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	27262120280000
Property address	8335 AMBERLY CT
Township	Orland (28)
Assessor neighborhood	28043
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$60,001	**$50,302**	**$9,699**

16.2% of the current assessed value.
Estimated tax effect about $2,057 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 21 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 $19.88 per square foot. This home is assessed at $23.72 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,530 square feet gives $50,302. 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	2,530 square feet
Land area	12,405 square feet
Year built	2014
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	$60,001
Assessed value per square foot	$23.72

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	346
2	Building area within 15% of this home	216
3	Built within 15 years of this home	21
4	Same building type	21
5	Same construction quality grade	21

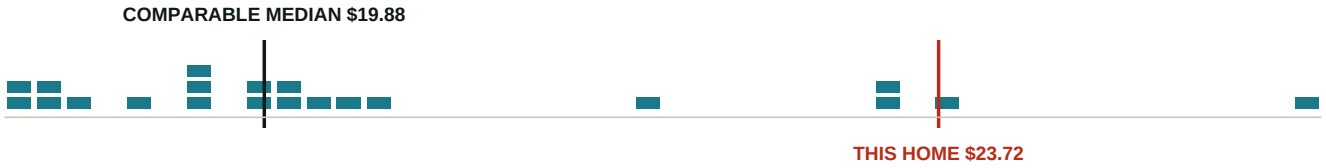
The comparable figure used is the median of all 21 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 21 properties 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	21
Lowest assessed	$18.40 per square foot
25th percentile	$19.15 per square foot
Median	$19.88 per square foot
75th percentile	$20.45 per square foot
Highest assessed	$25.89 per square foot
This home	$23.72 per square foot
Position	assessed above 19 of the 21 comparable properties, the 90th percentile



$18.40 per sq ft — 21 comparable properties by assessed value per square foot, one mark is one property — $25.89 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 21 comparables	$19.88
Building area of this home	2,530 sq ft
Median multiplied by building area	**$50,302**
Current total assessed value	$60,001
Difference, the reduction requested	**$9,699**

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 $9,699 in assessed value is worth roughly $2,057 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 21 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
27232100060000	16025 ALEXANDRIA DR	2,608	1999	4	2	$48,000	$18.40
27262190020000	16719 S 84TH AVE	2,716	1999	4	2	$50,001	$18.41
27232130220000	16021 S BORMET DR	2,683	1999	4	2	$50,000	$18.64
27232130290000	8101 W 160TH ST	2,683	1999	4	2	$50,000	$18.64
27232140060000	8101 DELAND CT	2,663	2000	4	2	$50,000	$18.78
27262190190000	16715 OLD BARN CT	2,716	2000	4	2	$52,000	$19.15
27262190130000	16705 FARMVIEW CT	2,716	1999	4	2	$53,000	$19.51
27262190180000	16721 OLD BARN CT	2,716	1999	4	2	$53,000	$19.51
27262190060000	16704 FARMVIEW CT	2,716	1999	4	2	$53,000	$19.51
27262190070000	16710 FARMVIEW CT	2,716	2000	4	2	$54,000	$19.88
27262110220000	16701 RICHARDS DR	2,716	2001	4	3	$54,000	$19.88
27232130040000	8115 DELAND CT	2,445	1999	4	2	$49,000	$20.04
27232130020000	8127 DELAND CT	2,445	1999	4	2	$49,000	$20.04
27262110180000	16725 RICHARDS DR	2,283	1999	4	1	$46,001	$20.15
27232140090000	16036 DELAND CT	2,203	2000	3	2	$45,000	$20.43
27232130010000	8133 DELAND CT	2,445	1999	4	2	$50,000	$20.45
27262120360000	8340 AMBERLY CT	2,862	2013	4	2	$63,001	$22.01
27262120330000	8322 AMBERLY CT	2,772	2013	4	2	$65,000	$23.45
27262120310000	8317 AMBERLY CT	2,601	2013	4	2	$61,000	$23.45
27262120280000	**8335 AMBERLY CT**	**2,530**	**2014**	**4**	**2**	**$60,001**	**$23.72**
27262120340000	8328 AMBERLY CT	2,484	2013	4	2	$59,000	$23.75
27262120350000	8334 AMBERLY CT	2,240	2013	4	2	$58,000	$25.89

Median of all 21 comparables: $19.88 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 21 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.

27232100060000	27262190020000	27232130220000	27232130290000	27232140060000
27262190190000	27262190130000	27262190180000	27262190060000	27262190070000
27262110220000	27232130040000	27232130020000	27262110180000	27232140090000
27232130010000	27262120360000	27262120330000	27262120310000	27262120340000
27262120350000				

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.