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	27171100640000
Property address	11174 LIZMORE LN
Township	Orland (28)
Assessor neighborhood	28100
Property class	295 Townhome, individually owned
Assessment stage	Mailed value for 2026

ASSESSED NOW

$70,000

16.5% of the current assessed value.

COMPARABLES IMPLY

$58,431

Estimated tax effect about $2,454 a year at a 7% composite rate.

REDUCTION REQUESTED

$11,569

SECTION 1

The argument in one paragraph

The Assessor values 55 other properties in assessor neighborhood 28100 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 $25.36 per square foot. This home is assessed at $30.38 per square foot, which is 20% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,304 square feet gives $58,431. 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	2,304 square feet
Land area	18,859 square feet
Year built	2025
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	6
Bedrooms	2
Full bathrooms	2
Half bathrooms	None recorded

Total assessed value	$70,000
Assessed value per square foot	$30.38

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	761
2	Building area within 15% of this home	217
3	Built within 15 years of this home	138
4	Same building type	55
5	Same construction quality grade	55

The comparable figure used is the median of all 55 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 55 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	55
Lowest assessed	$5.50 per square foot
25th percentile	$24.84 per square foot
Median	$25.36 per square foot
75th percentile	$30.09 per square foot
Highest assessed	$30.78 per square foot
This home	$30.38 per square foot
Position	assessed above 41 of the 55 comparable properties, the 75th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 55 comparables	$25.36
Building area of this home	2,304 sq ft
Median multiplied by building area	**$58,431**
Current total assessed value	$70,000
Difference, the reduction requested	**$11,569**

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 $11,569 in assessed value is worth roughly $2,454 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

All 55 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27171100610000	11175 LIZMORE LN	2,304	2026	2	2	$12,664	$5.50
27171100670000	11167 LIZMORE LN	2,304	2026	2	2	$15,321	$6.65
27171100660000	11161 LIZMORE LN	2,014	2026	2	3	$15,244	$7.57
27171100600000	11179 LIZMORE LN	2,014	2026	2	3	$27,188	$13.50
27171100320000	11113 LIZMORE LN	2,014	2026	2	2	$42,761	$21.23
27302090100000	11249 PINECREST CT	2,085	2016	2	2	$49,000	$23.50
27302090060000	16740 PINECREST CT	2,085	2016	2	2	$49,000	$23.50
27302090140000	16730 PINECREST CT	2,085	2017	2	2	$49,000	$23.50
27302090050000	11253 PINECREST CT	2,085	2016	2	2	$49,000	$23.50
27302090090000	16734 PINECREST CT	2,085	2016	2	2	$49,000	$23.50
27291190170000	16739 SCARLET 27	2,085	2021	2	2	$50,000	$23.98
27291010260000	10906 SCARLET DR	2,011	2019	2	2	$49,000	$24.37
27291010360000	10922 SCARLET 3	2,036	2019	2	2	$50,000	$24.56
27291010470000	16740 SCARLET DR UNIT 12	2,016	2021	3	2	$50,000	$24.80
27291190240000	10909 SCARLET DR 38	2,170	2019	2	2	$54,000	$24.88
27291010370000	10920 SCARLET 4	2,170	2021	2	2	$54,000	$24.88
27291190200000	16817 SCARLET DR 32	2,170	2019	2	2	$54,000	$24.88
27291190010000	16701 SCARLET DR	2,168	2019	2	2	$54,000	$24.91
27291010270000	10850 SCARLET DR	2,168	2019	2	2	$54,000	$24.91
27291190220000	10829 SCARLET DR 34	2,168	2019	2	2	$54,000	$24.91
27291010220000	10928 SCARLET DR	2,168	2019	2	2	$54,000	$24.91
27291010250000	10908 SCARLET DR	2,036	2019	2	2	$51,000	$25.05
27291190100000	10847 SCARLET DR	2,036	2019	2	2	$51,000	$25.05
27291010230000	10926 SCARLET DR	2,036	2019	2	2	$51,000	$25.05
27291190020000	16703 SCARLET DR	2,036	2019	2	2	$51,000	$25.05
27291190150000	16719 SCARLET 23	2,036	2021	2	2	$51,000	$25.05
27291010280000	10848 SCARLET DR	2,011	2019	2	2	$51,000	$25.36
27291190110000	10849 SCARLET DR	2,011	2019	2	2	$51,000	$25.36
27291190230000	10907 SCARLET 37	2,011	2019	2	2	$51,000	$25.36
27291010380000	16806 SCARLET 9	2,036	2019	2	2	$52,000	$25.54
27171100430000	11106 LIZMORE LN	2,304	2024	2	2	$62,000	$26.91
27171100450000	11126 LIZMORE LN	2,304	2024	2	2	$62,000	$26.91
27171110050000	11049 LIZMORE LN	2,304	2025	2	2	$62,000	$26.91
27171100490000	11135 LIZMORE LN	2,304	2024	2	2	$62,000	$26.91
27171100360000	11146 LIZMORE LN	2,304	2024	2	2	$62,000	$26.91
27171100530000	11155 LIZMORE LN	2,304	2024	2	2	$62,000	$26.91
27171100470000	11036 LIZMORE LN	2,304	2024	2	2	$62,000	$26.91
27171100550000	11162 LIZMORE LANE	2,014	2025	4	3	$60,000	$29.79
27171100570000	11125 LIZMORE LN	2,014	2025	2	3	$60,000	$29.79
27171100630000	11172 LIZMORE LN	2,014	2025	2	2	$60,000	$29.79

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27171110070000	11055 LIZMORE LN	2,014	2025	4	3	$60,000	$29.79
27171100390000	11046 LIZMORE LN	2,304	2024	2	2	$70,000	$30.38
27171100420000	11064 LIZMORE LN	2,304	2024	2	2	$70,000	$30.38
27171100560000	11166 LIZMORE LANE	2,304	2025	4	3	$70,000	$30.38
27171100580000	11129 LIZMORE LN	2,304	2025	2	2	$70,000	$30.38
27171110080000	11059 LIZMORE LN	2,304	2025	2	2	$70,000	$30.38
27171100640000	**11174 LIZMORE LN**	**2,304**	**2025**	**2**	**2**	**$70,000**	**$30.38**
27171100440000	11110 LIZMORE LN	2,014	2024	2	2	$62,000	$30.78
27171100400000	11050 LIZMORE LN	2,014	2024	2	2	$62,000	$30.78
27171100480000	11040 LIZMORE LN	2,014	2024	2	2	$62,000	$30.78
27171100410000	11060 LIZMORE LN	2,014	2024	2	2	$62,000	$30.78
27171110040000	11045 LIZMORE LN	2,014	2024	2	2	$62,000	$30.78
27171100460000	11134 LIZMORE LN	2,014	2024	2	2	$62,000	$30.78
27171100520000	11149 LIZMORE LN	2,014	2024	2	2	$62,000	$30.78
27171100370000	11152 LIZMORE LN	2,014	2024	2	2	$62,000	$30.78
27171100500000	11141 LIZMORE LN	2,014	2024	2	2	$62,000	$30.78

Median of all 55 comparables: $25.36 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28100, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 55 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.

27171100610000	27171100670000	27171100660000	27171100600000	27171100320000
27302090100000	27302090060000	27302090140000	27302090050000	27302090090000
27291190170000	27291010260000	27291010360000	27291010470000	27291190240000
27291010370000	27291190200000	27291190010000	27291010270000	27291190220000
27291010220000	27291010250000	27291190100000	27291010230000	27291190020000
27291190150000	27291010280000	27291190110000	27291190230000	27291010380000
27171100430000	27171100450000	27171110050000	27171100490000	27171100360000
27171100530000	27171100470000	27171100550000	27171100570000	27171100630000
27171110070000	27171100390000	27171100420000	27171100560000	27171100580000
27171110080000	27171100440000	27171100400000	27171100480000	27171100410000
27171110040000	27171100460000	27171100520000	27171100370000	27171100500000

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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