

ILLINOIS POLLUTION CONTROL BOARD
May 1, 2014

WRB Refining LLC (Property Identification)
Number 19-1-08-35-00-00-001),)
)
Petitioner,)
)
v.) PCB 14-116
) (Tax Certification)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY,)
)
Respondent.)

ORDER OF THE BOARD (by D. Glosser):

On March 19, 2014, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board not 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 recommends that the Board deny a tax certificate for WRB’s:

[m]aintenance, upgrades, or replacement of existing product tanks, including improvements to tank level instrumentation, installation of cathodic protection equipment, and replacement of tank floors, internal and external coatings, gaskets, isolation valves and piping. Rec. at 1.

The facilities are located at WRB’s refinery located at 900 S. Central Ave. in Roxanna, Madison County. The Agency states that the primary purpose of the improvements is not to eliminate, prevent, or reduce water pollution, but is product storage, and thus is not a pollution control facility. *Id.* at 2; *see* 35 ILCS 200/11-10(b)(3) (2012).

WRB has 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) (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

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

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 1, 2014, by a vote of 4-0.

A handwritten signature in black ink, reading "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