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	27304140530000
Property address	17320 BROOK CROSSING CT
Township	Orland (28)
Assessor neighborhood	28015
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW

$33,000

13.8% of the current assessed value.

COMPARABLES IMPLY

$28,438

REDUCTION REQUESTED

$4,562

Estimated tax effect about $968 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 160 other properties in assessor neighborhood 28015 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 $21.71 per square foot. This home is assessed at $25.19 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,310 square feet gives $28,438. 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	1,310 square feet
Land area	2,750 square feet
Year built	1990
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	6
Bedrooms	2
Full bathrooms	2
Half bathrooms	1

Total assessed value	$33,000
Assessed value per square foot	$25.19

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	877
2	Building area within 15% of this home	222
3	Built within 15 years of this home	222
4	Same building type	160
5	Same construction quality grade	160

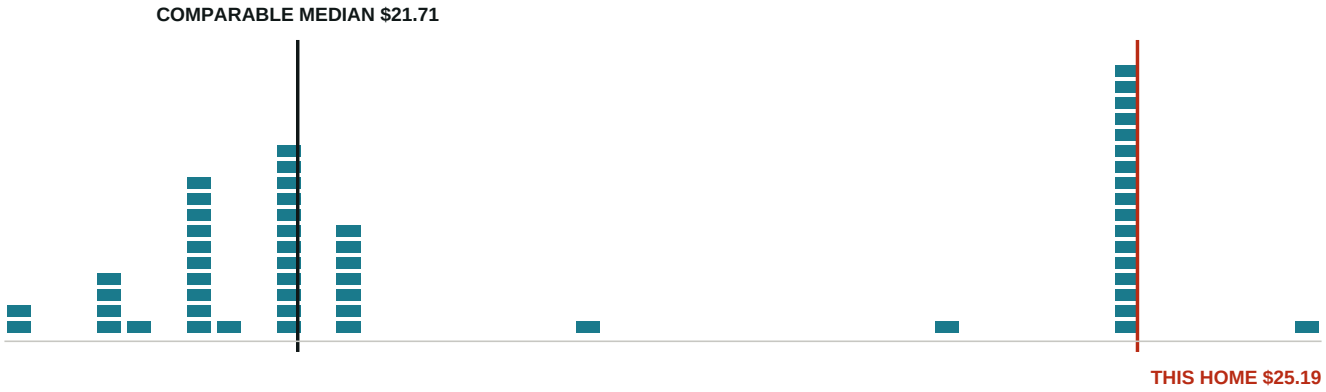
The comparable figure used is the median of all 160 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 160 properties 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	160
Lowest assessed	$20.49 per square foot
25th percentile	$21.34 per square foot
Median	$21.71 per square foot
75th percentile	$25.19 per square foot
Highest assessed	$25.95 per square foot
This home	$25.19 per square foot
Position	assessed above 110 of the 160 comparable properties, the 69th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 160 comparables	$21.71
Building area of this home	1,310 sq ft
Median multiplied by building area	**$28,438**
Current total assessed value	$33,000
Difference, the reduction requested	**$4,562**

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 $4,562 in assessed value is worth roughly $968 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

160 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 160 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
27203020970000	11137 RAVENGATE CT	1,406	1998	2	1	$30,000	$21.34
27203021000000	11131 RAVENGATE CT	1,406	1997	2	1	$30,000	$21.34
27203020790000	11138 AQUINAS CT	1,406	1997	2	2	$30,000	$21.34
27203020980000	11135 RAVENGATE CT	1,406	1997	2	1	$30,000	$21.34
27304130170000	17245 LAKEBROOK DR	1,310	1990	3	2	$28,000	$21.37
27304150070000		1,310	1992	2	2	$30,000	$22.90
27304140040000		1,310	1990	2	2	$30,000	$22.90
27304170040000		1,310	1992	2	2	$30,000	$22.90
27304140030000		1,310	1990	3	3	$32,000	$24.43
27304120110000		1,312	1990	3	2	$33,000	$25.15
27304150210000		1,310	1992	2	2	$33,000	$25.19
27304140230000		1,310	1990	2	2	$33,000	$25.19
27304140390000		1,310	1990	2	2	$33,000	$25.19
27304160010000		1,310	1992	2	2	$33,000	$25.19
27304120210000		1,310	1990	3	2	$33,000	$25.19
27304140500000		1,310	1990	2	2	$33,000	$25.19
27304140190000		1,310	1990	2	1	$33,000	$25.19
27304140310000		1,310	1990	2	2	$33,000	$25.19
27304140380000		1,310	1990	2	2	$33,000	$25.19
27304160160000		1,310	1992	2	2	$33,000	$25.19
27304140480000		1,310	1990	2	2	$33,000	$25.19
27304150110000		1,310	1992	2	2	$33,000	$25.19
27304140010000		1,310	1990	2	2	$33,000	$25.19
27304160190000		1,310	1992	2	2	$33,000	$25.19
27304010550000		1,310	1993	2	2	$33,000	$25.19
27304010500000		1,310	1993	2	2	$33,000	$25.19
27304130130000		1,310	1990	2	2	$33,000	$25.19
27304130120000		1,310	1990	3	2	$33,000	$25.19
27304130250000		1,310	1990	3	2	$33,000	$25.19
27304140110000		1,310	1990	2	2	$33,000	$25.19
27304150530000		1,310	1992	2	2	$33,000	$25.19
27304140290000		1,310	1990	2	2	$33,000	$25.19
27304150060000		1,310	1992	2	2	$33,000	$25.19
27304150340000		1,310	1992	2	2	$33,000	$25.19
27304160170000		1,310	1992	2	2	$33,000	$25.19
27304170100000		1,310	1992	2	2	$33,000	$25.19
27304010530000		1,310	1993	2	2	$33,000	$25.19
27304140360000		1,310	1990	2	2	$33,000	$25.19
27304150220000		1,310	1992	2	2	$33,000	$25.19
27304140140000		1,310	1990	2	2	$33,000	$25.19

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27304150140000		1,310	1992	2	2	$33,000	$25.19
27304120170000		1,310	1990	3	2	$33,000	$25.19
27304010590000		1,310	1993	2	2	$33,000	$25.19
27304140410000		1,310	1990	2	2	$33,000	$25.19
27304150190000		1,310	1992	2	2	$33,000	$25.19
27304150450000		1,310	1992	2	2	$33,000	$25.19
27304010570000		1,310	1993	2	2	$33,000	$25.19
27304010560000		1,310	1993	2	2	$33,000	$25.19
27304130150000		1,310	1990	3	2	$33,000	$25.19
27304140510000		1,310	1990	2	2	$33,000	$25.19
27304170130000		1,310	1992	2	2	$33,000	$25.19
27304150550000		1,310	1992	2	2	$33,000	$25.19
27304170120000		1,310	1992	2	2	$33,000	$25.19
27304130230000		1,310	1990	3	2	$33,000	$25.19
27304130240000		1,310	1990	3	1	$33,000	$25.19
27304150500000		1,310	1992	2	2	$33,000	$25.19
27304160040000		1,310	1992	2	2	$33,000	$25.19
27304140530000	**17320 BROOK CROSSING CT**	**1,310**	**1990**	**2**	**2**	**$33,000**	**$25.19**
27304150380000		1,310	1992	2	2	$33,001	$25.19
27304150490000		1,310	1992	2	2	$33,001	$25.19
27304120140000		1,310	1990	3	2	$34,000	$25.95

Median of all 160 comparables: $21.71 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28015, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 160 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.

27304140620000	27304150440000	27304150050000	27304150280000	27304140420000
27223070130000	27223080230000	27223080130000	27223070100000	27223080120000
27223080220000	27223080110000	27223080190000	27223070070000	27223080160000
27223070160000	27304130300000	27304130320000	27304010410000	27304120120000
27304010430000	27304150390000	27304160090000	27304150400000	27304150330000
27304160070000	27304010400000	27304140100000	27304010460000	27304160060000
27304150320000	27304140060000	27203020970000	27203021000000	27203020790000
27203020980000	27203020920000	27203021080000	27203020780000	27203020760000
27203020830000	27203020930000	27203021090000	27203020800000	27203021030000
27203020890000	27203020750000	27203020960000	27304130170000	27304120130000
27304140070000	27304120060000	27304150410000	27304140430000	27304130100000
27304130080000	27304150260000	27304150250000	27304150290000	27304150430000
27304140170000	27304160110000	27304170020000	27304140550000	27304150010000
27304160080000	27304170140000	27304010420000	27304140460000	27304150310000
27304150160000	27304130190000	27304140340000	27304150170000	27304170160000
27304120150000	27304160050000	27304010450000	27304140160000	27304160140000
27304150040000	27304010480000	27304140330000	27304140090000	27304130220000
27304140610000	27304140590000	27304140580000	27304170010000	27304150560000
27304150150000	27304150570000	27304010490000	27304170030000	27304010470000
27304150240000	27304150180000	27304150270000	27304140180000	27304140350000
27304140540000	27304140560000	27304140320000	27304140150000	27304140470000
27304150070000	27304140040000	27304170040000	27304140030000	27304120110000
27304150210000	27304140230000	27304140390000	27304160010000	27304120210000
27304140500000	27304140190000	27304140310000	27304140380000	27304160160000
27304140480000	27304150110000	27304140010000	27304160190000	27304010550000
27304010500000	27304130130000	27304130120000	27304130250000	27304140110000
27304150530000	27304140290000	27304150060000	27304150340000	27304160170000
27304170100000	27304010530000	27304140360000	27304150220000	27304140140000
27304150140000	27304120170000	27304010590000	27304140410000	27304150190000
27304150450000	27304010570000	27304010560000	27304130150000	27304140510000
27304170130000	27304150550000	27304170120000	27304130230000	27304130240000
27304150500000	27304160040000	27304150380000	27304150490000	27304120140000

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.