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	27174040160000
Property address	10724 PENFIELD DR
Township	Orland (28)
Assessor neighborhood	28100
Property class	208 Single-family, luxury
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$121,000	**$104,182**	**$16,818**

13.9% of the current assessed value.
Estimated tax effect about $3,567 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 325 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 $22.69 per square foot. This home is assessed at $26.35 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,592 square feet gives $104,182. 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	4,592 square feet
Land area	20,527 square feet
Year built	2010
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	9
Bedrooms	5
Full bathrooms	3
Half bathrooms	1

Total assessed value	$121,000
Assessed value per square foot	$26.35

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	458
2	Building area within 15% of this home	387
3	Built within 15 years of this home	334
4	Same building type	332
5	Same construction quality grade	325

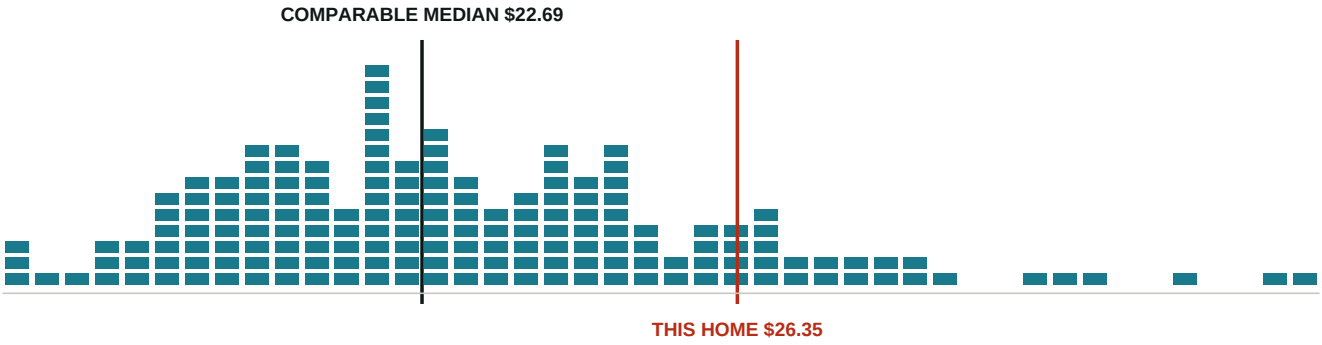
The comparable figure used is the median of all 325 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 325 properties 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	325
Lowest assessed	$17.81 per square foot
25th percentile	$21.02 per square foot
Median	$22.69 per square foot
75th percentile	$24.71 per square foot
Highest assessed	$33.11 per square foot
This home	$26.35 per square foot
Position	assessed above 287 of the 325 comparable properties, the 88th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 325 comparables	$22.69
Building area of this home	4,592 sq ft
Median multiplied by building area	**$104,182**
Current total assessed value	$121,000
Difference, the reduction requested	**$16,818**

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 $16,818 in assessed value is worth roughly $3,567 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

325 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 325 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
27053080120000	10920 W ATWOOD CT	4,569	1995	4	2	$83,000	$18.17
27292160060000	17050 WARBLER LN	4,418	1997	5	2	$82,000	$18.56
27053070050000	14116 PERSIMMON DR	4,644	1998	6	3	$88,000	$18.95
27302070190000	11415 HEATHROW CIR	4,475	1996	4	3	$85,000	$18.99
27112130050000	14450 80TH AVE	4,595	1995	5	3	$88,000	$19.15
27023160120000	14161 S 88TH AVE	4,436	2001	4	3	$85,000	$19.16
27293140080000	10916 WHITE DEER CIR	4,426	1998	4	3	$86,000	$19.43
27053120050000	11014 ASHTON LN	4,446	1995	5	3	$87,000	$19.57
27053040280000	14040 BUNRATTY CT	4,740	2004	4	3	$93,000	$19.62
27171070080000	15316 JILLIAN CT	4,636	1998	4	3	$93,000	$20.06
27053040310000	14060 BUNRATTY CT	4,619	2004	5	3	$93,000	$20.13
27293130160000	10914 CARIBOU LN	4,598	1999	4	3	$92,730	$20.17
27294130100000	17243 BUCK DR	4,662	2001	4	3	$95,100	$20.40
27292010140000	16704 JULIE ANN LN	4,706	2007	3	5	$96,000	$20.40
27291140140000	10828 WARWICK LN	4,632	2007	4	3	$95,000	$20.51
27173090090000	11010 S FAWN CREEK DR	4,752	1995	5	3	$98,000	$20.62
27173100030000		4,451	1995	4	3	$92,000	$20.67
27294210110000		4,496	2001	4	4	$93,000	$20.69
27174030040000		4,444	2004	4	3	$93,000	$20.93
27053040230000		4,759	2006	4	4	$100,000	$21.01
27053040220000		4,749	2004	4	4	$101,000	$21.27
27293120040000		4,463	2001	4	3	$95,391	$21.37
27081050010000		4,578	1998	5	4	$98,000	$21.41
27294240020000		4,659	2005	4	4	$100,000	$21.46
27171080300000		4,553	1999	4	3	$98,000	$21.52
27291160130000		4,595	2008	4	3	$99,000	$21.55
27291180010000		4,604	2005	4	3	$99,590	$21.63
27294190080000		4,673	2002	5	3	$102,804	$22.00
27291180110000		4,604	2008	5	4	$102,000	$22.15
27173120210000		4,505	1999	5	4	$100,000	$22.20
27053170010000		4,452	2004	4	3	$99,000	$22.24
27291150110000		4,494	2016	4	3	$101,000	$22.47
27053160090000		4,470	2005	4	5	$102,000	$22.82
27291160170000		4,454	2007	4	3	$102,000	$22.90
27053160010000		4,493	2004	5	3	$103,000	$22.92
27291180030000		4,718	2008	5	3	$108,275	$22.95
27053070070000		4,596	2007	6	3	$106,000	$23.06
27291150010000		4,544	2013	4	3	$105,000	$23.11
27054020150000		4,532	2005	5	3	$105,000	$23.17
27173100080000		4,469	1995	4	3	$105,300	$23.56

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27173140070000		4,428	1999	4	4	$105,000	$23.71
27053040330000		4,526	2004	5	5	$108,000	$23.86
27174040260000		4,450	2004	5	2	$106,300	$23.89
27291180090000		4,522	2005	4	4	$108,490	$23.99
27081090120000		4,726	2010	4	3	$115,000	$24.33
27081070060000		4,706	2001	4	3	$115,155	$24.47
27294240310000		4,591	2018	4	4	$113,000	$24.61
27081090110000		4,736	2010	5	3	$118,000	$24.92
27294020290000		4,529	2011	5	4	$113,000	$24.95
27292010220000		4,682	2024	4	4	$117,000	$24.99
27081070040000		4,551	2003	5	3	$114,000	$25.05
27291170100000		4,452	2014	5	4	$114,760	$25.78
27081090160000		4,515	2013	4	3	$117,000	$25.91
27292010200000		4,497	2023	4	4	$118,000	$26.24
27081000670000		4,757	2002	5	5	$125,000	$26.28
27174040160000	**10724 PENFIELD DR**	**4,592**	**2010**	**5**	**3**	**$121,000**	**$26.35**
27081090200000		4,709	2013	4	3	$125,000	$26.54
27081090140000		4,656	2015	5	5	$131,000	$28.14
27081070090000		4,605	2001	5	4	$130,615	$28.36
27081080020000		4,527	2014	4	3	$136,425	$30.14
27294240390000		4,443	2013	5	4	$140,300	$31.58

Median of all 325 comparables: $22.69 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 325 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.

27112110040000	27023110080000	27294050060000	27053070020000	27023200060000
27053080120000	27112120040000	27292160060000	27294160060000	27053070050000
27302070190000	27112090180000	27302070090000	27112130050000	27023160120000
27112090200000	27302030040000	27294060030000	27322120090000	27293140080000
27322090140000	27053120050000	27302070210000	27292210110000	27302030100000
27053040280000	27023200150000	27023130130000	27294050130000	27083010380000
27023220150000	27023120060000	27112090360000	27112120050000	27023140190000
27112130070000	27292200060000	27171070080000	27053120040000	27293110040000
27053040310000	27293130160000	27053080370000	27023140040000	27322080050000
27053070080000	27053080170000	27112090380000	27294210080000	27294130100000
27292010140000	27173030130000	27292040110000	27053170040000	27291140140000
27023140020000	27292050180000	27053100040000	27051050120000	27173090090000
27293130070000	27053070040000	27173100030000	27294210110000	27293130250000
27294190090000	27292050270000	27173060040000	27173110170000	27291150080000
27023180110000	27293150010000	27302070130000	27174030040000	27293080010000
27293130080000	27322030090000	27292010170000	27053160020000	27053040230000
27023210060000	27053080190000	27173100040000	27173130020000	27292150160000
27302070140000	27294020190000	27294200080000	27293130150000	27112130090000
27292010160000	27053040220000	27292040140000	27293120040000	27081050010000
27053040100000	27053040380000	27294240020000	27053030080000	27291170080000
27171080300000	27293140070000	27291180200000	27291160130000	27293130180000
27053060060000	27291180100000	27053070060000	27291180010000	27291160030000
27173140110000	27291140060000	27302050030000	27174040020000	27173040260000
27053160080000	27293130030000	27173110130000	27292200010000	27294190080000
27291120110000	27173120330000	27053040360000	27053160070000	27173120200000
27293130220000	27294210020000	27294080120000	27291180110000	27294020110000
27294220180000	27053080300000	27173120210000	27051060160000	27291160050000
27294210070000	27053170020000	27053170010000	27174030010000	27294240070000
27291180070000	27173030120000	27294240180000	27023180130000	27292160090000
27053160050000	27291140080000	27053040270000	27291150110000	27291120090000
27174030030000	27083020060000	27053170060000	27053080240000	27173040030000
27291140050000	27291170160000	27053160110000	27291180210000	27081010040000
27053080030000	27173060190000	27173140170000	27173110280000	27171080050000
27293110020000	27174020110000	27291120100000	27174050090000	27053160090000
27291170130000	27173040200000	27294020100000	27291140130000	27291120120000
27291160170000	27053160010000	27294210100000	27291180030000	27023200030000
27171070070000	27053070070000	27171070090000	27174040250000	27173100060000
27291150010000	27291180140000	27054020150000	27174050110000	27291160010000
27173130060000	27173100200000	27173130040000	27083010320000	27173140100000
27173120240000	27173140090000	27174030090000	27173100080000	27291180060000
27173040220000	27291130090000	27294090150000	27173140070000	27053040250000
27174030050000	27173040190000	27053040330000	27291140200000	27053090060000
27292110220000	27174040260000	27291140090000	27173140010000	27291180090000
27174040200000	27173100070000	27294020240000	27291170110000	27174050060000
27083020100000	27291150040000	27293030090000	27083020110000	27173040250000

27291170060000	27291170190000	27294020230000	27291160060000	27081090120000
27291180050000	27174020130000	27291160080000	27291180170000	27294240250000
27081070060000	27174020120000	27174040130000	27173140060000	27291170170000
27174030110000	27294240310000	27291170030000	27083020010000	27174040080000
27023160020000	27171080060000	27081100170000	27291170090000	27173040210000
27294240290000	27081110050000	27291150050000	27081090110000	27294240050000
27294020290000	27292010220000	27294240060000	27291170150000	27081070040000
27294020280000	27081100190000	27053160060000	27291160110000	27081080030000
27291180150000	27174040300000	27174060090000	27171080100000	27294090200000
27171030190000	27173040230000	27291170100000	27291180020000	27291170050000
27081070080000	27171030270000	27173050070000	27081110010000	27081090160000
27053040260000	27291150100000	27292010200000	27294080090000	27291150140000
27081000670000	27294080180000	27294020300000	27081060010000	27081090200000
27291150070000	27294020330000	27171070100000	27081100200000	27174060040000
27053030110000	27083020050000	27291180130000	27294240350000	27174040060000
27291160090000	27081100090000	27081110040000	27294240270000	27081090150000
27081080010000	27081050260000	27081050240000	27174040240000	27083010310000
27174060070000	27081090140000	27053040210000	27081070090000	27294240120000
27054020240000	27081050250000	27081050280000	27081080020000	27302100060000
27081080040000	27294240390000	27081090190000	27294240320000	27081090210000

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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