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	27203110750000
Property address	16509 TIMBER TRAIL RD
Township	Orland (28)
Assessor neighborhood	28015
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW

$43,000

16.5% of the current assessed value.

COMPARABLES IMPLY

$35,896

Estimated tax effect about $1,507 a year at a 7% composite rate.

REDUCTION REQUESTED

$7,104

SECTION 1

The argument in one paragraph

The Assessor values 141 other properties in assessor neighborhood 28015 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 $19.06 per square foot. This home is assessed at $22.84 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,883 square feet gives $35,896. 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	1,883 square feet
Land area	8,167 square feet
Year built	2010
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	2
Half bathrooms	1

Total assessed value	$43,000
Assessed value per square foot	$22.84

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	877
2	Building area within 15% of this home	513
3	Built within 15 years of this home	253
4	Same building type	141
5	Same construction quality grade	141

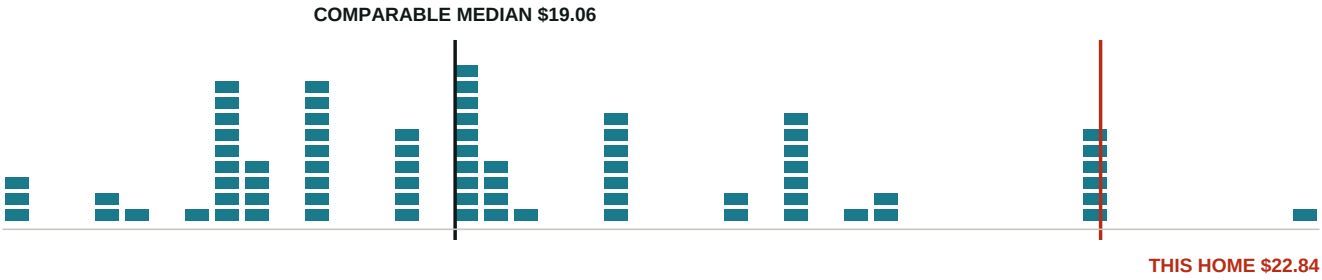
The comparable figure used is the median of all 141 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 141 properties 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	141
Lowest assessed	$16.42 per square foot
25th percentile	$18.17 per square foot
Median	$19.06 per square foot
75th percentile	$20.66 per square foot
Highest assessed	$24.12 per square foot
This home	$22.84 per square foot
Position	assessed above 127 of the 141 comparable properties, the 90th percentile



$16.42 per sq ft — 141 comparable properties by assessed value per square foot, one mark is 2 properties — $24.12 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 141 comparables	$19.06
Building area of this home	1,883 sq ft
Median multiplied by building area	**$35,896**
Current total assessed value	$43,000
Difference, the reduction requested	**$7,104**

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 $7,104 in assessed value is worth roughly $1,507 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

141 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 141 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
27311050430000	17716 MAYHER DR	1,857	1995	2	2	$32,000	$17.23
27311050500000	17724 MAYHER DR	1,857	1996	2	2	$33,000	$17.77
27311050470000	17711 MAYHER DR	1,857	1996	2	2	$33,000	$17.77
27311050310000	17700 MAYHER DR	1,857	1995	2	2	$33,000	$17.77
27311050490000	17726 MAYHER DR	1,857	1996	2	2	$33,000	$17.77
27311050380000	17706 MAYHER DR	1,857	1995	2	2	$33,000	$17.77
27311050530000	17718 MAYHER DR	1,857	1996	2	2	$33,000	$17.77
27311050360000	17715 MAYHER DR	1,857	1995	2	2	$33,000	$17.77
27311050580000	17727 MAYHER DR	1,857	1996	2	2	$33,000	$17.77
27311050400000	17710 MAYHER DR	1,857	1995	2	2	$33,000	$17.77
27311050450000	17707 MAYHER DR	1,857	1996	2	2	$33,000	$17.77
27311050560000	17723 MAYHER DR	1,857	1996	2	2	$33,000	$17.77
27311050510000	17722 MAYHER DR	1,857	1996	2	2	$33,001	$17.77
27313020380000	11854 CORMOY LN	1,912	1995	2	2	$34,000	$17.78
27313020110000	11915 DUNREE LN	1,912	1995	2	2	$34,000	$17.78
27313020140000	11909 DUNREE LN	1,912	1995	2	2	$34,000	$17.78
27313020040000	11935 DUNREE LN	1,912	1996	2	2	$34,000	$17.78
27313020280000	11831 DUNREE LN	1,912	1995	2	2	$34,000	$17.78
27313040480000	11616 WATERWAY CT	1,926	2003	3	2	$35,000	$18.17
27313040430000	18135 WATERWAY CT	1,926	2001	3	2	$35,000	$18.17
27313040340000	11615 LAKE SHORE DR	1,926	2001	3	2	$35,000	$18.17
27313040290000	18113 LAKE SHORE DR	1,926	2001	3	2	$35,000	$18.17
27313040150000	11636 WATERWAY CT	1,926	2001	3	2	$35,000	$18.17
27313040380000	11617 WATERWAY CT	1,926	2003	3	2	$35,000	$18.17
27314060560000	11557 LAKE SHORE DR	1,926	2001	3	2	$35,000	$18.17
27313040330000	11619 LAKE SHORE DR	1,926	2001	3	2	$35,000	$18.17
27314060550000	11561 LAKE SHORE DR	1,926	2001	3	2	$35,000	$18.17
27313040220000	18145 LAKE SHORE DR	1,926	2001	3	2	$35,000	$18.17
27313040270000	18105 LAKE SHORE DR	1,926	2001	3	2	$35,000	$18.17
27313040440000	18139 WATERWAY CT	1,926	2001	3	2	$35,000	$18.17
27314060400000	18109 WATERSIDE CIR	1,926	1998	3	2	$35,001	$18.17
27313040280000	18109 LAKE SHORE DR	1,926	2001	3	2	$35,001	$18.17
27313020250000	11837 DUNREE LN	1,912	1995	2	2	$35,000	$18.31
27313020400000	11858 CORMOY LN	1,912	1995	2	2	$35,000	$18.31
27313020350000	11848 CORMOY LN	1,912	1995	2	2	$35,000	$18.31
27313030410000		1,836	2001	3	2	$35,000	$19.06
27314060590000		1,836	1998	3	2	$35,000	$19.06
27313030160000		1,836	2001	3	2	$35,000	$19.06
27313030420000		1,836	2001	3	2	$35,000	$19.06
27314060600000		1,836	1998	3	2	$35,000	$19.06

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27314060610000		1,836	1998	3	2	$35,000	$19.06
27313030340000		1,836	2001	3	2	$35,001	$19.06
27313030220000		1,836	2001	3	2	$35,001	$19.06
27313030320000		1,836	2001	3	2	$35,001	$19.06
27314060300000		1,888	1998	3	2	$39,000	$20.66
27314060320000		1,888	1998	3	2	$39,000	$20.66
27203110620000		1,883	2010	2	2	$43,000	$22.84
27203110840000		1,883	2013	2	2	$43,000	$22.84
27203110800000		1,883	2013	2	2	$43,000	$22.84
27203110780000		1,883	2010	2	2	$43,000	$22.84
27203110660000		1,883	2010	2	2	$43,000	$22.84
27203110740000		1,883	2013	2	2	$43,000	$22.84
27203110850000		1,883	2013	2	2	$43,000	$22.84
27203110890000		1,883	2013	2	2	$43,000	$22.84
27203110710000		1,883	2013	2	2	$43,000	$22.84
27203110790000		1,883	2010	2	2	$43,000	$22.84
27203110670000		1,883	2013	2	2	$43,000	$22.84
27203110700000		1,883	2013	2	2	$43,000	$22.84
27203110750000	**16509 TIMBER TRAIL RD**	**1,883**	**2010**	**2**	**2**	**$43,000**	**$22.84**
27203110950000		1,866	2016	2	2	$45,000	$24.12
27203110900000		1,866	2016	2	2	$45,000	$24.12

Median of all 141 comparables: $19.06 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28015, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 141 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.

27313020370000 27313020390000 27313020360000 27313020270000 27313020260000
27203021070000 27313020120000 27313020130000 27311050430000 27313020420000
27311050500000 27311050470000 27311050310000 27311050490000 27311050380000
27311050530000 27311050360000 27311050580000 27311050400000 27311050450000
27311050560000 27311050510000 27313020380000 27313020110000 27313020140000
27313020040000 27313020280000 27311050350000 27311050550000 27311050410000
27311050420000 27311050460000 27311050390000 27311050520000 27311050570000
27313040480000 27313040430000 27313040340000 27313040290000 27313040150000
27313040380000 27314060560000 27313040330000 27314060550000 27313040220000
27313040270000 27313040440000 27314060400000 27313040280000 27313020250000
27313020400000 27313020350000 27314050120000 27313030130000 27314050060000
27313030110000 27314050190000 27313030100000 27314050070000 27314050050000
27313020580000 27313020560000 27313020770000 27313020530000 27314060250000
27313030410000 27314060590000 27313030160000 27313030420000 27314060600000
27314060610000 27313030340000 27313030220000 27313030320000 27313030430000
27313030280000 27313030270000 27313030310000 27313030390000 27313030230000
27313030330000 27314060350000 27313030170000 27314060200000 27314060510000
27314060450000 27314060490000 27313070680000 27314060500000 27314060620000
27321100030000 27203020990000 27203021040000 27203020880000 27203021120000
27203020840000 27203020770000 27203020820000 27203020940000 27203021110000
27203020910000 27203020870000 27203021010000 27203021050000 27203110680000
27314060300000 27314060320000 27314060360000 27203110720000 27203110870000
27203110880000 27203110820000 27203110760000 27203110690000 27203110650000
27203110770000 27203110860000 27203110810000 27203110830000 27203110640000
27203110630000 27203110730000 27314050160000 27203110930000 27203110940000
27203110920000 27203110910000 27203110620000 27203110840000 27203110800000
27203110780000 27203110660000 27203110740000 27203110850000 27203110890000
27203110710000 27203110790000 27203110670000 27203110700000 27203110950000
27203110900000

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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