

ILLINOIS POLLUTION CONTROL BOARD
May 5, 2005

ARTHUR KELLER-WILLOW HILL)	
Dead Animal Compost Bin (Property)	
Identification Number 94-15-18-300-007),)	
)	
Petitioner,)	
)	
v.)	PCB 05-179
)	(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)	
PROTECTION AGENCY,)	
)	
Respondent.)	

ORDER OF THE BOARD (by J.P. Novak):

On March 17, 2005, the Illinois Environmental Protection Agency (Agency) recommended that the Board not certify certain facilities of Arthur Keller as “pollution control facilities” for preferential tax treatment under the Property Tax Code (35 ILCS 200/11-5 *et seq.* (2002)). The disapproved facilities are dead animal compost bin facilities at Arthur Keller’s swine facility located in Willow Hill, Jasper County. The Agency filed the recommendation under Part 125 of the Board’s procedural rules (35 Ill. Adm. Code 125). In this order, consistent with the Agency’s recommendation, the Board declines to certify that Arthur Keller’s facilities are pollution control facilities.

In the March 17, 2005 filing, the Agency further recommended that the Board certify certain other of Arthur Keller’s facilities as pollution control facilities. By an order dated April 7, 2005, the Board certified those separate facilities as recommended by the Agency.

The Agency states that it received a tax certification application from Arthur Keller for its dead animal compost bin facilities at Arthur Keller’s swine facility on December 26, 2001. Agency Rec. at 1. On March 17, 2005, the Agency filed a recommendation on the application with the Board. The Agency’s recommendation identifies the facilities at issue:

The dead animal compost bin (24 ft. x 60 ft.). Agency Rec. at 3.

The Agency’s recommendation also identifies the location of the facilities: Section 18, Township 6 North, Range 14 West of the Second Principal Meridian, in Jasper County. *Id.* at 1.

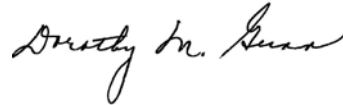
The Agency recommends that the Board deny certification that the identified facilities are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2002)). Agency Rec. at 3.

Arthur Keller had 35 days from when he 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 to have been filed on or before April 24, 2005. The Arthur Keller failed to file a petition before the Board within that time. Accordingly, consistent with the Agency's recommendation, the Board declines to certify that Arthur Keller's facilities are pollution control facilities that are subject to preferential treatment under the Property Tax Code. The Board further dismisses this docket.

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) (2002); *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.

I, Dorothy M. Gunn, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on May 5, 2005, by a vote of 5-0.

A handwritten signature in cursive script, appearing to read "Dorothy M. Gunn".

Dorothy M. Gunn, Clerk
Illinois Pollution Control Board