

TAX BOARDS AT ISSUE.

ASSESSORS ACCUSE REVISERS OF OMITTING SCHEDULES.

Point Out Instances Where They Say Lists Have Been Overlooked—Reductions from Sworn Figures—Another "Dodging" Statement Found—Personalty Returns of Clubs in Cook County—Changes Ordered by Reviewers—Program for Today.

Members of the Board of Assessors accuse the Board of Review of making erroneous statements as to the assessments spread on various business houses of Chicago. They point out instances where firms tabled by the reviewers as not having been assessed have filed sworn schedules of personal property which have been wholly overlooked by the revising board. In several cases the assessments placed by the latter body are shown to be thousands of dollars below the statements entered with the Assessors by the business concerns in question.

"It is known," said one of the assessors, "of instances where firms summoned to explain why their schedules should not be increased have secured reductions from their own sworn statements as to the value of personalty holdings. On finding, through the newspapers, that they were to be summoned they immediately have filed complaints on the ground of excessive assessment, secured prompt hearing, had decreases allowed, and then, when the day for the hearing of the summons case arrived, have sent notes reminding the reviewers that the matter had been settled. It might be well for this body to consult us at times. Had this course been followed there might have been a further increase in the tax lists."

Cases in Point.

Among the cases cited by the Assessors where schedules were filed, but the reviewing body announced no assessments levied, are the following, two instances showing Assessors' estimates:

Name.	Scheduled valuation.	Board of Review's valuation.
Eugene Arnstein	\$15,000	\$10,000
Rucker Spring company	4,100	1,000
Wallington Mfg. Co.	1,270	1,000
I. Silverman & Bro.	1,920	10,000
New Brunswick Tire company.	8,125	6,125
Brewster Art company.	1,500	500
Columbia Tire Co. (estimated).	1,000	500
W. Armstrong (estimated)....	3,000	500

In addition the Assessors insist that schedules involving amounts so low that the parties filing were not listed in the tax books have been forwarded to the reviewers and should be used as a basis of action.

On hearing of the tack taken by the Assessing board President Upham of the Board of Review at once ordered the clerical force to use more care. Steps also are being taken to ascertain whether the amounts listed in the sworn statements were left off the books by the clerks of the Board of Assessors.

Another Attempt to Dodge Tax.

A tax-dodging schedule which is believed to have been acknowledged before a notary public acting knowingly as a party to the scheme was found yesterday by President Upham. This statement is expected to furnish a part of the evidence as to the share certain notaries public have had in a number of attempted tax-fixing deals. The schedule in question was filed by one of the smaller wholesale and retail dry goods houses passed on during the day. Decisions on this branch of trade will be withheld until Tuesday when the department stores and the big wholesale concerns will appear for review.

Returns from Clubs.

The personalty returns of the clubs of the county have been revised, and Democratic politicians point interrogatively to the fact that reductions were made in the case of the Marquette club and other Republican social organizations. The Lincoln club was not listed. The Republicans asked why the Cook County Democracy and the Iroquois and Monticello clubs had not been summoned. The Harlem Jockey club, said to have passed the Assessors, was listed for \$25,000. The Chicago Jockey club, holder of the Hawthorne racetrack, was not assessed, President Upham explaining that the organization was not operating until June 1, while tax returns are made on property held on April 1. Among the clubs escaping assessments were the Woman's Athletic club, the Chicago Cycling club, of which Assessor Randall is President; the Church Club of Chicago, the Covenant Culture club, the Edgewater Golf club, the Lincoln club, the Quadrangle club, and the Woodlawn Park club. The Union League club was represented by President Upham. In almost every instance club managers acted as representatives.

Table of Changes Ordered.

The changes ordered follow:

Club.	Assessors' full valuation.	Board of Review's valuation.
Harlem Jockey.....	Not assessed	\$ 25,000
Chicago	\$ 21,773	30,000
Standard	12,000	20,000
America Athletic asso..	Not assessed	500
Argo	Not assessed	2,500
Ashland	Not assessed	1,500
Bryn Mawr.....	Not assessed	500
Calhoun-Madison Athletic...	Not assessed	1,000
Calumet	21,000	11,700
Chicago Athletic association.	30,000	15,150
Hamilton	Not assessed	1,500
Hyde Park.....	750	Confirmed
Lakeside	10,000	Confirmed
Lincoln Cycling.....	2,700	Confirmed
Germania	Not assessed	500
Griddle	Not assessed	1,000
Ideal	Not assessed	500
Kenwood Country.....	Not assessed	4,000
Marquette	2,500	1,500
Minden	Not assessed	1,000
Menoken	3,300	Confirmed
Oakland	Not assessed	500
Owensboro	Not assessed	1,000
Press	Not assessed	500
Saddle and Cycle.....	Not assessed	1,000
Sheridan	Not assessed	3,000
Union	2,000	Confirmed
Unity	Not assessed	500
Washington Park.....	15,000	Confirmed
Union League.....	59,351	Confirmed
Kenwood	9,000	Confirmed
Illinois	5,000	Confirmed
University	10,000	Confirmed
Builders'	5,975	Confirmed
West Chicago.....	Not assessed	1,000

Produce Commission Houses.

Among the produce commission firms, another trade branch passed on, the following are the important alterations listed:

Name.	Assessors' full valuation.	Bd. of Review's valuation.
Earl Bros.....	\$30,000	\$40,000
S. G. Fish & Co.....	25,000	40,000
George Middendorf & Co..	11,583	25,000
F. Newhall & Sons.....	11,000	25,000
C. F. Love & Co.....	5,966	10,000
T. D. Randall & Co.....	6,320	10,000
Wayne & Low.....	11,000	15,000
P. H. Bolton & Co.....	Not assessed	2,500
F. H. Bosler & Co.....	Not assessed	1,000
H. B. Briggs.....	Not assessed	1,000
Brooks & Co.....	Not assessed	1,000
Bumann & Lenhart.....	Not assessed	1,000
A. C. Buttiron.....	Not assessed	1,000
G. C. Callahan & Co.....	Not assessed	1,000
Coyne Bros.....	Not assessed	5,000
Elchgreen & Kennedy....	840	1,500
W. G. Ellis & Co.....	Not assessed	1,000
James Flood	1,810	3,000
R. Gottlieb.....	1,610	5,000
G. M. H. Wagner & Son..	Not assessed	3,000
Kluge Bros.....	Not assessed	4,000
J. F. Jalla	775	2,000
Leserman Bros.....	2,110	4,000
C. H. Hayden & Co.....	Not assessed	3,000
Hough & Shearman.....	Not assessed	4,000
J. G. Raggio	Not assessed	1,000
J. C. & C. R. Scales.....	5,000	10,000
G. Lasker & Son.....	Not assessed	5,000

Program for Today.

Today tobacco dealers and cigar manufacturers will be heard, the board holding only a half-day session. The following lines of business have been cited to send representatives on Monday:

- Distilleries, 10:30 a. m.
- Dock and dredge companies, 11 a. m.
- Cooperage firms and cork manufacturers, 11:15 a. m.
- Commission dry goods, 2 p. m.
- Commercial agencies, 3:30 p. m.
- Cement companies, 4 p. m.
- Catering firms, 5 p. m.

Distillers May Fight.

The beginning of a hard legal fight on the revenue law may be sounded when the distilling companies are heard, Attorney Levy Mayer, counsel for the whisky trust, already having served notice on the reviewers that a number of concerns in the combination have no taxable personalty. The amount of insurance carried by business houses is another source from which President Upham has secured information on which to base advances.