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	27032010160000
Property address	13735 LINCOLNSHIRE DR
Township	Orland (28)
Assessor neighborhood	28034
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW

$56,935

14.6% of the current assessed value.

COMPARABLES IMPLY

$48,620

Estimated tax effect about $1,764 a year at a 7% composite rate.

REDUCTION REQUESTED

$8,315

SECTION 1

The argument in one paragraph

The Assessor values 142 other properties in assessor neighborhood 28034 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 $20.22 per square foot. This home is assessed at $23.67 per square foot, which is 17% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,405 square feet gives $48,620. 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	2,405 square feet
Land area	19,250 square feet
Year built	1980
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	$56,935
Assessed value per square foot	$23.67

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	206
2	Building area within 15% of this home	144
3	Built within 15 years of this home	144
4	Same building type	144
5	Same construction quality grade	142

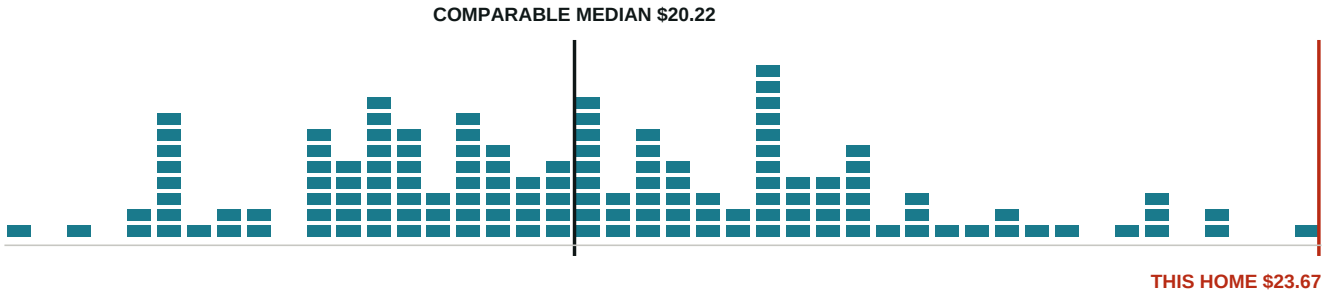
The comparable figure used is the median of all 142 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 142 properties 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	142
Lowest assessed	$17.58 per square foot
25th percentile	$19.34 per square foot
Median	$20.22 per square foot
75th percentile	$21.07 per square foot
Highest assessed	$23.56 per square foot
This home	$23.67 per square foot
Position	assessed above 142 of the 142 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 142 comparables	$20.22
Building area of this home	2,405 sq ft
Median multiplied by building area	**$48,620**
Current total assessed value	$56,935
Difference, the reduction requested	**$8,315**

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 $8,315 in assessed value is worth roughly $1,764 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

142 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 142 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
27032140120000	13529 INVERNESS DR	2,480	1982	4	2	$46,000	$18.55
27021230130000	13829 88TH AVE	2,469	1980	4	2	$47,000	$19.04
27021220050000	13817 TAMARACK LN	2,521	1978	4	2	$48,000	$19.04
27021200030000	13632 88TH AVE	2,468	1979	4	2	$47,000	$19.04
27021200050000	13644 88TH AVE	2,468	1979	4	2	$47,000	$19.04
27021200040000	13638 88TH AVE	2,468	1979	4	2	$47,000	$19.04
27032140080000	8920 DORAL LN	2,460	1983	4	2	$47,000	$19.11
27021230150000	13841 88TH AVE	2,460	1979	4	2	$47,000	$19.11
27032140030000	9002 DORAL LN	2,353	1982	4	2	$45,000	$19.12
27021220180000	13808 88TH AVE	2,445	1978	4	2	$47,000	$19.22
27021000280000	8741 GLENWOODY CT	2,493	1978	5	2	$48,000	$19.25
27032010060000	8941 PINE ST	2,441	1981	4	2	$47,000	$19.25
27021220140000	13732 88TH AVE	2,440	1978	4	2	$47,000	$19.26
27021000140000	13541 MISSION HILLS CT	2,436	1978	4	2	$47,000	$19.29
27032180030000	13544 INVERNESS DR	2,430	1982	4	2	$47,000	$19.34
27032140140000	13541 INVERNESS DR	2,430	1982	4	2	$47,000	$19.34
27032010080000	13635 LINCOLNSHIRE DR	2,481	1983	4	2	$48,000	$19.35
27032180090000	8941 DORAL LN	2,368	1978	4	2	$46,000	$19.43
27032220030000	13741 WOODRIDGE LN	2,519	1980	4	3	$49,000	$19.45
27032220180000	13732 LINCOLNSHIRE DR	2,516	1986	4	2	$49,000	$19.48
27032180140000	13535 LINCOLNSHIRE DR	2,412	1980	4	2	$47,000	$19.49
27032010120000	13711 LINCOLNSHIRE DR	2,409	1979	4	2	$47,000	$19.51
27032200080000	13817 TIMBER TRAILS RD	2,448	1983	4	2	$48,000	$19.61
27021000180000	13538 MISSION HILLS CT	2,441	1978	4	2	$48,000	$19.66
27032190050000	13544 LINCOLNSHIRE DR	2,287	1979	4	2	$45,000	$19.68
27021000160000	13529 MISSION HILLS CT	2,436	1978	4	2	$48,000	$19.70
27032180180000	13611 LINCOLNSHIRE DR	2,330	1978	4	2	$46,000	$19.74
27032150170000	13632 IDLEWILD DR	2,376	1982	4	2	$47,000	$19.78
27032210080000	13747 COG HILL LN	2,472	1985	4	2	$49,000	$19.82
27032180330000	13617 GLENEAGLE CT	2,413	1981	4	2	$48,000	$19.89
27032160160000		2,310	1978	3	2	$46,000	$19.91
27032220020000		2,353	1981	4	2	$47,000	$19.97
27032190200000		2,403	1978	4	2	$48,000	$19.98
27032200160000		2,448	1984	4	2	$49,000	$20.02
27032180040000		2,296	1978	4	2	$46,000	$20.03
27032160090000		2,428	1982	4	2	$49,000	$20.18
27032160210000		2,425	1986	4	2	$49,000	$20.21
27032210150000		2,472	1984	4	2	$50,000	$20.23
27032220010000		2,516	1988	4	2	$51,000	$20.27
27032160170000		2,362	1981	4	2	$48,000	$20.32

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27032160150000		2,360	1983	4	2	$48,000	$20.34
27032160140000		2,360	1985	4	2	$48,000	$20.34
27032010130000		2,507	1983	4	2	$51,000	$20.34
27032210050000		2,309	1979	4	2	$47,000	$20.36
27032190190000		2,448	1983	4	2	$50,000	$20.42
27032010200000		2,440	1986	4	2	$50,000	$20.49
27032220170000		2,286	1988	3	2	$47,000	$20.56
27032160100000		2,380	1983	4	2	$49,000	$20.59
27032210170000		2,472	1984	4	3	$51,000	$20.63
27032210130000		2,472	1984	4	3	$51,000	$20.63
27032010180000		2,369	1991	4	2	$49,000	$20.68
27032210140000		2,455	1989	4	3	$51,000	$20.77
27021210020000		2,396	1987	4	2	$50,000	$20.87
27032210110000		2,470	1985	4	3	$52,000	$21.05
27021210040000		2,326	1985	4	2	$49,000	$21.07
27032160280000		2,444	1993	4	2	$52,000	$21.28
27032180160000		2,318	1978	4	2	$49,962	$21.55
27032180070000		2,429	1978	4	2	$53,000	$21.82
27032190170000		2,330	1978	4	2	$51,015	$21.89
27032140160000		2,400	1982	4	2	$53,454	$22.27
27032010160000	**13735 LINCOLNSHIRE DR**	**2,405**	**1980**	**4**	**2**	**$56,935**	**$23.67**

Median of all 142 comparables: $20.22 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28034, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 142 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.

27032150050000	27032150080000	27021230020000	27021200130000	27032190080000
27032160130000	27021000120000	27032150120000	27032150140000	27021220070000
27021230070000	27021230100000	27032220060000	27032140120000	27032190130000
27032150100000	27032010070000	27021000230000	27021230130000	27021220050000
27021200030000	27021200050000	27021200040000	27021210030000	27032140080000
27021230150000	27032140030000	27032010100000	27021220180000	27021000280000
27032010060000	27021220140000	27032160120000	27021000140000	27032180030000
27032140140000	27032150030000	27032010080000	27021000130000	27032180090000
27032220030000	27032210040000	27032220180000	27032180140000	27032010120000
27032210210000	27032200140000	27032200080000	27021000180000	27032190050000
27032010140000	27021000160000	27032150040000	27032150020000	27032180180000
27032150170000	27032210080000	27032180330000	27032160250000	27032180150000
27032180170000	27032160160000	27032220020000	27032190200000	27032200160000
27032180040000	27032190040000	27032210240000	27032160090000	27032210190000
27032160210000	27032210150000	27021190010000	27032150060000	27032220010000
27032160110000	27032160170000	27032160150000	27032160140000	27032010130000
27032160070000	27032210050000	27032190190000	27032010200000	27032220170000
27032160100000	27032210220000	27032150180000	27032190100000	27032140040000
27032210170000	27032210130000	27032010180000	27021000220000	27032210030000
27032210140000	27021210020000	27032180100000	27032180130000	27032210230000
27032210110000	27032180020000	27032150150000	27032140130000	27021210040000
27032190120000	27032010170000	27032190220000	27032010210000	27032190090000
27032190230000	27032010240000	27032140050000	27032160280000	27021000270000
27032200010000	27032210100000	27032220070000	27032200150000	27032220050000
27032200130000	27032140150000	27032190070000	27032160260000	27032180160000
27032160190000	27032200070000	27032180070000	27032140090000	27032190170000
27032010250000	27032200060000	27032140160000	27032160220000	27032170090000
27032220120000	27032170080000	27032180280000	27032010050000	27032160030000
27032200100000	27032170040000			

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.