



Money to Loan

on Improved Real Estate

We Make Loans, Large or Small

North Shore Trust Company

(A State Bank)

Sheridan Road and Central Avenue

CHATEAU MARCHI

Telephone Highland Park 1054 394 Ravine Drive

Special Dinners, Suppers and Banquets will be served when notified in advance

Dinners served from 12 to 2 p. m.
Suppers served from 6 to 8 p. m.

SUMMER FICTION

LIGHT READING FOR HOT WEATHER

Sea Stories Young's Short Stories Smart Set
Action Stories Detective Popular Magazine
Live Stories Adventure World Fiction Top Notch

ALBERT LARSON Stationer

Phone 567

Every Day Prices

At North Shore Coffee Co.

7 South St. Johns Avenue, Highland Park

No one-day special prices here. Save money by buying here at our low prices every day.

ROSE BRAND BEST BRICK CREAMERY **Butter** PER LB. **36c**

Fancy Table PEACHES Well filled baskets	Sweet Calif. PLUMS large basket	Calif. Bartlett PEARS per basket	Sweet seedless GRAPES 1 1/2 lb. basket
17 1/2c	39c	25c	25c

FRESH COUNTRY **Eggs** PER DOZ. **27c**

Home grown tomatoes 5 lb. basket	25c	Durkee's salad dressing 8 oz. bottle	25c
Fancy home grown cucumbers, each	5c	Sweet or dill pickles qt. jar	25c
Fresh Michigan celery	20c	Del Monte red salmon tall can	33c
Golden Bantam sweet corn, dozen	17 1/2c	Del Monte pork and beans, small cans	6c
Fresh lima beans	35c	Hoffman House catsup 16 oz. bottle	19c
Home grown green beans, lb.	12 1/2c	Kenilworth tuna fish half lb. can	19c

THE BEST MONEY CAN BUY **Coffee** **33c** WHY PAY MORE

Pink Meat MELONS each	New Cooking APPLES 6 lbs. for	Juicy thin skin LEMONS 2 doz. for	Canning PLUMS Handle basket
10c	25c	25c	50c

FANCY MICHIGAN FREE STONE ELBERTA

BUY NOW FOR CANNING

Peaches \$2.25

PER BUSHEL

OBJECTORS WIN IN TAX LITIGATION

(Continued from page 1)

of understanding of the law, confusion on the part of assessing officers or tax levying or reviewing bodies, or disregard by them of the requirements of the law. It is not our present purpose to advise—that being the duty of the state's attorney as legal adviser for the county and its officers and of the several attorneys representing the other taxing bodies interested—but as I recall to mind the time this hearing has consumed, the number of counsel involved, no fewer than twelve in number, and the expense thereby entailed, I cannot but feel that our assessing, supervising, reviewing and levying bodies in each step taken to produce the public revenue, should apply the "ounce of prevention" principle, which in the great majority of cases, should prove a salacious remedy and be so advised before—not after—action is taken by them, as to minimize, so far as may be.

The board of review in 1919, 1920 and in 1921 sought to increase the valuations in the cities of Highland Park and Lake Forest without increasing the assessment in the townships and assessorial districts of which they are a part outside of the respective cities. The constitution provides that every taxpayer shall pay taxes in proportion to the value of his property. The statute provides that all real estate shall be assessed upon its full, fair, cash value that it would bring at a voluntary sale. In this county and throughout the state it has been the practice and custom of assessors to make the assessment on all property subject to taxation on a part of the full value of the property ranging as the evidence showed in this case in this county from 10 per cent up to 60 per cent of the full, fair, cash value of property in the several assessorial districts. It appeared from the evidence that Highland Park was assessed at approximately 40 per cent of its full, fair, cash value and Lake Forest about 60 per cent of its full, fair, cash value prior to the 30 per cent raise, while outside of the city and within the township, property was assessed as low as 10 per cent of its full, fair, cash value and was not raised, by the board of review, and the board had before it the assessment of every assessorial district in the county at the time of making the raise in Highland Park and Lake Forest.

Under this state of facts the board of review or any officer or department of state without authority in law to violate the provisions of the constitution.

The supreme court in tax case, in the early sixties, used this language: "It cannot be, that one portion of the taxpayers in a county, owning taxable property, shall be required to pay more taxes in proportion to its value, no matter how that may be ascertained, than another portion in the same county. If the assessors, regardless of the strict injunction of the law, shall place a value upon property far below its real cash value, and such a practice goes unchallenged, and is recognized by the authorities having special charge of the revenue of the state, that misconduct must also contain within itself the great and cardinal principle of uniformity"; and the supreme court in a late case uses this language:

"Whatever may be the statutory injunction as to making valuations of property for taxation, the controlling authority as contained in the constitution is that it shall be so valued that every person and corporation shall pay a tax in proportion to the value of his or its property. The strict observance of this statute would have worked manifest injustice, as well as a plain violation of that constitutional requirement that the burden of taxation shall be made equal upon all property, whether owned by private persons or by corporations. That which the constitution imposes was the higher duty and the said board was not at liberty to disregard its provisions."

The court therefore sustained the objection as to the 30 per cent raise.

The court sustained the objections to a portion of the levies of the city of Highland Park and the Highland Park East Park district upon the ground that the levies did not show the purposes and the amount appropriated for each purpose as required by statute.

The court held a part of the levy of the township for roads and bridges illegal upon the ground that there was no authority granted to levy the same.

The taxpayers in this case were represented by Attorneys Ernest S. Gail, Schumacher & Murphy, Henry F. Dickinson and David H. Jackson.

CARD OF THANKS

We wish to thank our friends for their kindness and expressions of sympathy during our recent bereavement.

JOHN G. HICKS and daughters.

REAL ESTATE TRANSFERS

C. T. Rothermel and wife to A. G. Hubbard, lot 6 Sasser's Sub., Highland Park, WD \$1,000, stamp \$2.50.

C. T. Rothermel and wife to Charlotte M. Hogan, lot 5 Sasser's Sub., Highland Park, WD \$10.00, stamp \$2.00.

C. T. Rothermel and wife to G. D. McKeekin and wife, lot 8 Sasser's Sub., Highland Park, WD \$10.00, stamp \$2.50.

Fannie Perlmann to Joseph Greco, lot 1 sub. of lot 45, Highland Park, WD \$10.00, stamp \$2.00.

Etha B. G. and husband et al. to H. L. Schneider et al., lot 1 (Ex.

Haven't You Put It Off Long Enough?

There isn't a man in this section who hasn't promised himself to start a Savings Account some day.

Don't Put It Off Another Minute

Come in—right now—while the impulse is warm within you.

Well Begun Is Half Done



Highland Park State Bank

The Home of Savings Depositors

FRANK J. BAKER President
J. M. APPEL Vice President
C. F. GRANT Cashier

Palace Market

533-535 Central Ave. Highland Park, Ill. Phones 1560-1561

FANCY GROCERIES AND FRUITS
GEORGE G. ROCK, Manager.

Pot Roast of Native Beef 12 1/2	15c	How much more do you pay? We sell quality meat and high grade groceries and you can save money.	Native Round Steak 28c
Prime Steer Rib Roast	30c		Prime Sirloin Steak 35c
Smoked Beef Tongues	45c		Milwaukee Frank furts 18c
Legs of Young Mutton the lb.	24 1/2c		Fancy Roasting Chickens the lb. 38c
Dixie Bacon Squares the lb.	18c		Fresh Dressed Hens the lb. 35c
Peacock Hams the lb.	28 1/2c		Pork Loins, whole the lb. 19 1/2c
Peacock Bacon the lb.	33 1/2c		Brookfield Butter the lb. 27c
Premium Hams the lb.	29 1/2c		Veal Shoulder Roast the lb. 20c
Premium Bacon the lb.	33 1/2c		Porterhouse Steak the lb. 45c
Cally Hams the lb.	18 1/2c		Boiled Ham, sliced the lb. 60c

THIS AD APPEARS EVERY WEEK IN HIGHLAND PARK AND LAKE FOREST WATCH FOR IT AND COMPARE PRICES

Parowax, 3 pkgs. for	25c	Fancy Messina Lemons, dozen	25c
Lipton's Tea, 1 lb. can	79c	Fancy Onage Melons, each	28c
Manor House Coffee, lb.	39c	Cooking Apples, 6 lbs. for	25c
Wells Coffee, lb.	39c	Ivory Soap, large size, 3 for	35c
Mason Jars, pint size, dozen	65c	Plums, square baskets	49c
Mason Jar Tops, dozen	23c	Kellogg's Corn Flakes, 3 for	22c
Libby's Red Salmon, tall can	28c	Kellogg's Post Toasties, 3 for	22c
Libby's Asparagus, tips, can	33c	Lenesty's Bran, pkg.	30c
Libby's Pineapple, can	38c	Sunshine Graham Crackers, lb.	14c
Libby's Queen Olives, jar	35c	Sunshine Krispy Crackers, lb.	14c
Carnation Milk, 3 cans for	25c	Sunshine Cookies, M. Pecans, lb.	30c
Cassava Cakes, per can	37c	Olives, Queen, qt. jar	45c
Peterson Swedish Wafers	35c	Fairy Toilet Paper, 3 rolls for	33c
Educator Crackers	38c	Karo Syrup, 5 lb. can	25c
Crisco or Snowdrift, lb.	21c	Webster Apples, gallon size	69c
Camp Fire Marshmallows, pkg.	12c	Puritan Malt and Hops	69c
Fresh Cottage Cheese, carton	20c	Prunes, large 20-30 size, lb.	29c

For

Sweet Corn-Lima Beans and Other Fresh Products

Call at

BEECHAM'S FARM

One mile west of Deerfield

Or Phone 242-M