

ILLINOIS POLLUTION CONTROL BOARD
April 17, 2014

WRB REFINING, LLC (Storage Tank)
Upgrades) (Parcel No. 19-1-08-35-00-000-)
001,)
)
Petitioner,)
)
v.) PCB 14-84
) (Tax Certification - Air)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY,)
)
Respondent.)

ORDER OF THE BOARD (by D. Glosser):

On December 12, 2013, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify certain facilities of WRB Refining, LLC (WRB) as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2012); 35 Ill. Adm. Code 125.¹ Specifically, the Agency recommended that the Board issue a tax certificate for WRB’s Storage Tank Upgrades consisting of “new internal floating roof seals”, “new conservation vents”, “replacement of valves and flange gaskets”, and “new foam fire protection systems” at its Wood River petroleum refinery located at 900 South Central Avenue in Roxana, Madison County. Rec. at 3.

The Board agreed with part of the Agency’s recommendation and, on January 23, 2014, certified that WRB’s Storage Tank Upgrades consisting of “new internal floating roof seals”, “new conservation vents”, and “replacement of valves and flange gaskets” are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2012)). *See* WRB Refining, LLC v. IEPA, PCB 14-84, slip op. at 2 (Jan. 23, 2014). However, the Board did not agree with the Agency’s recommendation regarding WRB’s Storage Tank Upgrades consisting of “new foam fire protection systems.” *See id.* at 3. The Board stated that it is “unconvinced, based on the materials in this record, that fire protection systems are pollution control facilities.” *Id.*

Pursuant to Section 11-30 of the Property Tax Code (35 ILCS 200/11-30 (2012)), the Board allowed WRB to file a request for hearing or to supplement the record with the Clerk of the Board by February 27, 2014. *See* WRB Refining, LLC v. IEPA, PCB 14-84, slip op. at 3 (Jan. 23, 2014). The Board indicated that if it did not receive additional information or a request for hearing, the Board would deny the tax certification as to WRB’s Storage Tank Upgrades consisting of “new foam fire protection systems.” *Id.* The Board has not received any additional information or a request for hearing from WRB; accordingly the Board denies certification of the “new foam fire protection systems” as a pollution control facility.

¹ The Agency’s recommendation is cited as “Rec. at _.”

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) (2012); *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 T. Therriault, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on April 17, 2014, by a vote of 4-0.



John T. Therriault, Clerk
Illinois Pollution Control Board