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	27351140130000
Property address	8512 BARON CT
Township	Orland (28)
Assessor neighborhood	28045
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW

$58,000

13.1% of the current assessed value.

COMPARABLES IMPLY

$50,394

Estimated tax effect about $1,613 a year at a 7% composite rate.

REDUCTION REQUESTED

$7,606

SECTION 1

The argument in one paragraph

The Assessor values 303 other properties in assessor neighborhood 28045 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 $19.70 per square foot. This home is assessed at $22.67 per square foot, which is 15% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,558 square feet gives $50,394. 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	2,558 square feet
Land area	13,243 square feet
Year built	2012
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Frame + Masonry
Basement	Full
Central air	Central A/C
Rooms	7
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$58,000
Assessed value per square foot	$22.67

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	702
2	Building area within 15% of this home	434
3	Built within 15 years of this home	303
4	Same building type	303
5	Same construction quality grade	303

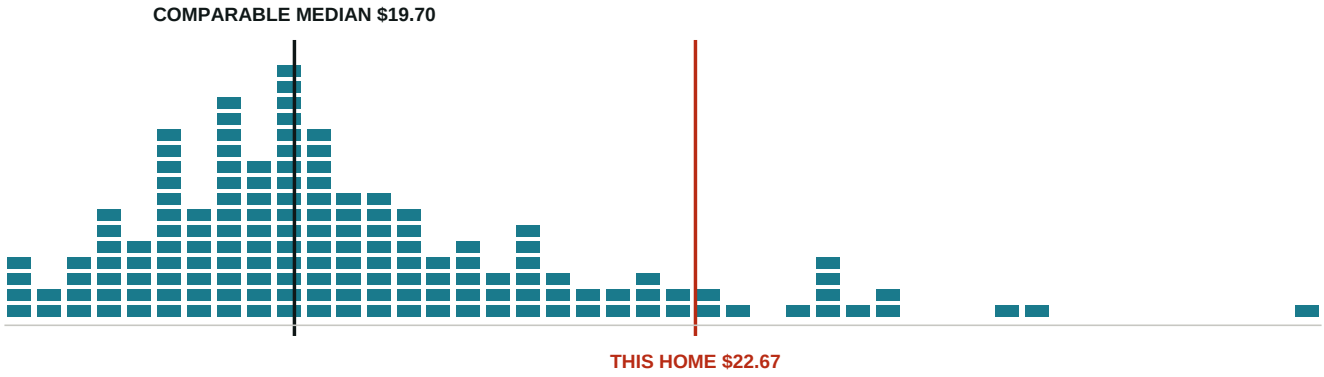
The comparable figure used is the median of all 303 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 303 properties 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	303
Lowest assessed	$17.55 per square foot
25th percentile	$19.07 per square foot
Median	$19.70 per square foot
75th percentile	$20.67 per square foot
Highest assessed	$27.32 per square foot
This home	$22.67 per square foot
Position	assessed above 280 of the 303 comparable properties, the 92nd percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 303 comparables	$19.70
Building area of this home	2,558 sq ft
Median multiplied by building area	**$50,394**
Current total assessed value	$58,000
Difference, the reduction requested	**$7,606**

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 $7,606 in assessed value is worth roughly $1,613 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

303 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 303 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
27353090180000	8655 WYMAN DR	2,557	2001	3	2	$47,000	$18.38
27353090140000	8572 KOEHLER DR	2,557	2001	3	2	$47,000	$18.38
27353090120000	8600 KOEHLER DR	2,557	2001	3	2	$47,000	$18.38
27351050130000	8712 176TH ST	2,578	1999	4	2	$48,000	$18.62
27351050110000	8724 176TH ST	2,578	1999	4	2	$48,000	$18.62
27342220080000	8812 BROWN LN	2,578	1998	4	2	$48,000	$18.62
27353130110000	18084 GOESEL DR	2,557	2002	3	2	$48,000	$18.77
27342180070000		2,578	1998	4	2	$49,000	$19.01
27351060120000		2,578	2000	4	2	$49,000	$19.01
27351050050000		2,578	1999	4	2	$49,000	$19.01
27342100190000		2,578	1999	4	2	$49,000	$19.01
27353060030000		2,566	2001	4	2	$49,000	$19.10
27353130210000		2,557	2001	3	2	$49,000	$19.16
27353130160000		2,556	2001	4	2	$49,000	$19.17
27351170020000		2,538	2005	4	2	$49,001	$19.31
27351140220000		2,538	2005	4	2	$49,001	$19.31
27342170010000		2,578	1998	4	2	$50,000	$19.39
27342100170000		2,578	2000	4	2	$50,000	$19.39
27342220020000		2,578	2000	4	2	$50,000	$19.39
27353080300000		2,557	2003	3	2	$50,000	$19.55
27353090200000		2,557	2003	3	2	$50,000	$19.55
27353080130000		2,557	2001	3	2	$50,000	$19.55
27353090050000		2,557	2002	3	2	$50,000	$19.55
27353080310000		2,557	2001	3	2	$50,000	$19.55
27353090080000		2,557	2001	3	2	$50,000	$19.55
27353090160000		2,557	2002	3	2	$50,000	$19.55
27353080170000		2,557	2001	3	2	$50,000	$19.55
27353080050000		2,557	2001	3	2	$50,000	$19.55
27353100050000		2,557	2003	3	2	$50,000	$19.55
27351170100000		2,538	2005	4	2	$50,000	$19.70
27351170120000		2,538	2005	4	2	$50,000	$19.70
27342210080000		2,582	2002	4	2	$51,000	$19.75
27353150180000		2,530	2005	4	2	$50,000	$19.76
27353130180000		2,557	2003	3	2	$51,000	$19.95
27353110130000		2,557	2005	3	2	$51,000	$19.95
27353130150000		2,557	2002	3	2	$51,000	$19.95
27353090110000		2,553	2003	3	3	$51,000	$19.98
27351160150000		2,538	2005	4	2	$51,000	$20.09
27353130310000		2,531	2004	4	2	$51,000	$20.15
27353130450000		2,531	2004	4	2	$51,000	$20.15

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27353110050000		2,531	2004	4	2	$51,001	$20.15
27353130340000		2,531	2005	4	2	$51,001	$20.15
27342170050000		2,578	1998	4	2	$52,000	$20.17
27353130440000		2,531	2004	4	2	$52,001	$20.55
27351120210000		2,565	2006	4	2	$53,000	$20.66
27351140250000		2,538	2005	4	2	$53,000	$20.88
27342180020000		2,541	1997	4	2	$53,316	$20.98
27351120160000		2,565	2005	4	2	$54,000	$21.05
27353070220000		2,557	2001	3	2	$53,974	$21.11
27353080150000		2,557	2001	3	2	$54,597	$21.35
27342180080000		2,578	1998	4	2	$55,115	$21.38
27351160110000		2,565	2007	4	2	$55,000	$21.44
27351140080000		2,558	2012	4	2	$57,000	$22.28
27351120120000		2,558	2013	4	2	$57,000	$22.28
27351140130000	**8512 BARON CT**	**2,558**	**2012**	**4**	**2**	**$58,000**	**$22.67**
27351120130000		2,558	2015	4	2	$59,000	$23.06
27351140180000		2,558	2010	4	2	$59,000	$23.06
27351030110000		2,571	2022	4	2	$61,000	$23.73
27351030010000		2,571	2024	4	2	$62,000	$24.12
27351030050000		2,571	2022	4	2	$65,000	$25.28
27351030090000		2,571	2024	4	2	$70,230	$27.32

Median of all 303 comparables: $19.70 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28045, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 303 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.

27342200120000	27353070120000	27353050020000	27353070060000	27353020200000
27353040350000	27353130100000	27351060050000	27353100070000	27353040140000
27351060150000	27353090170000	27353050090000	27353070190000	27353110110000
27353130280000	27353110330000	27353140040000	27353130030000	27342220030000
27351050100000	27342200070000	27351050060000	27353090180000	27353090140000
27353090120000	27353050190000	27353080020000	27353050070000	27353090030000
27353070200000	27353040250000	27353150140000	27353150170000	27353130040000
27353070240000	27353130370000	27353110280000	27353050010000	27351050130000
27351050110000	27342220080000	27342210090000	27342180010000	27351100090000
27342200020000	27351060160000	27353080070000	27353090010000	27353100060000
27353070080000	27353130230000	27353130110000	27351110020000	27351130120000
27351110330000	27353040280000	27353070130000	27353040340000	27353050330000
27353080140000	27353100160000	27353130510000	27353090240000	27353100120000
27353100200000	27353130420000	27351100050000	27351060010000	27351100120000
27342180070000	27351060120000	27351050050000	27342100190000	27342190040000
27342220060000	27342220050000	27351140270000	27353060120000	27353060030000
27353110100000	27353130060000	27342200060000	27351150150000	27351040190000
27351130150000	27353130210000	27353130160000	27351120100000	27353050240000
27353020170000	27353050390000	27353040270000	27353070100000	27353070110000
27353100100000	27353150020000	27353150040000	27353100090000	27353110200000
27353100210000	27353110020000	27353150090000	27353100230000	27353130020000
27351170020000	27351140220000	27342100150000	27342170010000	27342100170000
27342220020000	27353110260000	27351170090000	27351160130000	27351100040000
27351110260000	27342210070000	27353070150000	27342190160000	27351140120000
27353100030000	27351160090000	27351110280000	27351140050000	27351150040000
27351110150000	27351130030000	27351140300000	27351130110000	27353080300000
27353090200000	27353080130000	27353090050000	27353080310000	27353090080000
27353090160000	27353080170000	27353080050000	27353100050000	27353090190000
27353070020000	27353050310000	27353090040000	27353090150000	27353080040000
27353070040000	27353050120000	27353070230000	27351060070000	27351080050000
27351170100000	27351170120000	27342210020000	27342210080000	27351170060000
27353150180000	27353080250000	27351160030000	27351140280000	27351110110000
27351110340000	27351100230000	27351110310000	27353080030000	27353050160000
27353130180000	27353110130000	27353130150000	27353090110000	27353090060000
27353050370000	27353050170000	27353050210000	27353090020000	27353050280000
27353080010000	27353050260000	27353050130000	27353050300000	27353130140000
27351100100000	27351160150000	27351140070000	27351140100000	27342170040000
27351130130000	27353130310000	27353130450000	27353110050000	27353130340000
27353150010000	27353100130000	27353130270000	27353150130000	27351160190000
27342170050000	27351130080000	27351160040000	27351130060000	27351110230000
27351110210000	27351150060000	27342190090000	27353070170000	27353050410000
27353090130000	27353050040000	27353090100000	27353050140000	27353050030000
27353070070000	27351100110000	27351170140000	27351110050000	27353080320000
27342180090000	27353130440000	27353150100000	27353130380000	27351040280000
27342210040000	27342100230000	27342210100000	27353080060000	27351160020000

27351040170000	27351120210000	27342180100000	27342190110000	27351160180000
27353060090000	27353050230000	27353070180000	27351110030000	27351140250000
27351050090000	27342100180000	27353110030000	27342180020000	27351170150000
27351120200000	27351140260000	27351120160000	27353070220000	27353100020000
27351040230000	27351150080000	27353080090000	27353100140000	27353140010000
27353080150000	27342180080000	27351040340000	27351040370000	27351160110000
27342100160000	27351160100000	27351120080000	27351110090000	27351150010000
27351170080000	27351150100000	27351100170000	27351100200000	27351040210000
27351120040000	27351040290000	27351100150000	27351140110000	27351040120000
27351140140000	27353040150000	27351140080000	27351120120000	27351120050000
27342100200000	27351040320000	27351040310000	27351170070000	27351040060000
27351120070000	27351140010000	27351140150000	27342090210000	27351120130000
27351140180000	27351030120000	27351040010000	27351040300000	27351040270000
27351120140000	27351140090000	27351030100000	27351040350000	27351030110000
27351120060000	27351040360000	27342170100000	27351030010000	27351040240000
27351030060000	27351030050000	27351030090000		

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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