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	27272080060000
Property address	16741 90TH AVE
Township	Orland (28)
Assessor neighborhood	28046
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$31,000	**$27,400**	**$3,600**

11.6% of the current assessed value.
Estimated tax effect about $764 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 35 other properties in assessor neighborhood 28046 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 $31.31 per square foot. This home is assessed at $35.43 per square foot, which is 13% above that median. Applying the median the Assessor already uses for those neighbors to this home's 875 square feet gives $27,400. 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	875 square feet
Land area	4,300 square feet
Year built	1983
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	1
Half bathrooms	1

Total assessed value	$31,000
Assessed value per square foot	$35.43

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	627
2	Building area within 15% of this home	35
3	Built within 15 years of this home	35
4	Same building type	35
5	Same construction quality grade	35

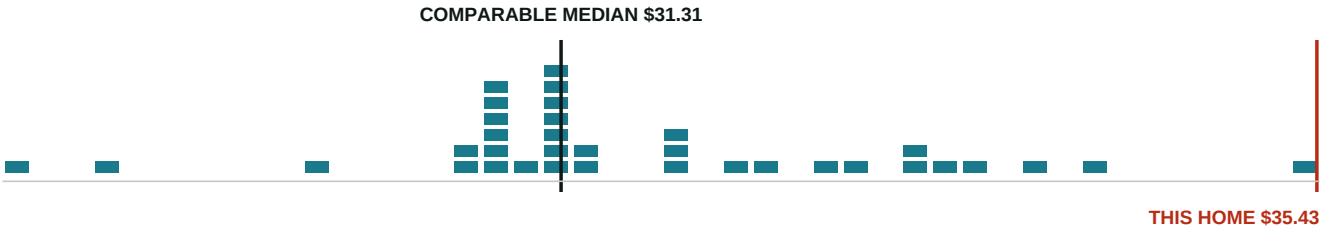
The comparable figure used is the median of all 35 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 35 properties 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	35
Lowest assessed	$28.28 per square foot
25th percentile	$30.93 per square foot
Median	$31.31 per square foot
75th percentile	$32.64 per square foot
Highest assessed	$35.43 per square foot
This home	$35.43 per square foot
Position	assessed above 34 of the 35 comparable properties, the 97th percentile



$28.28 per sq ft — 35 comparable properties by assessed value per square foot, one mark is one property — $35.43 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 35 comparables	$31.31
Building area of this home	875 sq ft
Median multiplied by building area	**$27,400**
Current total assessed value	$31,000
Difference, the reduction requested	**$3,600**

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 $3,600 in assessed value is worth roughly $764 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 35 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
27272010260000	8821 167TH ST	990	1986	3	1	$28,001	$28.28
27272100030000	8808 167TH PL	969	1982	3	1	$28,000	$28.90
27272120310000	8848 169TH ST	1,003	1984	3	2	$30,000	$29.91
27272130170000	16737 VICKY LN	974	1984	3	1	$30,000	$30.80
27272130070000	16825 VICKY LN	1,004	1982	3	1	$31,000	$30.88
27272110320000	8900 169TH ST	1,003	1982	3	1	$31,000	$30.91
27272150460000	8837 169TH ST	970	1982	3	1	$30,000	$30.93
27272150470000	8841 169TH ST	970	1982	3	1	$30,000	$30.93
27272150420000	8821 169TH ST	970	1982	3	1	$30,000	$30.93
27272150430000	8825 169TH ST	970	1982	3	1	$30,000	$30.93
27272150410000	8817 169TH ST	970	1982	3	1	$30,000	$30.93
27272110230000	16750 89TH AVE	994	1983	3	1	$31,000	$31.19
27272100040000	8812 167TH PL	992	1983	3	1	$31,000	$31.25
27272140230000	8800 169TH ST	990	1983	3	1	$31,000	$31.31
27272140220000	8804 169TH ST	990	1982	3	1	$31,000	$31.31
27272010230000	8833 167TH ST	990	1986	3	1	$31,001	$31.31
27272010240000	8829 167TH ST	990	1986	3	1	$31,001	$31.31
27272010250000	8825 167TH ST	990	1986	3	1	$31,001	$31.31
27272080080000	16749 90TH AVE	989	1982	3	2	$31,000	$31.34
27272150390000	8809 169TH ST	986	1984	3	1	$31,000	$31.44
27272150440000	8829 169TH ST	986	1983	3	1	$31,000	$31.44
27272080030000	16729 90TH AVE	1,003	1985	3	2	$32,000	$31.90
27272150370000	8801 169TH ST	970	1982	3	2	$31,000	$31.96
27272150450000	8833 169TH ST	970	1983	5	1	$31,000	$31.96
27272110220000	16746 89TH AVE	994	1984	3	1	$32,000	$32.19
27272220170000	9058 170TH ST	985	1989	3	-	$32,001	$32.49
27272200040000	17006 WESTWOOD CT	976	1990	3	1	$32,000	$32.79
27272100160000	8860 167TH PL	940	1985	3	1	$31,000	$32.98
27272110270000	16812 89TH AVE	932	1983	3	2	$31,000	$33.26
27272220040000	16940 90TH AVE	992	1990	3	2	$33,001	$33.27
27272180220000	8956 170TH ST	960	1980	3	1	$32,001	$33.33
27272180120000	8925 169TH PL	924	1980	3	1	$31,001	$33.55
27272140070000	16825 88TH CT	944	1982	3	1	$32,000	$33.90
27272080040000	16733 90TH AVE	905	1982	3	2	$31,000	$34.25
27272080090000	16801 90TH AVE	875	1984	3	1	$31,000	$35.43
27272080060000	**16741 90TH AVE**	**875**	**1983**	**3**	**1**	**$31,000**	**$35.43**

Median of all 35 comparables: $31.31 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28046, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 35 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.

27272010260000	27272100030000	27272120310000	27272130170000	27272130070000
27272110320000	27272150460000	27272150470000	27272150420000	27272150430000
27272150410000	27272110230000	27272100040000	27272140230000	27272140220000
27272010230000	27272010240000	27272010250000	27272080080000	27272150390000
27272150440000	27272080030000	27272150370000	27272150450000	27272110220000
27272220170000	27272200040000	27272100160000	27272110270000	27272220040000
27272180220000	27272180120000	27272140070000	27272080040000	27272080090000

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.