$48,000	$16.85
28083050150000		2,550	1995	4	2	$43,000	$16.86
28291140070000		2,726	1987	4	2	$46,000	$16.87
28291140050000		2,702	1987	4	2	$46,000	$17.02
28291130140000		2,584	1987	4	2	$44,000	$17.03
28083060210000		2,520	1998	4	2	$43,000	$17.06
28291130050000		2,687	1988	4	2	$46,000	$17.12
28083050130000		2,394	1996	3	2	$41,000	$17.13
28291020300000		2,814	1992	4	2	$49,000	$17.41
28083060020000		2,408	1996	4	2	$42,000	$17.44
28083030250000		2,408	1995	4	2	$42,000	$17.44
28291070370000		2,610	1989	4	2	$46,000	$17.62
28083060140000		2,489	2002	4	2	$44,000	$17.68
28083060250000	**14873 HARBOR DR**	**2,630**	**1999**	**4**	**2**	**$47,000**	**$17.87**
28291100200000		2,840	1992	4	3	$51,000	$17.96
28291130060000		2,400	1987	4	2	$44,000	$18.33
28291020350000		2,718	1989	3	2	$50,000	$18.40
28291140030000		2,432	1991	3	2	$45,000	$18.50

Median of all 78 comparables: $15.81 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 13182, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 78 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.

28083020370000	28083050180000	28083070130000	28083080130000	28083040280000
28083070010000	28083040230000	28083030310000	28083040190000	28083080090000
28083040220000	28083080060000	28083030320000	28083060160000	28083070060000
28083080100000	28083080110000	28083080040000	28083080050000	28083080070000
28083060130000	28083030290000	28083020100000	28083070100000	28083020070000
28083070020000	28083050010000	28083050030000	28083040180000	28083060170000
28083020210000	28291070360000	28291130010000	28083030110000	28083060200000
28083080020000	28083030340000	28083020170000	28083070050000	28291130020000
28083050210000	28083030260000	28083030100000	28291100290000	28291130070000
28291100270000	28291130030000	28291020310000	28083030350000	28083050200000
28083080010000	28291070350000	28083030230000	28291020370000	28083020390000
28083050260000	28083060230000	28083050050000	28083050020000	28291100210000
28083050150000	28291140070000	28291140050000	28291130140000	28083060210000
28291130050000	28083050130000	28291020300000	28083060020000	28083030250000
28291070370000	28083060140000	28291100200000	28291130120000	28291130060000
28291020350000	28083060240000	28291140030000		

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.