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	27262010260000
Property address	16930 82ND AVE
Township	Orland (28)
Assessor neighborhood	28043
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW

$38,000

10.3% of the current assessed value.

COMPARABLES IMPLY

$34,065

REDUCTION REQUESTED

$3,935

Estimated tax effect about $835 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 834 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 $27.06 per square foot. This home is assessed at $30.18 per square foot, which is 12% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,259 square feet gives $34,065. 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	1,259 square feet
Land area	7,500 square feet
Year built	1987
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$38,000
Assessed value per square foot	$30.18

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	837
3	Built within 15 years of this home	834
4	Same building type	834
5	Same construction quality grade	834

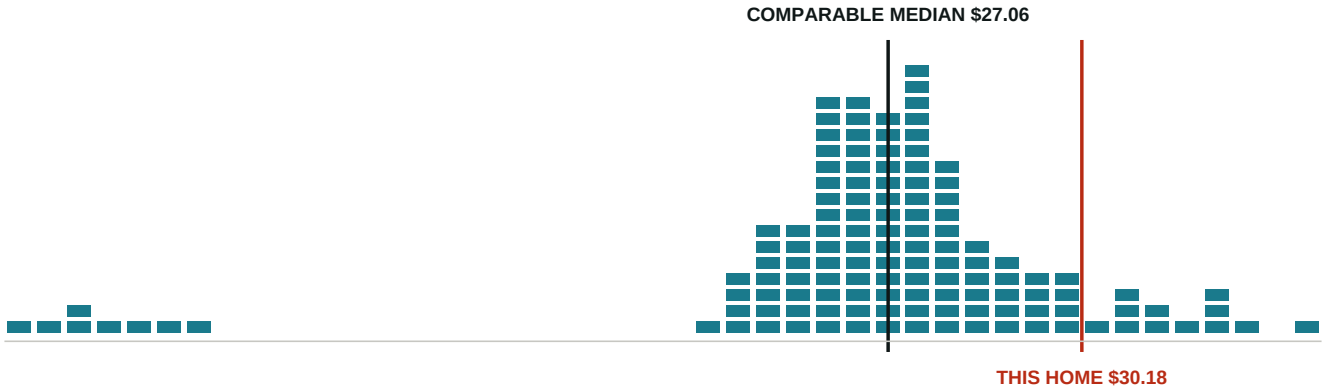
The comparable figure used is the median of all 834 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 834 properties 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	834
Lowest assessed	$12.80 per square foot
25th percentile	$26.18 per square foot
Median	$27.06 per square foot
75th percentile	$28.15 per square foot
Highest assessed	$34.05 per square foot
This home	$30.18 per square foot
Position	assessed above 773 of the 834 comparable properties, the 93rd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 834 comparables	$27.06
Building area of this home	1,259 sq ft
Median multiplied by building area	**$34,065**
Current total assessed value	$38,000
Difference, the reduction requested	**$3,935**

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 $3,935 in assessed value is worth roughly $835 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

834 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 834 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
27233150510000	16512 CHERRY HILL DR	1,263	1983	3	1	$17,869	$14.15
27233150490000	16524 CHERRY HILL DR	1,239	1983	3	1	$17,619	$14.22
27233150500000	16518 CHERRY HILL DR	1,239	1983	3	1	$17,619	$14.22
27233150420000	16512 CHERRY HILL DR	1,263	1983	3	1	$18,757	$14.85
27233150400000	16524 CHERRY HILL DR	1,239	1983	3	1	$18,507	$14.94
27233150410000	16518 CHERRY HILL DR	1,239	1983	3	1	$18,507	$14.94
27233140070000		1,273	1975	3	2	$32,000	$25.14
27261230020000		1,253	1978	3	1	$32,000	$25.54
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
27233190090000		1,274	1981	3	1	$33,000	$25.90
27261230050000		1,254	1978	3	1	$33,000	$26.32
27261230030000		1,253	1978	3	1	$33,000	$26.34
27261180160000		1,236	1978	3	1	$33,000	$26.70
27261180140000		1,236	1978	3	1	$33,000	$26.70
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
27261210050000		1,277	1978	3	2	$35,001	$27.41
27233190010000		1,275	1985	3	1	$35,000	$27.45
27233150320000		1,275	1985	3	1	$35,000	$27.45
27234100020000		1,274	1982	3	1	$35,000	$27.47
27261010190000		1,274	1978	3	1	$35,000	$27.47
27261230080000		1,271	1978	3	1	$35,001	$27.54
27231150280000		1,249	1989	3	1	$35,000	$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

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27261180210000		1,237	1981	3	1	$35,000	$28.29
27262080010000		1,269	1982	3	1	$36,000	$28.37
27234030130000		1,269	1985	3	1	$36,000	$28.37
27262010240000		1,264	1982	3	2	$36,000	$28.48
27262060320000		1,261	1985	3	1	$36,000	$28.55
27262060310000		1,261	1982	3	1	$36,000	$28.55
27262060300000		1,261	1982	3	1	$36,000	$28.55
27262030230000		1,260	1987	3	2	$36,001	$28.57
27262010250000		1,259	1982	3	2	$36,000	$28.59
27262060330000		1,259	1985	3	1	$36,000	$28.59
27262060290000		1,259	1982	3	1	$36,000	$28.59
27234110110000		1,252	1985	3	1	$36,001	$28.75
27231100050000		1,251	1985	3	2	$36,000	$28.78
27234130110000		1,279	1985	3	2	$38,000	$29.71
27234130100000		1,279	1985	3	2	$38,000	$29.71
27234040250000		1,270	1982	3	2	$38,000	$29.92
27234100120000		1,262	1986	3	2	$38,000	$30.11
27262010260000	**16930 82ND AVE**	**1,259**	**1987**	**3**	**2**	**$38,000**	**$30.18**
27234020010000		1,256	1983	3	2	$38,000	$30.25
27234030010000		1,250	1982	3	2	$38,000	$30.40
27234200070000		1,248	1986	3	1	$38,000	$30.45

Median of all 834 comparables: $27.06 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 834 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.

27233150470000	27233150200000	27233150480000	27233150520000	27233150530000
27233150210000	27233150190000	27233150220000	27233150230000	27233150380000
27233150120000	27233150390000	27233150430000	27233150440000	27233150130000
27233150110000	27233150150000	27233150140000	27233150360000	27233150450000
27233150510000	27233150490000	27233150500000	27233170260000	27233060180000
27233060200000	27233150180000	27233150420000	27233150400000	27233150410000
27233150460000	27233170250000	27233150370000	27233150100000	27233110140000
27233150240000	27233030100000	27233160310000	27233060160000	27233160270000
27233120590000	27261170190000	27261250170000	27233140080000	27233060210000
27231130070000	27233060320000	27233190070000	27233160340000	27233120230000
27233160150000	27233160180000	27233120310000	27233120290000	27233130100000
27233130130000	27233140210000	27233130080000	27233140050000	27233120060000
27233120110000	27233190320000	27233160140000	27233190330000	27233160050000
27233190340000	27233120470000	27233180190000	27233120390000	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	27234200310000
27261190250000	27233110020000	27233060100000	27233110120000	27262060080000
27231070030000	27233110030000	27233110150000	27261180180000	27231100020000
27233150300000	27233150280000	27233150350000	27233190120000	27233160290000
27233190090000	27233160240000	27234040150000	27233170290000	27233170190000
27233170270000	27261240010000	27261260060000	27262010190000	27261240130000
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27233160220000	27233120170000	27231090010000	27231090070000	27231090090000
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27231090020000	27231150050000	27231120280000	27233190150000	27233060250000
27233160230000	27233110060000	27233110110000	27233190220000	27233120410000
27233190080000	27233120180000	27233120510000	27233160320000	27233120430000
27233120490000	27233190100000	27233180120000	27233190130000	27233120340000
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27233160020000	27233130260000	27233170070000	27233130240000	27233170180000
27262010130000	27233160030000	27233160060000	27233150290000	27233150260000
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27231070010000	27233030070000	27233130020000	27262030320000	27262030330000
27262090120000	27234080090000	27234170010000	27262040110000	27233180250000
27234090010000	27261010120000	27233060220000	27233160280000	27234040330000
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27261170210000	27261180370000	27241130180000	27241130140000	27241140030000
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27233140180000	27233130210000	27233130290000	27234070120000	27241160010000
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27231150090000	27262060370000	27262060320000	27262060310000	27262060300000
27262030230000	27262010250000	27262060330000	27262060290000	27234040080000
27234230020000	27234230120000	27233130360000	27233130180000	27233150090000
27262060120000	27262060350000	27234200240000	27234110110000	27234040020000
27262090140000	27231100050000	27262010100000	27261190110000	27261180100000
27261190230000	27261190080000	27261190240000	27261180080000	27261190040000
27234060040000	27234240090000	27234110220000	27234230100000	27234240070000
27234210130000	27234200300000	27234160030000	27234220020000	27262090030000
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27234090130000	27234130040000	27234140030000	27234120100000	27234130050000
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27262060230000	27262060250000	27234150070000	27234170080000	27234180130000
27234180190000	27241150060000	27234220110000	27241170120000	27262080020000
27234020160000	27234060100000	27234220030000	27234240100000	27233160170000
27262060010000	27233120040000	27262060180000	27262080090000	27261180170000
27233130120000	27234110140000	27234110150000	27234130110000	27234130100000
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27234130090000	27234130020000	27234140020000	27234140080000	27234150030000
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27241150040000	27241120140000	27234160190000	27234160200000	27234220070000
27241120100000	27241170180000	27241160050000	27234100090000	27234050010000
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	27262060150000	27234090140000
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.