## ILLINOIS POLLUTION CONTROL BOARD May 20, 1999

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)	PCB 99-98
)	(Tax Certification Appeal)
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ORDER OF THE BOARD (by C.A. Manning):

This matter comes before the Board on a joint motion for consolidation filed on May 5, 1999, by both Cass County Service Company in PCB 99-31 and Kendall-Grundy FS, Inc., in PCB 99-98 (petitioners). Petitioners request that the Board consolidate both of these tax certification appeals for purposes of hearing since the issues and the facts "will largely be the same in both cases." Petitioners state that for purposes of conservation of time of both the litigants and the Board, consolidation would be appropriate.

Consolidation requires that the same parties and same site be involved in both cases. In these cases, however, different petitioners and different sites are involved. The only similarities in both of these matters are that they both involve tax certification appeals, the same attorney represents both petitioners, and the Illinois Environmental Protection Agency is the respondent in both cases. Due to the differences between these cases, the Board denies the motion to consolidate.

The Board notes that both of these matters may be scheduled for hearing in a coordinated fashion so as to conserve resources of all of the parties. The Board orders that the same hearing officer be assigned to both PCB 99-31 and PCB 99-98 so that the parties may expeditiously proceed to hearing on a coordinated hearing schedule.

IT IS SO ORDERED.

I, Dorothy M. Gunn, Clerk of the Illinois Pollution Control Board, hereby certify that the above order was adopted on the 20th day of May 1999 by a vote of 7-0.

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Dorothy M. Gunn, Clerk Illinois Pollution Control Board