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	23061020330000
Property address	9017 ORCHARD ST
Township	Lyons (21)
Assessor neighborhood	21151
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Certified value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$90,000	**$78,763**	**$11,237**

12.5% of the current assessed value.
Estimated tax effect about $2,383 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 61 other properties in assessor neighborhood 21151 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 $28.25 per square foot. This home is assessed at $32.28 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,788 square feet gives $78,763. 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	2,788 square feet
Land area	29,763 square feet
Year built	2002
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	$90,000
Assessed value per square foot	$32.28

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	96
2	Building area within 15% of this home	62
3	Built within 15 years of this home	61
4	Same building type	61
5	Same construction quality grade	61

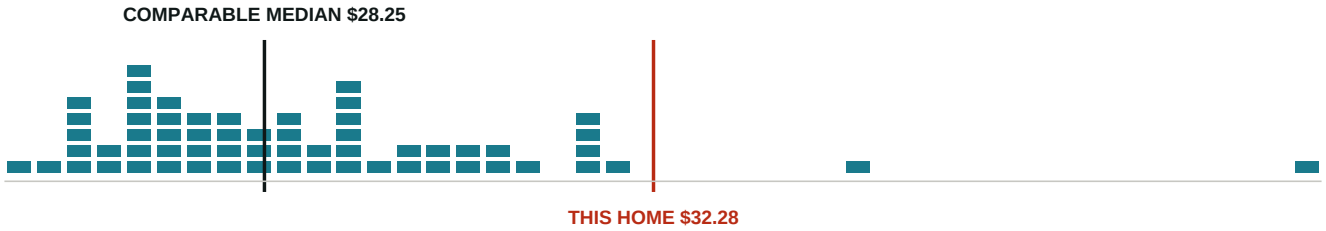
The comparable figure used is the median of all 61 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 61 properties 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	$25.56 per square foot
25th percentile	$27.04 per square foot
Median	$28.25 per square foot
75th percentile	$29.67 per square foot
Highest assessed	$39.20 per square foot
This home	$32.28 per square foot
Position	assessed above 59 of the 61 comparable properties, the 97th percentile



$25.56 per sq ft — 61 comparable properties by assessed value per square foot, one mark is one property — $39.20 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 61 comparables	$28.25
Building area of this home	2,788 sq ft
Median multiplied by building area	**$78,763**
Current total assessed value	$90,000
Difference, the reduction requested	**$11,237**

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 $11,237 in assessed value is worth roughly $2,383 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
23063030070000	11709 WINDING TRAIL DR	3,052	1999	4	2	$78,000	$25.56
23063030140000	11761 WINDING TRAIL DR	3,052	1999	4	2	$79,000	$25.88
23063030290000	11876 WINDING TRAIL DR	3,052	2001	4	2	$80,000	$26.21
23063030370000	11780 WINDING TRAIL DR	3,180	1999	4	2	$84,000	$26.42
23063030110000	11725 WINDING TRAIL DR	3,180	1999	4	2	$84,000	$26.42
23063030150000	11771 WINDING TRAIL DR	3,180	2001	4	2	$84,000	$26.42
23063030380000	11778 WINDING TRAIL DR	3,180	1999	4	2	$84,000	$26.42
23063030080000	11711 WINDING TRAIL DR	3,052	2000	4	2	$81,000	$26.54
23063030320000	11844 WINDINGS TRAIL DR	3,180	2001	4	2	$85,000	$26.73
23063030160000	11775 WINDING TRAIL DR	2,761	2001	4	2	$74,000	$26.80
23061030010000	12000 WILLOW RIDGE DR	3,168	2001	4	2	$85,000	$26.83
23063030090000	11713 WINDING TRAIL DR	2,868	1999	4	2	$77,000	$26.85
23063030270000	11904 WINDINGS TRAIL DR	3,180	2001	4	2	$86,000	$27.04
23063030260000	11900 WINDING TRAIL DR	3,180	1999	4	2	$86,000	$27.04
23063030010000	9123 WINDINGS CT	3,180	2001	4	2	$86,000	$27.04
23063030390000	11776 WINDING TRAIL DR	3,180	2000	4	2	$86,000	$27.04
23061050020000	11831 WILLOW RIDGE DR	3,168	2001	4	3	$86,000	$27.15
23061050060000	11871 WILLOW RIDGE DR	3,168	2001	4	3	$86,000	$27.15
23063030100000	11715 WINDING TRAIL DR	2,761	1999	4	2	$75,000	$27.16
23063030280000	11884 WINDING TRAIL DR	2,761	2003	4	2	$75,000	$27.16
23063030310000	11850 WINDING TRAIL DR	3,180	2002	4	2	$87,000	$27.36
23063030440000	11726 WINDING TRAIL DR	3,052	2002	5	4	$83,775	$27.45
23061050230000	9040 RIDGE CT	3,168	2001	4	2	$87,000	$27.46
23063030430000	11740 WINDING TRAIL DR	3,052	2002	4	2	$83,900	$27.49
23063030120000	11735 WINDING TRAIL DR	2,761	2000	4	2	$76,000	$27.53
23061050090000	11901 WILLOW RIDGE DR	3,168	1999	4	2	$88,000	$27.78
23063030040000	9136 WINDINGS CT	2,761	2000	4	2	$77,000	$27.89
23063030030000	9137 WINDINGS CT	2,761	1999	4	2	$77,000	$27.89
23063030250000	11902 WINDING TRAIL DR	3,180	2002	4	2	$89,000	$27.99
23063030400000	11766 WINDING TRAIL DR	2,868	2001	4	2	$81,000	$28.24
23063030300000	11864 WINDING TRAIL DR	2,761	2003	4	2	$78,000	$28.25
23063030450000	11720 WINDING TRAIL DR	2,761	1999	4	2	$78,000	$28.25
23063030340000	11814 WINDING TRAIL DR	3,052	2000	4	3	$87,000	$28.51
23063030360000	11788 WINDING TRAIL DR	3,052	2001	4	3	$87,000	$28.51
23063030350000	11800 WINDING TRAIL DR	2,761	1999	4	2	$79,000	$28.61
23063030020000	9127 WINDINGS CT	3,180	2000	4	3	$91,000	$28.62
23061050100000	11921 WILLOW RIDGE DR	3,168	2001	4	2	$91,000	$28.72
23061050190000	9080 RIDGE CT	3,124	2004	4	3	$90,000	$28.81
23061030050000	11940 WILLOW RIDGE DR	2,864	1999	4	2	$83,000	$28.98
23061050050000	11861 WILLOW RIDGE DR	2,876	2001	4	3	$83,360	$28.98

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
23061050080000	11891 WILLOW RIDGE DR	2,876	2003	4	2	$83,503	$29.03
23061050160000	9061 RIDGE CT	3,168	2001	4	2	$92,000	$29.04
23061050110000	9076 WILLOW RIDGE DR	3,168	1999	4	2	$92,000	$29.04
23063030410000	11760 WINDING TRAIL DR	2,868	2003	4	3	$83,945	$29.27
23061030120000	9034 RESERVE DR	3,168	2001	4	2	$93,000	$29.36
23061050170000	9071 RIDGE CT	3,168	2001	4	2	$94,000	$29.67
23063030060000	9124 WINDINGS CT	2,761	2002	4	2	$82,000	$29.70
23063030050000	9130 WINDINGS CT	2,868	2002	4	2	$86,000	$29.99
23063030330000	11830 WINDING TRAIL DR	2,861	2003	4	2	$86,000	$30.06
23061050070000	11881 WILLOW RIDGE DR	3,189	2004	4	3	$97,000	$30.42
23061020320000	9001 ORCHARD ST	2,472	1999	4	2	$75,378	$30.49
23061030060000	11920 WILLOW RIDGE DR	3,168	2000	4	3	$97,272	$30.70
23061020390000	9072 S WOLF RD	2,742	2002	4	2	$85,195	$31.07
23061050140000	11951 WILLOW RIDGE DR	2,918	2001	4	3	$92,000	$31.53
23061020290000	11701 ORCHARD ST	3,168	2001	4	2	$100,000	$31.57
23061040040000	11810 WILLOW RIDGE DR	2,850	2004	4	3	$90,000	$31.58
23062000210000	8926 ELM AVE	2,715	2001	3	2	$86,000	$31.68
23061040070000	8991 RESERVE DR	3,168	2003	4	2	$101,000	$31.88
23061020330000	**9017 ORCHARD ST**	**2,788**	**2002**	**4**	**2**	**$90,000**	**$32.28**
23061020300000	11715 ORCHARD ST	3,076	2001	4	3	$106,000	$34.46
23062000240000		2,857	2014	4	2	$112,000	$39.20

Median of all 61 comparables: $28.25 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 21151, 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.

23063030070000	23063030140000	23063030290000	23063030370000	23063030110000
23063030150000	23063030380000	23063030080000	23063030320000	23063030160000
23061030010000	23063030090000	23063030270000	23063030260000	23063030010000
23063030390000	23061050020000	23061050060000	23063030100000	23063030280000
23063030310000	23063030440000	23061050230000	23063030430000	23063030120000
23061050090000	23063030040000	23063030030000	23063030250000	23063030400000
23063030300000	23063030450000	23063030340000	23063030360000	23063030350000
23063030020000	23061050100000	23061050190000	23061030050000	23061050050000
23061050080000	23061050160000	23061050110000	23063030410000	23061030120000
23061050170000	23063030060000	23063030050000	23063030330000	23061050070000
23061020320000	23061030060000	23061020250000	23061020390000	23061050140000
23061020290000	23061040040000	23062000210000	23061040070000	23061020300000
23062000240000				

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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