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	27253030170000
Property address	17140 OVERHILL AVE
Township	Orland (28)
Assessor neighborhood	28040
Property class	204 Single-family, large lot
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$43,000	**$38,673**	**$4,327**

10.1% of the current assessed value.
Estimated tax effect about $918 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 41 other properties in assessor neighborhood 28040 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 $18.19 per square foot. This home is assessed at $20.23 per square foot, which is 11% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,126 square feet gives $38,673. 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	2,126 square feet
Land area	20,000 square feet
Year built	1954
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Partial
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$43,000
Assessed value per square foot	$20.23

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	87
2	Building area within 15% of this home	76
3	Built within 15 years of this home	47
4	Same building type	41
5	Same construction quality grade	41

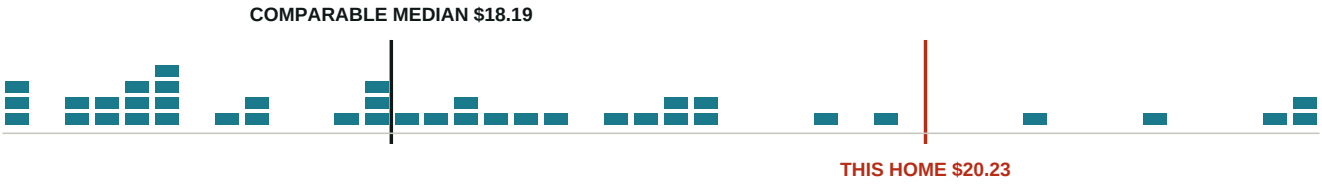
The comparable figure used is the median of all 41 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 41 properties 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	41
Lowest assessed	$16.71 per square foot
25th percentile	$17.31 per square foot
Median	$18.19 per square foot
75th percentile	$19.22 per square foot
Highest assessed	$21.73 per square foot
This home	$20.23 per square foot
Position	assessed above 36 of the 41 comparable properties, the 88th percentile



$16.71 per sq ft — 41 comparable properties by assessed value per square foot, one mark is one property — $21.73 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 41 comparables	$18.19
Building area of this home	2,126 sq ft
Median multiplied by building area	**$38,673**
Current total assessed value	$43,000
Difference, the reduction requested	**$4,327**

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 $4,327 in assessed value is worth roughly $918 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 41 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
27254000070000	17129 ORIOLE AVE	2,394	1956	3	2	$40,000	$16.71
27261130050000	17021 ROBINHOOD DR	2,333	1957	3	1	$39,000	$16.72
27261040040000	8731 167TH ST	2,082	1961	3	1	$35,000	$16.81
27233100060000	16650 ROBINHOOD DR	2,409	1960	5	2	$41,000	$17.02
27233070090000	16540 ROBINHOOD DR	2,114	1959	3	1	$36,000	$17.03
27233070110000	8711 ROBINHOOD DR	2,281	1960	3	1	$39,000	$17.10
27224050020000	16311 BYRON DR	2,277	1960	4	2	$39,000	$17.13
27233020050000	8740 164TH ST	2,029	1960	4	1	$35,000	$17.25
27261120040000	8731 170TH ST	1,911	1960	4	1	$33,000	$17.27
27261100100000	8750 170TH ST	2,432	1959	3	1	$42,000	$17.27
27261040080000	16721 88TH AVE	2,022	1964	4	1	$35,000	$17.31
27224010070000	16431 90TH AVE	2,250	1960	4	1	$39,000	$17.33
27231050120000	16200 SHERWOOD DR	1,961	1960	3	1	$34,000	$17.34
27254040020000	17109 OLEANDER AVE	2,304	1957	3	2	$40,000	$17.36
27224010180000	16400 89TH AVE	1,881	1960	3	1	$33,000	$17.54
27224060050000	16421 89TH AVE	2,208	1960	3	1	$39,000	$17.66
27261120060000	8711 170TH ST	2,369	1964	4	2	$42,000	$17.73
27253030150000	17120 OVERHILL AVE	2,104	1955	5	2	$38,000	$18.06
27231050070000	8720 163RD ST	2,149	1960	4	2	$39,000	$18.15
27261100090000	16921 88TH AVE	1,815	1960	3	1	$33,000	$18.18
27253030240000	17240 OVERHILL AVE	2,144	1956	3	2	$39,000	$18.19
27261070080000	8600 168TH ST	1,920	1960	3	1	$35,000	$18.23
27224040040000	8951 163RD ST	1,903	1960	3	1	$35,000	$18.39
27224050050000	8830 164TH ST	2,388	1960	3	3	$44,000	$18.43
27261100050000	8721 169TH ST	1,890	1960	4	2	$35,000	$18.52
27233020090000	16320 SHERWOOD DR	1,937	1961	4	1	$36,000	$18.59
27233040110000	16400 SHERWOOD DR	1,872	1962	3	1	$35,000	$18.70
27233080080000	16630 ROBINHOOD DR	2,014	1960	3	1	$38,000	$18.87
27224040080000	8920 164TH ST	1,842	1960	3	1	$35,000	$19.00
27224040030000	8941 163RD ST	1,880	1960	4	1	$36,000	$19.15
27261120160000	8700 170TH PL	1,821	1960	3	1	$35,000	$19.22
27231040080000	16221 LAUREL DR	1,819	1960	3	1	$35,000	$19.24
27231040020000	16131 LAUREL DR	1,963	1960	4	1	$38,000	$19.36
27254030120000	7234 173RD ST	1,854	1958	3	2	$36,000	$19.42
27253040210000	17200 ORIOLE AVE	1,816	1954	3	2	$36,000	$19.82
27261040070000	16700 ROBINHOOD DR	1,944	1961	4	2	$39,000	$20.06
27253030170000	**17140 OVERHILL AVE**	**2,126**	**1954**	**4**	**2**	**$43,000**	**$20.23**
27261150030000	8611 170TH PL	1,990	1960	3	2	$41,000	$20.60
27224010050000	16421 90TH AVE	1,853	1960	4	2	$39,000	$21.05
27253030040000	17131 OZARK AVE	1,899	1956	5	2	$41,001	$21.59

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27253040190000	17150 ORIOLE AVE	1,872	1954	4	1	$40,517	$21.64
27253040110000	17231 OVERHILL AVE	1,841	1955	3	2	$40,000	$21.73

Median of all 41 comparables: $18.19 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28040, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 41 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.

27254000070000	27261130050000	27261040040000	27233100060000	27233070090000
27233070110000	27224050020000	27233020050000	27261120040000	27261100100000
27261040080000	27224010070000	27231050120000	27254040020000	27224010180000
27224060050000	27261120060000	27253030150000	27231050070000	27261100090000
27253030240000	27261070080000	27224040040000	27224050050000	27261100050000
27233020090000	27233040110000	27233080080000	27224040080000	27224040030000
27261120160000	27231040080000	27231040020000	27254030120000	27253040210000
27261040070000	27261150030000	27224010050000	27253030040000	27253040190000
27253040110000				

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.

Prepared from Cook County Assessor published data by appealcomps.com, which is not a law firm, does not file appeals and does not give legal advice.