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	27234080080000
Property address	8305 165TH ST
Township	Orland (28)
Assessor neighborhood	28043
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW

$41,000

10.2% of the current assessed value.

COMPARABLES IMPLY

$36,819

Estimated tax effect about $887 a year at a 7% composite rate.

REDUCTION REQUESTED

$4,181

SECTION 1

The argument in one paragraph

The Assessor values 178 other properties in assessor neighborhood 28043 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 $20.39 per square foot. This home is assessed at $22.70 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 1,806 square feet gives $36,819. 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	1,806 square feet
Land area	9,000 square feet
Year built	1978
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$41,000
Assessed value per square foot	$22.70

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	297
2	Building area within 15% of this home	197
3	Built within 15 years of this home	179
4	Same building type	178
5	Same construction quality grade	178

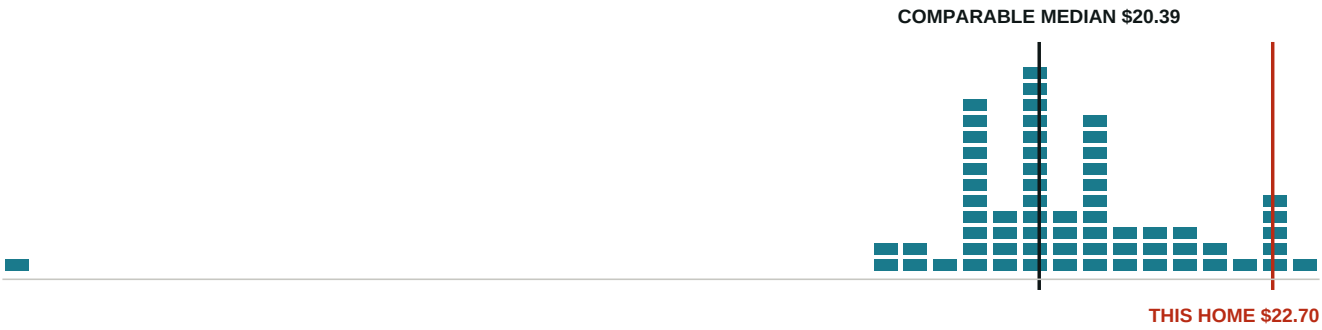
The comparable figure used is the median of all 178 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 178 properties 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	178
Lowest assessed	$10.11 per square foot
25th percentile	$19.95 per square foot
Median	$20.39 per square foot
75th percentile	$21.16 per square foot
Highest assessed	$23.17 per square foot
This home	$22.70 per square foot
Position	assessed above 176 of the 178 comparable properties, the 99th percentile



$10.11 per sq ft — 178 comparable properties by assessed value per square foot, one mark is 3 properties — $23.17 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 178 comparables	$20.39
Building area of this home	1,806 sq ft
Median multiplied by building area	**$36,819**
Current total assessed value	$41,000
Difference, the reduction requested	**$4,181**

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 $4,181 in assessed value is worth roughly $887 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

178 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 178 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
27233120580000		1,876	1978	3	2	$38,000	$20.26
27231100230000		1,865	1987	3	1	$38,000	$20.38
27231100220000		1,865	1986	3	1	$38,000	$20.38
27231100210000		1,865	1986	3	1	$38,000	$20.38
27233190280000		1,846	1982	3	2	$38,000	$20.59
27233120540000		1,846	1978	3	2	$38,000	$20.59
27234060010000		1,826	1982	3	2	$38,000	$20.81
27234090030000		1,826	1982	3	2	$38,000	$20.81
27261160120000		1,872	1989	3	2	$39,001	$20.83
27231130110000		1,865	1986	3	1	$39,000	$20.91
27231130080000		1,865	1985	3	1	$39,000	$20.91
27231130150000		1,865	1986	3	1	$39,000	$20.91
27231120270000		1,865	1987	3	1	$39,000	$20.91
27231130160000		1,865	1986	3	1	$39,000	$20.91
27231120190000		1,865	1986	3	1	$39,000	$20.91
27231120210000		1,865	1986	3	1	$39,000	$20.91
27231130030000		1,865	1986	3	1	$39,000	$20.91
27231120250000		1,865	1986	3	1	$39,000	$20.91
27231130060000		1,865	1986	3	1	$39,000	$20.91
27231120200000		1,865	1987	3	1	$39,000	$20.91
27231120240000		1,865	1986	3	1	$39,000	$20.91
27231130100000		1,865	1986	3	1	$39,000	$20.91
27261010040000		1,857	1981	4	2	$39,000	$21.00
27241170160000		1,857	1987	4	2	$39,001	$21.00
27233150340000		1,877	1986	3	2	$40,000	$21.31
27232030040000		1,828	1989	3	2	$39,000	$21.33
27232030160000		1,873	1987	3	2	$40,000	$21.36
27231130050000		1,865	1986	3	1	$40,000	$21.45
27231120220000		1,865	1985	3	2	$40,001	$21.45
27261160140000		1,818	1990	3	2	$39,000	$21.45
27261160080000		1,818	1990	3	2	$39,000	$21.45
27234070130000		1,855	1978	4	1	$40,000	$21.56
27241140090000		1,842	1990	3	2	$40,000	$21.72
27241140070000		1,842	1990	3	2	$40,000	$21.72
27241170100000		1,842	1990	3	1	$40,000	$21.72
27241140130000		1,842	1991	3	2	$40,000	$21.72
27231120230000		1,820	1986	3	2	$40,000	$21.98
27262160010000		1,860	1992	4	2	$41,000	$22.04
27231150110000		1,814	1987	4	2	$40,000	$22.05
27241140180000		1,857	1990	4	2	$41,000	$22.08

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27241150030000		1,857	1989	4	2	$41,000	$22.08
27241170140000		1,857	1989	4	2	$41,001	$22.08
27273020160000		1,837	1978	3	2	$41,000	$22.32
27232110010000		1,832	1992	3	2	$41,000	$22.38
27234150150000		1,872	1985	4	2	$42,000	$22.44
27232030120000		1,813	1987	3	2	$41,000	$22.61
27232030060000		1,813	1987	3	2	$41,000	$22.61
27232030380000		1,813	1987	3	2	$41,000	$22.61
27232030250000		1,813	1987	3	2	$41,000	$22.61
27232030270000		1,813	1987	3	2	$41,000	$22.61
27232030150000		1,813	1987	3	2	$41,000	$22.61
27232030230000		1,813	1988	3	2	$41,000	$22.61
27232030170000		1,813	1987	3	2	$41,000	$22.61
27232050270000		1,813	1987	3	2	$41,000	$22.61
27232030350000		1,813	1989	3	2	$41,000	$22.61
27232030050000		1,813	1987	3	2	$41,000	$22.61
27241150010000		1,857	1989	4	2	$42,000	$22.62
27234120050000		1,812	1985	4	1	$41,001	$22.63
27234080080000	**8305 165TH ST**	**1,806**	**1978**	**4**	**2**	**$41,000**	**$22.70**
27232050210000		1,813	1989	3	2	$42,000	$23.17
27232050140000		1,813	1989	3	2	$42,001	$23.17

Median of all 178 comparables: $20.39 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28043, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 178 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.

27233170210000	27233170220000	27262130010000	27233190290000	27233160120000
27233130230000	27233060040000	27232030200000	27261010180000	27232060090000
27232060160000	27262120250000	27261160090000	27232050090000	27232030330000
27232030310000	27232030130000	27232050250000	27232030210000	27261240040000
27232060050000	27232070040000	27232090040000	27232110070000	27232070090000
27232070240000	27232070250000	27232070030000	27232080050000	27232060030000
27262150080000	27262100080000	27262100130000	27262130030000	27262100140000
27233120570000	27233180010000	27233120480000	27233190050000	27233180260000
27233130380000	27261240080000	27233190110000	27233180210000	27232050100000
27233170130000	27262150150000	27231080110000	27231080230000	27231100040000
27231150140000	27231150120000	27231150160000	27231150100000	27231150150000
27261170130000	27232110040000	27232060060000	27232070370000	27232070060000
27232070400000	27233120580000	27234230040000	27232030020000	27233130430000
27261250160000	27261250180000	27261240020000	27261250090000	27261250100000
27261260150000	27261240050000	27261260030000	27261260140000	27261240140000
27261250110000	27261250120000	27261240120000	27261250010000	27261250150000
27261250050000	27261250080000	27231100230000	27231100220000	27231100210000
27233190060000	27233180030000	27233120550000	27233190310000	27233190160000
27233110100000	27233130300000	27232050010000	27241150120000	27233190280000
27233120540000	27233110080000	27231080160000	27232050200000	27232090030000
27261170220000	27262160160000	27234060010000	27234090030000	27261170180000
27261160120000	27261240070000	27261260120000	27261260100000	27261260080000
27261260010000	27233190140000	27233060240000	27233190200000	27231130110000
27231130080000	27231130150000	27231120270000	27231130160000	27231120190000
27231120210000	27231130030000	27231120250000	27231130060000	27231120200000
27231120240000	27231130100000	27262100050000	27261160160000	27261010040000
27241170160000	27261180290000	27234220180000	27232050070000	27241130170000
27261170100000	27233150340000	27232030040000	27232030160000	27232050050000
27231130050000	27231120220000	27261160140000	27261160080000	27234070130000
27241170010000	27241140090000	27241140070000	27241170100000	27241140130000
27234150100000	27234160210000	27234010150000	27231120230000	27232050260000
27262160010000	27231150110000	27241140180000	27241150030000	27241170140000
27273020160000	27232110010000	27234150150000	27232030120000	27232030060000
27232030380000	27232030250000	27232030270000	27232030150000	27232030230000
27232030170000	27232050270000	27232030350000	27232030050000	27241150010000
27234120050000	27232050210000	27232050140000		

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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