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	27084040030000
Property address	14748 CRYSTAL TREE DR
Township	Orland (28)
Assessor neighborhood	28014
Property class	209 Single-family, over 2,000 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$118,000

10.6% of the current assessed value.

COMPARABLES IMPLY

$105,461

Estimated tax effect about $2,660 a year at a 7% composite rate.

REDUCTION REQUESTED

$12,539

SECTION 1

The argument in one paragraph

The Assessor values 14 other properties in assessor neighborhood 28014 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 $19.11 per square foot. This home is assessed at $21.38 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 5,520 square feet gives $105,461. 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	5,520 square feet
Land area	15,631 square feet
Year built	1997
Building type	2 Story
Construction quality	Deluxe
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	10
Bedrooms	5
Full bathrooms	4
Half bathrooms	1

Total assessed value	$118,000
Assessed value per square foot	$21.38

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	32
2	Building area within 15% of this home	25
3	Built within 15 years of this home	25
4	Same building type	24
5	Same construction quality grade	14

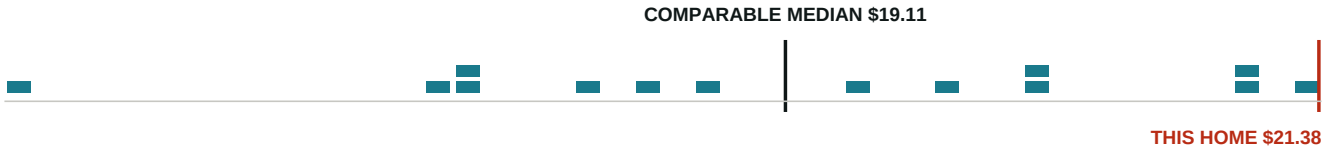
The comparable figure used is the median of all 14 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 14 properties 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	14
Lowest assessed	$15.80 per square foot
25th percentile	$17.86 per square foot
Median	$19.11 per square foot
75th percentile	$20.17 per square foot
Highest assessed	$21.25 per square foot
This home	$21.38 per square foot
Position	assessed above 14 of the 14 comparable properties, the 100th percentile



$15.80 per sq ft — 14 comparable properties by assessed value per square foot, one mark is one property — $21.38 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 14 comparables	$19.11
Building area of this home	5,520 sq ft
Median multiplied by building area	**$105,461**
Current total assessed value	$118,000
Difference, the reduction requested	**$12,539**

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 $12,539 in assessed value is worth roughly $2,660 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 14 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
27084020300000	10627 MISTY HILL RD	6,204	1991	4	2	$98,000	$15.80
27084020090000	10431 MISTY HILL RD	6,332	1989	4	3	$112,000	$17.69
27084020260000	10547 MISTY HILL RD	6,206	1992	4	3	$110,000	$17.72
27084020320000	10645 VALLEY CT	5,980	1987	5	3	$106,000	$17.73
27084020060000	10450 MISTY HILL RD	6,185	1991	5	3	$113,000	$18.27
27082070060000	14600 CRYSTAL TREE DR	5,577	1989	5	3	$103,000	$18.47
27084010050000	14725 CRYSTAL TREE DR	6,293	1990	4	5	$118,000	$18.75
27084020360000	10703 VALLEY DR	6,218	1990	4	4	$121,000	$19.46
27084010070000	14749 CRYSTAL TREE DR	5,710	1994	4	4	$113,001	$19.79
27084020120000	10451 MISTY HILL RD	5,705	1995	4	3	$115,001	$20.16
27084020040000	10514 WILDFLOWER RD	5,156	1991	5	3	$104,000	$20.17
27084020390000	10739 VALLEY CT	5,620	1987	5	4	$118,000	$21.00
27084020280000	10603 MISTY HILL RD	5,359	1991	4	5	$113,000	$21.09
27084020350000	10661 VALLEY CT	5,035	1992	5	3	$107,000	$21.25
27084040030000	**14748 CRYSTAL TREE DR**	**5,520**	**1997**	**5**	**4**	**$118,000**	**$21.38**

Median of all 14 comparables: $19.11 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28014, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 14 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.

27084020300000	27084020090000	27084020260000	27084020320000	27084020060000
27082070060000	27084010050000	27084020360000	27084010070000	27084020120000
27084020040000	27084020390000	27084020280000	27084020350000	

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.