

corrected in the office of the Board of Assessors, aggrieved taxpayers have the right to petition the Board of Review for a hearing. In the past, the Board of Review has held hearings and granted reductions without giving notice to the township assessor to give him an opportunity to question the truth of the statements of the appellant or to justify his figures or admit his error.

In the past, at the time of each quadrennial revaluation, the shortcomings of the present system have been recognized by the various taxing bodies and sporadic attempts have been made by the four villages in the township to give the local assessor some assistance in making his revaluation by employing experts from the North Shore Real Estate board at the expense of the respective villages, or by having committees of the village boards render whatever assistance possible. While this assistance was of some value to the local assessor, the work was not done on any definite scientific plan throughout the township, and therefore the local assessor was obliged to do the best he could with the data at hand.

Would Provide Assistant

Since the assessment of property is a township matter, we feel that no financial help should be expected from the Village boards, School boards, or Park boards. Moreover, experience has shown that it is difficult to get unified action from them. We feel that as long as the present laws are in force, the assessment of property in New Trier township should be handled in a more scientific and business-like manner than at present by some arrangement with the township assessor with the approval of the Town Meeting and the township Board of Auditors, and at the expense of the township, to utilize the services of a full time assistant to the Township Assessor, who is trained in land surveying and familiar with property descriptions, real estate records, and building construction. This would make possible the maintenance of a perpetual card index record of property values based on field measurements, type of construction, age, condition of repair, etc. with allowances for depreciation, obsolescence, or detracting influences. For uniformity it would probably be advisable to continue the same method of determining values as is being followed by the firm of expert appraisers now employed by the County Board in making the revaluation ordered by the State Tax Commission. An office should be established in the township where the assessor's assistant should keep definite (though short) office hours each day throughout the year so that it will be possible to furnish taxpayers with full information as to the basis of their valuations in comparison with that of their neighbors. When not keeping office hours the assessor's assistant would be out in the field taking data or in the township office working up his data, or in the County Building checking up the official records.

Taxes May Double

In recommending that equitable valuations be determined on a scientific basis, we do not mean that the general level of valuations should necessarily be increased. It is our understanding that the present general level of valuations in New Trier Township is approximately 20% of the conservative market value. It is also our understanding that statements have been attributed to the experts in charge of the present revaluation of property in Cook county, ordered by the State Tax Commission, that the general level of valuations in the county may be set at 40% of the conservative market value. If this proves to be true, we do not feel that this report would be complete if we did not point out that a very material increase in assessed values in New Trier Township will result, pos-

sibly amounting to as much as a 100%. While it does not follow that doubling the total valuations in New Trier township will double the amount of tax bills, it is estimated that the average tax bill in New Trier Township would be from 50% to 100% higher this year than last year, if the valuations are doubled. This is a matter which should receive the immediate serious consideration of all governmental bodies in the township and it is suggested that a conference be called as soon as possible, to be attended by official representatives of the several taxing bodies and the township assessor, for the purpose of determining, first, whether such an increase in taxes is required, and second, whether any effort should be made to secure a lower ratio of assessed value to full value in New Trier township than the figure of 40%, proposed to be adopted for the entire county. We feel that the matter of the ratio of assessed to full value is a question of public policy which is outside of the scope of this report and on which we are not called upon to make a recommendation, and that this report should relate only to the establishment of a plan for preparing and maintaining accurate property valuations, regardless of the percentage of values which

may be subsequently adopted by the township assessor and the county authorities. Whatever percentage of conservative market value of buildings is finally determined upon that same percentage of the conservative market value of land should also be used.

When these fair valuations have been determined on a scientific basis and scaled down to the proper level, there should be some continuous method of maintaining them throughout the quadrennium. It is common knowledge that (Continued on next page)

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