

ILLINOIS POLLUTION CONTROL BOARD
January 19, 2012

THOMPSON'S PEARL VALLEY EGGS,)
INC. (Property ID No. 01-16-03-200-002),)
)
Petitioner,)
)
v.) PCB 12-63
) (Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY,)
)
Respondent.)

ORDER OF THE BOARD (by T.A. Holbrook):

On November 23, 2011, the Illinois Environmental Protection Agency (Agency) recommended that the Board certify certain facilities of Thompson's Pearl Valley Eggs, Inc. (petitioner) as "pollution control facilities" for preferential tax treatment under the Property Tax Code (35 ILCS 200/11-5 *et seq.* (2010)). The facilities are livestock waste manure management structures at petitioner's egg farm located at 968 S. Kent Road, Pearl City, Stephenson County. In the same filing, however, the Agency recommended denial of tax certification to structures for which "primary purpose of these facilities is to provide an area for the protection of agrichemical products and materials from outside weather conditions, and is not primarily pollution control". Agency Recommendation (Agency Rec.) at 2. The Board certified that the portions of the identified facilities are pollution control facilities on December 1, 2011, as recommended by the Agency. Thompson's Pearl Valley Eggs, Inc. (Property ID No. 01-16-03-200-002) v. IEPA, PCB 11-63 (Dec. 1, 2011).

Petitioner 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 due to be filed on or before December 27, 2011. The Board has not received a petition for review and therefore declines to certify the dry fertilizer storage building, end loader transfer area, manufacturing and bagging process area, a bulk material loading area, and a warehouse used to store bagged dry fertilizer as pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2010)). Having certified the appropriate portions of the facility as a "pollution control facility" and having received no appeal of the Agency's recommended denial, the Board closes the docket.

IT IS SO ORDERED.

I, John T. Therriault, Assistant Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on January 19, 2012, 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, Assistant Clerk
Illinois Pollution Control Board