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	27312000240000
Property address	17616 ORLAND WOODS LN
Township	Orland (28)
Assessor neighborhood	28015
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$80,000	**$67,474**	**$12,526**

15.7% of the current assessed value.
Estimated tax effect about $2,657 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 48 other properties in assessor neighborhood 28015 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 $19.59 per square foot. This home is assessed at $23.22 per square foot, which is 19% above that median. Applying the median the Assessor already uses for those neighbors to this home's 3,445 square feet gives $67,474. 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	3,445 square feet
Land area	21,367 square feet
Year built	2017
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	3
Half bathrooms	1

Total assessed value	$80,000
Assessed value per square foot	$23.22

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	1,141
2	Building area within 15% of this home	425
3	Built within 15 years of this home	48
4	Same building type	48
5	Same construction quality grade	48

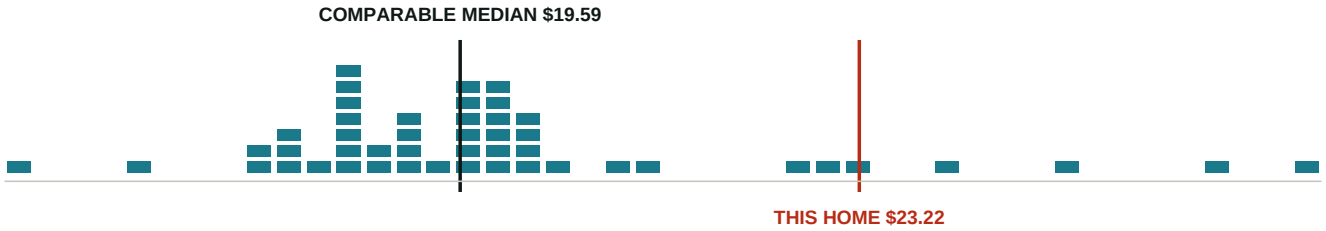
The comparable figure used is the median of all 48 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 48 properties 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	48
Lowest assessed	$15.43 per square foot
25th percentile	$18.58 per square foot
Median	$19.59 per square foot
75th percentile	$20.16 per square foot
Highest assessed	$27.43 per square foot
This home	$23.22 per square foot
Position	assessed above 43 of the 48 comparable properties, the 90th percentile



$15.43 per sq ft — 48 comparable properties by assessed value per square foot, one mark is one property — $27.43 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 48 comparables	$19.59
Building area of this home	3,445 sq ft
Median multiplied by building area	**$67,474**
Current total assessed value	$80,000
Difference, the reduction requested	**$12,526**

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 $12,526 in assessed value is worth roughly $2,657 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 48 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
27312090060000	11311 BROOK CROSSING DR	3,693	2023	4	2	$57,000	$15.43
27323080100000	18038 BUCKINGHAM DR	3,011	2006	4	2	$50,000	$16.61
27223220140000	16311 EMERSON DR	3,570	2016	4	3	$63,001	$17.65
27314150010000	18156 CLEAR CREEK CROSSI	3,300	2003	4	2	$59,001	$17.88
27193030340000	11837 BATES CT	3,798	2017	3	3	$68,001	$17.90
27193030060000	16517 S 118TH PL	3,794	2008	4	3	$68,000	$17.92
27323100080000	11039 WATERS EDGE DR	3,588	2006	4	2	$65,000	$18.12
27323090100000	11003 HALEY CT	3,517	2004	4	3	$64,000	$18.20
27304180120000	11358 LONGWOOD CIR	3,091	2002	3	2	$57,000	$18.44
27223070230000	9433 MARIA LN	3,084	2007	4	3	$57,000	$18.48
27312090200000	17508 BROOK CROSSING DR	3,079	2004	4	2	$57,000	$18.51
27323080090000	18034 BUCKINGHAM DR	3,241	2004	4	2	$60,000	$18.51
27323090260000	18145 BUCKINGHAM DR	3,011	2004	4	2	$56,000	$18.60
27323090250000	18139 BUCKINGHAM DR	3,011	2005	4	2	$56,001	$18.60
27323090270000	18151 BUCKINGHAM DR	3,064	2004	4	2	$57,000	$18.60
27312090070000	11313 BROOK CROSSING DR	3,079	2004	4	2	$58,000	$18.84
27323100020000	11003 WATERS EDGE DR	3,011	2006	4	2	$57,000	$18.93
27323090160000	11004 FOUNTAIN HILLS DR	3,517	2004	4	2	$67,000	$19.05
27323110040000	18136 BUCKINGHAM DR	3,517	2004	4	3	$67,000	$19.05
27323070020000	11029 FOUNTAIN HILL DR	3,180	2002	4	3	$61,000	$19.18
27223220150000	16305 EMERSON DR	2,961	2007	4	2	$57,001	$19.25
27203320010000	16250 KINGSPORT RD	3,401	2002	4	2	$66,000	$19.41
27314130020000	18203 CLEAR CREEK CROSSI	3,173	2002	4	2	$62,000	$19.54
27314100160000	11235 TURTLE RUN	3,218	2002	4	3	$63,000	$19.58
27323080060000	18035 ERICKSON CT	3,011	2004	4	2	$59,000	$19.59
27323080040000	18026 ERICKSON CT	3,011	2004	4	2	$59,001	$19.60
27193030240000	11942 BATES CT	3,798	2004	5	4	$75,000	$19.75
27313050180000	18217 BRECKENRIDGE BLVD	3,240	2002	4	3	$64,000	$19.75
27313070080000	18148 IMPERIAL LN	3,078	2002	4	2	$61,000	$19.82
27323080050000	18032 ERICKSON CT	2,976	2015	5	4	$59,000	$19.83
27323060040000	18112 FOUNTAIN MIST CT	3,122	2009	4	2	$62,000	$19.86
27314140030000	11315 SOUTH WINDS CROSSI	3,210	2003	4	3	$64,000	$19.94
27314120140000	11404 SOUTH WINDS XING	3,201	2014	5	4	$64,000	$19.99
27203340120000	11014 SARATOGA DR	3,542	2006	4	2	$71,000	$20.05
27313080070000	11725 MGM DR	3,130	2003	4	2	$63,000	$20.13
27203240460000	10912 167TH ST	3,027	2004	4	2	$61,000	$20.15
27193030040000	16505 S 118TH PL	3,124	2002	3	1	$63,000	$20.17
27313080130000	18259 IMPERIAL LN	3,000	2002	4	2	$61,000	$20.33
27314110080000	18140 TURTLE RUN CT	3,114	2002	4	2	$64,000	$20.55
27323110030000	18140 BUCKINGHAM DR	3,111	2008	4	3	$65,001	$20.89

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27193030390000	11822 CANON RD	3,148	2003	4	4	$67,000	$21.28
27321040180000	11046 GARRET DR	3,671	2013	4	3	$83,204	$22.67
27193030320000	11824 BATES CT	3,791	2023	5	4	$87,000	$22.95
27312000230000	17608 ORLAND WOODS LN	3,445	2016	4	3	$80,000	$23.22
27312000240000	**17616 ORLAND WOODS LN**	**3,445**	**2017**	**4**	**3**	**$80,000**	**$23.22**
27193030360000	16431 S 118TH PL	3,583	2023	4	3	$86,000	$24.00
27312000220000	17548 ORLAND WOODS LN	3,445	2016	4	3	$86,248	$25.04
27193030140000	11926 CANON RD	3,256	2022	3	2	$86,570	$26.59
27193030250000	11922 BATES CT	3,463	2018	4	3	$95,000	$27.43

Median of all 48 comparables: $19.59 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28015, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 48 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.

27312090060000	27323080100000	27223220140000	27314150010000	27193030340000
27193030060000	27323100080000	27323090100000	27304180120000	27223070230000
27312090200000	27323080090000	27323090260000	27323090250000	27323090270000
27312090070000	27323100020000	27323090160000	27323110040000	27323070020000
27223220150000	27203320010000	27314130020000	27314100160000	27323080060000
27323080040000	27193030240000	27313050180000	27313070080000	27323080050000
27323060040000	27314140030000	27314120140000	27203340120000	27313080070000
27203240460000	27193030040000	27313080130000	27314110080000	27323110030000
27193030390000	27321040180000	27193030320000	27312000230000	27193030360000
27312000220000	27193030140000	27193030250000		

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.