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Our Price to You is **\$7.25**

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Order No. 02007P.  
Price, \$7.25  
State color of plush preferred.

An unusually large, luxurious couch, made of selected oak, or, if preferred, in mahogany finish, handsomely carved throughout and supported by massive carved claw feet. It has six rows of deep hand-made tufts, fastened with the celebrated steel tufting buttons which cannot pull off or pull through the cover.

It is well filled and contains the best grade of steel springs turned from special high-carbon wire, over which is placed heavy duck canvas instead of the burlap commonly used, the best grade of figured velour plush in all the staple colors being used for upholstery.

From a sanitary point of view the open bottom presents a special feature. It allows good ventilation and a free circulation of air, which is disastrous to moths and germs.

The frame is massive and substantial, the workmanship first class, the appearance neat and artistic—a good, serviceable couch at the lowest price ever offered. Size 30 inches wide, 78 inches long. Weight 100 pounds.

We do not care to ship goods unless freight charges are guaranteed. If you do not wish to send the full amount, \$7.25, send us \$1.00 to show good faith, and we will do the rest. If you really think that you ought not to take even this risk, write us and say that you prefer to have the couch shipped C.O.D. and that you will pay the full amount upon arrival and examination.

We want to be reasonable from every point of view. It may be returned at our expense if not satisfactory. Send us your order now; do not wait. Order No. 02007P.

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 Enclosed find 15 cents for partial postage on your Buyers' Guide No. 69 for Spring and Summer, 1901.  
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 Be sure to enclose this slip in an envelope.  
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THE PEOPLE EX. REL.  
 vs.  
 THE STATE BOARD OF  
 EQUALIZATION.

Mandamus.

**Opinion of the Court.**

This is a suit wherein the people of the state of Illinois, at the relation of Catherine E. Goggin and Robert C. Steele, have filed a petition in this court by which they seek to obtain a peremptory writ of mandamus against the state board of equalization, to compel said board to value and assess the capital stock, including the franchises, of twenty-three corporations named therein. The petition was filed in this court on November 16, 1900, at the time when the board was holding its annual session. In substance the petition alleges that the relator, Catherine E. Goggin, is a resident, property owner and taxpayer of Cook county, Illinois, and that Robert C. Steele is a resident, property owner and taxpayer of Sangamon county, Illinois. That the respondents' place of business is in Sangamon county, and states the names and addresses of the members of said board.

That on April 1, 1900, the companies named in said petition were corporations organized under and by virtue of the laws of Illinois: one of which was a gas company, one a telephone company, one an electric light company, and each of the others was a street railroad company, and that each of said companies was located in and had tangible and intangible property in

Cook county, Illinois.

That the said state board of equalization and the members thereof have hitherto neglected, failed and refused to value and assess the capital stock of said companies as provided by law and still do refuse so to do. "That said board and members intend this year, as last, not to value and assess the capital stock of said companies, including the franchises, upon the basis of a fair cash value thereof, but intend to value and assess the same in such manner as to cause them to pay no capital stock tax, and the intangible property of said company (their franchises, etc.) will escape payment of their proportion of the taxes."

That by such refusal the property of said companies which will escape taxation is of the value of \$235,000,000, and that the taxes of relators and other taxpayers of Cook county and the state would thereby be increased.

The petition concludes by making the state board of equalization and each member thereof parties defendant and praying for the writ of mandamus to compel the board to value and assess the capital stock, including franchises, of said companies.

The respondents, the board of equalization, and each member thereof, with the exception of Solomon Simon, filed their answer to the petition in which they admit the existence and location of the companies as set forth in the petition, but object and except to the averment that all said companies had tangible and intangible property in

Cook county on the 1st day of April, 1900, as impertinent, incompetent and immaterial for the reason that under the law the board of equalization and none other is vested with jurisdiction and power to value and assess the capital stock of said companies. Said respondents deny refusal to assess said companies, as charged, and aver that the board was in session and had not completed its work when the petition herein was filed. Further answering, they deny substantially all other material allegations of the petition.

The sole and separate answer of the respondent Solomon Simon admits every material averment in the petition and states that by resolutions presented to the board and personal solicitation he has sought to have said companies assessed according to law, but the board ignored his requests.

The averment in the petition that the board and the members thereof neglected, failed and refused and still do refuse to value and assess the capital stock of said companies, etc., is an essential averment, and must be supported by the proofs. Before relators would be entitled to the relief prayed for it must appear "that they have a clear, legal right to have the thing sought by them, done, and in the manner asked." It must also appear from the evidence that the board was in default in the performance of some act which the law especially enjoins upon it as a duty, or the peremptory writ of mandamus must be refused. Keeping in view, then, this essential averment,

and the above propositions of law as to the proof required, when mandamus is the remedy invoked, consideration will first be given to some of the facts established by the evidence.

The state board of equalization convened on September 11, 1900, and had been in session from that date to November 16 following, with the exception of occasional recesses taken for the purpose of committee work.

On October 17, at a meeting of the board, there was read before the board a communication which it had theretofore received, relating to the capital stock valuations of certain corporations in Cook county, and which was as follows: "Oct. 8, 1900. To the Honorable Members of the State Board of Equalization of the State of Illinois, Gentlemen: The undersigned, the tax investigating committee of the Chicago teachers' federation, herewith present to you a memorandum of information, compiled by said committee. We believe the information to be correct, and are ready to produce before your honorable body, or its proper committee, evidence to support the statements made.

"The twenty-three companies named paid no capital stock tax for last year; we trust they may this year be compelled to pay what is just. Their capital stock and bonds are valued at \$268,108,312. The tangible property of fourteen of these companies has an assessed value of \$5,676,032. The assessed valuation of the tangible property of the remaining nine companies