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	27183040080000
Property address	15510 116TH CT
Township	Orland (28)
Assessor neighborhood	28013
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$58,000	**$52,176**	**$5,824**

10.0% of the current assessed value.
Estimated tax effect about $1,235 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 28 other properties in assessor neighborhood 28013 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 $21.79 per square foot. This home is assessed at $24.22 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,395 square feet gives $52,176. 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	2,395 square feet
Land area	12,350 square feet
Year built	1999
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$58,000
Assessed value per square foot	$24.22

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	95
2	Building area within 15% of this home	34
3	Built within 15 years of this home	28
4	Same building type	28
5	Same construction quality grade	28

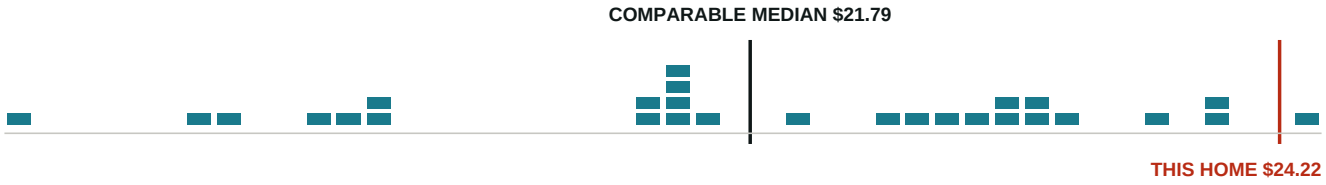
The comparable figure used is the median of all 28 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 28 properties 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	28
Lowest assessed	$18.36 per square foot
25th percentile	$21.00 per square foot
Median	$21.79 per square foot
75th percentile	$22.98 per square foot
Highest assessed	$24.41 per square foot
This home	$24.22 per square foot
Position	assessed above 27 of the 28 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 28 comparables	$21.79
Building area of this home	2,395 sq ft
Median multiplied by building area	**$52,176**
Current total assessed value	$58,000
Difference, the reduction requested	**$5,824**

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 $5,824 in assessed value is worth roughly $1,235 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 28 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
27183020120000	15590 117TH CT	2,560	1994	3	1	$47,001	$18.36
27184150030000	15845 115TH CT	2,656	1989	4	2	$51,001	$19.20
27184150060000	15800 115TH AVE	2,418	1990	3	2	$47,001	$19.44
27184280010000	15701 S 113TH AVE	2,679	1993	4	2	$53,001	$19.78
27183030090000	15530 117TH AVE	2,659	1997	3	2	$53,001	$19.93
27183070110000	15636 117TH AVE	2,544	1998	4	2	$51,001	$20.05
27183020090000	15540 117TH CT	2,685	1994	3	2	$54,001	$20.11
27184150040000	15857 115TH CT	2,160	1990	4	2	$46,000	$21.30
27183030080000	15506 117TH AVE	2,202	1989	4	2	$47,001	$21.34
27183080090000	15620 116TH CT	2,749	2000	4	2	$59,000	$21.46
27183090130000	11653 156TH ST	2,466	1994	4	2	$53,000	$21.49
27184170040000	15845 114TH CT	2,277	1994	3	1	$49,001	$21.52
27184090110000	15640 114TH AVE	2,602	1999	4	2	$56,001	$21.52
27183090070000	15600 116TH AVE	2,318	1996	4	2	$50,000	$21.57
27183030110000	15540 117TH AVE	2,500	1995	4	2	$55,001	$22.00
27183070010000	15601 117TH CT	2,231	1999	3	2	$50,001	$22.41
27184260110000	15756 S 113TH CT	2,310	2004	3	2	$52,000	$22.51
27183080110000	15640 116TH CT	2,153	1998	4	2	$49,001	$22.76
27183030040000	15549 117TH CT	2,724	2003	4	3	$62,001	$22.76
27201030060000	10857 LENTFER CT	2,707	2000	4	2	$62,001	$22.90
27184270050000	15742 113TH CT	2,092	1995	3	2	$48,000	$22.94
27201030030000	10927 LENTFER CT	2,641	2000	4	2	$61,000	$23.10
27183090030000	15621 116TH CT	2,511	2003	4	2	$58,001	$23.10
27184160020000	15821 S 115TH AVE	2,281	2004	4	2	$53,001	$23.24
27183050050000	15523 116TH CT	2,115	1998	3	2	$50,001	$23.64
27201020040000	16170 KINGSPORT RD	2,694	1998	4	2	$64,356	$23.89
27184060070000	11531 156TH ST	2,667	2004	4	2	$64,000	$24.00
27183040080000	**15510 116TH CT**	**2,395**	**1999**	**4**	**2**	**$58,000**	**$24.22**
27183030120000	15550 117TH AVE	2,540	2006	4	2	$62,001	$24.41

Median of all 28 comparables: $21.79 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28013, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 28 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.

27183020120000	27184150030000	27184150060000	27184280010000	27183030090000
27183070110000	27183020090000	27184150040000	27183030080000	27183080090000
27183090130000	27184170040000	27184090110000	27183090070000	27183030110000
27183070010000	27184260110000	27183080110000	27183030040000	27201030060000
27184270050000	27201030030000	27183090030000	27184160020000	27183050050000
27201020040000	27184060070000	27183030120000		

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.