

**PROCEEDINGS OF THE  
ILLINOIS STATE BOARD OF  
EQUALIZATION. SESSION  
OF 1917**

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Proceedings of the Illinois State Board of Equalization. Session of 1917 by Andrew Russel

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**ANDREW RUSSEL**

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PROCEEDINGS

OF THE

# Illinois State Board of Equalization

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SESSION OF 1917



COMPILED BY

ANDREW RUSSEL

Auditor of Public Accounts

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PROCEEDINGS OF THE STATE BOARD OF  
EQUALIZATION.

Session of 1917.

SPRINGFIELD, ILLINOIS, August 14, 1917.

In pursuance of the provisions of an act entitled, "An Act for the assessment of property and providing the means therefor, and to repeal a certain act therein named," approved February 25, 1898, the members-elect of the State Board of Equalization met in the State Capitol in the city of Springfield, at 10:00 a. m. on the first Tuesday after the 10th day of August, (the same being the 14th day of the month), the following members being present:

|                           |               |                            |               |
|---------------------------|---------------|----------------------------|---------------|
| Charles J. Everts.....    | 1st district  | Fred W. Young.....         | 16th district |
| Charles W. Secord.....    | 2d district   | Hez G. Henry.....          | 15th district |
| Leonard Withall.....      | 3d district   | D. F. Valde.....           | 18th district |
| Dennis F. Sullivan.....   | 4th district  | John F. Shackelton.....    | 17th district |
| L. J. Viterna.....        | 5th district  | William T. Eollenbeck..... | 18th district |
| Thomas M. Ryan.....       | 6th district  | Frank A. Wharton.....      | 19th district |
| William H. Malone.....    | 7th district  | Louis D. Hirsheimer.....   | 20th district |
| Bruno S. Mindak.....      | 8th district  | Joseph F. Bunn.....        | 21st district |
| Frank A. West.....        | 9th district  | Edward W. Hilker.....      | 22d district  |
| Harry T. Nightingale..... | 10th district | Edgar E. Pyke.....         | 23d district  |
| Herbert S. Williams.....  | 11th district | Ralph Proctor.....         | 24th district |
| George S. Faxon.....      | 12th district | Thomas B. F. Smith.....    | 26th district |
| W. G. Kant.....           | 13th district |                            |               |

All the members were present with proper credentials, and the oath of office prescribed by the Constitution was duly executed by each member and filed with the Auditor of Public Accounts.

On motion of Mr. Bunn,

Mr. Hirsheimer was selected as temporary chairman, and Mr. O. C. Moore as temporary secretary.

Mr. Faxon moved that the chairman appoint a committee of five on permanent organization and on formation of the standing committees.

The motion prevailed, and

The chairman appointed Messrs. T. B. F. Smith, Hez G. Henry, Wm. H. Malone, J. J. Viterna and Louis D. Hirsheimer.

Mr. Smith moved that the chairman appoint a committee of five to prepare rules for the use of the board.

The motion prevailed, and

The chairman appointed Messrs. George S. Faxon, Joseph F. Bunn, Dennis F. Sullivan, Charles W. Secord and John E. Shackelton.

On motion of Mr. Secord,

The board took a recess of one hour.

The board was called to order by the temporary chairman at the close of the recess.

The Committee on Rules reported through its chairman, Mr. Faxon, as follows:

SPRINGFIELD, ILLINOIS, August 14, 1917.

To the Honorable State Board of Equalization.

GENTLEMEN: The committee appointed by you to draft and report rules for the State Board of Equalization, respectfully reports that they unanimously recommend the adoption by the State Board of Equalization of the following rules of order:

**RULE 1.**—The chairman shall take the chair at the hour to which the board may have adjourned: *Provided*, that in the absence of the chairman, the board may elect one of its members temporary chairman, who shall preside, have the same powers, and perform the same duties as the chairman; shall immediately call the board to order, and on appearance of a quorum shall cause the minutes of the preceding meeting to be read, and the following order of business to be observed:

*First*—Petitions and communications.

*Second*—Reports of committees.

*Third*—Resolutions.

**RULE 2.**—The chairman shall decide all questions of order, subject to an appeal to the board at the request of any two members. When an appeal is taken the chairman may address the board upon the point of order in dispute, and the question shall be put, "Shall the decision of the chair stand?"

**RULE 3.**—When a motion is made and seconded, it shall be stated by the chairman or secretary before being debated.

**RULE 4.**—Every motion shall be reduced to writing, if the chairman or any member requires it, and any member may call for a statement of the question, which the chairman may give sitting.

**RULE 5.**—After a motion is stated by the chairman or read by the secretary, it shall be considered as in the possession of the board, but may be withdrawn by the member making the motion by leave of the board, before decision.

**RULE 6.**—While the chairman is putting the question, no member shall walk across the room, and while a member is speaking, no member shall pass between the member speaking and the chair.

**RULE 7.**—When a member is about to speak in debate, he shall rise from his seat and address the chair, and when two or more members shall rise at the same time, the chairman shall name the member who shall speak first.

**RULE 8.**—No member shall speak more than twice on the same question, nor more than once without leave of the board, until every member wishing to speak shall have spoken.

**RULE 9.**—When the debate or discussion of a question shall have been concluded, the chairman shall put the question in this form, to wit: You who are of the opinion (as the case may be) say "Aye," those of the contrary opinion say "No"; and the yeas and nays may be called and entered upon the journal at the request of any member.

**RULE 10.**—If the chairman doubt, or a division be called for, the members shall decide by rising—those in the affirmative first, and afterwards the negative—and the chairman shall determine by count, telling the number.

**RULE 11.**—Every member present when the question is put shall vote, unless excused by the board.

**RULE 12.**—In case there is not a quorum present, any number of members shall have power to adjourn; six to call the board to order and send for the absent members.

**RULE 13.**—Upon the call of the board, the names of the members shall be called by the secretary and the absentees noted; and absentees may be excused by the chairman when, in his judgment, the excuse is valid.

**RULE 14.**—No member shall absent himself from the board without leave, and all resolutions shall be referred to the Committee on Resolutions without debate, who shall consider same and report to the board some time during the session.



**RULE 15.**—When a question is under consideration no motion shall be received except to postpone, lay on the table, amend the previous question, commit or adjourn.

**RULE 16.**—A motion to adjourn shall always be in order and shall be decided without debate.

**RULE 17.**—The previous question shall be put in this form: "Shall the main question be now put?" and until it is decided shall preclude all amendments or debate. When, on taking the previous question, the board shall decide that the main question shall not now be put, the main question shall be considered as still remaining under debate. The effect of the main question being ordered, shall be to put an end to all debate, and bring the board to a direct vote—first upon all amendments reported or pending, being first applied to the amendment last moved, and then on the main question. The board may, at any time, by a majority vote, close all debate upon a pending amendment or an amendment thereto, and cause the question to be put thereon, and this shall not preclude further amendment or debate upon the main subject.

**RULE 18.**—Any member may call for a division of the question when the sense will admit of it; and when the question be considered divisible by the chair, the same shall be divided, from which decision of the chair an appeal may be taken by any member as a point of order.

**RULE 19.**—In forming the committee of the whole the chairman may leave the chair and appoint a chairman to preside.

**RULE 20.**—The rules of proceedings in the board shall be observed in the committee of the whole, so far as may be applicable.

**RULE 21.**—In all cases not provided for in these rules, the rules of parliamentary practice comprised in Cushing's Manual shall govern.

**RULE 22.**—The board shall appoint from its membership, the following standing committees, to be comprised of seven members on each committee, viz:

*First*—Committee on Equalization of Personal Property.

*Second*—Committee on Equalization of Lands.

*Third*—Committee on Equalization of Town and City Lots.

*Fourth*—Committee on the Assessment of Capital Stock of Corporations.

*Fifth*—Committee on the Assessment of Railroad Property (including the capital stock of railroads).

*Sixth*—Committee on General Equalization.

*Seventh*—Committee on Resolutions.

*Eighth*—Conference Committee, whose duty it shall be to fix dates for adjournment and for reconvening of the board and such other matters as may be referred to it for consideration. The seven chairmen of the said committees of the board, and the chairman of the Committee on Rules and the chairman of the Committee on Permanent Organizations, shall ex officio comprise the Conference Committee.

Said committees shall be appointed by the board and shall not be changed during the present membership of this board, except to fill any vacancy that may occur by death or resignation, and in the event of such a vacancy, the same shall be filled by a majority of the committee on which such vacancy occurs.

**RULE 23.**—Upon the completion of the work of either of the first three mentioned committees, their report shall be submitted to the board where said reports shall be open to alteration or amendment by the board, or in committee of the whole, for at least forty-eight hours after the same has been reported, after which it may be referred to the Committee on General Equalization.

**RULE 24.**—After the report of the first three named committees shall be referred to the Committee on General Equalization, it shall be the duty of the said committee to compare the values of the different classes of property with each other and make such alterations as said committee shall find necessary to equalize the different classes of property with each other and report its action thereon to the board: *Provided*, that for a more equitable equalization of the different classes of property as aforesaid, if it is thought

necessary by said committee to make any change in the classification of property, as found in the several reports, such changes shall be reported to the board for instructions thereon before making final report.

**RULE 25.**—When the committees on the assessment of railroad property and capital stock of corporations make their final reports, said reports shall lie over two days for the inspection of the members of the board.

**RULE 26.**—That a committee of three be appointed by the chairman of the board, to be designated as the Auditing Committee, whose duty it shall be to investigate and report all expenditures of money ordered by the board.

**RULE 27.**—That the hour of meeting of this board, unless otherwise ordered shall be 9:00 a. m.

**RULE 28.**—These rules may be altered or amended by a vote of two-thirds of the board, by the member or members wishing such changes or amendments giving one day's notice of the same in writing setting forth the changes and amendments contemplated, and said rules may be suspended at any time by a two-thirds vote of the members present.

Respectfully submitted,

GEORGE S. FAXON, *Chairman.*

JOSEPH F. BUNN.

D. F. SULLIVAN.

CHAS. W. SECORD.

JOHN E. SHACKELTON.

*Committee on Rules.*

Mr. Viterna moved that the report of the Committee on Rules be adopted.

The yeas and nays being called for,

Those voting in the affirmative were: Messrs. Bunn, Ewerts, Faxon, Fyke, Henry, Hilker, Hirsheimer, Hollenbeck, Kent, Malone, Mindak, Nightingale, Proctor, Ryan, Secord, Shackelton, Smith, Sullivan, Velde, Viterna, West, Wharton, Williams, Withall and Young.

There being none voting in the negative, the motion was carried, and the report adopted as read.

The Committee on Permanent Organization reported through its chairman Mr. Smith, as follows:

SPRINGFIELD, ILLINOIS, August 14, 1917.

*To the Honorable State Board of Equalization.*

GENTLEMEN: We, your committee selected on Permanent Organization, beg to submit the following as our recommendations for the ensuing term of four years, and most respectfully move the adoption of our report after the same has been submitted to the board:

For Chairman of the board, Hon. Andrew Russel.

For Secretary of the board, Hon. O. C. Moore.

#### STANDING COMMITTEES.

*Committee on the Equalization of Personal Property.*—John E. Shackelton, Chairman; Thomas M. Ryan, W. G. Kent, D. F. Sullivan, Bruno S. Mindak, Edward W. Hilker, Frank A. West.

*Committee on the Equalization of Town and City Lots.*—Harry T. Nightingale, Chairman; Frank E. Wharton, Bruno S. Mindak, D. F. Velde, Thomas M. Ryan, Frank A. West, Wm. T. Hollenbeck.

*Committee on the Equalization of Lands.*—Herbert S. Williams, Chairman; Charles J. Ewerts, W. G. Kent, Frank E. Wharton, Wm. T. Hollenbeck, Edgar E. Fyke, Ralph Proctor.

*Committee on the Assessment of Railroad Property.*—Louis D. Hirsheimer, Chairman; George S. Faxon, Wm. H. Malone, T. B. F. Smith, D. F. Sullivan, Chas. W. Secord, Charles J. Ewerts.

*Committee on the Assessment of Capital Stock of Corporations.*—Joseph F. Bunn, Chairman; Hez G. Henry, Herbert S. Williams, J. J. Viterna, Fred W. Young, Leonard Withall, Edward W. Hilker.

*Committee on General Equalization.*—Wm. H. Malone, Chairman; Chas. W. Secord, W. G. Kent, Ralph Proctor, Edgar E. Fyke, Fred W. Young, George S. Faxon.

*Committee on Resolutions.*—Hez G. Henry, Chairman; D. F. Velde, J. J. Viterna, Leonard Withall, Frank A. West, Edgar E. Fyke, Wm. T. Hollenbeck.

*Committee on Permanent Organization.*—T. B. F. Smith, Chairman; Hez G. Henry, Wm. H. Malone, Louis D. Hirsheimer, J. J. Viterna.

*Committee on Rules.*—George S. Faxon, Chairman; Joseph F. Bunn, D. F. Sullivan, Chas. W. Secord, John E. Shackelton.

*Committee on Conference.*—Harry T. Nightingale, Chairman; John E. Shackelton, Hez G. Henry, George S. Faxon, T. B. F. Smith, Wm. H. Malone, Joseph F. Bunn, Herbert S. Williams, Louis D. Hirsheimer.

Respectfully submitted,

T. B. F. SMITH, *Chairman.*

HEZ G. HENRY.

LOUIS D. HIRSHEIMER.

J. J. VITERNA.

WM. H. MALONE.

*Committee on Permanent Organization.*

Mr. Bunn moved that the report of the Committee on Permanent Organization be adopted.

The yeas and nays being called for,

Those voting in the affirmative were: Messrs. Bunn, Ewerts, Faxon, Fyke, Henry, Hilker, Hirsheimer, Hollenbeck, Kent, Malone, Mindak, Nightingale, Proctor, Ryan, Secord, Shackelton, Smith, Sullivan, Velde, Viterna, West, Wharton, Williams, Withall and Young.

There being none voting in the negative, the motion was carried, and the report adopted as read.

On motion of Mr. Malone, the board adjourned until 10 o'clock a. m. August 28 for committee work.

*Tuesday, August 28, 1917.*

Board met at 10:00 a. m.

Mr. Hirsheimer was chosen temporary chairman.

The following members were present: Messrs. Bunn, Ewerts, Faxon, Fyke, Henry, Hilker, Hirsheimer, Kent, Mindak, Proctor, Ryan, Secord, Shackelton, Wharton, Williams, Withall and Young.

On motion of Mr. Faxon,

The reading of the report of the Committee on Rules, and the report of the Committee on Permanent Organization were dispensed with.

On motion of Mr. Secord,

The minutes of the previous meeting were approved as read.

On motion of Mr. Ryan,

The board adjourned until 10 o'clock a. m. Tuesday, September 4, for committee work.

*Tuesday, September 4, 1917.*

Board met at 10:00 a. m.

Mr. Hirsheimer was chosen temporary chairman.

The following members were present: Messrs. Bunn, Ewerts, Hirsheimer, Ryan and Williams.