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	27361080150000
Property address	7824 PARK CENTRAL DR
Township	Orland (28)
Assessor neighborhood	28103
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW

$61,261

10.1% of the current assessed value.
Estimated tax effect about $1,316 a year at a 7% composite rate.

COMPARABLES IMPLY

$55,057

REDUCTION REQUESTED

$6,204

SECTION 1

The argument in one paragraph

The Assessor values 525 other properties in assessor neighborhood 28103 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 $17.35 per square foot. This home is assessed at $19.30 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,174 square feet gives $55,057. 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	3,174 square feet
Land area	11,619 square feet
Year built	1994
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$61,261
Assessed value per square foot	$19.30

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	641
2	Building area within 15% of this home	566
3	Built within 15 years of this home	565
4	Same building type	565
5	Same construction quality grade	525

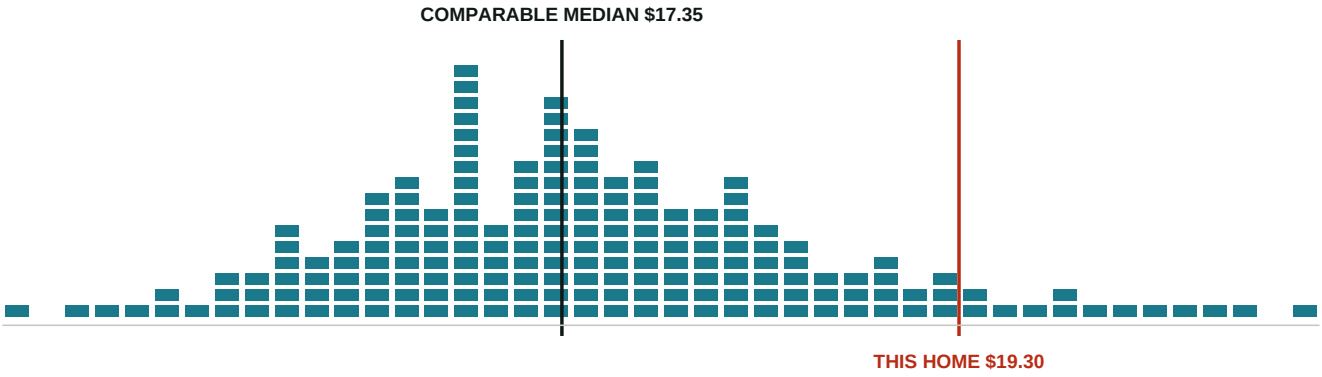
The comparable figure used is the median of all 525 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 525 properties 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	525
Lowest assessed	$14.59 per square foot
25th percentile	$16.75 per square foot
Median	$17.35 per square foot
75th percentile	$18.06 per square foot
Highest assessed	$21.08 per square foot
This home	$19.30 per square foot
Position	assessed above 500 of the 525 comparable properties, the 95th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 525 comparables	$17.35
Building area of this home	3,174 sq ft
Median multiplied by building area	**$55,057**
Current total assessed value	$61,261
Difference, the reduction requested	**$6,204**

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 $6,204 in assessed value is worth roughly $1,316 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

525 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 525 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
27344070070000	18124 HUMMINGBIRD DR	3,176	1992	4	2	$51,000	$16.06
27273050070000		3,182	1990	4	2	$52,000	$16.34
27344100040000		3,186	1995	3	2	$53,000	$16.64
27273050040000		3,182	1990	4	2	$53,000	$16.66
27361060150000		3,169	1998	4	2	$53,001	$16.72
27273080130000		3,165	1993	4	2	$53,000	$16.75
27344030120000		3,156	1996	4	3	$53,000	$16.79
27344080040000		3,208	1993	4	2	$54,000	$16.83
27354010290000		3,146	1999	4	2	$53,000	$16.85
27273080170000		3,191	1992	4	2	$54,001	$16.92
27273040110000		3,174	1992	4	2	$54,000	$17.01
27354010130000		3,171	1998	4	2	$54,000	$17.03
27354030240000		3,210	1999	4	2	$55,001	$17.13
27344050080000		3,147	1993	3	2	$54,000	$17.16
27273060130000		3,195	1991	4	2	$55,000	$17.21
27344080060000		3,194	1993	4	2	$55,000	$17.22
27273050020000		3,194	1991	4	2	$55,000	$17.22
27341190080000		3,190	1992	4	2	$55,000	$17.24
27274150010000		3,185	1992	4	2	$55,000	$17.27
27361030050000		3,181	1993	4	2	$55,001	$17.29
27361120070000		3,175	1997	4	3	$55,000	$17.32
27273050100000		3,174	1992	4	2	$55,000	$17.33
27344050090000		3,172	1996	4	2	$55,001	$17.34
27354030150000		3,171	1999	4	2	$55,000	$17.34
27354030040000		3,210	1998	4	3	$56,000	$17.45
27354050170000		3,210	2001	4	3	$56,000	$17.45
27354050130000		3,210	2001	4	3	$56,000	$17.45
27354020090000		3,210	1998	4	3	$56,000	$17.45
27273100100000		3,143	1993	4	2	$55,000	$17.50
27354040140000		3,200	2001	4	2	$56,000	$17.50
27354030070000		3,198	1998	4	2	$56,000	$17.51
27354020040000		3,198	1998	4	2	$56,000	$17.51
27354030230000		3,198	1999	4	2	$56,000	$17.51
27354010300000		3,198	2000	4	2	$56,001	$17.51
27253140220000		3,192	1993	4	2	$56,000	$17.54
27274140080000		3,182	1990	4	2	$56,000	$17.60
27361190050000		3,181	1996	4	3	$56,000	$17.60
27361190020000		3,181	1996	4	2	$56,000	$17.60
27361200040000		3,181	1996	4	3	$56,000	$17.60
27361180040000		3,181	1997	4	2	$56,001	$17.60

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27361140110000		3,172	1997	4	2	$56,001	$17.65
27361060110000		3,172	1993	4	2	$56,001	$17.65
27354020070000		3,171	1998	4	2	$56,000	$17.66
27344110120000		3,164	1996	4	2	$56,000	$17.70
27354020130000		3,210	1999	4	3	$57,000	$17.76
27273090030000		3,150	1991	4	2	$56,000	$17.78
27273080080000		3,149	1991	4	2	$56,000	$17.78
27273070150000		3,148	1995	4	2	$56,000	$17.79
27354020010000		3,146	1999	4	2	$56,000	$17.80
27354030190000		3,198	2000	4	2	$57,001	$17.82
27361170010000		3,181	1998	4	3	$57,001	$17.92
27354040320000		3,172	2003	4	2	$57,000	$17.97
27354020110000		3,155	2000	4	2	$57,000	$18.07
27354020100000		3,146	1999	4	2	$57,000	$18.12
27344110160000		3,182	1998	5	3	$58,000	$18.23
27361040030000		3,181	1997	4	3	$58,001	$18.23
27354040160000		3,176	2001	4	2	$58,000	$18.26
27344020150000		3,199	1999	4	2	$61,208	$19.13
27361080150000	**7824 PARK CENTRAL DR**	**3,174**	**1994**	**4**	**2**	**$61,261**	**$19.30**
27361130060000		3,181	1995	4	3	$63,101	$19.84
27273070120000		3,184	1993	4	3	$63,588	$19.97

Median of all 525 comparables: $17.35 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28103, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 525 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.

27273080230000	27342020210000	27342020140000	27342020180000	27344080010000
27342020170000	27341190040000	27341180060000	27273080030000	27273070080000
27344020020000	27341190090000	27341190100000	27354040020000	27354050240000
27354010280000	27344100130000	27341190020000	27354030100000	27344060120000
27344040110000	27344110100000	27344030060000	27342020160000	27361080020000
27342020230000	27354030140000	27341190070000	27354050110000	27354040010000
27344100150000	27274140170000	27253160120000	27273080150000	27341190130000
27344060170000	27344060110000	27344080050000	27274150050000	27344060180000
27344050040000	27361020090000	27344110260000	27344040030000	27344070070000
27344060090000	27354040110000	27344100020000	27273040010000	27273080340000
27361110020000	27273080240000	27273100200000	27273120130000	27273090100000
27253130120000	27354030160000	27354020180000	27344110090000	27274130030000
27273110040000	27354050070000	27361030090000	27253140150000	27361180060000
27361050050000	27361090080000	27273120050000	27273050070000	27274130140000
27274150160000	27354050180000	27354040130000	27354050090000	27354030210000
27354030220000	27344020120000	27361080160000	27274130070000	27361140050000
27361190010000	27361060130000	27354010070000	27273080190000	27273120060000
27274150250000	27273100250000	27344030110000	27344060060000	27354040070000
27354050080000	27354050150000	27354050030000	27354030010000	27354040100000
27354050140000	27354040060000	27354040080000	27354040120000	27354010120000
27354010080000	27344030020000	27253130100000	27273120090000	27344070080000
27344060100000	27344100040000	27341190150000	27361020100000	27344040120000
27253160080000	27354050020000	27354040200000	27354040180000	27354050040000
27354040150000	27354050060000	27273050040000	27354050120000	27344070050000
27341180010000	27344020130000	27361120050000	27253160070000	27354020160000
27361060150000	27273090250000	27344050060000	27361170060000	27361170070000
27273080130000	27344060050000	27344030050000	27341190110000	27273080210000
27344030120000	27354030080000	27354040270000	27273100190000	27344110080000
27274140100000	27344080040000	27273060140000	27354010290000	27361120060000
27273090160000	27344070140000	27344020010000	27354010090000	27344030010000
27344040040000	27354050190000	27273090040000	27273090230000	27344110170000
27273080170000	27273050050000	27344030130000	27253140290000	27274150260000
27354040360000	27361090040000	27361160020000	27273100270000	27361160040000
27361030010000	27361050160000	27361140060000	27361200060000	27361080040000
27361170080000	27361020050000	27361140040000	27361150040000	27361120150000
27361130110000	27361090070000	27361050010000	27361050060000	27361050040000
27361120090000	27361050140000	27361060100000	27361090010000	27341190120000
27344080030000	27344080020000	27361120040000	27361130050000	27344070110000
27273040110000	27344100110000	27354010130000	27361060040000	27354040210000
27273100180000	27361070090000	27253140040000	27344070010000	27274160030000
27354030170000	27354040370000	27354040310000	27354040190000	27354040300000
27354010050000	27354040260000	27354050010000	27354040390000	27354010010000
27354030200000	27354030090000	27273110070000	27274160100000	27354030240000
27341180070000	27273090020000	27344050080000	27361020030000	27361180030000
27273080110000	27274150070000	27273060130000	27344080060000	27273050020000

27344030030000	27344110130000	27354040340000	27361060060000	27341190080000
27361160080000	27361140030000	27361140070000	27361130100000	27361110050000
27361160060000	27361150050000	27361050020000	27361070040000	27361120160000
27361060160000	27361180020000	27361070070000	27361140010000	27361120120000
27354010040000	27344100070000	27274150010000	27273070070000	27361030050000
27253160090000	27342020190000	27361050130000	27354050220000	27361080060000
27361120070000	27354030130000	27273050100000	27344050090000	27273090070000
27354030150000	27253130080000	27274160110000	27273110110000	27274150030000
27361080050000	27344070090000	27361030030000	27361040070000	27361120180000
27354020060000	27354020050000	27354020080000	27354020120000	27354010320000
27361030060000	27354050200000	27274160080000	27274140090000	27274160010000
27273090010000	27344110280000	27354010110000	27273070190000	27273090240000
27354030040000	27354050170000	27354050130000	27354020090000	27273110140000
27273100020000	27354020140000	27273100100000	27354040140000	27344070060000
27354030070000	27354020040000	27354030230000	27354010300000	27354040400000
27344020140000	27354040290000	27361160090000	27354020200000	27273040050000
27354030020000	27344020100000	27253140220000	27361040040000	27361140100000
27361170040000	27273090110000	27273080050000	27273080140000	27361120100000
27273100220000	27274140080000	27361190050000	27361190020000	27361200040000
27361180040000	27344070130000	27344050110000	27344040070000	27274140250000
27273050080000	27361140110000	27361060110000	27344020090000	27273040060000
27354020070000	27253160110000	27273070020000	27354040280000	27354040240000
27344110120000	27361060020000	27273120010000	27344100140000	27344020080000
27273120030000	27344040010000	27273110010000	27354020130000	27344060160000
27273090030000	27344020030000	27274150080000	27273080080000	27273070150000
27354050100000	27273060080000	27344040060000	27354020010000	27273110060000
27273070040000	27354040040000	27354040090000	27354030190000	27273100170000
27344020170000	27274130110000	27361080100000	27361070120000	27273070110000
27342020200000	27344100060000	27344060070000	27253140190000	27273050010000
27273040040000	27344060130000	27274150120000	27344060010000	27361170010000
27273120140000	27274130150000	27273120150000	27361170030000	27361070060000
27354040320000	27344070120000	27274140120000	27341190140000	27274130040000
27273110030000	27361040110000	27361040100000	27274120010000	27273050140000
27344050010000	27274160070000	27273110080000	27361060090000	27361040080000
27354020110000	27273120070000	27273080010000	27361140090000	27273060070000
27354020100000	27354030110000	27354010020000	27253130090000	27253160050000
27344100170000	27361070080000	27361090030000	27361070130000	27361080120000
27361080110000	27361050110000	27361080090000	27361080140000	27361060120000
27341190010000	27361030040000	27273060050000	27354040030000	27344110160000
27354020170000	27361040030000	27344060140000	27273040080000	27274140180000
27354040160000	27361120140000	27361030070000	27273100110000	27273080060000
27344050030000	27361050100000	27253140230000	27273110150000	27344110300000
27274140150000	27274140010000	27274140060000	27361030020000	27354030180000
27273110090000	27354020190000	27274160020000	27361020070000	27273070180000
27344040100000	27274140260000	27361150090000	27361130090000	27274150020000
27361190040000	27344110290000	27273070130000	27354020030000	27273100160000
27274150140000	27361040090000	27361110030000	27361020040000	27274120040000
27273110160000	27253160040000	27361200010000	27344050100000	27253130110000
27274150090000	27344110190000	27361090060000	27354020150000	27361040060000
27344110020000	27273070170000	27361040020000	27344060080000	27361060050000
27354020020000	27273110050000	27344060150000	27361060080000	27361020110000
27361080030000	27361120170000	27361070030000	27274120030000	27273040090000
27361150080000	27274140110000	27253140250000	27344050020000	27361170020000

27344020150000	27361050030000	27361060030000	27361150070000	27361130080000
27361140020000	27361120020000	27361160010000	27361180090000	27361140130000
27361050090000	27344110110000	27274120050000	27344110180000	27361160070000
27273120040000	27274150200000	27354030120000	27273090220000	27273070050000
27274140230000	27361150010000	27273040020000	27361130060000	27273070120000
27361080130000	27361060010000	27354010310000	27273040130000	27273040120000
27361140120000	27344110240000	27273080350000	27273090200000	27273050030000

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.

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