

ILLINOIS POLLUTION CONTROL BOARD
November 20, 2014

JOHN AND ROSS SWORD (Property)
Identification Number 01-05-200-001),)
)
Petitioners,)
)
v.) PCB 15-68
) (Tax Certification – Water)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY,)
)
Respondent.)

ORDER OF THE BOARD (by D. Glosser):

On September 8, 2014, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board not certify certain facilities of John and Ross Sword (petitioners) as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2012); 35 Ill. Adm. Code 125.¹ Specifically, the Agency recommends that the Board deny a tax certificate for portions of petitioners’ buildings above the manure pits at its swine finishing facility located at 25454 Straddle Creek Road, Lanark, Carroll County. Rec. at 2. The Agency states that based on the information contained in Death Farms’ application and the purpose of the specified buildings, they are not, according to the Agency’s engineering judgment, “pollution control facilities” with the primary purpose of eliminating, preventing or reducing water pollution. *Id.* (quoting 35 ILCS 200/11-10(b)(3) (2012)).²

Petitioners have failed to timely file a petition to contest the Agency’s recommended denial. *See* 35 Ill. Adm. Code 125.206(a). Accordingly, based on the Agency’s recommendation, the Board denies tax certification.

IT IS SO ORDERED.

Section 41(a) of the Environmental Protection Act provides that final Board orders may be appealed directly to the Illinois Appellate Court within 35 days after the Board serves the order. 415 ILCS 5/41(a) (2012); *see also* 35 Ill. Adm. Code 101.300(d)(2), 101.906, 102.706. Illinois Supreme Court Rule 335 establishes filing requirements that apply when the Illinois Appellate Court, by statute, directly reviews administrative orders. 172 Ill. 2d R. 335. The Board’s procedural rules provide that motions for the Board to reconsider or modify its final

¹ The Agency’s recommendation is cited as “Rec. at 1.”

² The Agency also recommended that the Board *certify* certain manure pits at Petitioners’ Carroll County swine finishing facility as “pollution control facilities” under the Property Tax Code. Rec. at 2. The Board did so, issuing a tax certificate on October 2, 2014.

orders may be filed with the Board within 35 days after the order is received. 35 Ill. Adm. Code 101.520; *see also* 35 Ill. Adm. Code 101.902, 102.700, 102.702.

I, John T. Therriault, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on November 20, 2014, by a vote of 4-0.

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

John T. Therriault, Clerk
Illinois Pollution Control Board