

ILLINOIS POLLUTION CONTROL BOARD
May 19, 2016

VOS FARMS (Property Identification Number)
03-05-200-002),)
)
Petitioner,)
)
v.) PCB 16-99
) (Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY,)
)
Respondent.)

ORDER OF THE BOARD (by J.D. O’Leary):

On March 21, 2016, the Illinois Environmental Protection Agency (Agency) filed a recommendation (Rec.) that the Board *not* certify certain facilities of Vos Farms (petitioner) as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2014); 35 Ill. Adm. Code 125. In the same filing, the Agency also recommended that the Board *certify* certain manure pits and storage areas at petitioner’s livestock waste facilities located at 18917 Clark Road, in Chadwick, Whiteside County as “pollution control facilities”. Rec. at 1. The Board did so, issuing a tax certificate on April 7, 2016.

The Agency recommends that the Board deny a tax certificate for petitioner’s

[t]he 96 ft. x 104 ft. portion of the Proposed Bed Pack barn that does not contain the manure storage area and is used to house and feed cattle. Rec. at 3.

The Agency states that “[t]he primary purpose of this portion of the facility is to provide an area for feeding animals, keeping animals clean, sheltering animals from outside weather conditions, reduce bedding needs and is not pollution control.” Rec. at 3 (citations omitted).

Petitioner failed to timely file a petition to contest the Agency’s recommended denial. *See* 35 Ill. Adm. Code 125.206(a). Accordingly, based on the Agency’s recommendation, the Board denies tax certification.

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) (2014); *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 May 19, 2016, by a vote of 5-0.

A handwritten signature in black ink that reads "John T. Therriault". The signature is written in a cursive style with a long horizontal stroke at the end.

John T. Therriault, Clerk
Illinois Pollution Control Board