

ILLINOIS POLLUTION CONTROL BOARD
November 3, 2022

MALONE CHEMICAL, INC. (Property)
Identification Number 12-12-23-400-008),)
)
Petitioner,)
)
v.) PCB 23-39
) (Tax Certification)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY,)
)
Respondent.)

ORDER OF THE BOARD (by C.M. Santos):

On September 15, 2022, the Illinois Environmental Protection Agency (IEPA) filed a recommendation (Rec.) that the Board not certify specified facilities of Malone Chemical, Inc. (Malone Chemical) as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2020); 35 Ill. Adm. Code 125. Specifically, IEPA recommends that the Board deny a tax certificate for Malone Chemical’s liquid fertilizer tank with synthetic membrane liner at its agrichemical facility located 34691 East 2300 North Road in Kempton, Livingston County. Rec. at 3. IEPA states that the storage tank and liner “do not have the primary purpose of eliminating, preventing, or reducing water pollution, . . . and are **not** eligible for tax certification from the Board. *Id.* at 2, citing 35 Ill. Adm. Code 125.200(a) (Pollution Control Facilities) (emphasis in original).

If Malone Chemical wished to contest IEPA’s recommendation, it was required to file a petition to contest with the Board’s Clerk within 35 days after IEPA served Malone Chemical with its recommendation. Malone Chemical has failed to timely file a petition to contest IEPA’s recommended denial. *See* 35 Ill. Adm. Code 101.300(c)(4), 125.206(a). Accordingly, based on IEPA’s recommendation and the Board’s technical review, 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.* (2020)). *See* 35 ILCS 200/11-60 (2020). Within 35 days after receiving this final Board order, a party to this Board proceeding may file a motion asking the Board to reconsider or modify the order. 35 Ill. Adm. Code 101.520. Filing a motion to reconsider this final Board order is not a prerequisite to appealing the order. 35 Ill. Adm. Code 101.902.

Names and Addresses for Receiving Service of Any Appeal Filed with the Circuit Court	
Parties	Board
Malone Chemical, Inc. Attn.: Martin Malone 34691 East 2300 North Road Kempton, Illinois 60946	Illinois Pollution Control Board Attn: Don A. Brown, Clerk 60 East Van Buren Street, Suite 630 Chicago, Illinois 60605 don.brown@illinois.gov
Illinois Environmental Protection Agency Attn.: Gabriel Neibergall, Asst. Counsel 102 North Grand Avenue East PO Box 19276 Springfield, Illinois 62794-9276 Gabriel.Neibergall@illinois.gov	

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on November 3, 2022, by a vote of 4-0.



Don A. Brown
Don A. Brown, Clerk
Illinois Pollution Control Board