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	27174060100000
Property address	15601 SCOTSGLEN RD
Township	Orland (28)
Assessor neighborhood	28100
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW

$98,000

17.2% of the current assessed value.

COMPARABLES IMPLY

$81,173

Estimated tax effect about $3,569 a year at a 7% composite rate.

REDUCTION REQUESTED

$16,827

SECTION 1

The argument in one paragraph

The Assessor values 611 other properties in assessor neighborhood 28100 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 $21.36 per square foot. This home is assessed at $25.79 per square foot, which is 21% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,800 square feet gives $81,173. 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	3,800 square feet
Land area	18,965 square feet
Year built	2004
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	10
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$98,000
Assessed value per square foot	$25.79

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	1,240
2	Building area within 15% of this home	675
3	Built within 15 years of this home	650
4	Same building type	650
5	Same construction quality grade	611

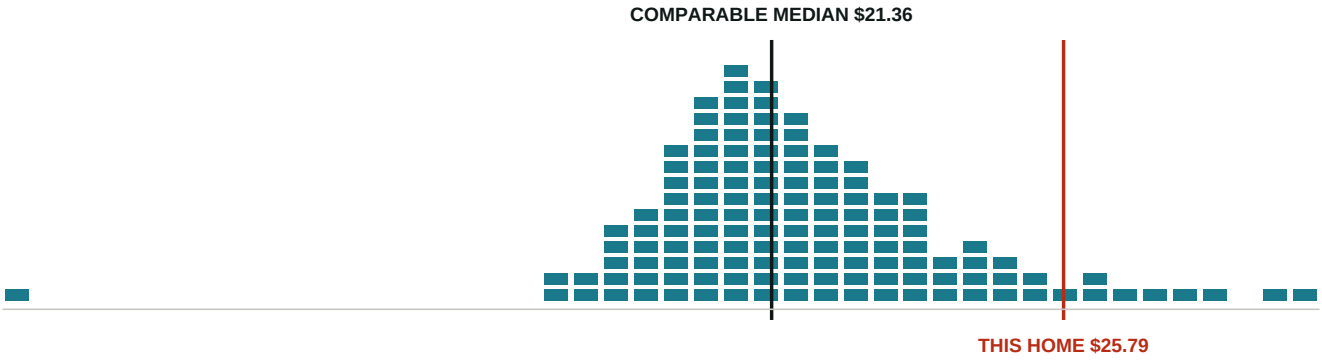
The comparable figure used is the median of all 611 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 611 properties 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	611
Lowest assessed	$9.69 per square foot
25th percentile	$20.41 per square foot
Median	$21.36 per square foot
75th percentile	$22.80 per square foot
Highest assessed	$29.67 per square foot
This home	$25.79 per square foot
Position	assessed above 592 of the 611 comparable properties, the 97th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 611 comparables	$21.36
Building area of this home	3,800 sq ft
Median multiplied by building area	**$81,173**
Current total assessed value	$98,000
Difference, the reduction requested	**$16,827**

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 $16,827 in assessed value is worth roughly $3,569 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

611 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 611 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
27294180210000	17501 CAPISTRANO LN	3,798	1998	5	2	$36,820	$9.69
27322020100000	17501 CAPISTRANO LN	3,798	1998	5	2	$37,680	$9.92
27291040030000	16713 LEE ST	3,794	1992	4	2	$68,000	$17.92
27291070040000	11027 LAUREL HILL DR	3,775	1998	4	2	$70,000	$18.54
27302050020000	11439 W 171ST ST	3,772	1998	4	2	$71,000	$18.82
27294060070000	17160 DEER RUN DR	3,784	1997	4	3	$74,000	$19.56
27294040060000		3,771	1997	4	2	$74,000	$19.62
27294160070000		3,771	2001	4	2	$74,000	$19.62
27292160080000		3,800	1999	4	2	$75,000	$19.74
27023130120000		3,798	2002	4	2	$75,000	$19.75
27023110150000		3,773	2001	4	2	$75,000	$19.88
27294070070000		3,772	1996	4	3	$75,000	$19.88
27023090040000		3,798	2001	4	3	$76,000	$20.01
27023110140000		3,798	2002	4	3	$76,000	$20.01
27023110160000		3,783	2003	5	3	$76,000	$20.09
27294230070000		3,780	2001	4	3	$76,000	$20.11
27053050040000		3,761	1997	4	2	$76,000	$20.21
27023170060000		3,773	2001	4	2	$77,000	$20.41
27293130120000		3,773	2001	4	2	$77,000	$20.41
27294060020000		3,767	1999	4	2	$77,000	$20.44
27023130160000		3,763	2002	4	3	$78,000	$20.73
27294140070000		3,785	1998	4	2	$78,520	$20.75
27173120180000		3,794	1995	4	2	$79,000	$20.82
27023180030000		3,756	2001	4	4	$79,000	$21.03
27173110100000		3,798	1995	4	2	$80,000	$21.06
27023200070000		3,791	2001	4	3	$80,000	$21.10
27294170270000		3,770	2001	4	4	$80,000	$21.22
27292160050000		3,753	1998	4	2	$79,800	$21.26
27173060130000		3,759	1998	3	2	$80,000	$21.28
27023170010000		3,758	2001	5	4	$80,240	$21.35
27294200040000		3,785	2001	4	4	$81,000	$21.40
27291140040000		3,781	2004	4	3	$81,000	$21.42
27294170300000		3,770	2001	4	4	$81,000	$21.49
27293090140000		3,761	1998	4	4	$81,945	$21.79
27174030020000		3,762	2005	4	3	$82,000	$21.80
27173020090000		3,763	1995	3	2	$82,500	$21.92
27291150020000		3,759	2007	4	3	$83,000	$22.08
27023190030000		3,798	2002	4	3	$84,000	$22.12
27294200090000		3,781	1998	4	4	$84,428	$22.33
27174040170000		3,781	2004	4	3	$85,000	$22.48

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27174040320000		3,781	2004	4	2	$85,000	$22.48
27293130330000		3,795	2001	4	3	$85,675	$22.58
27173110120000		3,795	1999	4	3	$86,000	$22.66
27173040060000		3,792	1994	4	3	$86,520	$22.82
27173060160000		3,765	1994	4	4	$86,000	$22.84
27293030170000		3,764	1998	6	3	$86,000	$22.85
27174060010000		3,781	2004	4	3	$87,000	$23.01
27294240010000		3,769	2010	4	3	$87,000	$23.08
27174040230000		3,781	2004	4	3	$88,000	$23.27
27173040050000		3,765	1994	4	3	$88,100	$23.40
27174050040000		3,796	2004	4	3	$89,000	$23.45
27173120260000		3,777	1996	4	4	$89,000	$23.56
27174040210000		3,756	2004	4	3	$89,000	$23.70
27023150060000		3,798	2001	5	4	$90,000	$23.70
27174060060000		3,781	2004	4	4	$91,000	$24.07
27174020140000		3,764	2010	4	2	$91,000	$24.18
27294020320000		3,766	2013	4	3	$92,000	$24.43
27174040270000		3,781	2004	4	3	$93,300	$24.68
27173040040000		3,798	1994	4	3	$96,200	$25.33
27174060100000	**15601 SCOTSGLEN RD**	**3,800**	**2004**	**4**	**3**	**$98,000**	**$25.79**
27174040120000		3,781	2004	5	4	$101,000	$26.71

Median of all 611 comparables: $21.36 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28100, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 611 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.

27294180210000	27322020100000	27112090110000	27291040030000	27121040150000
27121040020000	27291050080000	27292150040000	27302080030000	27291050180000
27112110120000	27291070040000	27292150020000	27112100050000	27291060050000
27112100060000	27322020030000	27302050020000	27051040110000	27053100030000
27293090080000	27302020120000	27121040060000	27292120150000	27302020170000
27292060060000	27302070100000	27292130050000	27302030060000	27302070030000
27302070170000	27302070060000	27302020130000	27322110100000	27292200130000
27121040080000	27291030110000	27302030140000	27292110140000	27292050160000
27302050040000	27112090140000	27302070160000	27292050050000	27322120040000
27302030200000	27291060170000	27053080090000	27293060050000	27291040050000
27292060070000	27322040100000	27322100180000	27292150070000	27051040050000
27292210010000	27294200120000	27294060070000	27292120130000	27292090030000
27291060130000	27291050060000	27291060070000	27294040060000	27294160070000
27291050140000	27051040040000	27292160080000	27051060090000	27292190070000
27292150030000	27023130120000	27023210190000	27294080070000	27053110020000
27302070010000	27292120140000	27023110150000	27322070040000	27322020040000
27294070070000	27112100030000	27294130020000	27292090070000	27292210090000
27292200110000	27053080070000	27291030030000	27292180060000	27322130120000
27322130010000	27112090340000	27302040010000	27294170250000	27051060190000
27023090040000	27023110140000	27291030090000	27322130020000	27023110100000
27291050090000	27023140070000	27292130070000	27053030030000	27053050010000
27294050150000	27023200140000	27294230030000	27023110160000	27291080080000
27294230070000	27293090190000	27294160220000	27291050030000	27294200020000
27322120070000	27023130050000	27023110060000	27023210090000	27023210110000
27302070020000	27291060020000	27053050040000	27292120160000	27291080130000
27302070110000	27293130200000	27051050050000	27051060080000	27051050040000
27053040010000	27112090400000	27292110010000	27302030160000	27322130130000
27294150050000	27023110180000	27292090110000	27292120190000	27293130170000
27053050030000	27322100170000	27322090110000	27293140030000	27292090130000
27292110030000	27292110050000	27053050090000	27053120060000	27302020030000
27291050100000	27051050090000	27023170060000	27293130120000	27322100060000
27294060020000	27023180020000	27291130070000	27292110190000	27291050120000
27292170010000	27322110080000	27293090100000	27293050120000	27023200020000
27173020160000	27322140130000	27294150110000	27294070050000	27051060120000
27171080030000	27322050200000	27023160070000	27292040180000	27093130140000
27294150060000	27293050040000	27302030070000	27291130040000	27292210020000
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27293130050000	27294220230000	27294070060000	27053060020000	27023210140000
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27292150050000	27294140070000	27051060070000	27292190030000	27322120100000
27292060140000	27322060160000	27294090130000	27023210170000	27051060030000
27023140120000	27293050060000	27294090070000	27293030110000	27293040090000
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27294210040000	27112120060000	27023180210000	27322070010000	27023170020000
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27023110170000	27023210070000	27292180050000	27053080220000	27293130190000
27293030030000	27023160030000	27293030160000	27292200140000	27294090110000
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27023180090000	27023190010000	27293090210000	27173110100000	27294090100000
27053150060000	27293050010000	27293070050000	27293070070000	27293120060000
27293050110000	27293040110000	27291030100000	27292210070000	27294210060000
27023200070000	27294060060000	27023120050000	27322090030000	27173110200000
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27291050160000	27292200050000	27294220070000	27023160080000	27292160050000
27291030050000	27023220030000	27173060130000	27023220100000	27294220030000
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27293100020000	27294190020000	27293030100000	27294200040000	27023140130000
27023120020000	27322110070000	27292180030000	27291140040000	27173120230000
27053080390000	27023140060000	27294170300000	27294170280000	27023110200000
27292210140000	27023130100000	27173140150000	27322050230000	27291050170000
27294210030000	27294160130000	27053080100000	27293080030000	27292210080000
27023220020000	27292200040000	27173040080000	27294140030000	27292050200000
27023110110000	27292150170000	27053080380000	27294130060000	27302070120000
27023200040000	27051040120000	27322140020000	27292110120000	27053050020000
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27293060060000	27293130290000	27294200140000	27053080050000	27051060060000
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27292010180000 27023190040000 27294080130000 27293130260000 27174050070000
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27294240030000

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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