

ILLINOIS POLLUTION CONTROL BOARD

July 11, 2002

AUX SABLE LIQUID PRODUCTS (Noise )  
Pollution Control Equipment) (Property )  
Identification Numbers 03-22-100-003, 03-22- )  
100-008, 03-22-100-009, 03-22-300-011), )  
 )  
Petitioner, )  
 )  
v. ) PCB 02-121  
 ) (Tax Certification)  
ILLINOIS ENVIRONMENTAL )  
PROTECTION AGENCY, )  
 )  
Respondent. )

ORDER OF THE BOARD (by C.A. Manning):

On March 7, 2002, the Illinois Environmental Protection Agency (Agency) recommended that the Board not certify certain facilities of Aux Sable Liquid Products (Aux Sable) as “pollution control facilities” for preferential tax treatment under the Property Tax Code (35 ILCS 200/11-5 *et seq.* (2000)). The Agency filed the recommendation under Part 125 of the Board’s procedural rules (35 Ill. Adm. Code 125).<sup>1</sup>

Specifically, the Agency recommends that the Board deny a tax certificate for Aux Sable’s “noise pollution control equipment,” which is part of Aux Sable’s facility located at Quarter 22, Township 34N, Range 8E, on East U.S. Route 6 in Morris, Grundy County. Agency Rec. at 1, Exhibit A. The Agency states that “the definition of a pollution control facility at Section 125.200(a)(1) does not include noise pollution.” Agency Rec. at 2. *See* 35 Ill. Adm. Code 125.200(a)(1).

On March 21, 2002, the Board opened this docket to allow Aux Sable to contest the Agency’s recommendation. Aux Sable failed to timely file a petition to contest. *See* 35 Ill. Adm. Code 125.206(a). Accordingly, based on the Agency’s recommendation, the Board denies tax certification for Aux Sable’s noise pollution control equipment.

IT IS SO ORDERED.

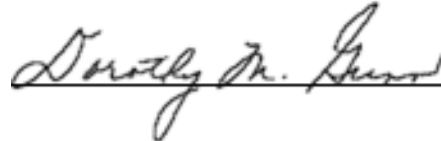
Section 41(a) of the Environmental Protection Act provides that final Board orders may be appealed directly to the Illinois Appellate Court within 35 days after the Board serves the

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

order. 415 ILCS 5/41(a) (2000); *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 July 11, 2002, by a vote of 5-0.

A handwritten signature in cursive script, reading "Dorothy M. Gunn", written over a horizontal line.

Dorothy M. Gunn, Clerk  
Illinois Pollution Control Board