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	27273020200000
Property address	17400 94TH AVE
Township	Orland (28)
Assessor neighborhood	28043
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$43,000	**$35,391**	**$7,609**

17.7% of the current assessed value.
Estimated tax effect about $1,614 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 30 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 $22.86 per square foot. This home is assessed at $27.78 per square foot, which is 22% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,548 square feet gives $35,391. 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	1,548 square feet
Land area	125,757 square feet
Year built	1981
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	No Central A/C
Rooms	6
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$43,000
Assessed value per square foot	$27.78

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	87
2	Building area within 15% of this home	36
3	Built within 15 years of this home	30
4	Same building type	30
5	Same construction quality grade	30

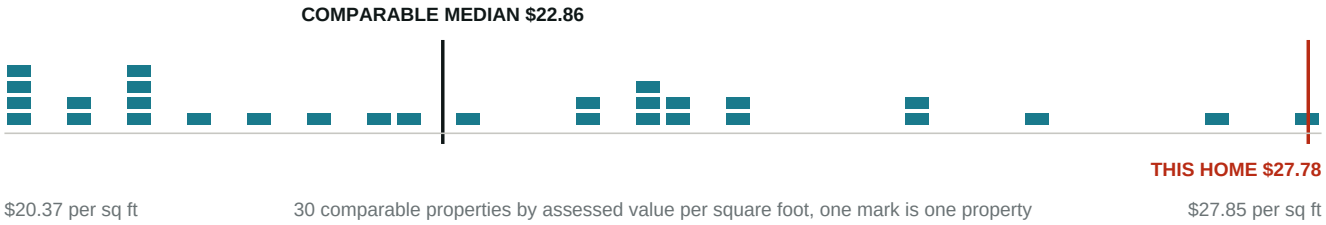
The comparable figure used is the median of all 30 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 30 properties 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	30
Lowest assessed	$20.37 per square foot
25th percentile	$21.15 per square foot
Median	$22.86 per square foot
75th percentile	$24.21 per square foot
Highest assessed	$27.85 per square foot
This home	$27.78 per square foot
Position	assessed above 29 of the 30 comparable properties, the 97th percentile



$20.37 per sq ft — 30 comparable properties by assessed value per square foot, one mark is one property — $27.85 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 30 comparables	$22.86
Building area of this home	1,548 sq ft
Median multiplied by building area	**$35,391**
Current total assessed value	$43,000
Difference, the reduction requested	**$7,609**

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 $7,609 in assessed value is worth roughly $1,614 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 30 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
27233160080000	16438 BLOSSOM LN	1,718	1976	3	2	$35,000	$20.37
27234040370000	16512 IRONWOOD DR	1,711	1982	3	2	$35,000	$20.46
27261190160000	8500 170TH PL	1,560	1978	3	1	$32,000	$20.51
27261190220000	17000 CREEKSIDE AVE	1,560	1978	3	1	$32,000	$20.51
27261260110000	8430 168TH PL	1,726	1987	3	2	$36,000	$20.86
27233130440000	8516 165TH PL	1,724	1982	3	2	$36,000	$20.88
27234040210000	8325 WOODLAND DR	1,704	1978	3	1	$36,000	$21.13
27261190120000	17025 CHERRY CREEK AVE	1,560	1978	3	1	$33,000	$21.15
27261190150000	8512 170TH PL	1,560	1978	3	1	$33,000	$21.15
27261190070000	16937 CHERRY CREEK AVE	1,560	1978	3	1	$33,000	$21.15
27233120100000	16417 SURREY DR	1,495	1975	3	1	$32,000	$21.40
27233190360000	16627 BLOSSOM LN	1,606	1979	4	2	$35,000	$21.79
27261180190000	17031 CREEKSIDE AVE	1,583	1982	4	2	$35,000	$22.11
27261260070000	8406 168TH PL	1,739	1989	3	2	$39,000	$22.43
27234180140000	8019 W 163RD ST	1,716	1987	3	2	$39,000	$22.73
27261180050000	16849 CREEKSIDE AVE	1,348	1978	3	1	$31,000	$23.00
27261200040000	16912 CHERRY CREEK AVE	1,348	1978	3	1	$32,001	$23.74
27261200050000	16906 CHERRY CREEK AVE	1,348	1977	3	1	$32,001	$23.74
27233120240000	16350 84TH AVE	1,334	1976	3	2	$32,000	$23.99
27261180150000	17007 CREEKSIDE AVE	1,370	1978	4	2	$33,000	$24.09
27261190140000	8518 170TH PL	1,370	1978	3	2	$33,000	$24.09
27261200010000	8536 170TH ST	1,448	1978	3	2	$35,000	$24.17
27262060390000	16917 82ND AVE	1,362	1983	3	1	$33,000	$24.23
27234050090000	8311 164TH ST	1,472	1981	3	2	$36,000	$24.46
27234050110000	8255 164TH ST	1,467	1981	3	2	$36,000	$24.54
27261190290000	8501 169TH ST	1,370	1977	3	2	$35,000	$25.55
27262160090000	16943 MARILYN DR	1,484	1990	3	2	$38,001	$25.61
27261240150000	8400 CHERRY HILL AVE	1,333	1990	3	2	$35,000	$26.26
27273020150000	17428 94TH CT	1,469	1986	3	1	$40,000	$27.23
27273020200000	**17400 94TH AVE**	**1,548**	**1981**	**3**	**1**	**$43,000**	**$27.78**
27273030020000	17411 94TH CT	1,472	1976	3	1	$41,000	$27.85

Median of all 30 comparables: $22.86 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 30 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.

27233160080000	27234040370000	27261190160000	27261190220000	27261260110000
27233130440000	27234040210000	27261190120000	27261190150000	27261190070000
27233120100000	27233190360000	27261180190000	27261260070000	27234180140000
27261180050000	27261200040000	27261200050000	27233120240000	27261180150000
27261190140000	27261200010000	27262060390000	27234050090000	27234050110000
27261190290000	27262160090000	27261240150000	27273020150000	27273030020000

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.