ILLINOIS POLLUTION CONTROL BOARD June 8, 2017

WSB, LLC)	
Property Identification Number)	
05-05-36-400-002),)	
)	
Petitioner,)	
)	
v.)	PCB 17-72
)	(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)	
PROTECTION AGENCY,)	
)	
Respondent.)	

ORDER OF THE BOARD (G.M. Keenan):

On May 24, 2017, the Illinois Environmental Protection Agency (Agency) filed a recommendation on whether the Board should certify certain facilities of WSB, LLC as "pollution control facilities" for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2016); 35 Ill. Adm. Code 125. WSB's livestock waste handling facilities are located at 2777 125th Ave. in Matherville, Mercer County. The Agency recommends that the Board issue a tax certificate for WSB's manure pit, slotted floor, pump-out pits, and perimeter drainage tile, but deny a tax certificate for the portions of the buildings above the manure pit.

If WSB wishes to contest the Agency's recommendation regarding the portions of the buildings above the manure pit, WSB must file a petition to contest with the Clerk within 35 days after the Agency served the recommendation on WSB. *See* 35 Ill. Adm. Code 125.206(a). If WSB fails to timely file a petition, the Board may deny tax certification for the portions of the buildings above the manure pit based solely on the Agency's recommendation.

IT IS SO ORDERED.

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on June 8, 2017 by a vote of 5-0.

Don A. Brown, Clerk

Illinois Pollution Control Board