

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

PEOPLE OF THE STATE OF ILLINOIS,	)	
by KWAME RAOUL, Attorney	)	
General of the State of Illinois,	)	
	)	
Complainant,	)	
	)	
v.	)	PCB No.
	)	
AURELIO ZAPATA, an individual	)	
d/b/a CHI-TOWN CUSTOMS	)	
INCORPORATED,	)	
	)	
Respondent.	)	

NOTICE OF FILING

TO: Persons on Attached Service List (VIA ELECTRONIC FILING)

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Illinois Pollution Control Board by electronic filing the Complaint, a true and correct copy of which is attached hereto and hereby served upon you. You may be required to answer the charges of the Complaint at a hearing before the Board, at a date set by the Board.

Failure to file an answer to this complaint within 60 days may have severe consequences. Failure to answer will mean that all allegations in the Complaint will be taken as if admitted for purposes of this proceeding. If you have any questions about this procedure, you should contact the hearing officer assigned to this proceeding, the clerk's office, or an attorney.

Respectfully submitted,

PEOPLE OF THE STATE OF ILLINOIS,
KWAME RAOUL, Attorney General of the State
of Illinois

By: /s/ Taylor Desgrosseilliers
Taylor Desgrosseilliers
Assistant Attorney General
Environmental Bureau
69 W. Washington Street, 18th Floor
Chicago, Illinois 60602
(773) 505-5288
t.desgrosseilliers@ilag.gov

Dated: September 24, 2025

SERVICE LIST

Aurelio Zapata d/b/a Chi-Town Customs Inc.
311 N. Cicero Avenue
Chicago, IL 60644

CERTIFICATE OF SERVICE

I, Taylor Desgrosseilliers, an Assistant Attorney General, certify that on the 24th day of September, 2025, I caused to be served the foregoing Notice of Filing and Complaint on the parties named on the attached Service List, by depositing an envelope by certified mail with return receipt with the U.S. Post Office located at 115 S. LaSalle Street, Chicago, Illinois 60603.

/s/ Taylor Desgrosseilliers

Taylor Desgrosseilliers

Assistant Attorney General

Environmental Bureau

69 W. Washington Street, 18th Floor

Chicago, Illinois 60602

(773) 505-5288

t.desgrosseilliers@ilag.gov

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

PEOPLE OF THE STATE OF ILLINOIS,	)	
by KWAME RAOUL, Attorney	)	
General of the State of Illinois,	)	
	)	
Complainant,	)	
	)	
v.	)	PCB No.
	)	
AURELIO ZAPATA, an individual	)	
d/b/a CHI-TOWN CUSTOMS	)	
INCORPORATED,	)	
	)	
Respondent.	)	

COMPLAINT

Complainant, PEOPLE OF THE STATE OF ILLINOIS, by KWAME RAOUL, Attorney General of the State of Illinois (“Complainant”), complains of the Respondent, AURELIO ZAPATA, an individual, d/b/a CHI-TOWN CUSTOMS INCORPORATED (“Respondent”), as follows:

COUNT I
FAILURE TO PROPERLY STORE USED OR WASTE TIRES:
ALLOWING WATER TO ACCUMULATE IN TIRES

1. This Count is brought on behalf of the PEOPLE OF THE STATE OF ILLINOIS, by KWAME RAOUL, Attorney General of the State of Illinois, on his own motion and at the request of the Illinois Environmental Protection Agency (“Illinois EPA”), against AURELIO ZAPATA, an individual, d/b/a CHI-TOWN CUSTOMS INCORPORATED, pursuant to Section 31 of the Illinois Environmental Protection Act (“Act”), 415 ILCS 5/31 (2024).

2. The Illinois EPA is an administrative agency of the State of Illinois, created pursuant to Section 4 of the Act, 415 ILCS 5/4 (2024), and charged, *inter alia*, with the duty of enforcing the Act.

3. At all times relevant to this Complaint, Respondent was an Illinois resident.

4. At all times relevant to the Complaint, Respondent owned and operated, and continues to own and operate, a tire retail business located at 311 North Cicero Avenue, Chicago, Cook County, Illinois (“Site”).

5. Respondent manages the Site and does business at the Site under the name “Chi-Town Customs Incorporated.”

6. As of the date of the filing of this Complaint, the Site is located in an area of Environmental Justice (“EJ”) concern according to the Illinois EPA EJ Start map.

7. On February 15, 2019, Illinois EPA inspected the Site (the “First Inspection”) to determine its compliance with used and waste tire management standards. At that time, approximately 250 used or waste tires were located at the Site. Used and/or waste tires were stored uncovered outside, in a manner that allowed water to accumulate in the tires, and water had accumulated in some of the tires.

8. During the First Inspection, Respondent stated to Illinois EPA that he did not charge the \$2.50 tire user fee (“Tire User Fee”) as a separate item on receipts for tire sales but included it in the price of the tires.

9. On February 15, 2019, Illinois EPA contacted the Illinois Department of Revenue (“Illinois DoR”), which stated that Respondent was not registered as an entity required to submit Tire User Fees and had not submitted any tire user fees to Illinois DoR.

10. On July 10, 2019, Illinois EPA conducted a follow-up inspection (“Second Inspection”) at the Site. At that time, there were approximately 300 tires at the Site. Many used and/or waste tires were stored uncovered outside on the ground and on racks in a manner that allowed water to accumulate in the tires, and water had accumulated in some of the tires.

11. During the Second Inspection, Respondent was unable to provide a receipt to Illinois EPA showing the Tire User Fee was being charged as a separate and distinct line item on receipts for tire sales.

12. On July 10, 2019, Illinois EPA contacted Illinois DoR, which stated that Respondent was not registered as an entity required to submit Tire User Fees and had not submitted any Tire User Fees.

13. On March 26, 2021, Illinois EPA conducted another follow-up inspection (the “Third Inspection”) at the Site. At that time, approximately 300 used or waste tires were at the Site. Used and/or waste tires were stored uncovered outside on the ground and on racks in a manner that allowed water to accumulate in the tires, and water had accumulated in some of the tires.

14. During the Third Inspection, Respondent was again unable to provide a receipt to Illinois EPA showing the Tire User Fee was being charged as a separate and distinct line item for tire sales.

15. During the Third Inspection, Respondent stated to Illinois EPA that he was not registered as an entity required to submit Tire User Fees and had not submitted any Tire User Fees to Illinois DoR.

16. On October 7, 2021, Illinois EPA conducted a follow-up inspection (the “Fourth Inspection”) at the Site. At that time, approximately 300 used or waste tires were found at the Site. Used and/or waste tires were stored uncovered outside on the ground and on racks in a manner that allowed water to accumulate in the tires, and water had accumulated in some of the tires.

17. During the Fourth Inspection, Respondent was unable to provide a receipt to Illinois EPA showing the Tire User Fee was being charged as a separate and distinct line item on receipts for tire sales.

18. During the Fourth Inspection, Illinois EPA contacted Illinois DoR, which stated that Respondent was not registered as an entity required to submit Tire User Fees and had not submitted quarterly Tire User Fees to it.

19. On January 24, 2024, Illinois EPA conducted another follow-up inspection (the “Fifth Inspection”) of the Site. At that time, approximately 185 used or waste tires were located at the Site. Used and/or waste tires were stored uncovered outside on the ground and on racks at the Site. There was evidence of water accumulation in both tires stored on the ground and tires on racks.

20. During the Fifth Inspection, Respondent provided to Illinois EPA a receipt for a retail tire sale dated January 10, 2024, for review. The receipt did not include the Tire User Fee as a separate line item.

21. On January 24, 2024, Illinois EPA contacted Illinois DoR, which stated that Respondent was not currently registered as an entity required to submit Tire User Fees and had not submitted quarterly Tire User Fees to it.

22. On June 13, 2025, Respondent submitted to Illinois EPA documentation, including Tire User Fee Return forms, showing that as of March 31, 2025, Illinois DoR had received the quarterly Tire User Fees for the time period from March 31, 2016, to March 31, 2025.

23. On June 16, 2025, Respondent submitted to Illinois EPA five receipts for tire sales on June 10, 2025 through June 12, 2025, which included the Tire User Fee as a separate and distinct line item.

24. On June 26, 2025, Illinois EPA inspected the Site and found the used and/or waste tires at the Site were stored under cover and there was no evidence of water accumulation in the tires.

25. On June 26, 2026, at the time of the Illinois EPA inspection, tire tracking receipts from Illinois Tire Recycling were available at the Site for review.

26. On June 26, 2026, at the time of the Illinois EPA inspection, customer receipts for the sale of tires showing the Tire User Fee as a distinct line item were available at the Site for review.

27. Section 55(a)(3) of the Act, 415 ILCS 5/55(a)(3) (2024), provides as follows:

a. No person shall:

* * *

(3) Except at a tire storage site which contains more than 50 used tires, cause or allow the storage of any used tire unless the tire is altered, reprocessed, converted, covered, or otherwise prevented from accumulating water.

28. Section 55(k)(1) of the Act, 415 ILCS 5/55(k)(1) (2024), provides, in pertinent part, as follows:

k. No person shall:

(1) Cause or allow water to accumulate in used or waste tires. .
..

29. Section 3.315 of the Act, 415 ILCS 5/3.315 (2020), provides the following definition:

“Person” is any individual, partnership, co-partnership, firm, company, limited liability company, corporation, association, joint stock company, trust, estate, political subdivision, state agency, or any other legal entity, or their legal representative, agent or assigns.

30. Respondent, an individual, is a “person” within the meaning of Section 3.315 of the Act, 415 ILCS 5/3.315 (2024).

31. Sections 54.09, 54.10, 54.13, and 54.16 of the Act, 415 ILCS 5/54.09, 54.10, 54.13, and 54.16 (2024), provide the following definitions:

§ 54.09. “Storage” means any accumulation of used tires that does not constitute disposal. At a minimum, such an accumulation must be an integral part of the systematic alteration, reuse, reprocessing or conversion of the tires in the regular course of business.

§ 54.10. “Tire” means a hollow ring, made of rubber or similar materials, which was manufactured for the purpose of being placed on the wheel rim of a vehicle.

§ 54.13. “Used tire” means a worn, damaged, or defective tire that is not mounted on a vehicle.

§ 54.16. “Waste tire” means a used tire that has been disposed of.

32. At the Site, Respondent engaged in the “storage” of “tires” that were “used tire[s]” and/or “waste tire[s]” as those terms are defined under Sections 54.09, 54.10, 54.13, and 54.16 of the Act, 415 ILCS 5/54.09, 54.10, 54.13, and 54.16 (2024).

33. Sections 54.01, 54.02, 54.03, and 54.07 of the Act, 415 ILCS 5/54.01, 54.02, 54.03, and 54.07 (2024), provide the following definitions:

§ 54.01. “Altered tire” means a used tire which has been altered so that it is no longer capable of holding accumulations of water, including, but not limited to, used tires that have been shredded, chopped, drilled with holes sufficient to assure drainage, slit longitudinally and stacked so as not to collect water, or wholly or partially filled with cement or other material to prevent the accumulation of water. “Alteration” or “altering” means action which produces an altered tire.

§ 54.02. “Converted tire” means a used tire which has been manufactured into a usable commodity other than a tire. “Conversion” or “converting” means action which produces a converted tire. Usable products manufactured from tires, which products are themselves capable of holding accumulations of water, shall be deemed to be “converted” if they are stacked, packaged, boxed, containerized or enclosed in such a manner as to preclude exposure to precipitation prior to sale or conveyance.

§ 54.03. “Covered tire” means a used tire located in a building, vehicle or facility with a roof extending over the tire, or securely located under a material so as to preclude exposure to precipitation.

§ 54.07. “Reprocessed tire” means a used tire which has been recapped, retreaded or regrooved and which has not been placed on a vehicle wheel rim.

34. The tires present at the Site during the Illinois EPA inspections were not altered, converted, covered, or reprocessed as those terms are defined under Sections 54.01, 54.02, 54.03, and 54.07 of the Act, 415 ILCS 5/54.01, 54.02, 54.03, and 54.07 (2024).

35. From at least February 15, 2019, through June 26, 2025, Respondent caused or allowed the uncovered storage of used or waste tires at the Site without altering, reprocessing, converting, or otherwise taking any action to prevent the accumulation of water within the tires, in violation of Section 55(a)(3) of the Act, 415 ILCS 5/55(a)(3) (2024).

36. From at least February 15, 2019, through June 26, 2025, Respondent caused or allowed water to accumulate in used or waste tires at the Site, in violation of Section 55(k)(1) of the Act, 415 ILCS 5/55(k)(1) (2024).

WHEREFORE, Complainant, PEOPLE OF THE STATE OF ILLINOIS, respectfully requests the Board enter an Order against Respondent, AURELIO ZAPATA d/b/a CHI-TOWN CUSTOMS INCORPORATED, with respect to Count I:

1. Authorizing a hearing in this matter at which time Respondent will be required to answer the allegations herein;

2. Finding that Respondent violated Sections 55(a)(3) and 55(k)(1) of the Act, 415 ILCS 5/55(a)(3) and 55(k)(1) (2024);

3. Ordering the Respondent to cease and desist from any further violations of Sections 55(a)(3) and 55(k)(1) of the Act, 415 ILCS 5/55(a)(3) and 55(k)(1) (2024);

4. Assessing against the Respondent a civil penalty of Fifty Thousand Dollars (\$50,000.00) for each violation of Sections 55(a)(3) and 55(k)(1) of the Act, 415 ILCS 5/55(a)(3)

and 55(k)(1) (2024), and an additional civil penalty of Ten Thousand Dollars (\$10,000.00) for each day during which the violations continue;

5. Taxing all costs in this action, including, but not limited to, attorney, expert witness and consultant fees against Respondent; and

6. Granting such other relief as the Board deems appropriate and just.

COUNT II
FAILURE TO COLLECT RETAIL TIRE FEE FROM CUSTOMERS

1-28. Complainant re-alleges and incorporates herein by reference paragraphs 1 through 23, paragraph 26, and paragraphs 29 through 32 of Count I as paragraphs 1 through 28 of this Count II.

29. Sections 55.8(a)(1) and (1.5) of the Act, 415 ILCS 5/55.8(a)(1) and (1.5) (2024), provide as follows:

(a) Any person selling new or used tires at retail or offering new or used tires for retail sale in this State shall:

(1) beginning on June 20, 2003 (the effective date of Public Act 93-32), collect from retail customers a fee of \$2 per new or used tire sold and delivered in this State, to be paid to the Department of Revenue and deposited into the Used Tire Management Fund, less a collection allowance of 10 cents per tire to be retained by the retail seller and a collection allowance of 10 cents per tire to be retained by the Department of Revenue and paid into the General Revenue Fund; the collection allowance for retail sellers, however, shall be allowed only if the return is filed timely and in the manner required by this Title XIV and only for the amount that is paid timely in accordance with this Title XIV;

(1.5) beginning on July 1, 2003, collect from retail customers an additional 50 cents per new or used tire sold and delivered in this State; the money collected from this fee shall be deposited into the Emergency Public Health Fund;

30. Section 55.9 of the Act, 415 ILCS 5/55.9 (2024), provides as follows:

Retailers shall collect the fee from the purchaser by adding the fee to the selling price of the tire. The fee imposed by Section 55.8 shall be stated as a distinct item separate and apart from the selling price of the tire. The fee imposed by Section 55.8 shall not be includable in the gross receipts of the retailer subject to the Retailers' Occupation Tax Act, the Use Tax Act or any locally imposed retailers' occupation tax. The fee imposed by Section 55.8, and any such fees collected by a retailer, shall constitute a debt owed by the retailer to this State.

31. Section 55(k)(2) of the Act, 415 ILCS 5/55(k)(2) (2024), provides as follows:

(k) No person shall:

* * *

(2) Fail to collect a fee required under Section 55.8 of this Title.

* * *

32. Respondent, as a person selling new or used tires at retail, is a tire retailer as that term is used in Sections 55.8(a)(1) and (1.5), and 55.9 of the Act, 415 ILCS 5/55.8(a)(1) and (1.5) and 55.9 (2024).

33. From at least February 15, 2019, through June 10, 2025, Respondent failed to collect a Tire User Fee for each tire sold.

34. From at least February 15, 2019, through June 10, 2025, Respondent, a person selling new or used tires at retail, failed to include the Tire User Fee as a distinct item separate from the selling price of the tire.

35. By failing to collect a Tire User Fee for each tire sold, included as a distinct item separate from the selling price of the tire on the invoice, Respondent violated Sections 55.8(a)(1) and (1.5), and 55.9 of the Act, 415 ILCS 5/55.8(a)(1) and (1.5), and 55.9 (2024), and thereby violated Section 55(k)(2) of the Act, 415 ILCS 5/55(k)(2) (2024).

WHEREFORE, Complainant, PEOPLE OF THE STATE OF ILLINOIS, respectfully requests that the Board enter an Order against Respondent, AURELIO ZAPATA d/b/a CHITOWN CUSTOMS INCORPORATED, with respect to Count II:

1. Authorizing a hearing in this matter at which time Respondent will be required to answer the allegations herein;
2. Finding that Respondent violated Sections 55.8(a)(1) and (1.5), 55.9, and 55(k)(2) of the Act, 415 ILCS 5/55.8(a)(1) and (1.5), 55.9, and 55(k)(2) (2024);
3. Ordering the Respondent to cease and desist from any further violations of Sections 55.8(a)(1) and (1.5), 55.9, and 55(k)(2) of the Act, 415 ILCS 5/55.8(a)(1) and (1.5), 55.9, and 55(k)(2) (2024);
4. Assessing against the Respondent a civil penalty of Fifty Thousand Dollars (\$50,000.00) for each violation of Sections 55.8(a)(1) and (1.5), 55.9, and 55(k)(2) of the Act, 415 ILCS 5/55.8(a)(1) and (1.5), 55.9, and 55(k)(2) (2024), and an additional civil penalty of Ten Thousand Dollars (\$10,000.00) for each day during which the violations continue;
5. Taxing all costs in this action, including, but not limited to, attorney, expert witness and consultant fees against Respondent; and
6. Granting such other relief as the Board deems appropriate and just.

COUNT III
FAILURE TO FILE A RETURN REQUIRED BY THE ACT

1-26. Complainant re-alleges and incorporates herein by reference paragraphs 1 through 22 and paragraphs 29 through 32 of Count I as paragraphs 1 through 26 of this Count III.

27. Section 55.10 of the Act, 415 ILCS 5/55.10 (2024), provides in pertinent part as follows:

(a) Except as otherwise provided in this Section, . . .

* * *

For returns due after January 31, 2010, each retailer of tires maintaining a place of business in this State shall make a return to the Department of Revenue on a quarter annual basis, with the return for January, February, and March of a given year being due by April 20 of that year; with the return for April, May, and June of a given year being due by July 20 of that year; with the return for July, August, and September of a given year being due by October 20 of that year; and with the return for October, November, and December of a given year being due by January 20 of the following year.

28. Section 55(k)(3) of the Act, 415 ILCS 5/55(k)(2), provides as follows:

(k) No person shall:

* * *

(3) Fail to file a return required under Section 55.10 of this Title.

* * *

29. From at least February 15, 2019 through March 31, 2025, Respondent failed to file quarterly returns with Illinois DoR.

30. By failing to file quarterly returns with Illinois DoR, Respondent violated Section 55.10 of the Act, 415 ILCS 5/55.10 (2024), and thereby violated Section 55(k)(3) of the Act, 415 ILCS 5/55(k)(3) (2024).

WHEREFORE, Complaint, PEOPLE OF THE STATE OF ILLINOIS, respectfully requests that the Board enter an Order against Respondent, AURELIO ZAPATA d/b/a CHITOWN CUSTOMS INCORPORATED, with respect to Count III:

1. Authorizing a hearing in this matter at which time Respondent will be required to answer the allegations herein;

2. Finding that Respondent violated Sections 55.10 and 55(k)(3) of the Act, 415 ILCS 5/55.10 and 55(k)(3) (2024);
3. Ordering the Respondent to cease and desist from any further violations of Sections 55.10 and 55(k)(3) of the Act, 415 ILCS 5/55.10 and 55(k)(3) (2024);
4. Assessing against the Respondent a civil penalty of Fifty Thousand Dollars (\$50,000.00) for each violation of Sections 55.10 and 55(k)(3) of the Act, 415 ILCS 5/55.10 and 55(k)(3) (2024), and an additional civil penalty of Ten Thousand Dollars (\$10,000.00) for each day during which the violations continue;
5. Taxing all costs in this action, including, but not limited to, attorney, expert witness and consultant fees against Respondent; and
6. Granting such other relief as the Board deems appropriate and just

PEOPLE OF THE STATE OF ILLINOIS
by KWAME RAOUL, Attorney General
of the State of Illinois

MATTHEW J. DUNN, Chief
Environmental Enforcement/Asbestos
Litigation Division

BY: /s/ Stephen J. Sylvester
STEPHEN J. SYLVESTER, Chief
Environmental Bureau
Assistant Attorney General

Of Counsel

Taylor Desgrosseilliers
Assistant Attorney General
Environmental Bureau
69 West Washington Street, Suite 1800
Chicago, Illinois 60602
(773) 505-5288
Primary e-mail: T.Desgrosseilliers@ilag.gov
Secondary email: Maria.Cacaccio@ilag.gov