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	27102070120000
Property address	14617 BEECH ST
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
$29,001	**$25,324**	**$3,677**

12.7% of the current assessed value.
Estimated tax effect about $780 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 280 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 $24.97 per square foot. This home is assessed at $28.60 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,014 square feet gives $25,324. 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	1,014 square feet
Land area	8,450 square feet
Year built	1964
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	2
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$29,001
Assessed value per square foot	$28.60

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	284
3	Built within 15 years of this home	280
4	Same building type	280
5	Same construction quality grade	280

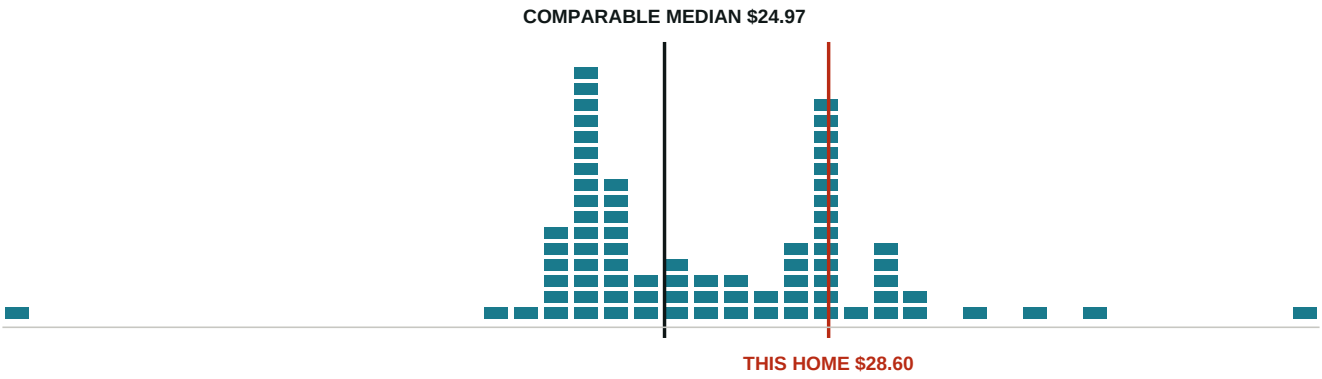
The comparable figure used is the median of all 280 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 280 properties 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	280
Lowest assessed	$10.35 per square foot
25th percentile	$23.30 per square foot
Median	$24.97 per square foot
75th percentile	$28.60 per square foot
Highest assessed	$39.45 per square foot
This home	$28.60 per square foot
Position	assessed above 242 of the 280 comparable properties, the 86th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 280 comparables	$24.97
Building area of this home	1,014 sq ft
Median multiplied by building area	**$25,324**
Current total assessed value	$29,001
Difference, the reduction requested	**$3,677**

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 $3,677 in assessed value is worth roughly $780 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

280 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 280 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
27102080110000		1,014	1964	3	1	$26,000	$25.64
27102060020000		1,014	1963	2	1	$26,000	$25.64
27101100100000		1,014	1962	2	1	$28,000	$27.61
27101090040000		1,014	1962	3	1	$28,000	$27.61
27102030120000		1,014	1963	2	1	$28,000	$27.61
27102030020000		1,014	1963	2	1	$28,000	$27.61
27102080140000		1,014	1964	3	1	$28,000	$27.61
27102030260000		1,014	1963	2	1	$28,000	$27.61
27102080070000		1,014	1963	3	1	$28,000	$27.61
27102030250000		1,014	1963	2	1	$28,000	$27.61
27102070040000		1,014	1963	3	1	$28,001	$27.61
27102060200000		1,014	1963	3	1	$28,001	$27.61
27102040050000		1,014	1961	2	1	$28,001	$27.61
27102030050000		1,014	1962	3	1	$28,001	$27.61
27102030030000		1,014	1961	3	1	$28,001	$27.61
27101080110000		1,014	1963	3	1	$29,000	$28.60
27101090020000		1,014	1962	3	1	$29,000	$28.60
27102030080000		1,014	1962	2	1	$29,000	$28.60
27102040130000		1,014	1962	3	1	$29,000	$28.60
27102040210000		1,014	1963	3	1	$29,000	$28.60
27101100070000		1,014	1962	3	1	$29,000	$28.60
27101020270000		1,014	1961	3	1	$29,000	$28.60
27101080090000		1,014	1962	3	1	$29,000	$28.60
27101100140000		1,014	1963	3	1	$29,000	$28.60
27102030140000		1,014	1963	3	1	$29,000	$28.60
27102080230000		1,014	1964	3	1	$29,000	$28.60
27101090010000		1,014	1963	3	1	$29,000	$28.60
27102080170000		1,014	1964	3	1	$29,000	$28.60
27102030010000		1,014	1961	3	1	$29,000	$28.60
27102080130000		1,014	1964	3	1	$29,000	$28.60
27102080150000		1,014	1964	3	1	$29,000	$28.60
27102090030000		1,014	1963	3	1	$29,000	$28.60
27101100010000		1,014	1962	3	1	$29,000	$28.60
27101100110000		1,014	1962	3	1	$29,000	$28.60
27101020260000		1,014	1963	3	1	$29,000	$28.60
27102070090000		1,014	1963	3	1	$29,000	$28.60
27101020400000		1,014	1963	3	1	$29,000	$28.60
27101080060000		1,014	1961	3	1	$29,000	$28.60
27101080200000		1,014	1962	2	1	$29,000	$28.60
27102030110000		1,014	1962	3	1	$29,000	$28.60

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27102030210000		1,014	1963	2	1	$29,000	$28.60
27102050020000		1,014	1963	3	1	$29,000	$28.60
27102040010000		1,014	1961	3	1	$29,000	$28.60
27102080200000		1,014	1964	3	1	$29,000	$28.60
27101100120000		1,014	1962	3	1	$29,000	$28.60
27101100190000		1,014	1963	3	1	$29,000	$28.60
27102060190000		1,014	1963	3	1	$29,000	$28.60
27102080180000		1,014	1964	2	1	$29,000	$28.60
27102040150000		1,014	1962	3	1	$29,000	$28.60
27102050130000		1,014	1964	3	1	$29,000	$28.60
27102090010000		1,014	1963	3	1	$29,000	$28.60
27101070030000		1,014	1961	3	1	$29,000	$28.60
27102050150000		1,014	1964	3	1	$29,000	$28.60
27101100080000		1,014	1962	2	1	$29,000	$28.60
27102030070000		1,014	1962	3	1	$29,000	$28.60
27102040100000		1,014	1963	3	1	$29,000	$28.60
27102080090000		1,014	1963	3	1	$29,000	$28.60
27102030090000		1,014	1962	3	1	$29,000	$28.60
27102060170000		1,014	1963	3	1	$29,000	$28.60
27101070010000		1,014	1962	3	1	$29,000	$28.60
27102070120000	**14617 BEECH ST**	**1,014**	**1964**	**2**	**1**	**$29,001**	**$28.60**

Median of all 280 comparables: $24.97 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 280 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.

27092140430000	27093060040000	27093060030000	27093100330000	27093090100000
27093060270000	27093100040000	27093100120000	27093030330000	27093030370000
27093080280000	27093040030000	27093070210000	27093080180000	27093030470000
27093100030000	27093030410000	27093080340000	27093100130000	27093060260000
27093030180000	27093080370000	27093090220000	27093090250000	27093060240000
27161060140000	27161060190000	27161060200000	27161070170000	27161060080000
27161060150000	27161050180000	27161080370000	27161060070000	27161060110000
27161070130000	27161070240000	27161070230000	27161050140000	27093100320000
27093100350000	27093100290000	27161060060000	27092140150000	27161080320000
27093020150000	27092080340000	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	27093020260000	27161070060000	27091160340000	27032040080000
27161050200000	27161090370000	27161080310000	27161080280000	27161080340000
27161080350000	27161080270000	27161050240000	27161060160000	27161060170000
27161080080000	27161070080000	27161050150000	27161100040000	27161050160000
27161050260000	27161040190000	27161050030000	27161090080000	27161050090000
27161090090000	27161040300000	27161050080000	27161090050000	27161040230000
27032060050000	27161090180000	27032050050000	27093070300000	27093020170000
27093040010000	27091170260000	27092100070000	27092110110000	27161080070000
27032080070000	27032040010000	27032080010000	27032040030000	27032030040000
27161080300000	27092080360000	27093020010000	27161060020000	27161080040000
27161080020000	27161040200000	27161040140000	27161090060000	27161060010000
27102070110000	27093100140000	27093090020000	27092140140000	27092130010000
27101020290000	27161050270000	27102080110000	27102060020000	27161080330000
27032040050000	27032070010000	27032040090000	27032080080000	27032060020000
27032060030000	27101020370000	27093110010000	27102060040000	27102110090000
27102050070000	27101100130000	27032060090000	27032060010000	27102050140000
27102040180000	27161060040000	27161040240000	27101060030000	27102140030000
27101020300000	27101020080000	27102050220000	27101100100000	27101090040000
27102030120000	27102030020000	27102080140000	27102030260000	27102080070000
27102030250000	27102070040000	27102060200000	27102040050000	27102030050000
27102030030000	27032050010000	27093080050000	27093090310000	27093100170000
27093070040000	27093020310000	27102090040000	27101020160000	27101020190000
27101020120000	27101020100000	27101080110000	27101090020000	27102030080000
27102040130000	27102040210000	27101100070000	27101020270000	27101080090000
27101100140000	27102030140000	27102080230000	27101090010000	27102080170000
27102030010000	27102080130000	27102080150000	27102090030000	27101100010000
27101100110000	27101020260000	27102070090000	27101020400000	27101080060000
27101080200000	27102030110000	27102030210000	27102050020000	27102040010000

27102080200000	27101100120000	27101100190000	27102060190000	27102080180000
27102040150000	27102050130000	27102090010000	27101070030000	27102050150000
27101100080000	27102030070000	27102040100000	27102080090000	27102030090000
27102060170000	27101070010000	27102080020000	27102030060000	27102040140000
27102070070000	27102030290000	27101080150000	27101020240000	27102040120000
27102050280000	27101080050000	27102050080000	27102060120000	27102050100000
27102060180000	27101090030000	27101080040000	27102050060000	27101080070000
27102040080000	27102050120000	27102060130000	27101080160000	27101080220000
27102030170000	27102070100000	27102070060000	27102060010000	27161070110000
27032050030000	27093020350000	27102050040000	27102050050000	27101080190000
27102030130000	27102050010000	27032070020000	27102040090000	27102060060000

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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