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	28261060350000
Property address	16761 BUTTERFIELD DR
Township	Bremen (13)
Assessor neighborhood	13260
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$17,000	**$13,752**	**$3,248**

19.1% of the current assessed value.
Estimated tax effect about $689 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 34 other properties in assessor neighborhood 13260 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 $13.92 per square foot. This home is assessed at $17.21 per square foot, which is 24% above that median. Applying the median the Assessor already uses for those neighbors to this home's 988 square feet gives $13,752. 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	988 square feet
Land area	6,600 square feet
Year built	1960
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	4
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$17,000
Assessed value per square foot	$17.21

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	43
2	Building area within 15% of this home	43
3	Built within 15 years of this home	42
4	Same building type	34
5	Same construction quality grade	34

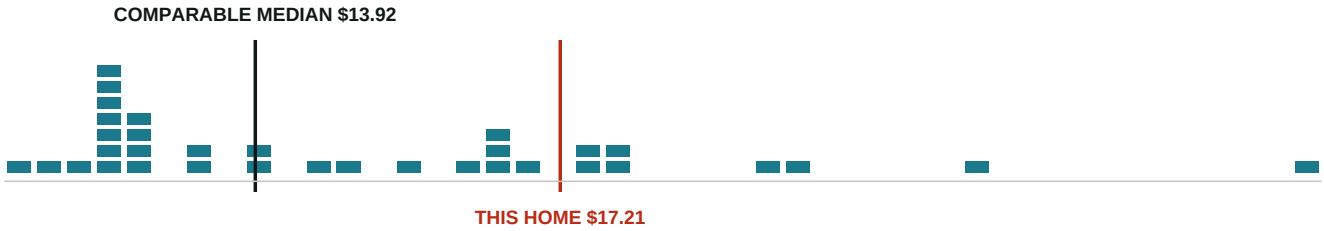
The comparable figure used is the median of all 34 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 34 properties 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	34
Lowest assessed	$11.21 per square foot
25th percentile	$12.26 per square foot
Median	$13.92 per square foot
75th percentile	$16.86 per square foot
Highest assessed	$25.41 per square foot
This home	$17.21 per square foot
Position	assessed above 26 of the 34 comparable properties, the 76th percentile



$11.21 per sq ft — 34 comparable properties by assessed value per square foot, one mark is one property — $25.41 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 34 comparables	$13.92
Building area of this home	988 sq ft
Median multiplied by building area	**$13,752**
Current total assessed value	$17,000
Difference, the reduction requested	**$3,248**

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 $3,248 in assessed value is worth roughly $689 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

All 34 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28254020210000	17112 HIGHLAND AVE	981	1956	2	1	$11,001	$11.21
28254070260000	17254 MAHONEY PKY	936	1955	2	1	$11,000	$11.75
28254040210000	2710 WOODWORTH PL	987	1956	3	1	$12,000	$12.16
28254070230000	2724 TENNYSON PL	981	1955	2	1	$12,000	$12.23
28254020340000	2746 WOODWORTH PL	981	1955	3	1	$12,000	$12.23
28254070020000	17255 CALIFORNIA AVE	981	1955	2	1	$12,001	$12.23
28254120120000	17414 MAHONEY PKY	981	1955	3	1	$12,001	$12.23
28254070290000	17306 MAHONEY PKY	981	1955	3	1	$12,001	$12.23
28254070270000	17258 MAHONEY PKY	981	1955	3	1	$12,017	$12.25
28254070320000	17322 MAHONEY PKY	981	1955	3	1	$12,071	$12.30
28264020180000	3313 173RD ST	936	1962	2	1	$12,000	$12.82
28254020240000	17128 HIGHLAND AVE	936	1955	2	1	$12,000	$12.82
28254120130000	17418 MAHONEY PKY	936	1955	2	1	$12,000	$12.82
28254020230000	17122 HIGHLAND AVE	936	1955	2	1	$12,001	$12.82
28253100070000	2905 172ND ST	970	1951	3	1	$13,000	$13.40
28253220030000	17313 HOLMES AVE	894	1952	2	1	$12,000	$13.42
28264020160000	3317 173RD ST	936	1960	2	1	$13,000	$13.89
28253180100000	17309 BRYANT LN	932	1958	2	1	$13,000	$13.95
28263020090000	17172 APPLE TREE DR	960	1970	3	1	$14,000	$14.58
28254100110000	2746 174TH ST	870	1955	2	1	$13,000	$14.94
28262070010000	3301 BIRCHWOOD DR	960	1965	2	1	$15,000	$15.62
28261060270000	16713 BUTTERFIELD DR	988	1960	3	1	$16,001	$16.20
28263020150000	17120 APPLE TREE DR	960	1972	3	1	$16,000	$16.67
28262030320000	3307 TULIP DR	960	1965	3	1	$16,000	$16.67
28263020120000	17146 APPLE TREE DR	960	1970	3	1	$16,001	$16.67
28263020100000	17164 APPLE TREE DR	906	1973	3	1	$15,331	$16.92
28261060350000	**16761 BUTTERFIELD DR**	**988**	**1960**	**2**	**1**	**$17,000**	**$17.21**
28263020270000	3801 171ST ST	906	1972	3	1	$16,000	$17.66
28263020230000	3757 171ST ST	906	1970	3	1	$16,000	$17.66
28262070050000	3308 TULIP DR	960	1965	2	1	$17,000	$17.71
28262060060000	17008 ELM DR	960	1965	3	1	$17,000	$17.71
28254100100000	2725 TENNYSON PL	870	1955	3	1	$17,000	$19.54
28263020190000	3711 171ST ST	906	1971	3	1	$18,000	$19.87
28253240080000	2815 TENNYSON PL	972	1951	3	1	$21,001	$21.61
28263020140000	17128 APPLE TREE DR	905	1971	3	1	$23,000	$25.41

Median of all 34 comparables: $13.92 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 13260, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 34 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.

28254020210000	28254070260000	28254040210000	28254070230000	28254020340000
28254070020000	28254120120000	28254070290000	28254070270000	28254070320000
28264020180000	28254020240000	28254120130000	28254020230000	28253100070000
28253220030000	28264020160000	28253180100000	28263020090000	28254100110000
28262070010000	28261060270000	28263020150000	28262030320000	28263020120000
28263020100000	28263020270000	28263020230000	28262070050000	28262060060000
28254100100000	28263020190000	28253240080000	28263020140000	

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.