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	27083010290000
Property address	10825 GREEN MANOR CT
Township	Orland (28)
Assessor neighborhood	28100
Property class	208 Single-family, luxury
Assessment stage	Mailed value for 2026

ASSESSED NOW

$134,850

37.1% of the current assessed value.

COMPARABLES IMPLY

$84,817

REDUCTION REQUESTED

$50,033

Estimated tax effect about $10,612 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 26 other properties in assessor neighborhood 28100 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 $20.18 per square foot. This home is assessed at $32.09 per square foot, which is 59% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,202 square feet gives $84,817. 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	4,202 square feet
Land area	36,578 square feet
Year built	2000
Building type	2 Story
Construction quality	Deluxe
Repair condition	Above Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	11
Bedrooms	6
Full bathrooms	4
Half bathrooms	1

Total assessed value	$134,850
Assessed value per square foot	$32.09

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	458
2	Building area within 15% of this home	437
3	Built within 15 years of this home	404
4	Same building type	402
5	Same construction quality grade	26

The comparable figure used is the median of all 26 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 26 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	26
Lowest assessed	$16.13 per square foot
25th percentile	$18.33 per square foot
Median	$20.18 per square foot
75th percentile	$21.36 per square foot
Highest assessed	$27.78 per square foot
This home	$32.09 per square foot
Position	assessed above 26 of the 26 comparable properties, the 100th percentile



$16.13 per sq ft — 26 comparable properties by assessed value per square foot, one mark is one property — $32.09 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 26 comparables	$20.18
Building area of this home	4,202 sq ft
Median multiplied by building area	**$84,817**
Current total assessed value	$134,850
Difference, the reduction requested	**$50,033**

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 $50,033 in assessed value is worth roughly $10,612 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 26 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
27053040030000	14043 MARILYN TER	4,775	1993	4	3	$77,000	$16.13
27121040030000	7940 CASCADE CT	4,005	1990	4	2	$66,000	$16.48
27121040070000	7950 CHATEAU CT	3,881	1991	4	2	$65,000	$16.75
27112090040000	14350 81ST CT	4,514	1989	4	2	$77,000	$17.06
27121040100000	7961 CHATEAU CT	4,043	1989	5	3	$69,000	$17.07
27053040050000	14065 MARILYN TER	4,657	1989	5	3	$82,000	$17.61
27053040080000	11105 MARILYN CT	4,717	1993	4	3	$86,000	$18.23
27292090100000	16901 BLUE HERON DR	4,189	1997	4	2	$78,000	$18.62
27053050080000	10952 W 140TH ST	4,136	1993	4	2	$78,000	$18.86
27294050020000	17135 DEER RUN DR	3,868	1993	4	2	$76,000	$19.65
27112130010000	8060 KRISTO LN	4,115	1992	5	4	$81,000	$19.68
27053040060000	14077 MARILYN TER	3,904	1989	4	2	$78,000	$19.98
27292080010000	10601 WOOD DUCK LN	4,338	1989	4	3	$87,375	$20.14
27053040070000	14089 MARILYN TER	3,856	1993	4	2	$78,000	$20.23
27054020170000	14243 S 108TH AVE	4,387	1991	5	3	$90,000	$20.52
27053080130000	14007 PERSIMMON DR	3,930	1993	4	2	$81,000	$20.61
27053010330000	14050 108TH AVE	4,200	1991	5	2	$88,000	$20.95
27083020040000	14911 CRYSTAL SPRINGS CT	4,800	1993	3	2	$101,000	$21.04
27054040110000	11 OLD TAMARACK LN	4,510	1988	4	3	$95,000	$21.06
27292050260000	10641 CHURCHILL DR	3,869	1998	4	3	$83,000	$21.45
27292050230000	16740 MUIRFIELD DR	4,131	1998	5	5	$93,000	$22.51
27171070040000	15344 JILLIAN RD	4,439	1992	5	3	$100,170	$22.57
27292040160000	10601 TOWER DR	4,274	2000	4	3	$98,100	$22.95
27173020120000	10809 ROYAL GLENN DR	4,198	1996	4	4	$98,000	$23.34
27083020170000	10849 CRYSTAL SPRINGS LN	4,827	1995	4	3	$121,375	$25.15
27112020040000	14567 80TH AVE	4,500	1993	5	3	$125,000	$27.78
27083010290000	**10825 GREEN MANOR CT**	**4,202**	**2000**	**6**	**4**	**$134,850**	**$32.09**

Median of all 26 comparables: $20.18 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28100, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 26 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.

27053040030000	27121040030000	27121040070000	27112090040000	27121040100000
27053040050000	27053040080000	27292090100000	27053050080000	27294050020000
27112130010000	27053040060000	27292080010000	27053040070000	27054020170000
27053080130000	27053010330000	27083020040000	27054040110000	27292050260000
27292050230000	27171070040000	27292040160000	27173020120000	27083020170000
27112020040000				

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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