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	27182040060000
Property address	15240 POPLAR CREEK CT
Township	Orland (28)
Assessor neighborhood	28012
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW

$94,000

10.3% of the current assessed value.
Estimated tax effect about $2,055 a year at a 7% composite rate.

COMPARABLES IMPLY

$84,313

REDUCTION REQUESTED

$9,687

SECTION 1

The argument in one paragraph

The Assessor values 35 other properties in assessor neighborhood 28012 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 $23.19 per square foot. This home is assessed at $25.85 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,636 square feet gives $84,313. 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	3,636 square feet
Land area	12,966 square feet
Year built	2006
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	11
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$94,000
Assessed value per square foot	$25.85

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	89
2	Building area within 15% of this home	73
3	Built within 15 years of this home	44
4	Same building type	44
5	Same construction quality grade	35

The comparable figure used is the median of all 35 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 35 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	35
Lowest assessed	$21.23 per square foot
25th percentile	$22.58 per square foot
Median	$23.19 per square foot
75th percentile	$24.86 per square foot
Highest assessed	$29.21 per square foot
This home	$25.85 per square foot
Position	assessed above 29 of the 35 comparable properties, the 83rd percentile



$21.23 per sq ft — 35 comparable properties by assessed value per square foot, one mark is one property — $29.21 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 35 comparables	$23.19
Building area of this home	3,636 sq ft
Median multiplied by building area	**$84,313**
Current total assessed value	$94,000
Difference, the reduction requested	**$9,687**

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 $9,687 in assessed value is worth roughly $2,055 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 35 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
27182030170000	11301 WILLOW CREEK LN	3,532	1991	4	2	$75,001	$21.23
27182080040000	15141 POPLAR CREEK LN	3,751	1997	4	2	$83,001	$22.13
27182090120000	15108 GRANDVIEW DR	3,696	1995	4	2	$82,000	$22.19
27182030060000	15140 GINGER CREEK LN	3,500	1991	4	3	$78,000	$22.29
27022140050000	8062 PICKENS DR	3,679	2001	4	4	$82,000	$22.29
27022150090000	8100 KOEHLER DR	3,409	2001	4	3	$76,000	$22.29
27182060080000	11231 POPLAR CREEK LN	3,270	1992	4	2	$73,000	$22.32
27182060060000	11211 POPLAR CREEK LN	3,270	1992	4	2	$73,000	$22.32
27182030040000	15124 GINGER CREEK LN	3,175	1992	4	2	$71,000	$22.36
27182070130000	11330 POPLAR CREEK LN	3,597	1993	4	3	$82,000	$22.80
27074040030000	99 WINDMILL RD	3,640	1991	4	3	$83,000	$22.80
27022130150000	8153 PICKENS DR	3,155	2001	4	3	$72,001	$22.82
27182050050000	15233 GINGER CREEK LN	3,497	1993	4	2	$80,001	$22.88
27022150060000	8130 KOEHLER DR	3,466	2001	5	3	$80,000	$23.08
27182070100000	11311 POPLAR CREEK LN	3,289	1995	4	2	$76,000	$23.11
27181040180000	11801 SHADE COVE CT	3,759	1995	6	4	$87,000	$23.14
27181040430000	15221 COTTONWOOD CT	3,365	1995	5	3	$78,000	$23.18
27182060090000	11241 POPLAR CREEK LN	3,105	1992	4	2	$72,000	$23.19
27022140120000	8133 KOEHLER DR	3,624	2001	4	4	$84,874	$23.42
27022150080000	8110 KOEHLER DR	3,322	2001	4	3	$78,000	$23.48
27182040080000	15225 POPLAR CREEK CT	3,093	1995	4	2	$73,000	$23.60
27022140110000	8123 KOEHLER DR	3,467	2001	4	3	$82,000	$23.65
27181040220000	11824 SHADE COVE CT	3,547	1992	3	2	$84,000	$23.68
27022140090000	8103 KOEHLER DR	3,314	2001	4	2	$80,000	$24.14
27181040030000	15130 ALPINE DR	3,445	2000	4	4	$85,000	$24.67
27181040280000	11751 ARBOR DR	3,105	1998	4	2	$77,000	$24.80
27182060050000	11210 SPRING CREEK LN	3,474	1992	4	3	$86,600	$24.93
27182080100000	11212 POPLAR CREEK LN	3,509	1999	4	3	$88,550	$25.24
27181060150000	15180 RODAO DR	3,514	1999	4	4	$90,000	$25.61
27182040060000	**15240 POPLAR CREEK CT**	**3,636**	**2006**	**4**	**3**	**$94,000**	**$25.85**
27182070110000	11321 POPLAR CREEK LN	3,195	1996	4	3	$83,000	$25.98
27182090030000	15127 GRANDVIEW DR	3,139	1995	4	4	$83,000	$26.44
27022140100000	8113 KOEHLER DR	3,151	2001	4	2	$84,000	$26.66
27181060130000	15170 RODAO LN	3,573	2021	4	2	$97,000	$27.15
27181040460000	15121 ARBOR DR	3,609	2000	5	4	$103,080	$28.56
27181040370000	15220 COTTONWOOD CT	3,444	1997	5	3	$100,600	$29.21

Median of all 35 comparables: $23.19 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28012, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 35 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.

27182030170000	27182080040000	27182090120000	27182030060000	27022140050000
27022150090000	27182060080000	27182060060000	27182030040000	27182070130000
27074040030000	27022130150000	27182050050000	27022150060000	27182070100000
27181040180000	27181040430000	27182060090000	27022140120000	27022150080000
27182040080000	27022140110000	27181040220000	27022140090000	27181040030000
27181040280000	27182060050000	27182080100000	27181060150000	27182070110000
27182090030000	27022140100000	27181060130000	27181040460000	27181040370000

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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