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	27102110020000
Property address	8807 GOLFVIEW DR
Township	Orland (28)
Assessor neighborhood	28022
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$33,000

25.3% of the current assessed value.

COMPARABLES IMPLY

$24,658

Estimated tax effect about $1,769 a year at a 7% composite rate.

REDUCTION REQUESTED

$8,342

SECTION 1

The argument in one paragraph

The Assessor values 147 other properties in assessor neighborhood 28022 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 $28.54 per square foot. This home is assessed at $38.19 per square foot, which is 34% above that median. Applying the median the Assessor already uses for those neighbors to this home's 864 square feet gives $24,658. 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	864 square feet
Land area	8,125 square feet
Year built	1964
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	No Central A/C
Rooms	8
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$33,000
Assessed value per square foot	$38.19

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	154
2	Building area within 15% of this home	153
3	Built within 15 years of this home	149
4	Same building type	148
5	Same construction quality grade	147

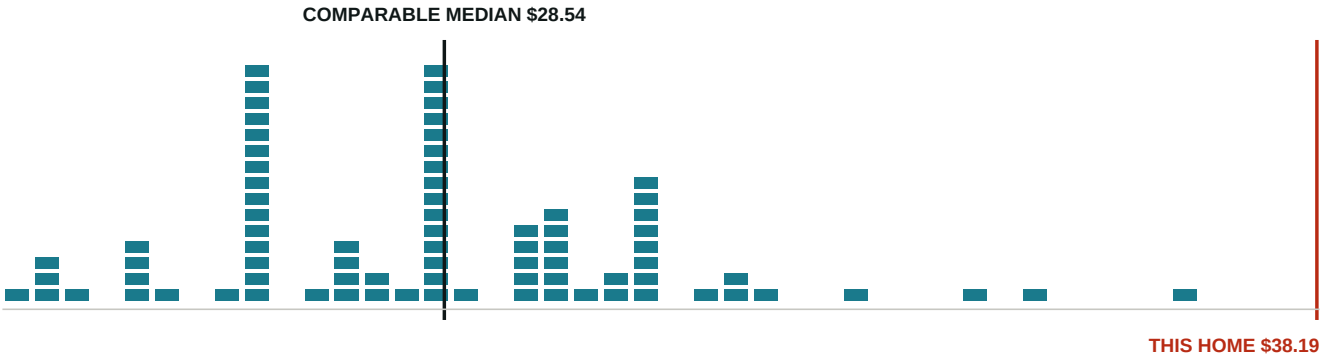
The comparable figure used is the median of all 147 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 147 properties 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	147
Lowest assessed	$23.66 per square foot
25th percentile	$26.32 per square foot
Median	$28.54 per square foot
75th percentile	$29.68 per square foot
Highest assessed	$36.55 per square foot
This home	$38.19 per square foot
Position	assessed above 147 of the 147 comparable properties, the 100th percentile



$23.66 per sq ft — 147 comparable properties by assessed value per square foot, one mark is 2 properties — $38.19 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 147 comparables	$28.54
Building area of this home	864 sq ft
Median multiplied by building area	**$24,658**
Current total assessed value	$33,000
Difference, the reduction requested	**$8,342**

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 $8,342 in assessed value is worth roughly $1,769 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

147 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 147 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
27093030120000	14990 WEST AVE	900	1955	3	1	$23,000	$25.56
27102120070000	8837 FAIRWAY DR	876	1964	2	1	$23,000	$26.26
27102030040000	9156 BIRCH ST	910	1963	2	1	$24,000	$26.37
27102110170000	8926 FAIRWAY DR HSE	884	1964	2	1	$24,001	$27.15
27102110130000	8919 GOLFVIEW DR	876	1964	3	1	$24,000	$27.40
27102110250000	8830 FAIRWAY DR	876	1964	3	1	$24,000	$27.40
27102080100000	9006 FAIRWAY DR	876	1964	2	1	$24,000	$27.40
27102120250000	8830 147TH ST	876	1964	2	1	$24,000	$27.40
27102120190000	8914 147TH ST	876	1964	3	1	$24,000	$27.40
27102050170000	9048 147TH ST	910	1966	2	1	$25,000	$27.47
27102080050000	14613 ASPEN ST	910	1963	3	1	$25,000	$27.47
27102060160000	9025 CADDY CT	910	1963	3	1	$25,000	$27.47
27102110220000	8848 FAIRWAY DR	884	1964	2	1	$25,000	$28.28
27102100030000		884	1964	3	1	$25,000	$28.28
27102080080000		876	1964	3	1	$25,000	$28.54
27102080160000		876	1964	3	1	$25,000	$28.54
27102080120000		876	1964	3	1	$25,000	$28.54
27102080040000		910	1963	3	1	$26,000	$28.57
27102060140000		910	1963	3	1	$26,000	$28.57
27102060240000		910	1963	2	1	$26,000	$28.57
27102050270000		910	1964	3	1	$26,000	$28.57
27102030180000		910	1963	3	1	$26,000	$28.57
27101080230000		910	1962	3	1	$26,000	$28.57
27101020390000		910	1963	3	1	$26,000	$28.57
27101100090000		910	1963	3	1	$26,000	$28.57
27102060070000		910	1963	2	1	$26,000	$28.57
27101080020000		910	1964	3	1	$26,000	$28.57
27102030230000		910	1963	2	1	$26,000	$28.57
27102060090000		910	1963	2	1	$26,000	$28.57
27102070020000		910	1963	3	1	$26,000	$28.57
27102030240000		910	1962	3	1	$26,000	$28.57
27102040170000		910	1962	3	1	$26,000	$28.57
27102120050000		906	1964	3	1	$26,000	$28.70
27101020440000		900	1963	2	1	$26,001	$28.89
27102120160000		884	1964	3	1	$26,000	$29.41
27102050180000		884	1965	2	1	$26,000	$29.41
27102110110000		884	1964	3	1	$26,000	$29.41
27102130010000		884	1964	2	1	$26,000	$29.41
27101020520000		881	1964	2	1	$26,000	$29.51
27102070030000		910	1963	3	1	$27,000	$29.67

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27101100170000		910	1962	3	1	$27,000	$29.67
27102080210000		876	1964	2	1	$26,000	$29.68
27102110290000		876	1964	3	1	$26,000	$29.68
27102120140000		876	1964	3	1	$26,000	$29.68
27102120290000		876	1964	3	1	$26,000	$29.68
27102120270000		876	1964	3	1	$26,000	$29.68
27102120100000		876	1964	3	1	$26,000	$29.68
27102120230000		876	1964	3	1	$26,000	$29.68
27102120030000		876	1964	3	1	$26,000	$29.68
27102080190000		876	1964	3	1	$26,001	$29.68
27101040010000		834	1952	3	1	$25,000	$29.98
27101100180000		864	1962	3	1	$26,000	$30.09
27102040110000		884	1963	3	1	$27,000	$30.54
27102080240000		876	1964	2	1	$27,000	$30.82
27102110190000		886	1964	3	1	$28,000	$31.60
27102130060000		884	1964	3	1	$28,000	$31.67
27102050160000		876	1964	2	1	$28,000	$31.96
27102050240000		876	1964	2	1	$28,000	$31.96
27102110070000		876	1966	3	2	$29,000	$33.11
27101020460000		876	1964	3	1	$29,000	$33.11
27102110020000	**8807 GOLFVIEW DR**	**864**	**1964**	**3**	**1**	**$33,000**	**$38.19**

Median of all 147 comparables: $28.54 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28022, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 147 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.

27093030600000	27092140120000	27093040140000	27102120020000	27102120180000
27102120300000	27102110240000	27093020280000	27093050290000	27102110100000
27102120110000	27102110140000	27102120220000	27102110230000	27102120040000
27093030120000	27102120070000	27102120120000	27102110060000	27102120210000
27102110150000	27102110210000	27102110280000	27102120260000	27102090020000
27102050250000	27102040160000	27102110260000	27102110010000	27102110120000
27101020340000	27102120170000	27102110200000	27101100150000	27102120150000
27102120130000	27102110040000	27102120080000	27102120060000	27102120090000
27102110300000	27101020250000	27102120010000	27102120240000	27102100010000
27102030040000	27091170290000	27102110170000	27102110130000	27102110250000
27102080100000	27102120250000	27102120190000	27102050170000	27102080050000
27102060160000	27101080100000	27102060030000	27102130040000	27102110220000
27102100030000	27101020470000	27102050210000	27102040200000	27101020320000
27102050290000	27101020330000	27102110030000	27102130050000	27102120200000
27101020500000	27102030270000	27102060050000	27102080080000	27102080160000
27102080120000	27102080040000	27102060140000	27102060240000	27102050270000
27102030180000	27101080230000	27101020390000	27101100090000	27102060070000
27101080020000	27102030230000	27102060090000	27102070020000	27102030240000
27102040170000	27102120050000	27101020440000	27102120280000	27102050200000
27102050230000	27102100020000	27102120160000	27102050180000	27102110110000
27102130010000	27101020520000	27102070030000	27101100170000	27102030220000
27102080210000	27102110290000	27102120140000	27102120290000	27102120270000
27102120100000	27102120230000	27102120030000	27102080190000	27101040010000
27101100180000	27102130020000	27102110270000	27102040110000	27101020060000
27102030280000	27101080250000	27102060150000	27102030160000	27102040060000
27102050110000	27101080120000	27102040070000	27102080030000	27102080060000
27101020430000	27102070130000	27102070080000	27102080240000	27102110050000
27101020510000	27102110190000	27102130060000	27101100050000	27102050090000
27102050160000	27102050240000	27102110070000	27101020460000	27101020180000
27101080170000	27102100050000			

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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