

ILLINOIS POLLUTION CONTROL BOARD  
May 1, 2014

WRB Refining LLC (Property Identification )  
Number 19-1-08-35-00-00-001), )  
 )  
Petitioner, )  
 )  
v. ) PCB 14-117  
 ) (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.<sup>1</sup> Specifically, the Agency recommends that the Board deny a tax certificate for WRB’s “replacement of a hot lime softening system used for demineralizing boiler feed water with a reverse osmosis system”. 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 reverse osmosis system is not to eliminate, prevent, or reduce water pollution, but to demineralize water, 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 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.

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<sup>1</sup> The Agency’s recommendation is cited as “Rec. at \_.”

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

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John T. Therriault, Clerk  
Illinois Pollution Control Board