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	27071100120000
Property address	14439 PINEVIEW CT
Township	Orland (28)
Assessor neighborhood	28011
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$49,200	**$43,000**	**$6,200**

12.6% of the current assessed value.
Estimated tax effect about $1,315 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 282 other properties in assessor neighborhood 28011 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 $22.51 per square foot. This home is assessed at $25.76 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,910 square feet gives $43,000. 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	1,910 square feet
Land area	13,230 square feet
Year built	1986
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	No Central A/C
Rooms	7
Bedrooms	3
Full bathrooms	2
Half bathrooms	1

Total assessed value	$49,200
Assessed value per square foot	$25.76

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	356
2	Building area within 15% of this home	295
3	Built within 15 years of this home	285
4	Same building type	285
5	Same construction quality grade	282

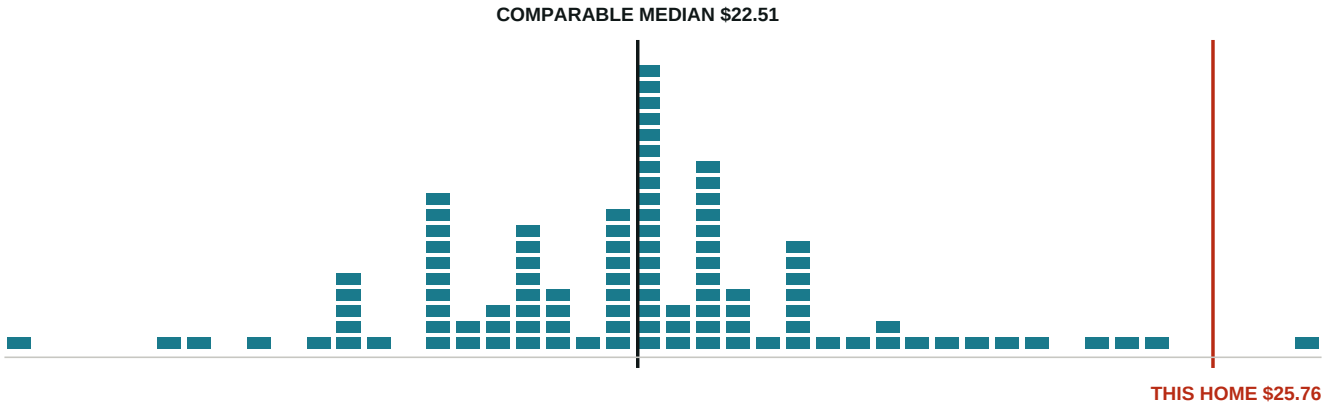
The comparable figure used is the median of all 282 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 282 properties 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	282
Lowest assessed	$18.94 per square foot
25th percentile	$21.84 per square foot
Median	$22.51 per square foot
75th percentile	$22.91 per square foot
Highest assessed	$26.37 per square foot
This home	$25.76 per square foot
Position	assessed above 281 of the 282 comparable properties, the 100th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 282 comparables	$22.51
Building area of this home	1,910 sq ft
Median multiplied by building area	**$43,000**
Current total assessed value	$49,200
Difference, the reduction requested	**$6,200**

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 $6,200 in assessed value is worth roughly $1,315 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

282 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 282 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
27061070300000	11933 OLD SPANISH RD	1,910	1978	3	2	$41,000	$21.47
27061060010000	11933 CHISHOLM TRL	1,910	1979	3	2	$41,000	$21.47
27061070200000		1,910	1980	3	2	$42,000	$21.99
27071100030000		1,910	1986	3	2	$42,000	$21.99
27061040110000		1,910	1979	3	2	$42,000	$21.99
27072080120000		1,910	1987	3	2	$42,000	$21.99
27061050090000		1,910	1979	3	2	$42,000	$21.99
27072100010000		1,910	1986	3	2	$42,000	$21.99
27071080020000		1,910	1986	3	2	$42,000	$21.99
27071080040000		1,910	1986	3	2	$42,000	$21.99
27071080090000		1,910	1986	3	2	$42,000	$21.99
27061040080000		1,910	1978	4	2	$42,001	$21.99
27061050060000		1,910	1978	4	2	$42,001	$21.99
27072090060000		1,910	1986	3	2	$43,000	$22.51
27072090100000		1,910	1986	3	2	$43,000	$22.51
27071080340000		1,910	1986	3	2	$43,000	$22.51
27072080190000		1,910	1986	3	2	$43,000	$22.51
27072080080000		1,910	1986	3	2	$43,000	$22.51
27072080110000		1,910	1986	3	2	$43,000	$22.51
27071090160000		1,910	1986	3	2	$43,000	$22.51
27071100070000		1,910	1986	3	2	$43,000	$22.51
27071100090000		1,910	1986	3	2	$43,000	$22.51
27072060100000		1,910	1988	3	2	$43,000	$22.51
27072080220000		1,910	1987	3	2	$43,000	$22.51
27071100180000		1,910	1988	3	2	$43,000	$22.51
27061030120000		1,910	1978	4	2	$43,000	$22.51
27072110100000		1,910	1986	3	2	$43,000	$22.51
27071080350000		1,910	1986	3	2	$43,000	$22.51
27071100060000		1,910	1986	3	2	$43,000	$22.51
27071080330000		1,910	1987	3	2	$43,000	$22.51
27072050230000		1,910	1986	3	2	$43,000	$22.51
27072100030000		1,910	1989	3	2	$43,000	$22.51
27071080370000		1,910	1986	3	2	$43,000	$22.51
27071100050000		1,910	1986	3	2	$43,000	$22.51
27072090150000		1,910	1986	3	2	$43,000	$22.51
27071100200000		1,910	1986	3	2	$43,000	$22.51
27072050190000		1,910	1986	3	2	$43,000	$22.51
27072110090000		1,910	1986	3	2	$43,000	$22.51
27072090040000		1,910	1988	3	2	$43,000	$22.51
27071080290000		1,910	1986	3	2	$43,000	$22.51

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27071110040000		1,910	1986	3	2	$43,000	$22.51
27072080140000		1,910	1986	3	2	$43,000	$22.51
27072100020000		1,910	1986	3	2	$43,000	$22.51
27072080050000		1,910	1986	3	2	$43,000	$22.51
27061040160000		1,910	1978	4	2	$43,000	$22.51
27072050240000		1,910	1986	3	2	$43,000	$22.51
27072080170000		1,910	1986	3	2	$43,000	$22.51
27072090080000		1,910	1986	3	2	$43,000	$22.51
27071080280000		1,910	1986	3	2	$43,000	$22.51
27072070060000		1,910	1986	3	2	$43,000	$22.51
27072050180000		1,910	1986	3	2	$43,000	$22.51
27072050270000		1,910	1986	3	2	$43,000	$22.51
27072050170000		1,910	1986	3	2	$43,000	$22.51
27072080030000		1,910	1986	3	2	$43,000	$22.51
27071080260000		1,910	1986	3	2	$43,000	$22.51
27072080060000		1,910	1986	3	2	$43,000	$22.51
27072080200000		1,910	1986	3	2	$43,000	$22.51
27072090130000		1,910	1986	3	2	$43,000	$22.51
27072070020000		1,910	1986	3	2	$43,001	$22.51
27072080150000		1,910	1986	3	2	$43,001	$22.51
27071100120000	**14439 PINEVIEW CT**	**1,910**	**1986**	**3**	**2**	**$49,200**	**$25.76**

Median of all 282 comparables: $22.51 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28011, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 282 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.

27063040210000	27063040100000	27063030070000	27072050090000	27064080070000
27073080160000	27064030040000	27063030040000	27073080010000	27073060110000
27073080140000	27073080170000	27073080180000	27073080080000	27073080060000
27071020040000	27071120100000	27073070030000	27073070020000	27073060080000
27072110010000	27061070160000	27061180140000	27071040060000	27071120050000
27071120130000	27073070040000	27073060040000	27073080100000	27073080040000
27071120040000	27073070050000	27071120140000	27071120010000	27071120110000
27073060050000	27073080070000	27073090070000	27071120030000	27071130090000
27071120020000	27071140050000	27071120070000	27061140050000	27072110060000
27072110110000	27071050130000	27071070070000	27071040070000	27071040150000
27061040230000	27072030030000	27061070300000	27061060010000	27063040240000
27073080030000	27073080050000	27061140110000	27061150060000	27071020050000
27061060060000	27064040010000	27064020290000	27063030020000	27061110070000
27064070260000	27063030080000	27061160030000	27064040120000	27061200040000
27061130110000	27073080190000	27063030170000	27071040110000	27072110020000
27061180050000	27071030070000	27071040140000	27071060020000	27071050040000
27071070100000	27071060060000	27071070090000	27071070160000	27071030020000
27071070080000	27071050010000	27061190120000	27061180030000	27064040050000
27064150200000	27061070200000	27071100030000	27061040110000	27072080120000
27061050090000	27072100010000	27071080020000	27071080040000	27071080090000
27061040080000	27061050060000	27061180200000	27063050050000	27061020150000
27064030020000	27064080110000	27064030080000	27064090060000	27064050090000
27073080020000	27073080150000	27061150110000	27061160070000	27061180070000
27072110070000	27071050160000	27071050190000	27071050200000	27071050050000
27071060140000	27071070010000	27071060170000	27071050100000	27071060100000
27073100080000	27064160090000	27064140210000	27061200130000	27073080130000
27073060130000	27072090060000	27072090100000	27071080340000	27072080190000
27072080080000	27072080110000	27071090160000	27071100070000	27071100090000
27072060100000	27072080220000	27071100180000	27061030120000	27072110100000
27071080350000	27071100060000	27071080330000	27072050230000	27072100030000
27071080370000	27071100050000	27072090150000	27071100200000	27072050190000
27072110090000	27072090040000	27071080290000	27071110040000	27072080140000
27072100020000	27072080050000	27061040160000	27072050240000	27072080170000
27072090080000	27071080280000	27072070060000	27072050180000	27072050270000
27072050170000	27072080030000	27071080260000	27072080060000	27072080200000
27072090130000	27072070020000	27072080150000	27072060120000	27073090080000
27072060010000	27183190020000	27061180180000	27061200120000	27061180250000
27063050020000	27061140070000	27072030100000	27061200140000	27071050080000
27061200190000	27061200010000	27061130220000	27064050070000	27064040070000
27064080060000	27064140050000	27061140130000	27061140010000	27061160020000
27061150140000	27061130100000	27061150160000	27061140020000	27061140190000
27061160010000	27061140030000	27061130170000	27061160060000	27061130020000
27061140180000	27061150080000	27061130150000	27061130160000	27061160090000
27061130080000	27061180120000	27061180100000	27071050120000	27063120190000
27063120230000	27063070060000	27064060070000	27063080170000	27064150070000

27061130210000	27072080230000	27071100130000	27071090320000	27072080250000
27072050160000	27071090240000	27071080220000	27072080020000	27072090240000
27072090180000	27072090020000	27071110010000	27072110030000	27072090190000
27064150010000	27064150180000	27064160130000	27064080170000	27064090090000
27063070010000	27064150160000	27064030260000	27064060090000	27063080120000
27064020350000	27061190180000	27061130200000	27061130050000	27061150030000
27061170040000	27061200170000	27061130180000	27061130060000	27061190020000
27071080030000	27061190010000	27064020330000	27061130120000	27064160250000
27064150230000	27064140010000	27064080140000	27061130270000	27061210010000
27064020030000	27072080180000	27063080050000	27061170070000	27061190050000
27073070060000	27061170080000	27063140330000	27061130130000	27064150220000
27073090110000	27064030130000			

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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