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	27212030730000
Property address	16126 HILLCREST CIR
Township	Orland (28)
Assessor neighborhood	28099
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW

$35,000

14.9% of the current assessed value.

COMPARABLES IMPLY

$29,773

REDUCTION REQUESTED

$5,227

Estimated tax effect about $1,109 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 101 other properties in assessor neighborhood 28099 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 $19.32 per square foot. This home is assessed at $22.71 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,541 square feet gives $29,773. 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	1,541 square feet
Land area	1,706 square feet
Year built	2006
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	2
Full bathrooms	2
Half bathrooms	1

Total assessed value	$35,000
Assessed value per square foot	$22.71

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	292
2	Building area within 15% of this home	158
3	Built within 15 years of this home	158
4	Same building type	101
5	Same construction quality grade	101

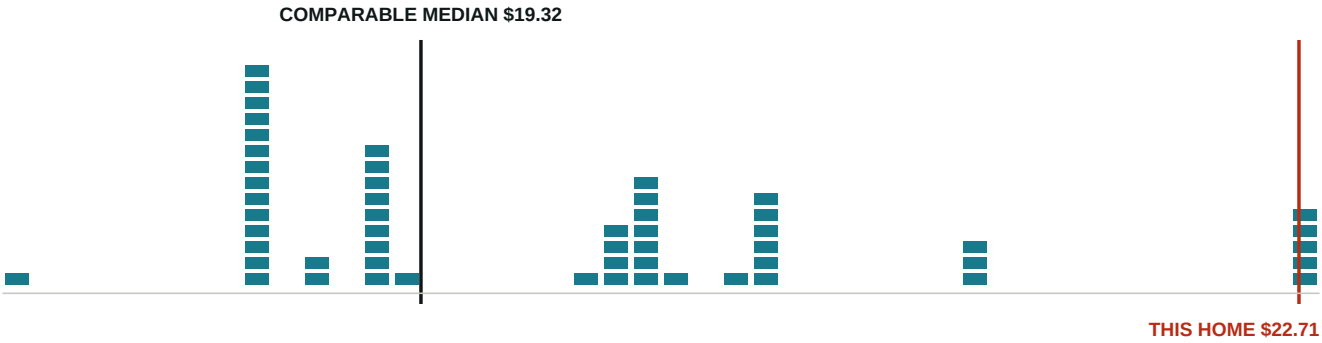
The comparable figure used is the median of all 101 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 101 properties 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	101
Lowest assessed	$17.70 per square foot
25th percentile	$18.74 per square foot
Median	$19.32 per square foot
75th percentile	$20.61 per square foot
Highest assessed	$22.79 per square foot
This home	$22.71 per square foot
Position	assessed above 92 of the 101 comparable properties, the 91st percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 101 comparables	$19.32
Building area of this home	1,541 sq ft
Median multiplied by building area	**$29,773**
Current total assessed value	$35,000
Difference, the reduction requested	**$5,227**

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 $5,227 in assessed value is worth roughly $1,109 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

101 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 101 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
27164050620000	15723 CENTENNIAL DR	1,708	1995	3	2	$32,000	$18.74
27164070330000	15718 LIBERTY CT	1,708	1996	3	2	$32,000	$18.74
27164040100000	9929 CONSTITUTION DR	1,708	1993	3	2	$32,000	$18.74
27164040660000	15720 CENTENNIAL DR	1,708	1995	3	2	$32,000	$18.74
27164070140000	15723 LIBERTY CT	1,708	1996	3	2	$32,000	$18.74
27164040270000	9965 CONSTITUTION DR	1,708	1994	3	2	$32,000	$18.74
27164040540000	15802 CENTENNIAL DR	1,708	1994	3	2	$32,000	$18.74
27164050370000	15805 CENTENNIAL DR	1,708	1994	3	2	$32,000	$18.74
27164050440000	9968 CONSTITUTION DR	1,708	1994	3	2	$32,000	$18.74
27164040170000	9915 CONSTITUTION DR	1,708	1993	3	2	$32,000	$18.74
27164040550000	15804 CENTENNIAL DR	1,708	1994	3	2	$32,000	$18.74
27164050310000	15819 CENTENNIAL DR	1,708	1994	3	2	$32,000	$18.74
27164040730000	15706 CENTENNIAL DR	1,708	1995	3	2	$32,000	$18.74
27164050670000	15731 CENTENNIAL DR	1,708	1995	3	2	$32,000	$18.74
27164040480000	15816 CENTENNIAL DR	1,708	1994	3	2	$32,000	$18.74
27164070340000	15720 LIBERTY CT	1,670	1998	2	2	$32,000	$19.16
27164040680000	15724 CENTENNIAL DR	1,670	1995	2	2	$32,000	$19.16
27164050530000	15705 CENTENNIAL DR	1,670	1995	2	2	$32,000	$19.16
27164040320000	9975 CONSTITUTION DR	1,670	1994	2	2	$32,000	$19.16
27164040370000	9985 CONSTITUTION DR	1,670	1994	2	2	$32,000	$19.16
27164050600000	15719 CENTENNIAL DR	1,670	1995	2	2	$32,000	$19.16
27164050650000	15727 CENTENNIAL DR	1,670	1995	2	2	$32,000	$19.16
27164050200000	9935 CONSTITUTION CT	1,670	1993	2	2	$32,000	$19.16
27164050700000	15737 CENTENNIAL DR	1,670	1995	2	2	$32,000	$19.16
27164050630000	15725 CENTENNIAL DR	1,670	1995	2	2	$32,000	$19.16
27164040080000	9925 CONSTITUTION DR	1,670	1993	2	2	$32,000	$19.16
27164050580000	15715 CENTENNIAL DR	1,670	1995	2	2	$32,000	$19.16
27164070070000	15711 LIBERTY CT	1,670	1996	2	2	$32,000	$19.16
27164070100000	15717 LIBERTY CT	1,670	1996	2	2	$32,000	$19.16
27164040630000	15714 CENTENNIAL DR	1,670	1995	2	2	$32,000	$19.16
27164070310000	15714 LIBERTY CT	1,670	1996	2	2	$32,000	$19.16
27164040440000	15840 CENTENNIAL DR	1,670	1994	2	2	$32,000	$19.16
27164040500000	15812 CENTENNIAL DR	1,553	1994	2	2	$31,000	$19.96
27164040300000		1,625	1994	2	2	$33,000	$20.31
27164040290000		1,553	1994	2	2	$32,000	$20.61
27164040430000		1,553	1994	2	2	$32,000	$20.61
27164040120000		1,553	1993	2	2	$32,000	$20.61
27164040260000		1,553	1994	2	2	$32,000	$20.61
27164040400000		1,553	1994	2	2	$32,000	$20.61
27164040190000		1,553	1993	2	2	$32,000	$20.61

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27164040360000		1,553	1994	2	2	$32,000	$20.61
27164040470000		1,553	1994	2	2	$32,000	$20.61
27164040090000		1,553	1993	2	2	$32,000	$20.61
27164040710000		1,553	1995	2	2	$32,000	$20.61
27164040740000		1,553	1995	2	2	$32,000	$20.61
27212050340000		1,541	2001	2	2	$33,000	$21.41
27212050330000		1,541	2001	2	2	$33,000	$21.41
27212030550000		1,541	2001	2	2	$33,000	$21.41
27212050250000		1,541	2001	2	2	$33,000	$21.41
27212050290000		1,541	2005	2	2	$33,000	$21.41
27212050300000		1,541	2005	2	2	$33,000	$21.41
27212030780000		1,541	2006	2	2	$35,000	$22.71
27212030770000		1,541	2006	2	2	$35,000	$22.71
27212030740000		1,541	2006	2	2	$35,000	$22.71
27212030810000		1,541	2006	2	2	$35,000	$22.71
27212030850000		1,541	2006	2	2	$35,000	$22.71
27212030860000		1,541	2006	2	2	$35,000	$22.71
27212030820000		1,541	2006	2	2	$35,000	$22.71
27212030730000	**16126 HILLCREST CIR**	**1,541**	**2006**	**2**	**2**	**$35,000**	**$22.71**
27212050150000		1,404	2001	2	2	$32,000	$22.79
27212050180000		1,404	2002	2	2	$32,000	$22.79

Median of all 101 comparables: $19.32 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28099, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 101 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.

27164040130000	27164050620000	27164070330000	27164040100000	27164040660000
27164070140000	27164040270000	27164040540000	27164050370000	27164050440000
27164040170000	27164040550000	27164050310000	27164040730000	27164050670000
27164040480000	27164050500000	27164050170000	27164050490000	27164050160000
27164050220000	27164070080000	27164070320000	27164050110000	27164070270000
27164050610000	27164070090000	27164050320000	27164070390000	27164070200000
27164070130000	27164070210000	27164070160000	27164070340000	27164040680000
27164050530000	27164040320000	27164040370000	27164050600000	27164050650000
27164050200000	27164050700000	27164050630000	27164040080000	27164050580000
27164070070000	27164070100000	27164040630000	27164070310000	27164040440000
27164040340000	27164040410000	27164040500000	27164040600000	27164050660000
27164050690000	27164050570000	27164040590000	27164050540000	27164040640000
27212030700000	27212050160000	27212030690000	27212050240000	27212030600000
27212050210000	27212050200000	27212030560000	27212030590000	27212030630000
27212030640000	27212050170000	27164040670000	27164040300000	27164050550000
27164040290000	27164040430000	27164040120000	27164040260000	27164040400000
27164040190000	27164040360000	27164040470000	27164040090000	27164040710000
27164040740000	27212050340000	27212050330000	27212030550000	27212050250000
27212050290000	27212050300000	27212030780000	27212030770000	27212030740000
27212030810000	27212030850000	27212030860000	27212030820000	27212050150000
27212050180000				

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.