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	27023060190000
Property address	8347 141ST ST
Township	Orland (28)
Assessor neighborhood	28032
Property class	234 Single-family, split level with basement
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$44,558	**$38,986**	**$5,572**

12.5% of the current assessed value.
Estimated tax effect about $1,182 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 106 other properties in assessor neighborhood 28032 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 $28.73 per square foot. This home is assessed at $32.84 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,357 square feet gives $38,986. 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	1,357 square feet
Land area	10,000 square feet
Year built	1975
Building type	Split Level
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$44,558
Assessed value per square foot	$32.84

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	188
2	Building area within 15% of this home	108
3	Built within 15 years of this home	106
4	Same building type	106
5	Same construction quality grade	106

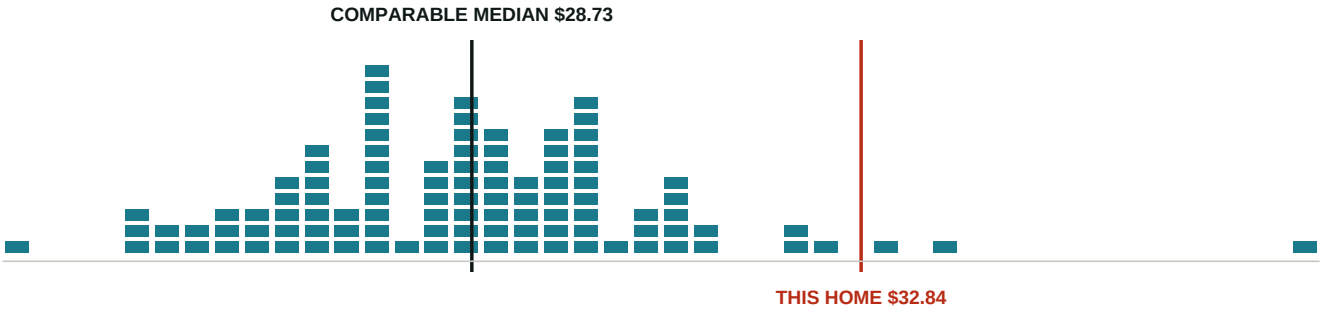
The comparable figure used is the median of all 106 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 106 properties 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	106
Lowest assessed	$23.78 per square foot
25th percentile	$27.38 per square foot
Median	$28.73 per square foot
75th percentile	$29.76 per square foot
Highest assessed	$37.67 per square foot
This home	$32.84 per square foot
Position	assessed above 103 of the 106 comparable properties, the 97th percentile



$23.78 per sq ft — 106 comparable properties by assessed value per square foot, one mark is one property — $37.67 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 106 comparables	$28.73
Building area of this home	1,357 sq ft
Median multiplied by building area	**$38,986**
Current total assessed value	$44,558
Difference, the reduction requested	**$5,572**

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 $5,572 in assessed value is worth roughly $1,182 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

106 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 106 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
27111000210000	14324 87TH AVE	1,423	1971	3	1	$36,000	$25.30
27111010020000	8644 W 143RD PL	1,422	1972	3	1	$36,000	$25.32
27111020370000	14328 85TH AVE	1,408	1967	3	1	$36,000	$25.57
27111010110000	8536 W 143RD PL	1,352	1970	3	1	$35,000	$25.89
27111010040000	8628 W 143RD PL	1,425	1971	4	1	$38,000	$26.67
27111100210000	14509 88TH AVE	1,425	1978	3	1	$38,000	$26.67
27111010060000	8612 W 143RD PL	1,425	1971	4	1	$38,000	$26.67
27111050080000	14533 85TH AVE	1,432	1971	3	1	$39,000	$27.23
27111010090000	8552 W 143RD PL	1,425	1971	4	2	$39,000	$27.37
27023040260000	14000 VILLA CT	1,410	1987	3	1	$39,000	$27.66
27111070150000	14409 MAYCLIFF DR	1,408	1975	3	1	$39,000	$27.70
27111090110000	8549 145TH PL	1,296	1970	3	1	$36,000	$27.78
27111100120000	14524 MAYCLIFF DR	1,364	1974	3	2	$38,000	$27.86
27024000360000	14231 STREAMSTOWN CT	1,430	1983	3	1	$40,000	$27.97
27023070190000	14228 MARGERITA AVE	1,382	1974	3	2	$39,000	$28.22
27023070220000	8351 MARGERITA AVE	1,382	1974	3	2	$39,000	$28.22
27111040150000	14317 85TH AVE	1,346	1969	4	1	$38,000	$28.23
27111050050000	14509 85TH AVE	1,380	1967	3	1	$39,000	$28.26
27023020020000	13940 84TH AVE	1,377	1974	3	1	$39,000	$28.32
27024050150000	8309 SHIPSTON ST	1,366	1977	3	1	$39,000	$28.55
27111070120000	14532 87TH AVE	1,363	1973	4	1	$39,000	$28.61
27023070240000	8347 MARGERITA AVE	1,358	1977	3	2	$39,000	$28.72
27023050100000	8353 CRISTINA AVE	1,357	1978	3	2	$39,000	$28.74
27023060270000	14158 CRISTINA AVE	1,357	1974	3	1	$39,000	$28.74
27111070030000	14418 87TH AVE	1,320	1969	3	1	$38,000	$28.79
27023070080000	14159 84TH AVE	1,353	1974	3	2	$39,000	$28.82
27023010120000	14126 84TH AVE	1,353	1976	3	2	$39,000	$28.82
27023070160000	14204 MARGERITA AVE	1,382	1974	3	2	$40,000	$28.94
27023060040000		1,345	1974	3	2	$39,000	$29.00
27023040160000		1,410	1986	3	1	$41,000	$29.08
27023040150000		1,410	1986	3	1	$41,000	$29.08
27023060120000		1,375	1974	3	1	$40,000	$29.09
27112030280000		1,366	1979	3	2	$40,000	$29.28
27024030090000		1,366	1975	3	1	$40,000	$29.28
27024040210000		1,366	1975	3	2	$40,000	$29.28
27111080030000		1,297	1968	3	1	$38,000	$29.30
27111090070000		1,396	1971	3	2	$41,000	$29.37
27023060070000		1,357	1974	3	2	$40,000	$29.48
27023060310000		1,357	1977	3	2	$40,000	$29.48
27111090020000		1,356	1969	3	2	$40,000	$29.50

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27024050240000		1,321	1977	3	2	$39,000	$29.52
27023010160000		1,353	1974	3	2	$40,000	$29.56
27111060020000		1,283	1968	3	1	$38,000	$29.62
27111070060000		1,283	1968	3	2	$38,000	$29.62
27111080170000		1,418	1972	4	2	$42,000	$29.62
27023040050000		1,342	1974	3	2	$40,000	$29.81
27024040160000		1,341	1974	3	2	$40,000	$29.83
27024040130000		1,341	1975	3	2	$40,000	$29.83
27023070210000		1,368	1974	3	2	$41,000	$29.97
27112080140000		1,366	1978	3	2	$41,000	$30.01
27023070030000		1,330	1974	3	2	$40,000	$30.08
27024050200000		1,330	1975	3	2	$40,000	$30.08
27023010010000		1,296	1974	3	2	$39,000	$30.09
27111080090000		1,283	1969	3	1	$39,000	$30.40
27023060320000		1,282	1978	3	2	$39,000	$30.42
27024040070000		1,341	1974	3	2	$41,000	$30.57
27023050020000		1,333	1976	3	2	$41,000	$30.76
27023060250000		1,323	1974	4	2	$41,000	$30.99
27023010080000		1,353	1976	3	2	$43,730	$32.32
27023060190000	**8347 141ST ST**	**1,357**	**1975**	**3**	**2**	**$44,558**	**$32.84**
27023060170000		1,314	1976	3	2	$49,500	$37.67

Median of all 106 comparables: $28.73 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28032, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 106 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.

27111010050000	27111010080000	27111000210000	27111010020000	27111020370000
27111070210000	27111000190000	27111010110000	27111080270000	27111000310000
27111000360000	27111100040000	27111070170000	27111060070000	27111010040000
27111100210000	27111010060000	27023050050000	27023050130000	27023060030000
27023070040000	27024060110000	27024060120000	27111000330000	27111090030000
27111050080000	27111010090000	27111080040000	27023040140000	27023040260000
27023040080000	27111070150000	27024010230000	27024080090000	27023070180000
27023070150000	27023070090000	27111090110000	27024090020000	27024090140000
27111100120000	27024000360000	27023070190000	27023070220000	27111040150000
27111050050000	27023020020000	27024030020000	27111090040000	27024050150000
27111070120000	27111090090000	27023070240000	27023050100000	27023060270000
27111070030000	27023070080000	27023010120000	27111060180000	27023070160000
27111020030000	27023060040000	27111080220000	27023040160000	27023040150000
27023060120000	27112030280000	27024030090000	27024040210000	27111080030000
27111090070000	27023060070000	27023060310000	27111090020000	27024050240000
27023010160000	27111060020000	27111070060000	27111080170000	27023040050000
27024040160000	27024040130000	27111080130000	27111050040000	27023070210000
27112080140000	27023070030000	27024050200000	27023010010000	27111080090000
27023060320000	27111080160000	27024040070000	27111030120000	27023050020000
27111090010000	27023060250000	27111140040000	27111070080000	27023010030000
27023040180000	27111080280000	27023010080000	27023060230000	27111090210000
27023060170000				

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.

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.