Daily Fee Course to Be Opened Saturday; Cost Over \$850,000

A new daily fee course, the Suburban Golf club, will open Saturday. This, the only 36 hole championship type daily fee course in the Chicago district, is located in a rolling plot of land in Glenview, on Shermer avenue, one block north of Glenview road.

Over \$850,000 has been expended by the owners in building this course and making it better than 75 per cent of the private courses in the district. It is the only daily fee course in the United States which has creeping bent tees and greens; it is trapped to measurement, has natural water hazards on both courses, and a 36-hole practice putting green.

Joe Roseman and George O'Neil, golf

When You're Away

Soon you'll be going away for the summer to have a good time—but how about your furs and the moths—are you going to let the moths have a good time too—and at your expense?



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1564 Sherman Avenue Evanston course architects and builders, have designed and built the course. Other courses of their work are: Illinois, Westmoreland, Northmoor, Wilmette, and Glen Acres; they have remodeled many of the courses in the Chicago district.

Eighteen holes will be opened on the first day unless the size of the number wishing to play requires the use of both courses. Bus service will be provided if a sufficiently large number ask for it. Cards are available at the course for those who wish the installation of bus service from the Glenaire station of the Chicago North Shore and Milwaukee Electric or the St. Paul depot in Glenview. Those who wish transportation from either of these stations before the bus service is arranged may call the course from the stations and cars will meet them.

A temporary clubhouse has been built and a lunch room will be operated by Willis Brightmire. The course is owned by Albert Pick, Albert Pick, Jr., Robert D. Cunningham, Joe Roseman,

and George O'Neil.

WITH LITTLE SYMPHONY

Carleton Kaumeyer, owner of Wilmette Music shop, played Mozart's Concerto in A Major for violin and orchestra with the Chicago Little Symphony Wednesday at the 8th Street theater, Chicago.

Mrs. George R. Benson, 210 Melrose avenue, Kenilworth, entertained her club at luncheon and bridge Tuesday.

FOR SALE—House to be moved, all bids must be in by July 10.

Key at Wolff-Griffis

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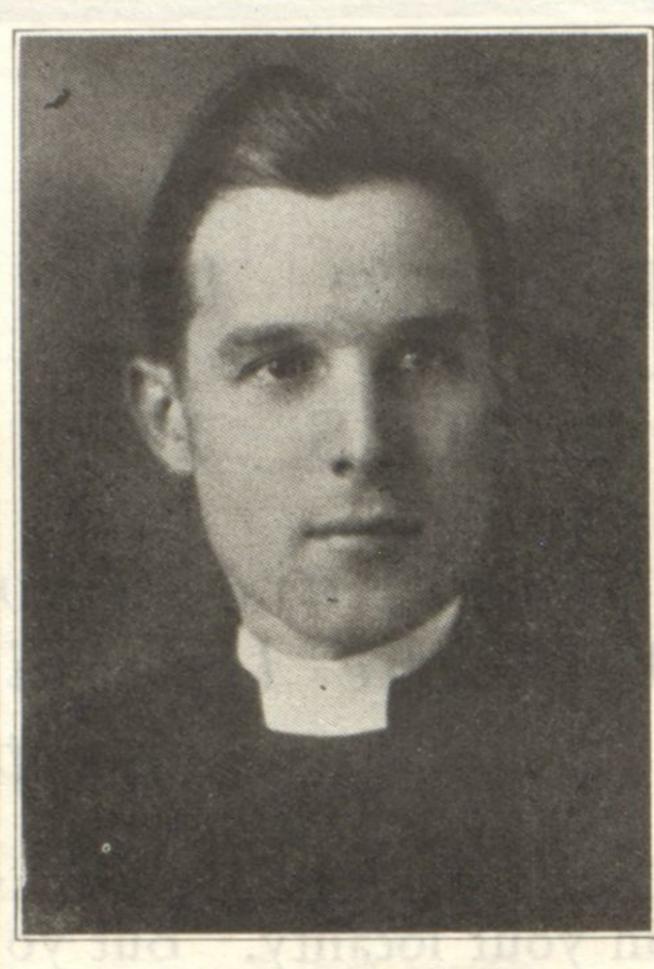
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Assistant Rector



The Rev. R. Malcolm Ward arrived on Thursday to be assistant rector of Christ church, Winnetka. Mr. and Mrs. Ward will reside at 554 Chestnut street, Winnetka. Mr. Ward received his degree of B. D. at the Episcopal Theological seminary at Cambridge, Mass., last month. He will conduct both services in Christ church on the first Sunday in July, and will preach at the second service at 11 o'clock.

Biltmore Golf Course Open for Play Sunday

Another golf course, the Biltmore Country Estates and Country Club is open for play on Sunday. The course which is located just north of Barrington is 18 holes with a yardage of 6,532. Other features of the Biltmore Country Estates are a clubhouse on Honey Lake, tennis courts, bridle paths, baseball diamonr, football field, rifle range and chlidren's playground. Frank S. Young, phone Wilmette 1524, is listing the membership of the club.

Miss Josephine Heffner of 790 Fox-dale avenue, Winnetka, and Miss Margery Banning, 600 Third street, Wilmette, entertained Thursday, June 30, at bridge and afternoon tea in the Pompeian room of the Orrington hotel.

SHOW INEQUALITIES IN TAX ASSESSMENTS

Northwestern University Experts Make Survey of Chicago Realty Property

Parcels of Chicago real estate at the end of 1926 were assessed for taxation at anywhere from less than 5% to more than 100% of their sale value. This inequality in assessment is pointed out in a report entitled "The Assessment of Real Estate for Taxation in Chicago," published by the Institute for Research in Land Econnomics and Public Utilities of Northwestern university. The report is the result of a study which the Institute has been conducting during the past year under the direction of Dr. H. D. Simpson of its staff.

In the course of this study 6105 properties which changed hands during the last part of 1924 and during 1925 were examined. The total sales value of these properties in 1926 was \$218,688,900. They were selected entirely at random, representing every township and district in Chicago. Two hundred eleven properties are in South Town, 167 in Rogers Park, 226 in North Town, 1145 in Hyde Park, 1672 in West Town, 894 in Jefferson, 761 in Lake View, 882 in Lake and 147 in Calumet. Forty-nine districts also were represented; the Loop, Englewood, Kenwood, Lincoln Park, Hyde Park, Edgewater, Jackson Park, Austin, Lake View, Morgan Park, Washington Heights, and so on. Forty-five of these districts were represented in the study by at least twelve properties.

Comparison of the prices for which these properties actually sold with their assessed values reveals the inequalities of assessment. In 1926, 174 properties were assessed at from 0 to 5% of their sale value, the investigator discovered; 267 at from 6 to 10%; 457 of from 11 to 15%: 614 at from 16 to 20%; 927 at from 21 to 25%; 1003 at from 26 to 30%; 855 at from 31 to 35%: 594 at from 36 to 40%; 403 at from 41 to 45%; 252 at from 46 to 50%; 139 at from 51 to 55%; 116 at from 56 to 60%; 73 at from 61 to 65%; 62 at from 66 to 70%; 41 at from 71 to 75%; 35 at from 76 to 80%; 29 at from 81 to 85%; 21 at from 86 to 90%; 17 at from 91 to 95%; 13 at from 96 to 100%, and 13 were assessed at 101% or over.

The average assessed value of the whole group of 6105 properties in 1926 was 31.3% of sale values, the report discloses. This figure can be taken as indicative of the general average for Chicago, the Institute states, as a number of tests applied to these 6105 properties prove that they are a representative sample of all properties in Chicago.

There is considerable divergence, according to the experts, in the assessments as between townships. In South Town the average assessed value was 48.3% of sale value; in Rogers Park, 33.6%; in North Town, 33.1%; in Hyde Park, 30.3%; in West Town 30.0%; in Jefferson, 29.9%; in Lake View, 28.5%; in Lake, 28.5%; and in Calumet, 9.9%. The averages in six of the townships, represented by 5501 properties, are below the general average of 31.3%, and the averages of three of the townships represented by 604 properties are above.

In the 45 districts, each of which is represented in the study by at least 12 properties, the average for the district lowest assessed is 12.4% and for the district highest assessed 68%. The averages of twenty-eight of the districts are below the general average of 31.1% and those of seventeen of the districts are above.

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