

ILLINOIS POLLUTION CONTROL BOARD  
February 4, 2010

MARK DUNN-ALEDO	)	
(Property Identification Number 15-15-22-400-	)	
001),	)	
	)	
Petitioner,	)	
	)	
v.	)	PCB 10-57
	)	(Tax Certification)
ILLINOIS ENVIRONMENTAL	)	
PROTECTION AGENCY,	)	
	)	
Respondent.	)	

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

On February 1, 2010, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify certain facilities of Mark Dunn as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2008)<sup>1</sup>; 35 Ill. Adm. Code 125. Mark Dunn’s livestock waste management facility is located in Aledo, Mercer County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that Mark Dunn’s manure management structures are pollution control facilities.

**LEGAL FRAMEWORK**

Under the Property Tax Code, “[i]t is the policy of this State that pollution control facilities should be valued, at 33 1/3% of the fair cash value of their economic productivity to their owners.” 35 ILCS 200/11-5 (2008); *see also* 35 Ill. Adm. Code 125.200(a)(2). “For tax purposes, pollution control facilities shall be certified as such by the Pollution Control Board and shall be assessed by the Department [of Revenue].” 35 ILCS 200/11-20 (2008); *see also* 35 Ill. Adm. Code 125.200(a).

Under Section 125.202 of the Board’s procedural rules, a person may submit an application for tax certification to the Agency. *See* 35 Ill. Adm. Code 125.202. If the Agency receives a tax certification application, the Agency must file with the Board a recommendation on the application, unless the applicant withdraws the application. *See* 35 Ill. Adm. Code 125.204(a). Among other things, the Agency’s filing must recommend that the Board issue or deny tax certification. *See* 35 Ill. Adm. Code 125.204(a)(4). If the Board finds “that the claimed facility or relevant portion thereof is a pollution control facility . . . , the Pollution Control Board .

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<sup>1</sup> All citations to the Act will be to the 2008 compiled statutes, unless the provision at issue has been substantively amended in the 2008 compiled statutes.

. . shall enter a finding and issue a certificate to that effect.” 35 ILCS 200/11-25 (2008); *see also* 35 Ill. Adm. Code 125.216(a).

### **AGENCY RECOMMENDATION**

The Agency states that it received a tax certification application from Mark Dunn on February 13, 2008.<sup>2</sup> Rec. at 3. On February 1, 2010, the Agency filed a recommendation on the application with the Board, attaching the application. The Agency’s recommendation identifies the facilities at issue:

Livestock waste management facilities consisting of one concrete manure pit (approximately 391 ft. x 51 ft. x 8 ft. deep) with ten concrete pump out pits (each approximately 6 ft. x 5 ft. x 8 ft. deep), and tile slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 886 feet of 6-inch diameter PVC perimeter foundation drainage tubing. The foundation tubing also includes 1 inspection port (8 ft. deep 6-inch diameter PVC pipe). *Id.*

The Agency’s recommendation further describes the facilities: “These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.” Rec. at 4. The Agency’s recommendation also identifies the location of the facilities: “Section 22, T130 North, R3W of the 4th PM in Mercer County.” *Id.*

The Agency recommends that the Board certify that the identified facilities are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2008)) because the primary purpose of the facilities is “eliminating, preventing, or reducing water pollution.” Rec. at 4.

### **TAX CERTIFICATE**

Based on the Agency’s recommendation and Mark Dunn’s application], the Board finds and certifies that Mark Dunn’s facilities identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2008)). Under Section 11-25 of the Property Tax Code, the effective date of this certificate is “the date of application for the certificate or the date of the construction of the facility, which ever is later.” 35 ILCS 200/11-25 (2008); *see also* 35 Ill. Adm. Code 125.216(a). Section 125.216(d) of the Board’s procedural rules states that the Clerk “will provide the applicant and the Agency with a copy of the Board’s order setting forth *the Board’s findings and certificate, if any.*” 35 Ill. Adm. Code 125.216(d) (quoting in italics 35 ILCS 200/11-30 (2008)). The Clerk therefore will provide Mark Dunn and the Agency with a copy of this order.

IT IS SO ORDERED.

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<sup>2</sup> The Agency’s recommendation is cited as “Rec. at \_.”

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) (2008); *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, John Therriault, Assistant Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on February 4, 2010, by a vote of 5-0.



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John Therriault, Assistant Clerk  
Illinois Pollution Control Board