LACK OF UNIFORMITY

Residential assessment appeal evidence

Cook County, Illinois. Tax year 2026. Prepared 04 November 2026 from the Cook County Assessor's published assessment roll.

Property index number	28362210480000
Property address	17509 DANIELLE CT
Township	Bremen (13)
Assessor neighborhood	13270
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$36,000	$31,254	$4,746

13.2% of the current assessed value.
Estimated tax effect about $1,007 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 57 other properties in assessor neighborhood 13270 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 $11.71 per square foot. This home is assessed at $13.49 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,669 square feet gives $31,254. 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	2,669 square feet
Land area	9,140 square feet
Year built	2004
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$36,000
Assessed value per square foot	$13.49

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	165
2	Building area within 15% of this home	98
3	Built within 15 years of this home	57
4	Same building type	57
5	Same construction quality grade	57

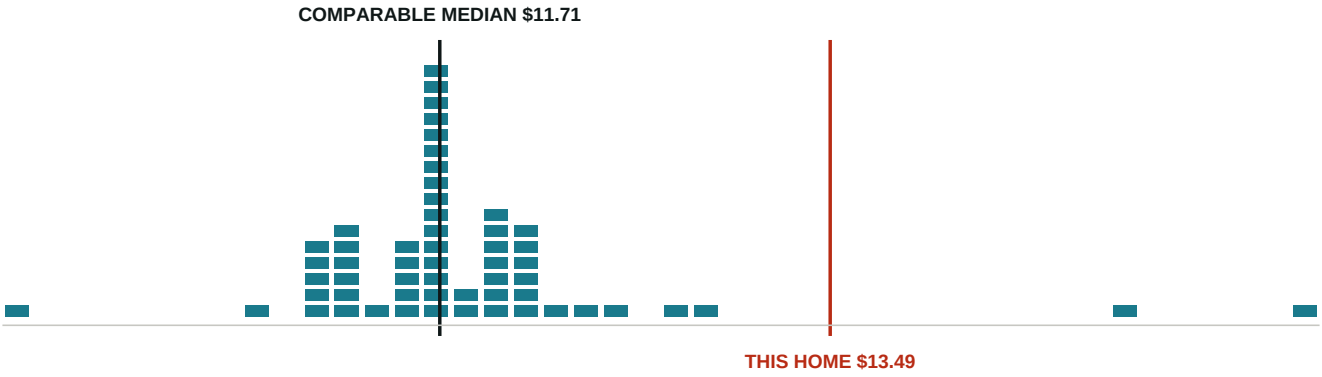
The comparable figure used is the median of all 57 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 57 properties 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	57
Lowest assessed	$9.72 per square foot
25th percentile	$11.55 per square foot
Median	$11.71 per square foot
75th percentile	$12.03 per square foot
Highest assessed	$15.72 per square foot
This home	$13.49 per square foot
Position	assessed above 55 of the 57 comparable properties, the 96th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 57 comparables	$11.71
Building area of this home	2,669 sq ft
Median multiplied by building area	**$31,254**
Current total assessed value	$36,000
Difference, the reduction requested	**$4,746**

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 $4,746 in assessed value is worth roughly $1,007 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 57 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
28361000180000	3100 HAWTHORNE LN	2,539	1994	3	2	$24,674	$9.72
28361000380000	3102 HAWTHORNE LN	2,562	1992	3	2	$27,729	$10.82
28361000260000	17601 SURREY LN	2,614	1990	3	2	$29,000	$11.09
28361000210000	3010 HAWTHORNE LN	2,510	1992	3	2	$28,000	$11.16
28361000220000	3006 HAWTHORNE LN	2,510	1992	3	2	$28,000	$11.16
28361000200000	3012 HAWTHORNE LN	2,510	1992	3	2	$28,000	$11.16
28361000310000	17601 BALMORAL LN	2,764	1992	3	2	$31,001	$11.22
28361150040000	17602 ARLINGTON LN	2,478	1993	3	4	$28,000	$11.30
28361000230000	3004 HAWTHORNE LN	2,563	1990	3	2	$29,001	$11.32
28361150020000	17606 ARLINGTON LN	2,563	1993	3	2	$29,001	$11.32
28361000370000	3104 HAWTHORNE LN	2,562	1992	3	2	$29,000	$11.32
28361160120000	17606 BALMORAL LN	2,646	1993	3	2	$30,000	$11.34
28363000110000	17912 MILLSTONE RD	2,734	1991	3	2	$31,000	$11.34
28361110170000	17607 SURREY LN	2,706	1993	3	2	$31,000	$11.46
28361000360000	3106 HAWTHORNE LN	2,510	1992	3	2	$29,000	$11.55
28361000340000	17605 BALMORAL LN	2,510	1992	3	2	$29,000	$11.55
28361000190000	3014 HAWTHORNE LN	2,510	1992	4	2	$29,000	$11.55
28361000280000	17604 SURREY LN	2,939	1992	4	2	$34,000	$11.57
28361150140000	17610 S ARLINGTON LN 6	2,589	1996	4	3	$30,001	$11.59
28361120080000	17810 STONEBRIDGE DR	2,408	1990	4	2	$28,001	$11.63
28361150030000	17604 ARLINGTON LN	2,478	1993	4	2	$29,000	$11.70
28361160020000	17602 BALMORAL LN	2,563	1994	3	2	$30,000	$11.71
28361000240000	3002 HAWTHORNE LN	2,563	1990	3	2	$30,000	$11.71
28361160010000	17604 BALMORAL LN	2,563	1992	3	2	$30,000	$11.71
28361110240000	3009 SURREY LN	2,563	1993	3	2	$30,000	$11.71
28361000250000	3000 HAWTHORNE LN	2,563	1990	3	2	$30,000	$11.71
28361150010000	17600 ARLINGTON LN	2,563	1992	3	2	$30,001	$11.71
28361000330000	17603 BALMORAL LN	2,562	1992	3	2	$30,000	$11.71
28361000350000	3108 HAWTHORNE LN	2,562	1992	3	2	$30,001	$11.71
28361170050000	17607 BALMORAL LN	2,476	1993	3	2	$29,000	$11.71
28361170010000	17615 BALMORAL LN	2,476	1993	3	2	$29,000	$11.71
28361000300000	17600 SURREY LN	2,476	1990	3	2	$29,001	$11.71
28361110250000	3011 SURREY LN	2,558	1993	3	2	$30,001	$11.73
28361000290000	17602 SURREY LN	2,471	1990	3	2	$29,000	$11.74
28361170030000	17610 SURREY LN	2,553	1993	4	2	$30,001	$11.75
28361160070000	17616 BALMORAL LN	2,717	1995	4	2	$32,000	$11.78
28361160060000	17605 S ARLINGTON LN	2,439	1993	3	2	$29,001	$11.89
28361160080000	17614 BALMORAL LN	2,680	1994	4	2	$32,000	$11.94
28361170070000	17611 BALMORAL LN	2,680	1993	4	2	$32,000	$11.94
28361160100000	17610 BALMORAL LN	2,680	1993	4	2	$32,000	$11.94

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
28361170060000	17609 BALMORAL LN	2,680	1993	4	2	$32,000	$11.94
28361160110000	17608 BALMORAL LN	2,680	1993	4	2	$32,000	$11.94
28361170080000	17613 BALMORAL LN	2,576	1995	3	2	$31,000	$12.03
28361160040000	17601 S ARLINGTON LN	2,576	1993	4	2	$31,001	$12.03
28361170040000	17606 SURREY LN	2,491	1993	4	2	$30,000	$12.04
28361170020000	17612 SURREY LN	2,491	1993	4	2	$30,001	$12.04
28361110180000	17609 SURREY LN	2,563	1994	4	2	$31,000	$12.10
28361110210000	3003 SURREY LN	2,558	1994	3	2	$31,000	$12.12
28361110200000	3001 SURREY LN	2,558	1993	4	2	$31,000	$12.12
28361160050000	17603 S ARLINGTON LN	2,553	1993	4	2	$31,000	$12.14
28361110190000	17611 SURREY LN	2,682	1993	4	2	$33,001	$12.30
28361150150000	17608 S ARLINGTON LN	2,480	1996	4	3	$30,548	$12.32
28361110230000	3007 SURREY LN	2,558	1993	4	2	$32,000	$12.51
28361090180000	17825 STONEBRIDGE DR	2,582	2001	4	2	$33,000	$12.78
28361110220000	3005 SURREY LN	2,553	1993	4	2	$33,000	$12.93
28362210480000	**17509 DANIELLE CT**	**2,669**	**2004**	**4**	**2**	**$36,000**	**$13.49**
28362210470000	17510 DANIELLE CT	2,690	2007	4	2	$40,001	$14.87
28362210440000	17504 DANIELLE CT	2,545	2006	4	3	$40,000	$15.72

Median of all 57 comparables: $11.71 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 13270, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 57 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.

28361000180000	28361000380000	28361000260000	28361000210000	28361000220000
28361000200000	28361000310000	28361150040000	28361000230000	28361150020000
28361000370000	28361160120000	28363000110000	28361110170000	28361000360000
28361000340000	28361000190000	28361000280000	28361150140000	28361120080000
28361150030000	28361160020000	28361000240000	28361160010000	28361110240000
28361000250000	28361150010000	28361000330000	28361000350000	28361170050000
28361170010000	28361000300000	28361110250000	28361000290000	28361170030000
28361160070000	28361160060000	28361160080000	28361170070000	28361160100000
28361170060000	28361160110000	28361170080000	28361160040000	28361170040000
28361170020000	28361110180000	28361110210000	28361110200000	28361160050000
28361110190000	28361150150000	28361110230000	28361090180000	28361110220000
28362210470000	28362210440000			

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	04 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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