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	27133100130000
Property address	15536 HARBOR TOWN DR
Township	Orland (28)
Assessor neighborhood	28101
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW

$54,001

10.3% of the current assessed value.

COMPARABLES IMPLY

$48,426

Estimated tax effect about $1,182 a year at a 7% composite rate.

REDUCTION REQUESTED

$5,575

SECTION 1

The argument in one paragraph

The Assessor values 51 other properties in assessor neighborhood 28101 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 $18.52 per square foot. This home is assessed at $20.65 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,615 square feet gives $48,426. 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	2,615 square feet
Land area	10,250 square feet
Year built	2000
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$54,001
Assessed value per square foot	$20.65

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	98
2	Building area within 15% of this home	51
3	Built within 15 years of this home	51
4	Same building type	51
5	Same construction quality grade	51

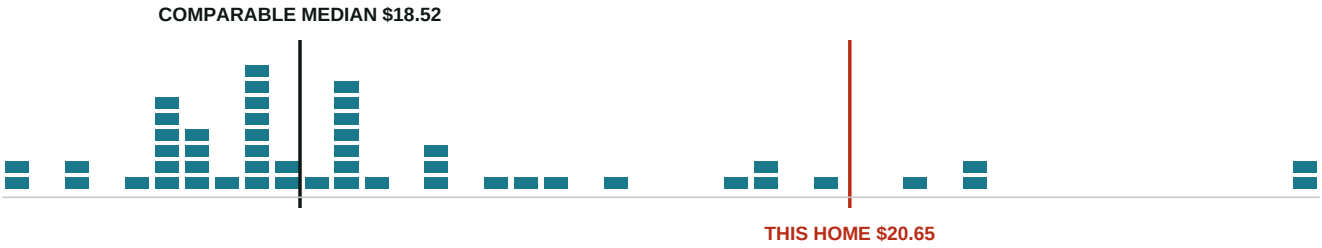
The comparable figure used is the median of all 51 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 51 properties 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	51
Lowest assessed	$17.36 per square foot
25th percentile	$18.10 per square foot
Median	$18.52 per square foot
75th percentile	$19.15 per square foot
Highest assessed	$22.47 per square foot
This home	$20.65 per square foot
Position	assessed above 46 of the 51 comparable properties, the 90th percentile



$17.36 per sq ft — 51 comparable properties by assessed value per square foot, one mark is one property — $22.47 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 51 comparables	$18.52
Building area of this home	2,615 sq ft
Median multiplied by building area	**$48,426**
Current total assessed value	$54,001
Difference, the reduction requested	**$5,575**

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 $5,575 in assessed value is worth roughly $1,182 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 51 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
27133130180000	7837 WOODRUFF DR	2,937	1990	4	2	$51,000	$17.36
27133120160000	7849 SEA PINES RD	2,937	1990	4	2	$51,000	$17.36
27133090080000	15548 INNSBROOK DR	3,001	1994	4	3	$53,000	$17.66
27133130140000	7907 WOODRUFF DR	2,937	1990	4	2	$52,000	$17.71
27133100080000	7824 WOODRUFF DR	2,745	1990	4	2	$49,000	$17.85
27133120180000	7837 SEA PINES RD	2,719	1990	4	2	$49,000	$18.02
27133120140000	7907 SEA PINES RD	2,937	1990	4	2	$53,000	$18.05
27133120100000	7912 W 157TH ST	2,937	1994	4	2	$53,000	$18.05
27133120020000	7818 W 157TH ST	2,937	1990	4	2	$53,001	$18.05
27133100340000	7830 W BRAELOCH CT	2,937	1996	4	2	$53,001	$18.05
27133150050000	15512 INNSBROOK DR	2,492	1994	3	2	$45,000	$18.06
27133100160000	15518 HARBOR TOWN DR	2,713	1994	4	2	$49,001	$18.06
27133150100000	7912 KEYSTONE RD	2,874	1995	4	2	$52,000	$18.09
27133120090000	7906 W 157TH ST	2,706	1994	3	2	$49,000	$18.11
27133110090000	15643 HARBOR TOWN DR	2,976	1996	4	2	$54,000	$18.15
27133130080000	7900 SEA PINES RD	2,800	1990	4	2	$51,000	$18.21
27133090070000	15600 INNSBROOK DR	2,564	1996	3	2	$47,000	$18.33
27133100330000	7836 W BRAELOCH CT	2,992	1997	4	2	$55,001	$18.38
27133130120000	7919 WOODRUFF DR	2,937	1991	4	2	$54,000	$18.39
27133130090000	7906 SEA PINES RD	2,937	1995	4	2	$54,000	$18.39
27133130060000	7842 SEA PINES RD	2,937	1991	4	2	$54,000	$18.39
27133130030000	7824 SEA PINES RD	2,937	1992	4	2	$54,000	$18.39
27133150230000	15513 HARBOR TOWN DR	2,937	1996	4	2	$54,001	$18.39
27133130200000	7825 WOODRUFF DR	2,937	1991	4	2	$54,001	$18.39
27133100270000	7919 KEYSTONE RD	2,931	1996	4	2	$54,000	$18.42
27133100230000	7849 KEYSTONE RD	2,916	1996	4	2	$54,000	$18.52
27133150110000	7906 KEYSTONE RD	2,898	1995	4	2	$54,000	$18.63
27133130110000	15613 INNSBROOK DR	2,946	1992	4	2	$55,000	$18.67
27133150090000	7918 KEYSTONE RD	2,726	1995	4	2	$51,001	$18.71
27133120190000	7831 SEA PINES RD	2,937	1994	4	2	$55,000	$18.73
27133120040000	7830 W 157TH ST	2,937	1994	4	2	$55,000	$18.73
27133130170000	7843 WOODRUFF DR	2,937	1993	4	2	$55,000	$18.73
27133120220000	7813 SEA PINES RD	2,937	1990	9	2	$55,000	$18.73
27133150270000	15537 HARBOR TOWN DR	2,937	1995	4	2	$55,001	$18.73
27133150190000	7812 KEYSTONE RD	2,664	1997	4	2	$50,000	$18.77
27133120060000	7842 157TH ST	2,576	1990	4	2	$49,000	$19.02
27133130020000	7818 SEA PINES RD	2,466	1990	4	2	$47,000	$19.06
27133100120000	15542 HARBOR TOWN DR	2,622	1994	4	2	$50,001	$19.07
27133110080000	15637 HARBOR TOWN DR	2,703	1990	4	2	$52,001	$19.24
27133100050000	7842 WOODRUFF DR	2,576	1993	4	2	$50,000	$19.41

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27133090050000	15612 INNSBROOK DR	2,722	1997	4	2	$53,000	$19.47
27133100170000	7813 KEYSTONE RD	2,729	1994	4	2	$54,000	$19.79
27133100450000	7913 W BRAELOCH CT	2,665	1994	4	4	$54,001	$20.26
27133100220000	7843 KEYSTONE RD	2,410	1995	4	2	$49,000	$20.33
27133100150000	15524 HARBOR TOWN DR	2,410	1997	4	2	$49,001	$20.33
27133100410000	7843 W BRAELOCH CT	2,574	1997	4	2	$53,000	$20.59
27133100130000	**15536 HARBOR TOWN DR**	**2,615**	**2000**	**4**	**2**	**$54,001**	**$20.65**
27133100310000	7848 W BRAELOCH CT	2,539	1998	4	2	$53,000	$20.87
27133100250000	7907 KEYSTONE RD	2,410	1995	4	2	$51,000	$21.16
27133100260000	7913 KEYSTONE RD	2,410	1996	4	2	$51,000	$21.16
27133120210000	7819 SEA PINES RD	2,600	1995	4	2	$58,360	$22.45
27133100380000	7825 W BRAELOCH CT	2,937	1995	5	4	$66,000	$22.47

Median of all 51 comparables: $18.52 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28101, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 51 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.

27133130180000	27133120160000	27133090080000	27133130140000	27133100080000
27133120180000	27133120140000	27133120100000	27133120020000	27133100340000
27133150050000	27133100160000	27133150100000	27133120090000	27133110090000
27133130080000	27133090070000	27133100330000	27133130120000	27133130090000
27133130060000	27133130030000	27133150230000	27133130200000	27133100270000
27133100230000	27133150110000	27133130110000	27133150090000	27133120190000
27133120040000	27133130170000	27133120220000	27133150270000	27133150190000
27133120060000	27133130020000	27133100120000	27133110080000	27133100050000
27133090050000	27133100170000	27133100450000	27133100220000	27133100150000
27133100410000	27133100310000	27133100250000	27133100260000	27133120210000
27133100380000				

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.