

ILLINOIS POLLUTION CONTROL BOARD  
March 21, 2002

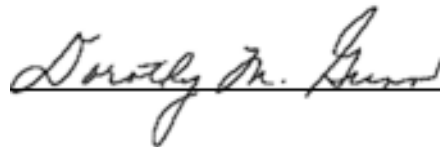
AUX SABLE LIQUID PRODUCTS (Noise )  
Pollution Control Equipment) (Property )  
Identification Numbers 03-22-100-003, 03-22- )  
100-008, 03-22-100-009, 03-22-300-011), )  
 )  
Petitioner, )  
 )  
v. ) PCB 02-121  
 ) (Tax Certification)  
ILLINOIS ENVIRONMENTAL )  
PROTECTION AGENCY, )  
 )  
Respondent. )

ORDER OF THE BOARD (by C.A. Manning):

On March 7, 2002, the Illinois Environmental Protection Agency (Agency) recommended that the Board deny certification of certain facilities of Aux Sable Liquid Products (Aux Sable) as "pollution control facilities" for preferential tax treatment under the Property Tax Code (35 ILCS 200/11-5 *et seq.* (2000)). To qualify as a pollution control facility, the primary purpose of the facility must be the reduction of air or water pollution. *See* 35 Ill. Adm. Code 125.200(a). In this matter, the Agency alleges that the primary purpose of the noise pollution control equipment is to reduce noise, thus it does not meet the definition of a pollution control facility.

If Aux Sable wishes to contest the Agency's recommendation regarding the noise pollution control equipment, Aux Sable must file a petition to contest with the Clerk of the Board within 35 days after the Agency served the recommendation on Aux Sable. *See* 35 Ill. Adm. Code 125.206(a). If Aux Sable fails to timely file a petition, the Board may deny tax certification for the noise pollution control equipment based solely on the Agency's recommendation.

I, Dorothy M. Gunn, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on March 21, 2002, by a vote of 7-0.



Dorothy M. Gunn, Clerk  
Illinois Pollution Control Board