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	27141120050000
Property address	15377 RAINTREE DR
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	COMPARABLES IMPLY	REDUCTION REQUESTED
$38,000	**$33,650**	**$4,350**

11.5% of the current assessed value.
Estimated tax effect about $923 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 77 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 $22.08 per square foot. This home is assessed at $24.93 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,524 square feet gives $33,650. 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	1,524 square feet
Land area	11,480 square feet
Year built	1979
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	1
Half bathrooms	1

Total assessed value	$38,000
Assessed value per square foot	$24.93

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	84
3	Built within 15 years of this home	84
4	Same building type	84
5	Same construction quality grade	77

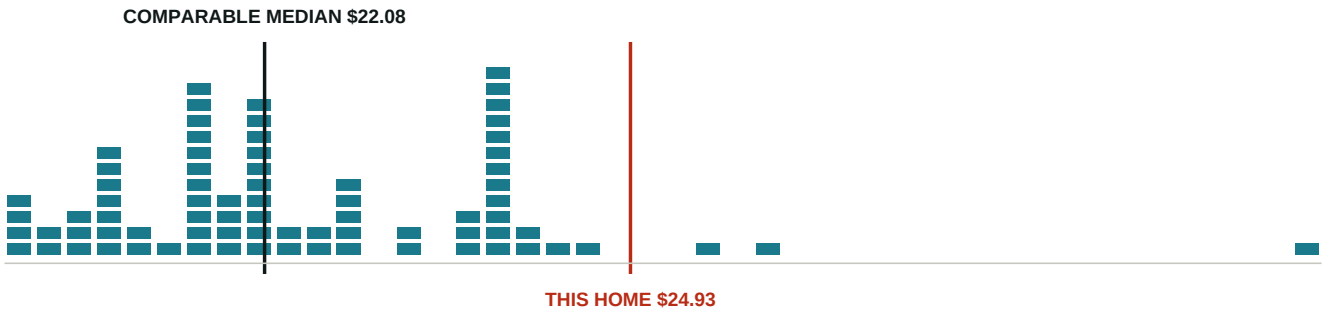
The comparable figure used is the median of all 77 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 77 properties 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	77
Lowest assessed	$20.05 per square foot
25th percentile	$21.49 per square foot
Median	$22.08 per square foot
75th percentile	$23.75 per square foot
Highest assessed	$30.33 per square foot
This home	$24.93 per square foot
Position	assessed above 74 of the 77 comparable properties, the 96th percentile



$20.05 per sq ft — 77 comparable properties by assessed value per square foot, one mark is one property — $30.33 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 77 comparables	$22.08
Building area of this home	1,524 sq ft
Median multiplied by building area	**$33,650**
Current total assessed value	$38,000
Difference, the reduction requested	**$4,350**

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 $4,350 in assessed value is worth roughly $923 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

77 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 77 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
27131080390000	15429 PRIMROSE CT	1,596	1971	4	1	$32,001	$20.05
27141020020000	8409 151ST ST	1,637	1973	3	2	$33,000	$20.16
27141030090000	8441 TEAKWOOD DR	1,632	1971	4	1	$33,000	$20.22
27131070020000	7809 PALM DR	1,721	1971	3	1	$35,000	$20.34
27104090040000	15025 88TH AVE	1,708	1971	3	1	$35,000	$20.49
27133050040000	7639 WHEELER DR	1,680	1975	3	2	$35,000	$20.83
27133030290000	7703 CASHEW DR	1,675	1974	4	1	$35,000	$20.90
27133030250000	7731 CASHEW DR	1,675	1974	4	1	$35,001	$20.90
27133040040000	7633 CASHEW DR	1,675	1974	4	2	$35,001	$20.90
27131050200000	15252 ORCHID CT	1,721	1971	4	2	$36,000	$20.92
27131050070000	15225 PRIMROSE LN	1,721	1973	3	2	$36,001	$20.92
27131140010000	7600 PALM CT	1,713	1976	3	1	$36,001	$21.02
27131130100000	7631 SEQUOIA CT	1,705	1974	3	1	$36,001	$21.11
27132030150000	7526 HALESIA CT	1,680	1974	3	2	$36,000	$21.43
27133030180000	15634 NARCISSUS LN	1,675	1975	4	2	$36,000	$21.49
27133010180000	15619 NARCISSUS LN	1,675	1974	4	2	$36,000	$21.49
27133010160000	15605 NARCISSUS LN	1,675	1974	4	2	$36,000	$21.49
27133010400000	15600 LARKSPUR LN	1,675	1974	4	2	$36,001	$21.49
27133030040000	7744 NARCISSUS LN	1,675	1974	4	1	$36,001	$21.49
27141050370000	15437 TEE BROOK DR	1,628	1985	3	2	$35,000	$21.50
27131060150000	7825 SEQUOIA CT	1,627	1972	3	1	$35,000	$21.51
27131050180000	15236 ORCHID LN	1,627	1972	4	1	$35,001	$21.51
27131050150000	15216 ORCHID CT	1,627	1971	3	2	$35,001	$21.51
27104070140000	14923 DOGWOOD DR	1,669	1974	3	2	$36,001	$21.57
27104090060000	15013 88TH AVE	1,665	1971	3	1	$36,000	$21.62
27131040190000	7920 PONDEROSA CT	1,640	1971	3	2	$36,001	$21.95
27141020220000	15301 HOLLYWOOD DR	1,632	1973	3	1	$36,001	$22.06
27141030620000	15240 BAYBERRY CT	1,632	1973	3	2	$36,001	$22.06
27131040420000	7919 PALM CT	1,721	1973	4	2	$38,000	$22.08
27131060270000	7833 PONDEROSA CT	1,721	1971	4	2	$38,000	$22.08
27131050030000	15251 PRIMROSE LN	1,627	1972	4	2	$36,000	$22.13
27141020310000	15355 HOLLYWOOD DR	1,717	1978	3	2	$38,001	$22.13
27141060020000	8426 WHEELER DR	1,712	1979	3	1	$38,000	$22.20
27141020010000	8401 151ST ST	1,423	1971	3	1	$32,000	$22.49
27104090250000	14801 88TH AVE	1,677	1971	3	2	$38,000	$22.66
27133010050000	7639 CHESTNUT DR	1,675	1974	4	2	$38,000	$22.69
27134030250000	15629 HOLLYHOCK CT	1,584	1977	3	2	$36,001	$22.73
27141050020000	8507 TEE BROOK DR	1,632	1971	3	2	$38,001	$23.28
27133070040000	7729 157TH ST	1,525	1983	3	1	$36,000	$23.61
27141050210000	8424 CAMELIA LN	1,390	1976	3	1	$33,001	$23.74

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27152090010000	15141 ROYAL GEORGIAN RD	1,642	1982	3	2	$39,000	$23.75
27104020070000	9319 147TH ST	1,469	1976	3	1	$35,000	$23.83
27131080550000	15419 ORCHARD CT	1,511	1973	4	2	$36,001	$23.83
27142040260000		1,467	1975	3	2	$35,000	$23.86
27133010170000		1,675	1974	3	1	$40,000	$23.88
27133030150000		1,675	1976	4	2	$40,000	$23.88
27104080200000		1,507	1975	3	2	$36,001	$23.89
27141050040000		1,632	1971	4	2	$39,001	$23.90
27141020240000		1,463	1976	3	1	$35,001	$23.92
27142020350000		1,460	1974	3	2	$35,000	$23.97
27144050130000		1,585	1983	3	2	$38,000	$23.97
27142100180000		1,585	1979	3	2	$38,001	$23.98
27104080040000		1,376	1971	3	1	$33,000	$23.98
27104030240000		1,576	1976	3	2	$38,000	$24.11
27132020650000		1,365	1977	3	1	$33,000	$24.18
27132020330000		1,350	1973	3	1	$33,000	$24.44
27104060100000		1,341	1971	3	1	$33,001	$24.61
27141120050000	**15377 RAINTREE DR**	**1,524**	**1979**	**4**	**1**	**$38,000**	**$24.93**
27132020040000		1,365	1976	3	2	$35,000	$25.64
27141050520000		1,383	1976	3	1	$36,000	$26.03
27152010070000		1,352	1982	3	2	$41,000	$30.33

Median of all 77 comparables: $22.08 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 77 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.

27131080390000	27142110290000	27141020020000	27141030090000	27131070020000
27104090040000	27131070240000	27132020210000	27131030140000	27133050040000
27104070230000	27133030290000	27133030250000	27133040040000	27131050200000
27131050070000	27131140010000	27131130100000	27132030150000	27133030180000
27133010180000	27133010160000	27133010400000	27133030040000	27141050370000
27131060150000	27131050180000	27131050150000	27104070140000	27104090060000
27131050170000	27144040130000	27104080150000	27141070090000	27131040190000
27141080070000	27141020220000	27141030620000	27131040420000	27131060270000
27131040040000	27131040200000	27131050030000	27141020310000	27141060020000
27104080250000	27141090650000	27141020010000	27141020140000	27104090250000
27131030120000	27133010050000	27134030250000	27133010350000	27141050020000
27133070040000	27141050210000	27152090010000	27104020070000	27131080550000
27142040260000	27133010170000	27133030150000	27104080200000	27141050040000
27141020240000	27142020350000	27144050130000	27142100180000	27104080040000
27104030240000	27132020650000	27132020330000	27104060100000	27132020040000
27141050520000	27152010070000			

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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