

ILLINOIS POLLUTION CONTROL BOARD  
July 20, 2006

MARQUIS MTD, INC.—HENNEPIN	)	
(Portions of Buildings	)	
(Property Identification Number	)	
H01-10-204-000)),	)	
	)	
Petitioner,	)	
	)	
v.	)	PCB 06-180
	)	(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL	)	
PROTECTION AGENCY,	)	
	)	
Respondent.	)	

ORDER OF THE BOARD (by G.T. Girard):

On June 1, 2006, the Illinois Environmental Protection Agency (Agency) recommended that the Board certify certain facilities of Marquis MTD, Inc. (Marquis MTD) as “pollution control facilities” for preferential tax treatment under the Property Tax Code (35 ILCS 200/11-5 *et seq.* (2004)). The facilities are portions of the buildings over the dry fertilizer storage bins and over the two main areas in front of the dry storage bins at Marquis MTD’s agrichemical facility in Putnam County. The Agency filed the recommendation under Part 125 of the Board’s procedural rules (35 Ill. Adm. Code 125). In this order, consistent with the Agency’s recommendation, the Board declines to certify that Marquis MTD’s facilities are pollution control facilities.

In the June 1, 2006 filing, the Agency further recommended that the Board certify certain portions of the buildings over the dry fertilizer storage bins and over the two main areas in front of the dry storage bins at Marquis MTD’s agrichemical facility as pollution control facilities. By an order dated June 15, 2006, the Board certified those separate facilities as recommended by the Agency.

The Agency states that it received a tax certification application from Marquis MTD for its agrichemical facilities on November 16, 2004. Agency Rec. at 1. On June 1, 2006, the Agency filed a recommendation on the application with the Board. The Agency’s recommendation identifies the facilities at issue:

The portion of the building over the dry fertilizer storage bins (approximately 60 ft. x 160 ft. and approximately 60 ft. x 240 ft.); and the portion of the building over the two main areas in front of the dry fertilizer storage bins (one approximately 10 ft. x 160 ft. and one approximately 10 ft. x 240 ft.). Agency Rec. at 2.

The Agency's recommendation also identifies the location of the facilities: Section 9, Township 32 North, Range 2 West of the Third Principal Meridian, in Putnam County. *Id.* at 1-2.

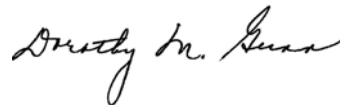
The Agency recommends that the Board deny certification that the identified facilities are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2004)). Agency Rec. at 3.

Marquis MTD had 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 to have been filed on or before July 6, 2006. Marquis MTD failed to file a petition before the Board within that time. Accordingly, consistent with the Agency's recommendation, the Board declines to certify that Marquis MTD's facilities are pollution control facilities that are subject to preferential treatment under the Property Tax Code. The Board dismisses this docket.

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) (2004); *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 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, Dorothy M. Gunn, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on July 20, 2006, by a vote of 4-0.



Dorothy M. Gunn, Clerk  
Illinois Pollution Control Board