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	27093010090000
Property address	14712 HOLLY CT
Township	Orland (28)
Assessor neighborhood	28022
Property class	203 Single-family, 1,000-1,800 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$32,001	**$28,071**	**$3,930**

12.3% of the current assessed value.
Estimated tax effect about $834 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 365 other properties in assessor neighborhood 28022 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 $22.37 per square foot. This home is assessed at $25.50 per square foot, which is 14% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,255 square feet gives $28,071. 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	1,255 square feet
Land area	7,750 square feet
Year built	1967
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Partial
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	1

Total assessed value	$32,001
Assessed value per square foot	$25.50

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	657
2	Building area within 15% of this home	377
3	Built within 15 years of this home	365
4	Same building type	365
5	Same construction quality grade	365

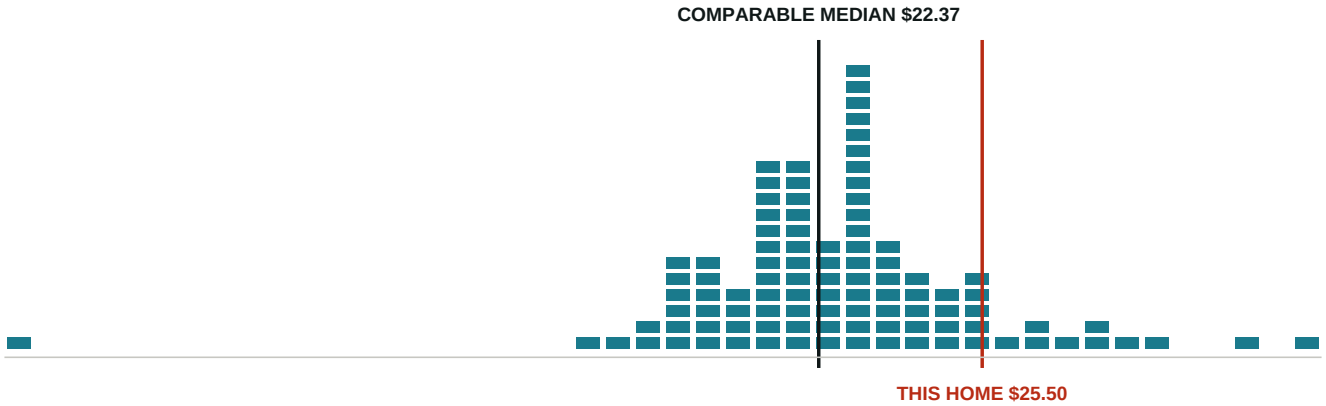
The comparable figure used is the median of all 365 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 365 properties 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	365
Lowest assessed	$6.77 per square foot
25th percentile	$21.46 per square foot
Median	$22.37 per square foot
75th percentile	$23.88 per square foot
Highest assessed	$32.00 per square foot
This home	$25.50 per square foot
Position	assessed above 334 of the 365 comparable properties, the 92nd percentile



$6.77 per sq ft — 365 comparable properties by assessed value per square foot, one mark is 4 properties — $32.00 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 365 comparables	$22.37
Building area of this home	1,255 sq ft
Median multiplied by building area	**$28,071**
Current total assessed value	$32,001
Difference, the reduction requested	**$3,930**

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 $3,930 in assessed value is worth roughly $834 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

365 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 365 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
27161080540000	15226 HILLTOP AVE	1,236	1969	3	1	$8,362	$6.77
27093080320000	15046 HALE DR	1,253	1958	3	1	$25,001	$19.95
27093060250000	15018 HUNTINGTON CT	1,298	1962	3	2	$26,001	$20.03
27161080030000	15110 HUNTINGTON CT	1,284	1961	3	1	$26,000	$20.25
27093070230000	10218 HYACINTH CT	1,283	1961	3	1	$26,000	$20.27
27093060190000	10342 151ST ST	1,280	1959	3	1	$26,000	$20.31
27093090330000	10234 HIBISCUS DR	1,280	1958	3	1	$26,000	$20.31
27093050050000	10249 HUNTINGTON CT	1,265	1958	3	1	$26,000	$20.55
27093030200000	14959 HALE DR	1,213	1960	3	1	$25,001	$20.61
27161050190000		1,232	1960	3	1	$26,000	$21.10
27161050170000		1,232	1962	3	1	$26,001	$21.10
27093040020000		1,294	1958	4	1	$28,000	$21.64
27093070200000		1,293	1958	3	2	$28,000	$21.66
27093070260000		1,293	1958	3	2	$28,000	$21.66
27093010130000		1,290	1957	3	1	$28,001	$21.71
27093030610000		1,276	1962	3	2	$28,001	$21.94
27101020310000		1,274	1961	3	1	$28,000	$21.98
27093040080000		1,265	1958	3	1	$28,000	$22.13
27093030630000		1,253	1956	3	1	$28,001	$22.35
27093020300000		1,280	1959	3	2	$29,000	$22.66
27093060050000		1,280	1958	3	2	$29,000	$22.66
27093010120000		1,280	1959	3	2	$29,001	$22.66
27101020140000		1,216	1961	3	1	$28,000	$23.03
27101080130000		1,245	1965	3	1	$29,000	$23.29
27102060080000		1,280	1964	2	1	$30,000	$23.44
27093020220000		1,227	1966	3	1	$29,000	$23.63
27161080400000		1,226	1966	3	1	$29,000	$23.65
27093010110000		1,257	1967	3	1	$30,000	$23.87
27093020230000		1,255	1966	3	1	$30,000	$23.90
27101020480000		1,245	1964	3	1	$30,000	$24.10
27093010170000		1,284	1969	3	1	$31,001	$24.14
27161080260000		1,236	1968	3	1	$30,000	$24.27
27161080100000		1,236	1967	3	1	$30,000	$24.27
27102080010000		1,274	1963	3	1	$31,001	$24.33
27161080380000		1,270	1967	3	1	$31,000	$24.41
27161080480000		1,226	1966	3	1	$30,000	$24.47
27161080460000		1,226	1966	3	2	$30,000	$24.47
27102130030000		1,260	1964	4	1	$31,000	$24.60
27093020250000		1,255	1966	3	1	$31,000	$24.70
27093010100000		1,255	1969	3	1	$31,001	$24.70

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27102040040000		1,254	1961	3	1	$31,000	$24.72
27093020340000		1,252	1969	3	1	$31,000	$24.76
27093020290000		1,251	1967	3	1	$31,000	$24.78
27102050190000		1,248	1964	3	2	$31,000	$24.84
27093020360000		1,284	1970	3	1	$32,000	$24.92
27102050030000		1,243	1964	3	1	$31,000	$24.94
27093020270000		1,238	1967	3	1	$31,000	$25.04
27161080490000		1,236	1970	3	1	$31,000	$25.08
27161080560000		1,236	1967	3	1	$31,000	$25.08
27161080450000		1,226	1966	3	1	$31,000	$25.29
27161040040000		1,226	1967	3	1	$31,000	$25.29
27161080470000		1,226	1967	3	1	$31,000	$25.29
27161080220000		1,223	1968	3	1	$31,001	$25.35
27101020350000		1,216	1963	3	1	$31,000	$25.49
27093010080000		1,255	1966	3	1	$32,001	$25.50
27093010090000	**14712 HOLLY CT**	**1,255**	**1967**	**3**	**1**	**$32,001**	**$25.50**
27093020330000		1,252	1969	3	1	$32,000	$25.56
27101060040000		1,225	1958	3	1	$32,000	$26.12
27161080230000		1,249	1972	4	1	$33,000	$26.42
27161010140000		1,222	1958	3	3	$34,001	$27.82
27102060110000		1,250	1963	3	1	$40,001	$32.00

Median of all 365 comparables: $22.37 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28022, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 365 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.

27161080540000	27093080140000	27093070170000	27093020180000	27093060060000
27093090380000	27093030190000	27093030400000	27093100160000	27093030390000
27093030420000	27093030440000	27161100050000	27161050290000	27093030130000
27161070200000	27161080410000	27093080220000	27093100060000	27161090110000
27161090280000	27093090160000	27093030160000	27093030340000	27093030220000
27093030230000	27093080120000	27093030170000	27093030450000	27093080250000
27093030260000	27093030150000	27093080320000	27161090310000	27093050280000
27093080200000	27161040220000	27093060250000	27093060290000	27161090320000
27161090270000	27032060060000	27161080030000	27101080080000	27093070230000
27102030100000	27093060190000	27093090330000	27093080350000	27161060180000
27161070040000	27093090360000	27093050080000	27161090190000	27161080360000
27093050050000	27093030200000	27161090300000	27093070220000	27093090130000
27093030480000	27161090340000	27101020130000	27093040120000	27101020150000
27093040050000	27161070050000	27161040130000	27161060120000	27044150130000
27161050190000	27161050170000	27093050090000	27093030490000	27091170220000
27102040190000	27093030580000	27161090360000	27091170270000	27093060040000
27161070190000	27093080100000	27093080030000	27093090090000	27093050010000
27093050200000	27093080300000	27093090230000	27093030530000	27093100190000
27093030290000	27093090050000	27093090060000	27093080090000	27093080210000
27093070090000	27093080170000	27093100240000	27093080230000	27093090300000
27093090320000	27093100180000	27093100010000	27093100300000	27093070110000
27093070100000	27093060030000	27161050050000	27161090290000	27093060220000
27102030150000	27161110010000	27161110020000	27093040020000	27161100010000
27093070200000	27093070260000	27093050030000	27102000210000	27093010130000
27102110160000	27093030610000	27101020310000	27093100330000	27161040120000
27093020130000	27093040080000	27101020220000	27093070140000	27093100020000
27093090010000	27093080270000	27093040060000	27093090170000	27093090240000
27161040180000	27161050010000	27161090100000	27161040250000	27161040110000
27161090070000	27161050120000	27161090040000	27093080110000	27093100340000
27161040150000	27093040070000	27161040210000	27161090020000	27161090030000
27093080080000	27093080130000	27161040070000	27161040160000	27093080190000
27093090180000	27093070080000	27093050320000	27161090010000	27161050040000
27093100250000	27161070020000	27161050020000	27093030270000	27093070060000
27161040170000	27093030630000	27093090100000	27093060270000	27093100040000
27093100120000	27093030330000	27093030370000	27093080280000	27093040030000
27093070210000	27093080180000	27093030470000	27093100030000	27093030410000
27093080340000	27093100130000	27093060260000	27093030180000	27093080370000
27093090220000	27093090250000	27102070050000	27161090330000	27093020300000
27093060050000	27093010120000	27101080210000	27093010150000	27093030240000
27161060140000	27161060190000	27161060200000	27161070170000	27161060080000
27161060150000	27161050180000	27161080370000	27161060070000	27161060110000
27161070130000	27161070240000	27161070230000	27161050140000	27093080070000
27161040010000	27161070030000	27161050110000	27093020140000	27101020140000
27161060060000	27101100040000	27161080320000	27161040310000	27093050160000
27093020150000	27101080130000	27093070290000	27093100150000	27093050220000

27093080360000	27093100050000	27093050100000	27093050110000	27093070270000
27093080330000	27093020160000	27093070250000	27093090120000	27093100080000
27093020200000	27093050060000	27093050070000	27093040130000	27093070150000
27093100070000	27093050210000	27093060230000	27093090370000	27093070240000
27093090210000	27093090270000	27093020190000	27093070190000	27093080160000
27093080290000	27093100100000	27093050020000	27093070160000	27093070120000
27093070280000	27093080020000	27093090260000	27093030520000	27093090110000
27093030350000	27101070040000	27093020080000	27102060080000	27102110080000
27093020220000	27161080400000	27161070060000	27091160340000	27092090120000
27101020420000	27093010110000	27161050200000	27161090370000	27161080310000
27161080280000	27161080340000	27161080350000	27161080270000	27161050240000
27161060160000	27161060170000	27161080080000	27161070080000	27161050150000
27161100040000	27161050160000	27161050260000	27093020230000	27101080180000
27102030200000	27032060050000	27101020480000	27161090180000	27032050050000
27093010170000	27093070300000	27093020170000	27093040010000	27091170260000
27161080260000	27161080100000	27102080010000	27161080380000	27161080480000
27161080460000	27092100070000	27092110110000	27102130030000	27093020250000
27093010100000	27102040040000	27093020340000	27093020290000	27161080300000
27102050190000	27093020010000	27093020360000	27102050030000	27093020270000
27102070110000	27161080490000	27161080560000	27093050170000	27093100140000
27093090020000	27161080450000	27161040040000	27161080470000	27093030620000
27161080220000	27101020070000	27101060020000	27101020350000	27093010080000
27093020320000	27093010190000	27093020330000	27161050270000	27102070010000
27093030210000	27161080330000	27101020370000	27101060040000	27093110010000
27102060040000	27102110090000	27161080230000	27102050070000	27101100130000
27102050140000	27102040180000	27101060030000	27102140030000	27161010140000
27093080050000	27093090310000	27093100170000	27093070040000	27093020310000
27102090040000	27032090040000	27161070110000	27093020350000	27102060110000

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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