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	27272070530000
Property address	16904 90TH AVE
Township	Orland (28)
Assessor neighborhood	28040
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$40,001	**$25,983**	**$14,018**

35.0% of the current assessed value.
Estimated tax effect about $2,973 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 18 other properties in assessor neighborhood 28040 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 $19.54 per square foot. This home is assessed at $30.08 per square foot, which is 54% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,330 square feet gives $25,983. 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	1,330 square feet
Land area	8,125 square feet
Year built	1990
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	2
Half bathrooms	2

Total assessed value	$40,001
Assessed value per square foot	$30.08

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	417
2	Building area within 15% of this home	240
3	Built within 15 years of this home	19
4	Same building type	18
5	Same construction quality grade	18

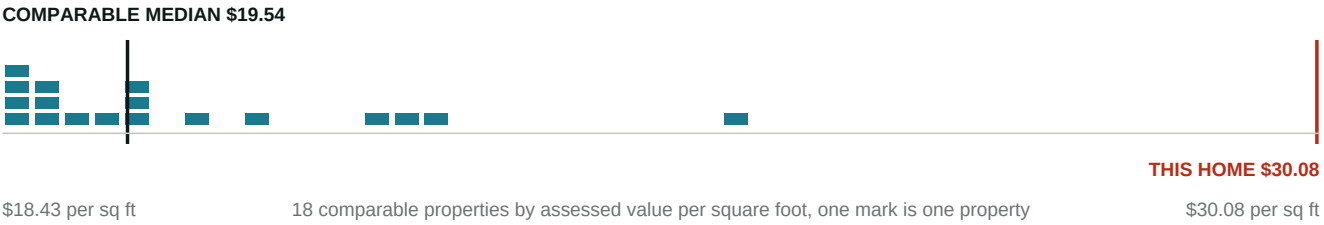
The comparable figure used is the median of all 18 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 18 properties 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	18
Lowest assessed	$18.43 per square foot
25th percentile	$18.86 per square foot
Median	$19.54 per square foot
75th percentile	$20.48 per square foot
Highest assessed	$25.02 per square foot
This home	$30.08 per square foot
Position	assessed above 18 of the 18 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 18 comparables	$19.54
Building area of this home	1,330 sq ft
Median multiplied by building area	**$25,983**
Current total assessed value	$40,001
Difference, the reduction requested	**$14,018**

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 $14,018 in assessed value is worth roughly $2,973 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 18 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
27221040070000	9324 HAWTHORN LN	1,248	1978	3	1	$23,001	$18.43
27221090050000	16209 FOX CT	1,248	1978	3	1	$23,001	$18.43
27272060230000	16827 91ST AVE	1,407	1976	3	1	$26,000	$18.48
27222030350000	9080 161ST PL	1,338	1977	3	1	$25,000	$18.68
27272070210000	16817 HILLTOP AVE	1,380	1975	3	2	$26,000	$18.84
27272070240000	16831 HILLTOP AVE	1,268	1976	3	1	$24,000	$18.93
27222060280000	16207 92ND AVE	1,319	1975	3	1	$25,000	$18.95
27221090030000	16205 FOX CT	1,159	1978	3	1	$22,001	$18.98
27221060390000	9311 HAWTHORN LN	1,239	1982	4	1	$24,001	$19.37
27222040080000	9120 162ND ST	1,472	1975	4	2	$29,000	$19.70
27222070370000	16081 HAVEN AVE	1,420	1976	3	1	$28,000	$19.72
27221050050000	9214 QUAIL CT	1,216	1978	3	1	$24,001	$19.74
27272070500000	16718 90TH AVE	1,483	1975	3	1	$30,001	$20.23
27221040540000	9240 162ND ST	1,216	1979	3	1	$25,000	$20.56
27221040670000	9312 HAWTHORN LN	1,146	1991	3	1	$25,000	$21.82
27254030020000	17111 OCONTO AVE	1,459	1978	3	2	$32,000	$21.93
27254050110000	17249 OLCOTT AVE	1,524	1977	3	1	$34,000	$22.31
27271030600000	16802 HOBART AVE	1,519	1992	3	2	$38,000	$25.02
27272070530000	**16904 90TH AVE**	**1,330**	**1990**	**3**	**2**	**$40,001**	**$30.08**

Median of all 18 comparables: $19.54 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28040, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 18 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.

27221040070000	27221090050000	27272060230000	27222030350000	27272070210000
27272070240000	27222060280000	27221090030000	27221060390000	27222040080000
27222070370000	27221050050000	27272070500000	27221040540000	27221040670000
27254030020000	27254050110000	27271030600000		

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.