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	27131030170000
Property address	7861 WILLOWOOD CT
Township	Orland (28)
Assessor neighborhood	28036
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW

$42,925

11.6% of the current assessed value.

COMPARABLES IMPLY

$37,958

Estimated tax effect about $1,054 a year at a 7% composite rate.

REDUCTION REQUESTED

$4,967

SECTION 1

The argument in one paragraph

The Assessor values 161 other properties in assessor neighborhood 28036 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 $21.43 per square foot. This home is assessed at $24.24 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,771 square feet gives $37,958. 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	1,771 square feet
Land area	10,000 square feet
Year built	1971
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$42,925
Assessed value per square foot	$24.24

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	211
2	Building area within 15% of this home	185
3	Built within 15 years of this home	182
4	Same building type	181
5	Same construction quality grade	161

The comparable figure used is the median of all 161 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 161 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	161
Lowest assessed	$7.71 per square foot
25th percentile	$20.49 per square foot
Median	$21.43 per square foot
75th percentile	$22.01 per square foot
Highest assessed	$25.34 per square foot
This home	$24.24 per square foot
Position	assessed above 157 of the 161 comparable properties, the 98th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 161 comparables	$21.43
Building area of this home	1,771 sq ft
Median multiplied by building area	**$37,958**
Current total assessed value	$42,925
Difference, the reduction requested	**$4,967**

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 $4,967 in assessed value is worth roughly $1,054 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

161 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 161 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
27131020120000	15108 PRIMROSE LN	1,774	1971	3	2	$35,000	$19.73
27131030110000	7819 WILLOWOOD CT	1,771	1971	3	2	$35,000	$19.76
27131120130000	7636 SEQUOIA CT	1,763	1974	3	2	$35,001	$19.85
27131040470000	7928 WHEELER DR	1,780	1971	3	2	$36,001	$20.23
27131050080000	15217 PRIMROSE LN	1,777	1971	3	2	$36,001	$20.26
27131060210000	7818 PONDEROSA CT	1,776	1971	3	2	$36,001	$20.27
27131050050000	15235 PRIMROSE LN	1,776	1971	3	2	$36,001	$20.27
27131020020000	7950 SYCAMORE DR	1,774	1971	3	2	$36,000	$20.29
27131020110000	15116 PRIMROSE LN	1,774	1973	3	2	$36,001	$20.29
27142050040000	15231 WOODMAR AVE	1,773	1974	3	2	$36,000	$20.30
27142040070000	15210 WOODMAR AVE	1,773	1974	3	2	$36,000	$20.30
27131030030000	7846 WILLOWOOD CT	1,771	1971	4	2	$36,001	$20.33
27134030880000	7420 CASHEW DR	1,767	1979	3	1	$36,000	$20.37
27132020080000	7509 SYCAMORE DR	1,766	1972	3	2	$36,000	$20.39
27131110500000	7704 PALM DR	1,763	1975	3	1	$36,000	$20.42
27132020270000	15331 HEATHER CT	1,763	1973	3	1	$36,000	$20.42
27132020390000	15254 HEATHER CT	1,763	1973	3	2	$36,000	$20.42
27131110370000	15300 LARKSPUR LN	1,763	1973	3	1	$36,001	$20.42
27131070140000	7729 PALM DR	1,763	1973	3	1	$36,001	$20.42
27131040300000		1,780	1971	4	2	$38,001	$21.35
27131080170000		1,776	1971	4	2	$38,000	$21.40
27131070030000		1,776	1971	4	2	$38,000	$21.40
27131080120000		1,776	1971	3	2	$38,001	$21.40
27131020030000		1,774	1971	3	2	$38,000	$21.42
27131030160000		1,774	1973	3	2	$38,000	$21.42
27142020220000		1,773	1974	3	2	$38,000	$21.43
27142030020000		1,773	1974	3	2	$38,000	$21.43
27142020160000		1,773	1974	3	2	$38,000	$21.43
27142050050000		1,773	1975	3	2	$38,000	$21.43
27142020120000		1,773	1974	3	2	$38,000	$21.43
27142020190000		1,773	1974	3	2	$38,000	$21.43
27142020090000		1,773	1974	3	2	$38,000	$21.43
27142040130000		1,773	1976	3	2	$38,000	$21.43
27142020270000		1,773	1974	3	2	$38,000	$21.43
27142040010000		1,773	1974	3	2	$38,001	$21.43
27134060320000		1,771	1978	3	2	$38,000	$21.46
27134060170000		1,771	1978	3	1	$38,000	$21.46
27134060300000		1,771	1978	3	2	$38,000	$21.46
27104080220000		1,771	1986	3	2	$38,001	$21.46
27134060250000		1,771	1978	3	2	$38,001	$21.46

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27131030230000		1,771	1971	4	2	$38,001	$21.46
27141050230000		1,765	1976	3	2	$38,001	$21.53
27134060080000		1,765	1978	3	2	$38,001	$21.53
27134060090000		1,765	1978	3	2	$38,001	$21.53
27141050220000		1,765	1976	3	2	$38,001	$21.53
27141020070000		1,764	1971	3	2	$38,000	$21.54
27131110510000		1,763	1975	4	2	$38,000	$21.55
27132020720000		1,763	1973	3	2	$38,000	$21.55
27132020510000		1,763	1973	3	2	$38,000	$21.55
27132020180000		1,763	1974	4	1	$38,001	$21.55
27142050100000		1,773	1974	3	2	$39,000	$22.00
27152070030000		1,772	1985	3	2	$39,000	$22.01
27144050190000		1,772	1985	3	2	$39,000	$22.01
27134060110000		1,765	1978	4	3	$39,001	$22.10
27141030030000		1,764	1971	3	2	$39,000	$22.11
27133010040000		1,765	1974	4	3	$40,000	$22.66
27133010250000		1,765	1974	4	3	$40,000	$22.66
27134060010000		1,765	1978	4	3	$40,000	$22.66
27132020470000		1,763	1973	3	2	$40,001	$22.69
27131030170000	**7861 WILLOWOOD CT**	**1,771**	**1971**	**3**	**2**	**$42,925**	**$24.24**
27131080130000		1,776	1971	4	2	$45,000	$25.34

Median of all 161 comparables: $21.43 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28036, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 161 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.

27144090180000	27144090290000	27133030130000	27131080470000	27131020120000
27131030110000	27131120130000	27134060070000	27131080390000	27142110290000
27142030010000	27131040430000	27133040060000	27131100050000	27131080570000
27131080290000	27141020020000	27133040030000	27142100160000	27131080320000
27131050160000	27141030090000	27131040470000	27131050080000	27131060210000
27131050050000	27131020020000	27131020110000	27142050040000	27142040070000
27131030030000	27131070020000	27134030880000	27132020080000	27131110500000
27132020270000	27132020390000	27131110370000	27131070140000	27131130040000
27131020080000	27104090040000	27131070240000	27132020210000	27131030140000
27104020140000	27133050040000	27104070230000	27133030290000	27133030250000
27133040040000	27131050200000	27131050070000	27131140010000	27142060040000
27131130100000	27142050020000	27132020020000	27132020070000	27131080240000
27142130140000	27142140250000	27142150030000	27142140220000	27131040300000
27131080170000	27131070030000	27131080120000	27131020030000	27131030160000
27132030150000	27142020220000	27142030020000	27142020160000	27142050050000
27142020120000	27142020190000	27142020090000	27142040130000	27142020270000
27142040010000	27134060320000	27134060170000	27134060300000	27104080220000
27134060250000	27131030230000	27133030180000	27133010180000	27133010160000
27133010400000	27133030040000	27141050370000	27131060150000	27131050180000
27131050150000	27141050230000	27134060080000	27134060090000	27141050220000
27141020070000	27131110510000	27132020720000	27132020510000	27132020180000
27104070140000	27104090060000	27142060050000	27104080230000	27131050170000
27141020150000	27144040130000	27142030100000	27131040010000	27141070080000
27104080150000	27141070090000	27131040190000	27142050100000	27152070030000
27144050190000	27141080070000	27141020220000	27141030620000	27131040420000
27131060270000	27131040040000	27131040200000	27134060110000	27141030030000
27131050030000	27141020310000	27141060020000	27141090650000	27141020140000
27104090250000	27131030120000	27133010040000	27133010250000	27134060010000
27133010050000	27132020470000	27134030250000	27133010350000	27141050020000
27142120050000	27133070040000	27152090010000	27131080550000	27133010170000
27133030150000	27104080200000	27132020490000	27141050040000	27144050130000
27142100180000	27104030240000	27131020050000	27144110230000	27141120050000
27131080130000				

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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