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	31244410760000
Property address	211 N ORCHARD DR
Township	Rich (32)
Assessor neighborhood	32226
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$17,000	**$13,231**	**$3,769**

22.2% of the current assessed value.
Estimated tax effect about $799 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 61 other properties in assessor neighborhood 32226 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 $10.99 per square foot. This home is assessed at $14.12 per square foot, which is 28% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,204 square feet gives $13,231. 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	1,204 square feet
Land area	7,200 square feet
Year built	1967
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$17,000
Assessed value per square foot	$14.12

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	224
2	Building area within 15% of this home	62
3	Built within 15 years of this home	62
4	Same building type	62
5	Same construction quality grade	61

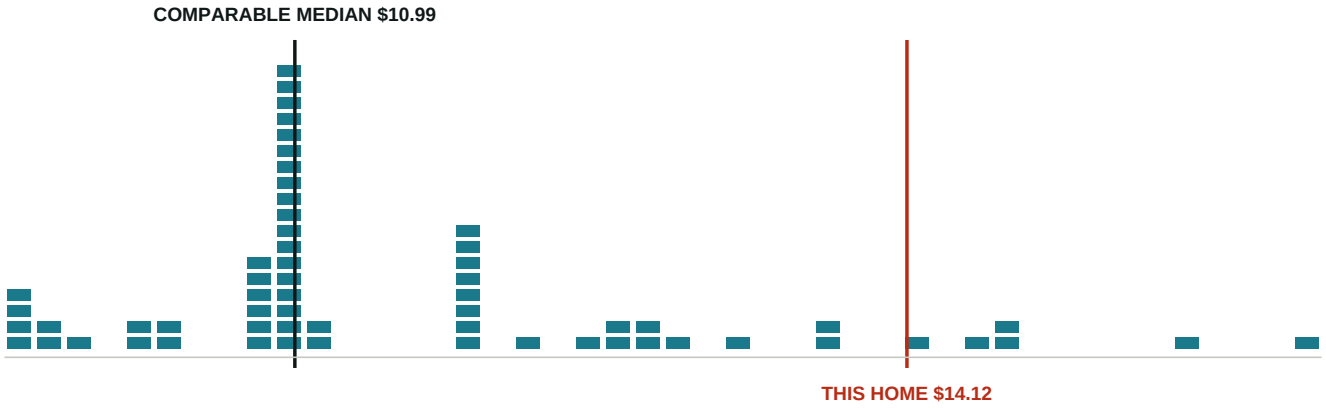
The comparable figure used is the median of all 61 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 61 properties 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	61
Lowest assessed	$9.50 per square foot
25th percentile	$10.81 per square foot
Median	$10.99 per square foot
75th percentile	$12.25 per square foot
Highest assessed	$16.24 per square foot
This home	$14.12 per square foot
Position	assessed above 55 of the 61 comparable properties, the 90th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 61 comparables	$10.99
Building area of this home	1,204 sq ft
Median multiplied by building area	**$13,231**
Current total assessed value	$17,000
Difference, the reduction requested	**$3,769**

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 $3,769 in assessed value is worth roughly $799 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

61 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 61 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
31244410090000	313 TODD ST	1,366	1958	3	1	$13,000	$9.52
31251040140000	115 WELL ST	1,260	1957	3	1	$12,000	$9.52
31352010110000	313 WINDSOR ST	1,350	1956	3	1	$13,000	$9.63
31251040010000	141 WELL ST	1,344	1957	3	1	$13,001	$9.67
31251040150000	113 WELL ST	1,326	1957	3	1	$13,000	$9.80
31352010060000	303 WINDSOR ST	1,321	1956	3	1	$13,001	$9.84
31352010200000	322 SAUK TRL	1,170	1954	3	1	$12,000	$10.26
31352010190000	324 SAUK TRL	1,170	1954	3	1	$12,000	$10.26
31252060110000	74 WINSLOW ST	1,248	1957	3	1	$13,001	$10.42
31352010180000	327 WINDSOR ST	1,248	1956	3	1	$13,001	$10.42
31352010160000	323 WINDSOR ST	1,110	1956	3	1	$12,000	$10.81
31352010080000	307 WINDSOR ST	1,110	1957	3	1	$12,000	$10.81
31352010130000	317 WINDSOR ST	1,110	1956	3	1	$12,000	$10.81
31352010170000	325 WINDSOR ST	1,110	1956	3	1	$12,000	$10.81
31352010070000	305 WINDSOR ST	1,110	1956	3	1	$12,000	$10.81
31352010090000	309 WINDSOR ST	1,110	1957	3	1	$12,000	$10.81
31251030340000	140 WELL ST	1,092	1957	3	1	$12,000	$10.99
31251040060000	131 WELL ST	1,092	1957	2	1	$12,000	$10.99
31251040090000	125 WELL ST	1,092	1957	3	1	$12,000	$10.99
31251040130000	117 WELL ST	1,092	1957	3	1	$12,000	$10.99
31251030320000	144 WELL ST	1,092	1957	3	1	$12,000	$10.99
31251030330000	142 WELL ST	1,092	1957	3	1	$12,000	$10.99
31251040070000	129 WELL ST	1,092	1957	3	1	$12,000	$10.99
31251030240000	7 WELL CT	1,092	1957	3	1	$12,000	$10.99
31251030450000	118 WELL ST	1,092	1957	3	1	$12,000	$10.99
31251040020000	139 WELL ST	1,092	1957	3	1	$12,000	$10.99
31251040110000	121 WELL ST	1,092	1957	3	1	$12,000	$10.99
31251030410000	126 WELL ST	1,092	1957	3	1	$12,000	$10.99
31251030430000	122 WELL ST	1,092	1957	3	1	$12,000	$10.99
31251030380000	132 WELL ST	1,092	1957	3	1	$12,000	$10.99
31251030390000	130 WELL ST	1,092	1957	3	1	$12,000	$10.99
31251030460000	116 WELL ST	1,092	1957	3	1	$12,000	$10.99
31251040120000	119 WELL ST	1,092	1958	3	1	$12,000	$10.99
31251030280000	6 WELL CT	1,092	1957	3	1	$12,001	$10.99
31251020050000	317 WILDWOOD DR	1,170	1957	3	1	$13,000	$11.11
31352010120000	315 WINDSOR ST	1,350	1956	3	2	$15,000	$11.11
31251030230000	5 WELL CT	1,092	1958	3	1	$13,000	$11.90
31251040040000	135 WELL ST	1,092	1958	3	1	$13,000	$11.90
31251030260000	10 WELL CT	1,092	1957	3	1	$13,000	$11.90
31251040080000	127 WELL ST	1,092	1957	3	1	$13,000	$11.90

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
31251040050000	133 WELL ST	1,092	1957	3	1	$13,000	$11.90
31251040030000	137 WELL ST	1,092	1957	3	1	$13,000	$11.90
31251030310000	146 WELL ST	1,092	1957	3	1	$13,000	$11.90
31253040220000	188 WESTWOOD DR	1,088	1956	3	1	$13,000	$11.95
31244410230000	125 HAY ST	1,225	1959	3	1	$15,001	$12.25
31251020070000	313 WILDWOOD DR	1,200	1957	3	1	$15,001	$12.50
31244300180000	224 ILLINOIS ST	1,189	1967	4	1	$15,001	$12.62
31251030120000	156 WESTWOOD DR	1,184	1965	4	1	$15,000	$12.67
31251020030000	321 WILDWOOD DR	1,170	1957	3	1	$15,000	$12.82
31252050110000	89 WINSLOW ST	1,248	1957	4	1	$16,001	$12.82
31244410720000	205 N ORCHARD DR	1,230	1966	3	1	$16,000	$13.01
31243220120000	325 ILLINOIS ST	1,209	1959	3	1	$16,001	$13.23
31251040160000	111 WELL ST	1,238	1957	3	1	$17,000	$13.73
31251030440000	120 WELL ST	1,092	1957	2	1	$15,000	$13.74
31244410760000	**211 N ORCHARD DR**	**1,204**	**1967**	**3**	**2**	**$17,000**	**$14.12**
31244300160000	228 ILLINOIS ST	1,131	1968	2	1	$16,000	$14.15
31252060050000	77 WESTWOOD DR	1,248	1957	3	1	$18,001	$14.42
31251030210000	1 WELL CT	1,092	1957	3	1	$16,000	$14.65
31251030350000	138 WELL ST	1,092	1957	3	1	$16,000	$14.65
31251030400000	128 WELL ST	1,092	1957	3	1	$17,000	$15.57
31251020060000		1,170	1957	3	1	$19,001	$16.24

Median of all 61 comparables: $10.99 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 32226, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 61 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.

31252060080000	31244410090000	31251040140000	31352010110000	31251040010000
31251040150000	31352010060000	31352010200000	31352010190000	31252060110000
31352010180000	31352010160000	31352010080000	31352010130000	31352010170000
31352010070000	31352010090000	31251030340000	31251040060000	31251040090000
31251040130000	31251030320000	31251030330000	31251040070000	31251030240000
31251030450000	31251040020000	31251040110000	31251030410000	31251030430000
31251030380000	31251030390000	31251030460000	31251040120000	31251030280000
31352010120000	31251020050000	31251030230000	31251040040000	31251030260000
31251040080000	31251040050000	31251040030000	31251030310000	31253040220000
31244410230000	31251020070000	31244300180000	31251030120000	31251020030000
31252050110000	31244410720000	31243220120000	31251040160000	31251030440000
31244300160000	31252060050000	31251030210000	31251030350000	31251030400000
31251020060000				

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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