

ILLINOIS POLLUTION CONTROL BOARD

January 8, 2015

CURT STRODE (Property Identification	)	
Number 06-05-34-300-001)	)	
	)	
Petitioner,	)	
	)	
v.	)	PCB 15-81
	)	(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL	)	
PROTECTION AGENCY,	)	
	)	
Respondent.	)	

ORDER OF THE BOARD (by D. Glosser):

On October 24, 2014, the Illinois Environmental Protection Agency (Agency) filed a recommendation as to whether the Board should certify certain facilities of Curt Strode 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 Curt Strode’s livestock waste management facility is located at 24324 N. County Highway 15, Marietta, Fulton County. Specifically, the Agency recommends that the Board deny a tax certificate for “[t]he 135 ft. x 66 ft. portion of the Bed Pack Barn (Barn #1) that does not contain the manure storage area, and the portions of the building above the manure pit in Barn #2.” Rec. at 2. The Agency states that based on the information contained in the application and the purpose of the specified buildings, they are not, according to the Agency’s engineering judgment, “pollution control facilities” with the primary purpose of eliminating, preventing or reducing water pollution. Id. at 2-3 (quoting 35 ILCS 200/11-10(b)(3) (2012)).<sup>2</sup>

Curt Strode 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 11-60 of the Property Tax Code provides that any applicant or holder aggrieved by the issuance, refusal to issue, denial, revocation, modification or restriction of a pollution control certificate or a low sulfur dioxide emission coal fueled device certificate may appeal the Board’s finding and order to the Circuit Court under the Administrative Review Law (735 ILCS 5/3-101 et seq. (2012)). See 35 ILCS 200/11-60 (2012).


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

<sup>2</sup> The Agency also recommended that the Board *certify* certain livestock waste management structures at Curt Strode’s facility as “pollution control facilities” under the Property Tax Code. Rec. at 2. The Board did so in this docket, issuing a tax certificate on November 20, 2014.

IT IS SO ORDERED.

I I, John T. Therriault, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on January 8, 2015, by a vote of 4-0.

A handwritten signature in black ink, reading "John T. Therriault". The signature is fluid and cursive, with a long horizontal stroke at the end.

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John T. Therriault, Clerk  
Illinois Pollution Control Board