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 | 27031010070000 |
| Property address | 13547 CIRCLE DR |
| Township | Orland (28) |
| Assessor neighborhood | 28031 |
| Property class | 278 Single-family, over 2,000 sq ft, newer |
| Assessment stage | Mailed value for 2026 |

| ASSESSED NOW | COMPARABLES IMPLY | REDUCTION REQUESTED |
|---|---|---|
| **$53,000** | **$46,386** | **$6,614** |

12.5% of the current assessed value.
Estimated tax effect about $1,403 a year at a 7% composite rate.

SECTION 1

## The argument in one paragraph

The Assessor values 204 other properties in assessor neighborhood 28031 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 $18.55 per square foot. This home is assessed at $21.20 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,500 square feet gives $46,386. 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 | 2,500 square feet |
| Land area | 30,100 square feet |
| Year built | 1980 |
| Building type | 2 Story |
| Construction quality | Average |
| Repair condition | Average |
| Exterior wall | Masonry |
| Basement | Partial |
| Central air | Central A/C |
| Rooms | 8 |
| Bedrooms | 4 |
| Full bathrooms | 3 |
| Half bathrooms | None recorded |

| | |
|---|---|
| Total assessed value | $53,000 |
| Assessed value per square foot | $21.20 |

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 | 262 |
| 2 | Building area within 15% of this home | 205 |
| 3 | Built within 15 years of this home | 205 |
| 4 | Same building type | 205 |
| 5 | Same construction quality grade | 204 |

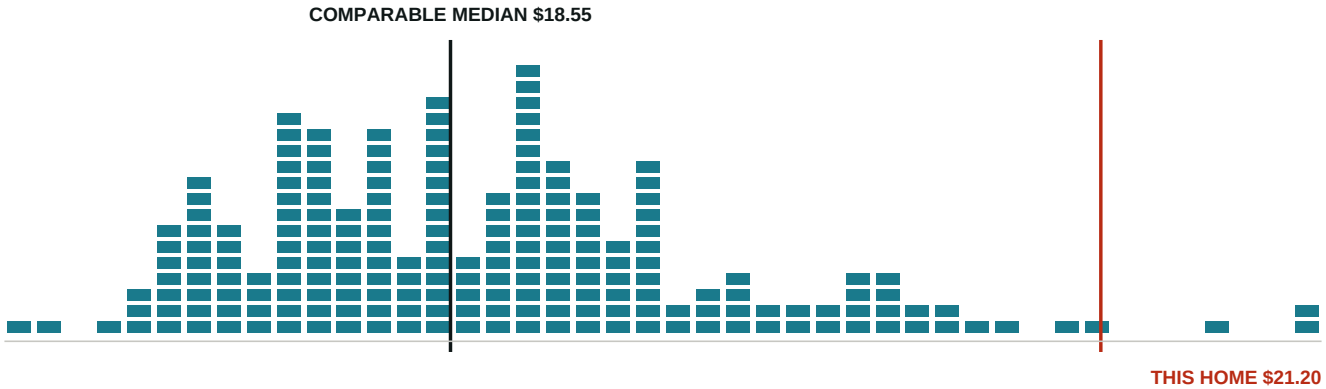
The comparable figure used is the median of all 204 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 204 properties 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 | 204 |
| Lowest assessed | $16.74 per square foot |
| 25th percentile | $18.02 per square foot |
| Median | $18.55 per square foot |
| 75th percentile | $19.16 per square foot |
| Highest assessed | $22.10 per square foot |
| This home | $21.20 per square foot |
| Position | assessed above 200 of the 204 comparable properties, the 98th percentile |




### The arithmetic, in full

| STEP | VALUE |
|---|---|
| Median assessed value per square foot, 204 comparables | $18.55 |
| Building area of this home | 2,500 sq ft |
| **Median multiplied by building area** | **$46,386** |
| Current total assessed value | $53,000 |
| **Difference, the reduction requested** | **$6,614** |

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 $6,614 in assessed value is worth roughly $1,403 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

204 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 204 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 |
|---|---|---|---|---|---|---|---|
| 27021130130000 | 13824 84TH AVE | 2,436 | 1978 | 4 | 2 | $42,000 | $17.24 |
| 27022060130000 | 8341 ARROWHEAD LN | 2,532 | 1978 | 4 | 2 | $44,000 | $17.38 |
| 27021170100000 | 13801 84TH AVE | 2,516 | 1978 | 3 | 2 | $44,000 | $17.49 |
| 27033030050000 | 14024 WILLIAM DR | 2,564 | 1980 | 3 | 2 | $45,000 | $17.55 |
| 27021130090000 | 8406 139TH ST | 2,436 | 1978 | 4 | 2 | $43,000 | $17.65 |
| 27021140200000 | 8423 ORENIA CT | 2,436 | 1978 | 3 | 2 | $43,000 | $17.65 |
| 27034140070000 | 14207 CONCORD DR | 2,492 | 1979 | 4 | 2 | $44,000 | $17.66 |
| 27034030200000 | 14023 SHERI LN | 2,492 | 1979 | 4 | 2 | $44,000 | $17.66 |
| 27034130090000 | 14225 TRENTON AVE | 2,487 | 1980 | 4 | 2 | $44,000 | $17.69 |
| 27034120180000 | 14200 TRENTON AVE | 2,542 | 1978 | 4 | 2 | $45,000 | $17.70 |
| 27034150010000 | 9137 YORKTOWN DR | 2,479 | 1978 | 3 | 2 | $44,000 | $17.75 |
| 27033030100000 | 14100 WILLIAM DR | 2,459 | 1978 | 4 | 2 | $44,000 | $17.89 |
| 27033030240000 | 14043 CATHERINE DR | 2,459 | 1982 | 4 | 2 | $44,000 | $17.89 |
| 27021110010000 | 8557 SPRUCE ST | 2,457 | 1970 | 4 | 2 | $44,000 | $17.91 |
| 27022090250000 | 13755 S 82ND PL | 2,508 | 1985 | 4 | 2 | $45,000 | $17.94 |
| 27031050100000 | 9222 EILEEN CT | 2,506 | 1987 | 3 | 2 | $45,000 | $17.96 |
| 27034140020000 | 14237 CONCORD DR | 2,497 | 1981 | 4 | 2 | $45,000 | $18.02 |
| 27021080160000 | 8540 HEMLOCK ST | 2,497 | 1971 | 3 | 2 | $45,000 | $18.02 |
| 27034140090000 | 14149 CONCORD DR | 2,492 | 1979 | 4 | 2 | $45,000 | $18.06 |
| 27034140060000 | 14213 CONCORD DR | 2,492 | 1979 | 5 | 2 | $45,000 | $18.06 |
| 27034140190000 | 9124 CONCORD DR | 2,492 | 1979 | 4 | 2 | $45,000 | $18.06 |
| 27034140250000 | 9137 140TH ST | 2,492 | 1979 | 4 | 2 | $45,000 | $18.06 |
| 27021240050000 | 13543 84TH AVE | 2,436 | 1978 | 4 | 2 | $44,000 | $18.06 |
| 27021170010000 | 13707 84TH AVE | 2,436 | 1978 | 4 | 2 | $44,000 | $18.06 |
| 27021130170000 | 8425 SPRUCE ST | 2,436 | 1979 | 4 | 2 | $44,000 | $18.06 |
| 27021140130000 |  | 2,436 | 1978 | 4 | 2 | $44,000 | $18.06 |
| 27034120010000 |  | 2,488 | 1978 | 5 | 2 | $45,000 | $18.09 |
| 27021160220000 |  | 2,543 | 1981 | 4 | 2 | $46,000 | $18.09 |
| 27021140210000 |  | 2,428 | 1974 | 4 | 2 | $44,000 | $18.12 |
| 27021140160000 |  | 2,428 | 1974 | 4 | 2 | $44,000 | $18.12 |
| 27021240130000 |  | 2,476 | 1984 | 4 | 1 | $45,000 | $18.17 |
| 27034140180000 |  | 2,468 | 1979 | 4 | 2 | $45,000 | $18.23 |
| 27031110040000 |  | 2,521 | 1987 | 4 | 2 | $46,000 | $18.25 |
| 27033040080000 |  | 2,459 | 1979 | 4 | 2 | $45,000 | $18.30 |
| 27033040030000 |  | 2,459 | 1978 | 4 | 2 | $45,000 | $18.30 |
| 27033040070000 |  | 2,459 | 1980 | 4 | 2 | $45,000 | $18.30 |
| 27033030040000 |  | 2,459 | 1978 | 4 | 2 | $45,000 | $18.30 |
| 27021110110000 |  | 2,457 | 1971 | 4 | 2 | $45,000 | $18.32 |
| 27034030210000 |  | 2,562 | 1980 | 4 | 3 | $47,000 | $18.35 |
| 27022100140000 |  | 2,499 | 1986 | 4 | 1 | $46,000 | $18.41 |

| INDEX NUMBER | PROPERTY ADDRESS | SQ FT | BUILT | BD | BA | ASSESSED | PER SQ FT |
|---|---|---|---|---|---|---|---|
| 27034030220000 | | 2,492 | 1983 | 4 | 2 | $46,000 | $18.46 |
| 27034130130000 | | 2,492 | 1979 | 4 | 2 | $46,000 | $18.46 |
| 27021170020000 | | 2,436 | 1980 | 5 | 3 | $45,000 | $18.47 |
| 27021140280000 | | 2,436 | 1978 | 4 | 2 | $45,000 | $18.47 |
| 27021140240000 | | 2,436 | 1978 | 4 | 2 | $45,000 | $18.47 |
| 27033040220000 | | 2,459 | 1979 | 4 | 2 | $46,000 | $18.71 |
| 27022090180000 | | 2,565 | 1986 | 4 | 2 | $48,000 | $18.71 |
| 27022090160000 | | 2,508 | 1985 | 4 | 2 | $47,000 | $18.74 |
| 27034140150000 | | 2,452 | 1980 | 3 | 2 | $46,000 | $18.76 |
| 27022090060000 | | 2,435 | 1986 | 4 | 2 | $46,000 | $18.89 |
| 27022090050000 | | 2,487 | 1988 | 4 | 1 | $47,000 | $18.90 |
| 27022060220000 | | 2,487 | 1985 | 4 | 2 | $47,000 | $18.90 |
| 27021140170000 | | 2,428 | 1978 | 5 | 3 | $46,000 | $18.95 |
| 27021170040000 | | 2,428 | 1978 | 5 | 3 | $46,000 | $18.95 |
| 27022060350000 | | 2,456 | 1986 | 4 | 2 | $47,000 | $19.14 |
| 27021140150000 | | 2,436 | 1978 | 5 | 3 | $47,000 | $19.29 |
| 27022060430000 | | 2,422 | 1984 | 4 | 3 | $48,000 | $19.82 |
| 27033040200000 | | 2,459 | 1979 | 4 | 2 | $49,355 | $20.07 |
| 27021070120000 | | 2,459 | 1972 | 4 | 3 | $49,770 | $20.24 |
| **27031010070000** | **13547 CIRCLE DR** | **2,500** | **1980** | **4** | **3** | **$53,000** | **$21.20** |
| 27022060070000 | | 2,432 | 1983 | 4 | 2 | $52,767 | $21.70 |

Median of all 204 comparables: $18.55 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28031, and is within 15% of its building area and 15 years of its year built.

SECTION 6

## Every comparable property used

All 204 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.

| | | | | |
|---|---|---|---|---|
| 27021240100000 | 27033040120000 | 27022060190000 | 27022090270000 | 27021130130000 |
| 27022060040000 | 27034120090000 | 27022060130000 | 27034030020000 | 27033100170000 |
| 27021240090000 | 27022120030000 | 27021030010000 | 27021170100000 | 27034130220000 |
| 27034030040000 | 27021240030000 | 27033030050000 | 27022120080000 | 27022060360000 |
| 27022110070000 | 27022110100000 | 27022060250000 | 27021130090000 | 27021140200000 |
| 27034140070000 | 27034030200000 | 27033030250000 | 27034130090000 | 27034120180000 |
| 27033080150000 | 27022090260000 | 27034150010000 | 27031050200000 | 27022100080000 |
| 27022090290000 | 27022120010000 | 27022090280000 | 27034030180000 | 27033030100000 |
| 27033030240000 | 27022090240000 | 27031110060000 | 27021110010000 | 27022090250000 |
| 27022060340000 | 27022060450000 | 27031050100000 | 27021050010000 | 27033110030000 |
| 27034140020000 | 27021080160000 | 27033090160000 | 27034140090000 | 27034140060000 |
| 27034140190000 | 27034140250000 | 27021240050000 | 27021170010000 | 27021130170000 |
| 27021140130000 | 27034120010000 | 27021160220000 | 27031100110000 | 27021140210000 |
| 27021140160000 | 27022090230000 | 27034040210000 | 27021240130000 | 27022060420000 |
| 27034140180000 | 27034140200000 | 27031110040000 | 27022090170000 | 27022060300000 |
| 27022110010000 | 27033040080000 | 27033040030000 | 27033040070000 | 27033030040000 |
| 27022060390000 | 27021110110000 | 27034030210000 | 27022090040000 | 27022090300000 |
| 27022100140000 | 27033040260000 | 27034030220000 | 27034130130000 | 27021170020000 |
| 27021140280000 | 27021140240000 | 27031050110000 | 27031050230000 | 27031100170000 |
| 27031050080000 | 27031050270000 | 27031050340000 | 27022060400000 | 27022060260000 |
| 27022090200000 | 27021020070000 | 27033080170000 | 27022060150000 | 27022110050000 |
| 27021160240000 | 27022060210000 | 27033040220000 | 27031080020000 | 27022090180000 |
| 27034120100000 | 27022090160000 | 27021060130000 | 27021040080000 | 27033110040000 |
| 27034140150000 | 27021180030000 | 27034030190000 | 27022090060000 | 27033090070000 |
| 27031060050000 | 27022060370000 | 27022060290000 | 27022090050000 | 27022060220000 |
| 27034140110000 | 27021060140000 | 27031110070000 | 27031110030000 | 27031100050000 |
| 27031100070000 | 27031110020000 | 27031100010000 | 27021140170000 | 27021170040000 |
| 27021100010000 | 27021090050000 | 27021050120000 | 27021080010000 | 27021030050000 |
| 27021090040000 | 27021090160000 | 27021080100000 | 27021070040000 | 27021110160000 |
| 27034130120000 | 27034130190000 | 27034120160000 | 27034120170000 | 27034120200000 |
| 27034130150000 | 27034130030000 | 27022060350000 | 27033030060000 | 27034030250000 |
| 27022060110000 | 27021090130000 | 27022120090000 | 27021140150000 | 27033040160000 |
| 27033080180000 | 27021050100000 | 27021060240000 | 27031100030000 | 27034040150000 |
| 27021060020000 | 27021060170000 | 27021050140000 | 27021080060000 | 27021090080000 |
| 27033030220000 | 27033090060000 | 27033040040000 | 27033090170000 | 27034120020000 |
| 27033110060000 | 27034120190000 | 27022090020000 | 27021120010000 | 27022060430000 |
| 27034150040000 | 27033100040000 | 27022110040000 | 27033040200000 | 27022060010000 |
| 27033080090000 | 27022100100000 | 27021070120000 | 27022060230000 | 27031050130000 |
| 27021100050000 | 27022110030000 | 27022110020000 | 27031100130000 | 27031100060000 |
| 27022060240000 | 27022060270000 | 27022100130000 | 27022060320000 | 27033090020000 |
| 27022090100000 | 27022060070000 | 27022090070000 | 27033030300000 | |

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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