

ILLINOIS POLLUTION CONTROL BOARD
April 1, 2010

GERVASE BUEHNE - ST. ROSE (Property)
ID No. 01-01-28-200-001),)
)
Petitioner,)
)
v.) PCB 10-56
) (Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY,)
)
Respondent.)

ORDER OF THE BOARD (by T.E. Johnson):

On January 28 2010, the Illinois Environmental Protection Agency (Agency) recommended that the Board certify certain facilities of Gervase Buehne - St. Rose (Gervase Buehne) as “pollution control facilities” for preferential tax treatment under the Property Tax Code (35 ILCS 200/11-5 *et seq.* (2008))¹. The Agency filed the recommendation under Part 125 of the Board’s procedural rules (35 Ill. Adm. Code 125). The facilities are livestock waste manure management structures at petitioner’s dairy farm located at 8606 Main Street, Breese, Clinton County. But, in the same filing, the Agency recommended denial of tax certification to structures which “primary purpose is to provide an area to feed, keep the animals clean, shelter from outside weather conditions, reduce bedding needs and is not pollution control”. Agency Recommendation (Agency Rec.) at 3. The Board certified that the portions of the identified facilities are pollution control facilities on February 4, 2010, as recommended by the Agency. Gervase Buehne - St. Rose (Property ID No. 01-01-28-200-001) v. IEPA, PCB 10-56, February 4, 2010.

Petitioner has 35 days from when it was served with a copy of the Agency’s recommendation to contest that recommendation to the Board. 35 Ill. Adm. Code 125.206. Any petition for review was due to be filed on or before March 4, 2010. The Board has not received a petition for review and therefore declines to certify the walls and roof of the freestall barns and the solid concrete floors in the freestall barns as pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2008)). Having certified the appropriate portions of the facility as a “pollution control facility” and not receiving an appeal of the Agency’s denial, the Board closes the docket.

IT IS SO ORDERED.

¹ All citations to the Act will be to the 2008 compiled statutes, unless the provision at issue has been substantively amended in the 2008 compiled statutes.

I, John Therriault, Assistant Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on April 1, 2010, by a vote of 4-0.

A handwritten signature in black ink that reads "John T. Therriault". The signature is written in a cursive style with a long horizontal stroke at the end.

John Therriault, Assistant Clerk
Illinois Pollution Control Board