

ILLINOIS POLLUTION CONTROL BOARD

August 20, 2026

WABASH VALLEY SERVICE COMPANY-	)	
CISNE (Property Identification Number 03-23-	)	
024-002),	)	
	)	
Petitioner,	)	
	)	
v.	)	PCB 27-05
	)	(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL	)	
PROTECTION AGENCY,	)	
	)	
Respondent.	)	

ORDER OF THE BOARD (by A. Liva):

On August 7, 2026, the Illinois Environmental Protection Agency (Agency) filed a recommendation (Rec.) on whether the Board should certify specified facilities of Wabash Valley Service Company-Cisne (Wabash) as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2024); 35 Ill. Adm. Code 125. Wabash’s agrichemical facility is located at 1724 US Highway 45, Cisne, Wayne County. The Agency recommends that the Board issue a tax certificate for the following of Wabash’s facilities:

One concrete operational containment structure measuring 80.25 ft. (length) x 17.25 ft. (width) x 0.67 ft. (depth) with concrete vehicle ramps, a sloped floor, sump area, and the roof covering that portion of the building; one concrete secondary containment structure measuring 40.33 ft. (length) x 26.33 ft. (width) x 2 ft. (height), and the roof covering this portion of the building; the portion of concrete floor measuring 192 ft. (length) x 60 ft. (width) within the dry fertilizer building that is used for dry fertilizer storage and the portion of the roof of that building over this area, and; one synthetic membrane liner installed and operated within a steel bulk liquid fertilizer tank with a storage capacity of 1,000,000 gallons.

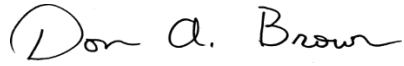
The Agency recommends that the Board deny a tax certificate for Wabash’s concrete operational containment structure with dimensions of 27.17 ft. (length) x 37.42 ft. (width) x 0.5 ft. (depth), as well as the roof over that portion of the building. The Agency stated the reason for its denial recommendation was “because the primary purpose of these structures is not pollution control.” Rec. at 7.

If Wabash wishes to contest the Agency’s recommended denial, Wabash must file a petition to contest with the Clerk within 35 days after the Agency served the recommendation on Wabash. *See* 35 Ill. Adm. Code 125.206(a). If Wabash fails to timely file a petition, the Board

may deny tax certification as recommended by the Agency.

IT IS SO ORDERED.

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on August 20, 2026, by a vote of 5-0.

A handwritten signature in cursive script that reads "Don A. Brown". The signature is written in black ink and is positioned above a horizontal line.

Don A. Brown, Clerk
Illinois Pollution Control Board