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	27234050010000
Property address	8238 164TH CT
Township	Orland (28)
Assessor neighborhood	28043
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$39,000	**$34,815**	**$4,185**

10.7% of the current assessed value.
Estimated tax effect about $888 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 907 other properties in assessor neighborhood 28043 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 $26.99 per square foot. This home is assessed at $30.23 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,290 square feet gives $34,815. 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	1,290 square feet
Land area	10,656 square feet
Year built	1982
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$39,000
Assessed value per square foot	$30.23

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	1,079
2	Building area within 15% of this home	914
3	Built within 15 years of this home	908
4	Same building type	908
5	Same construction quality grade	907

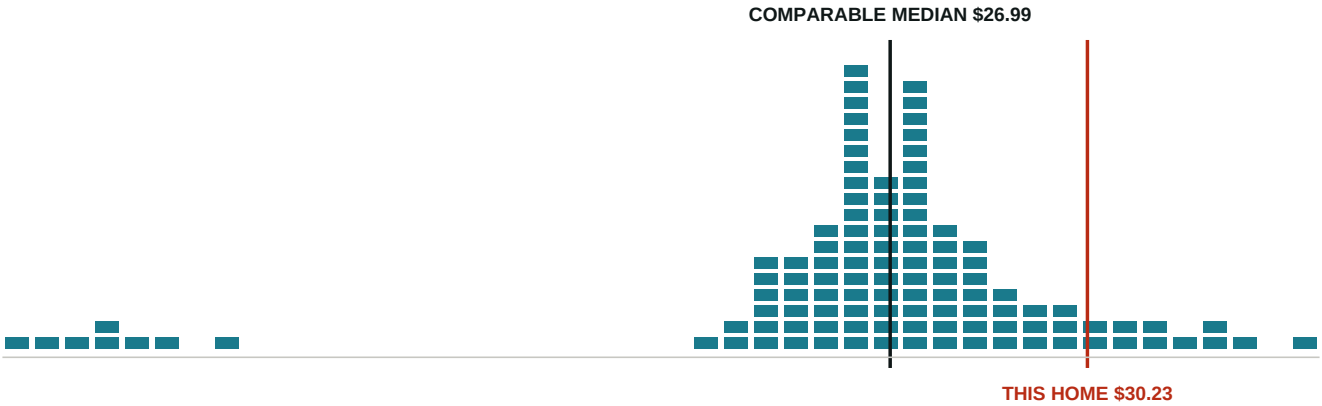
The comparable figure used is the median of all 907 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 907 properties 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	907
Lowest assessed	$12.39 per square foot
25th percentile	$26.18 per square foot
Median	$26.99 per square foot
75th percentile	$28.09 per square foot
Highest assessed	$34.05 per square foot
This home	$30.23 per square foot
Position	assessed above 850 of the 907 comparable properties, the 94th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 907 comparables	$26.99
Building area of this home	1,290 sq ft
Median multiplied by building area	**$34,815**
Current total assessed value	$39,000
Difference, the reduction requested	**$4,185**

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 $4,185 in assessed value is worth roughly $888 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

907 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 907 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
27233130340000		1,300	1978	3	1	$33,000	$25.38
27233180200000		1,300	1978	3	1	$33,000	$25.38
27233160070000		1,298	1978	3	1	$33,000	$25.42
27233030090000		1,298	1976	3	1	$33,000	$25.42
27233030130000		1,298	1976	3	1	$33,000	$25.42
27233030140000		1,298	1976	3	1	$33,001	$25.42
27233110020000		1,282	1979	3	1	$33,000	$25.74
27233060100000		1,282	1978	3	1	$33,000	$25.74
27233110120000		1,282	1978	3	1	$33,000	$25.74
27231070030000		1,281	1979	3	1	$33,000	$25.76
27233110030000		1,281	1978	3	1	$33,000	$25.76
27233110150000		1,281	1980	3	1	$33,001	$25.76
27261180180000		1,280	1978	3	1	$33,001	$25.78
27233190240000		1,300	1978	3	1	$35,000	$26.92
27233190170000		1,300	1979	3	2	$35,000	$26.92
27233190190000		1,300	1978	3	2	$35,000	$26.92
27233060260000		1,298	1986	3	2	$35,000	$26.96
27233150310000		1,298	1982	3	2	$35,000	$26.96
27262010280000		1,294	1982	3	1	$35,001	$27.05
27231100080000		1,287	1985	3	1	$35,000	$27.20
27261190180000		1,287	1983	3	1	$35,000	$27.20
27233190370000		1,286	1983	3	1	$35,000	$27.22
27233060120000		1,282	1978	3	1	$35,000	$27.30
27233030170000		1,282	1978	3	1	$35,000	$27.30
27233060130000		1,282	1978	3	1	$35,000	$27.30
27233060150000		1,282	1980	3	1	$35,000	$27.30
27233030110000		1,282	1978	3	1	$35,000	$27.30
27233060140000		1,282	1978	3	1	$35,000	$27.30
27261210020000		1,281	1978	3	1	$35,001	$27.32
27233160260000		1,293	1985	3	1	$36,001	$27.84
27241130220000		1,291	1989	3	1	$36,000	$27.89
27241120040000		1,291	1987	3	1	$36,000	$27.89
27241130200000		1,291	1987	3	1	$36,000	$27.89
27234150090000		1,291	1984	3	1	$36,000	$27.89
27241130110000		1,291	1987	3	1	$36,000	$27.89
27234200010000		1,291	1985	3	1	$36,001	$27.89
27233120370000		1,288	1978	3	2	$36,000	$27.95
27234110180000		1,288	1982	3	1	$36,000	$27.95
27262030310000		1,288	1985	3	1	$36,001	$27.95
27262030300000		1,288	1985	3	1	$36,001	$27.95

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27231150210000		1,285	1987	3	2	$36,000	$28.02
27262060070000		1,283	1984	3	1	$36,000	$28.06
27262060060000		1,283	1982	3	1	$36,000	$28.06
27262060020000		1,283	1982	3	1	$36,000	$28.06
27262060050000		1,283	1985	3	1	$36,000	$28.06
27262010230000		1,282	1982	3	2	$36,000	$28.08
27234110230000		1,282	1986	3	1	$36,000	$28.08
27262060090000		1,298	1987	3	2	$38,000	$29.28
27262060230000		1,294	1986	3	2	$38,000	$29.37
27262060250000		1,292	1987	3	2	$38,000	$29.41
27234150070000		1,291	1989	3	1	$38,000	$29.43
27234170080000		1,291	1989	3	1	$38,000	$29.43
27234180130000		1,291	1987	3	1	$38,000	$29.43
27234180190000		1,291	1989	3	1	$38,000	$29.43
27241150060000		1,291	1989	3	1	$38,000	$29.43
27234220110000		1,291	1987	3	1	$38,000	$29.43
27241170120000		1,291	1990	3	1	$38,001	$29.44
27262060010000		1,283	1985	3	1	$38,000	$29.62
27233060330000		1,298	1982	3	1	$38,575	$29.72
27262150090000		1,298	1993	3	2	$39,000	$30.05
27234050010000	**8238 164TH CT**	**1,290**	**1982**	**3**	**2**	**$39,000**	**$30.23**

Median of all 907 comparables: $26.99 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28043, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 907 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.

27233170240000	27233150470000	27233150200000	27233150480000	27233150520000
27233150530000	27233150210000	27233150190000	27233150220000	27233150230000
27233150380000	27233150120000	27233150390000	27233150430000	27233150440000
27233170230000	27233150130000	27233150110000	27233150150000	27233150140000
27233150360000	27233150450000	27233150510000	27233150490000	27233150500000
27233170260000	27233060180000	27233060200000	27233150180000	27233150420000
27233150400000	27233150410000	27233150460000	27233170250000	27233150370000
27233150100000	27233110140000	27261160020000	27233150240000	27233030100000
27233160310000	27233060160000	27233160270000	27233120590000	27261170190000
27261250170000	27233140080000	27233060210000	27231130070000	27233060320000
27233190070000	27233160340000	27233190210000	27233120230000	27233160150000
27234100060000	27233160180000	27233120310000	27262090050000	27233110040000
27233120290000	27233130100000	27233130130000	27233140210000	27233130080000
27233140050000	27233120060000	27233120110000	27233190320000	27233160140000
27233190330000	27233160050000	27233190340000	27233120470000	27233180190000
27233120390000	27234180080000	27233150030000	27233170040000	27233130310000
27233150010000	27233170110000	27233130250000	27233160130000	27233160160000
27231090040000	27233060270000	27261240060000	27261250140000	27261170140000
27261250040000	27261240110000	27261260040000	27261260130000	27261250130000
27261260020000	27261170230000	27233120250000	27233120200000	27233160210000
27233150330000	27233160300000	27233110070000	27261030080000	27233140070000
27233060230000	27261010090000	27233060290000	27231150270000	27231100180000
27261170110000	27231120060000	27231150300000	27231150020000	27231150060000
27231150040000	27231120180000	27231120300000	27233190270000	27233160190000
27261230040000	27231100130000	27261010140000	27233130340000	27233180200000
27231120310000	27231120030000	27231120040000	27233160070000	27233030090000
27233030130000	27233030140000	27262030240000	27233190030000	27233190260000
27233120450000	27233180110000	27233190020000	27233180050000	27233120420000
27233120560000	27233120380000	27261230020000	27233130320000	27233150060000
27233140100000	27233170020000	27233130190000	27233130050000	27233150020000
27233170080000	27233160350000	27341140130000	27234200310000	27261190250000
27233110020000	27233060100000	27233110120000	27262060080000	27231070030000
27233110030000	27233110150000	27341130040000	27261180180000	27231100020000
27233150300000	27233150280000	27233150350000	27241120070000	27261170090000
27261160070000	27261160030000	27234110160000	27234100030000	27233190120000
27233160290000	27233190090000	27341140120000	27233160240000	27234040150000
27232060130000	27233170290000	27233170190000	27234070060000	27233170270000
27261240010000	27261260060000	27262010190000	27261240130000	27262090070000
27262090010000	27262010300000	27233060300000	27231100150000	27261170170000
27233160200000	27233160220000	27233120170000	27262080080000	27262090040000
27234200170000	27261190050000	27341150160000	27231090010000	27231090070000
27231090090000	27231080080000	27231090120000	27231100090000	27231080140000
27231080150000	27231090080000	27231090110000	27231090050000	27231080070000
27231080220000	27231090020000	27231150050000	27231120280000	27233190150000
27233060250000	27233160230000	27233110060000	27233110110000	27233190220000

27233120410000	27233190080000	27233120180000	27233120510000	27233160320000
27233120430000	27233120490000	27233190100000	27233180120000	27233190130000
27233120340000	27233120320000	27233160250000	27233120130000	27233140140000
27233130140000	27231100110000	27233120280000	27233140170000	27233140130000
27233120070000	27233140020000	27233120050000	27233130010000	27233120160000
27233130030000	27233120020000	27233130060000	27233120140000	27233140090000
27233120030000	27233120090000	27233130070000	27233140040000	27233180150000
27234070100000	27233180140000	27231080050000	27231150250000	27262010160000
27233130270000	27233150080000	27233170120000	27233170140000	27233130170000
27233150050000	27233170280000	27233130200000	27233170030000	27233170100000
27233170090000	27233170050000	27233190350000	27231100060000	27231100120000
27231100100000	27233190390000	27231100140000	27233190300000	27233130420000
27261230050000	27234120090000	27233120400000	27233120190000	27261230030000
27262010180000	27233110160000	27231120080000	27231120090000	27231130020000
27231080130000	27231100250000	27231120100000	27231080170000	27231130040000
27231100200000	27231080100000	27231120110000	27231120120000	27231120130000
27231120020000	27231120260000	27231130140000	27231120150000	27231120140000
27231120050000	27231080190000	27231120070000	27231080010000	27231100170000
27231130010000	27233180130000	27341150030000	27234090280000	27261260160000
27261260090000	27261180320000	27262010290000	27233130220000	27233160010000
27231100070000	27233130350000	27233150070000	27233030120000	27233160100000
27233170010000	27233120350000	27233060310000	27233160110000	27233160020000
27233130260000	27233170070000	27233130240000	27233170180000	27262010130000
27233160030000	27233160060000	27233150290000	27233150260000	27231080240000
27233060280000	27231080210000	27233060340000	27261190200000	27231070010000
27233030070000	27233130020000	27262030320000	27262030330000	27341140100000
27341140010000	27341140060000	27341140110000	27262090120000	27234150120000
27241140140000	27241130150000	27341150170000	27262130130000	27234080090000
27234170010000	27262040110000	27233180250000	27234090010000	27261010120000
27233060220000	27233160280000	27234040330000	27232060150000	27232070120000
27232060040000	27261250060000	27261170060000	27261170240000	27261180350000
27231150190000	27261170210000	27261180370000	27234070050000	27241130180000
27241130140000	27241140030000	27241140050000	27241140040000	27241170170000
27234040050000	27234040060000	27341150200000	27261200020000	27261180160000
27261180140000	27231090060000	27261170150000	27261180360000	27261260200000
27261190260000	27261200030000	27262030280000	27262090080000	27262090060000
27262090150000	27233180070000	27231080030000	27231080040000	27231080200000
27231090100000	27231080090000	27231080060000	27261160010000	27231150180000
27231150030000	27231150080000	27261240030000	27261250190000	27231150010000
27231150260000	27262060040000	27261160150000	27262030270000	27234200060000
27234200230000	27234200040000	27233160330000	27262120220000	27261010050000
27233190240000	27233190170000	27233190190000	27233120500000	27233180020000
27233190230000	27233180240000	27261010060000	27233120530000	27233190180000
27233180040000	27233180230000	27233130390000	27233130400000	27261010130000
27231070020000	27233060260000	27233150310000	27233190380000	27234040240000
27261160130000	27262130040000	27233140190000	27241120160000	27261210060000
27231150220000	27261260050000	27231150070000	27262010170000	27261260190000
27231150200000	27231150230000	27231150240000	27262010280000	27234200020000
27232070340000	27232070210000	27232070310000	27232080020000	27232110030000
27232080040000	27232070390000	27241160070000	27231130090000	27231080120000
27231100270000	27231130120000	27231120170000	27231130130000	27231120010000
27231100260000	27261180310000	27261190190000	27233130330000	27231150290000
27341150060000	27341150100000	27341150210000	27341130070000	27341140090000

27341120100000	27261190170000	27261190020000	27261180070000	27261190100000
27261180060000	27262040140000	27233140030000	27231100080000	27261190180000
27262080050000	27233150270000	27233030150000	27233190370000	27241140150000
27234150020000	27261190060000	27262080070000	27261190090000	27262090090000
27234100040000	27234110060000	27234110020000	27234200190000	27262030210000
27262030220000	27262030190000	27241130100000	27234010090000	27234040170000
27262060100000	27233060120000	27233030170000	27233060130000	27233060150000
27233030110000	27233060140000	27232060100000	27232070190000	27232060080000
27232070320000	27232110100000	27232140070000	27232110050000	27261210020000
27231120320000	27261260180000	27231080180000	27234220080000	27241130020000
27241150100000	27234180170000	27241140210000	27241120170000	27241120060000
27241130050000	27241150070000	27241160030000	27234170050000	27241120190000
27234180060000	27234180110000	27234220190000	27241130240000	27241150110000
27234170040000	27234160180000	27241130120000	27234170070000	27241130230000
27241130030000	27241150050000	27234170100000	27234180050000	27234160150000
27234250050000	27262040150000	27241150090000	27241120090000	27241140170000
27241160060000	27241170050000	27241160040000	27241170040000	27241170150000
27241160160000	27241160130000	27262040090000	27241170130000	27241170070000
27241170090000	27241170190000	27262080060000	27261210050000	27231100160000
27234170120000	27234030080000	27233190010000	27233150320000	27262090020000
27233110130000	27261230060000	27234100020000	27261010190000	27234110210000
27234250070000	27234210030000	27234220010000	27234210090000	27234200270000
27234200290000	27234240080000	27234240020000	27234110200000	27232050110000
27262060170000	27234250040000	27234100080000	27234020030000	27261230080000
27241130060000	27341150230000	27234200080000	27234200090000	27234220060000
27234200120000	27234200160000	27234150010000	27234150140000	27234200140000
27262030260000	27261200060000	27261190270000	27261180130000	27261190030000
27261180090000	27234200130000	27262010270000	27261160100000	27261160110000
27261170120000	27234020070000	27234040100000	27234070090000	27234040110000
27273020100000	27261010150000	27261010110000	27261010100000	27233180160000
27233180180000	27234160090000	27241140010000	27233160040000	27233140180000
27233130210000	27233130290000	27234070120000	27241160010000	27261170020000
27261170010000	27233160260000	27241130220000	27241120040000	27241130200000
27234150090000	27241130110000	27234200010000	27241130040000	27234020040000
27233120370000	27234110180000	27262030310000	27262030300000	27341140020000
27261210010000	27232080140000	27231150210000	27231150280000	27261190010000
27261190130000	27261160050000	27262060070000	27262060060000	27262060020000
27262060050000	27262010120000	27234050120000	27262010230000	27234110230000
27234180040000	27234220200000	27234220160000	27262030290000	27234220050000
27234180120000	27234220170000	27241150140000	27234170020000	27234220130000
27241120080000	27241160090000	27234200220000	27234180220000	27234230070000
27241160170000	27262110040000	27234160120000	27234150110000	27234220100000
27234110130000	27262060190000	27234040160000	27234040300000	27234040030000
27234040360000	27234040350000	27234040180000	27234040340000	27234220040000
27234210050000	27234240010000	27234210060000	27234210170000	27234210160000
27234160040000	27234210080000	27234210110000	27234210200000	27234240060000
27261260170000	27234010080000	27261180210000	27233030080000	27234100050000
27234110080000	27261190280000	27261190210000	27261220030000	27231150170000
27234090040000	27241120130000	27262080010000	27234030130000	27261250020000
27262060240000	27262060340000	27231080020000	27233180090000	27233180080000
27261230070000	27262060400000	27262010240000	27261210040000	27261210030000
27231120160000	27231150090000	27262060370000	27262060320000	27262060310000
27262060300000	27262030230000	27262010250000	27262060330000	27262060290000

27234040080000 27234230020000 27234230120000 27233130360000 27233130180000
27233150090000 27262060120000 27232070170000 27262060350000 27234200240000
27234110110000 27234040020000 27262090140000 27231100050000 27262010100000
27261190110000 27261180100000 27261190230000 27261190080000 27261190240000
27261180080000 27261190040000 27234060040000 27234240090000 27234110220000
27234230100000 27234240070000 27234210130000 27234200300000 27234160030000
27234220020000 27262090030000 27262030250000 27234020100000 27234020120000
27234070110000 27233120010000 27234090130000 27234130040000 27234140030000
27234120100000 27234130050000 27234120070000 27234030070000 27234030090000
27262060090000 27234040120000 27262060230000 27262060250000 27234150070000
27234170080000 27234180130000 27234180190000 27241150060000 27234220110000
27241170120000 27262080020000 27234020160000 27234060100000 27234220030000
27234240100000 27233160170000 27262060010000 27262060180000 27262080090000
27261180170000 27234110140000 27234110150000 27234130110000 27234130100000
27233060330000 27262060380000 27234040250000 27234090220000 27234130070000
27234130090000 27234130020000 27234140020000 27234140080000 27234150030000
27234170090000 27234200030000 27262150090000 27234100120000 27234170110000
27241150040000 27241120140000 27234160190000 27234160200000 27234220070000
27241120100000 27241170180000 27241160050000 27262010260000 27234100090000
27234020010000 27234030010000 27233140120000 27234200070000 27234110170000
27234110010000 27234190060000 27234230110000 27262040120000 27262090130000
27262090180000 27262080040000 27234190170000 27234200280000 27234110070000
27234190090000 27234180230000 27234180180000 27234040310000 27262090160000
27262040100000 27234180160000 27234040070000 27234230090000 27234260040000
27234210140000 27234190020000 27234190050000 27234100010000 27234100100000
27233180060000 27233160360000 27234160010000 27234030060000 27234180010000
27234160020000 27234210190000 27234190030000 27234200110000 27234150130000
27234180030000 27234160130000 27234200250000 27234210010000 27262040070000
27234160050000 27262040130000 27234260050000 27234110090000 27234110040000
27234160140000 27234110120000 27234210180000 27234110190000 27234210070000
27234230010000 27234260030000

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.