

ILLINOIS POLLUTION CONTROL BOARD
December 19, 2024

WABASH VALLEY SERVICE COMPANY -))	
ALLENDALE (Property Identification Number))	
1-07-11-200-006),)	
)	
Petitioner,)	
)	
v.)	PCB 25-29
)	(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)	
PROTECTION AGENCY,)	
)	
Respondent.)	

ORDER OF THE BOARD (by B.F. Currie):

On December 3, 2024, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify specified facilities of Wabash Valley Service Company - Allendale (Wabash Valley Service Company) as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2022); 35 Ill. Adm. Code 125. Wabash Valley Service Company’s agrichemical facilities are located at 21546 Highway 1 in Allendale, Wabash County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that Wabash Valley Service Company’s identified agrichemical containment structures are pollution control facilities.

LEGAL FRAMEWORK

Under the Property Tax Code, “[i]t is the policy of this State that pollution control facilities should be valued, at 33 1/3% of the fair cash value of their economic productivity to their owners.” 35 ILCS 200/11-5 (2022); *see also* 35 Ill. Adm. Code 125.200(a)(2). “For tax purposes, pollution control facilities shall be certified as such by the Pollution Control Board and shall be assessed by the Department [of Revenue].” 35 ILCS 200/11-20 (2022); *see also* 35 Ill. Adm. Code 125.200(a). Under the statute, the Board determines if the facilities are pollution control facilities; however, the Board is not authorized to assess a value of those facilities.

Under Section 125.202 of the Board’s procedural rules, a person may submit an application for tax certification to the Agency. *See* 35 Ill. Adm. Code 125.202. If the Agency receives a tax certification application, the Agency must file with the Board a recommendation on the application, unless the applicant withdraws the application. *See* 35 Ill. Adm. Code 125.204(a). Among other things, the Agency’s filing must recommend that the Board issue or deny tax certification. *See* 35 Ill. Adm. Code 125.204(a)(4). If the Board finds “that the claimed facility or relevant portion thereof is a pollution control facility . . . , the Pollution Control Board . . . shall enter a finding and issue a certificate to that effect.” 35 ILCS 200/11-25 (2022); *see also* 35 Ill. Adm. Code 125.216(a).

AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from Wabash Valley Service Company on November 23, 2023.¹ Rec. at 1. On December 2, 2024, the Agency filed a recommendation with the Board, attaching Wabash Valley Service Company's application (Rec. Exh. A). The Agency's recommendation identifies the facilities at issue:

Dry Fertilizer

Dry Fertilizer Storage Building measuring 80.42 ft. (width) x 161.33 ft. (length) constructed of reinforced concrete with an estimated storage capacity of 5,300 tons.

Operational containment structure measuring 82 ft. (width) x 183 ft. (length) constructed of reinforced concrete. End loader transfer of bulk dry fertilizer between storage and the blenders, the unloading of bulk dry fertilizer transportation and application equipment, and the blending of bulk dry fertilizer is performed upon this structure.

Operational containment structure measuring 16 ft. (width) x 22 ft. (length) constructed of reinforced concrete. Conveyor transfer of bulk dry fertilizer from the blender to the bulk dry fertilizer loading area containment structure is performed upon this structure.

Operational containment structure measuring 20 ft. (width) x 54 ft. (length) constructed of reinforced concrete. Loading of bulk dry fertilizer transportation and application equipment is performed upon this structure.

Liquid Fertilizer

Liquid Fertilizer Storage Building over the liquid fertilizer operational containment structures measuring approximately 45 ft. 3in. (width) x 80 ft. 3 in. (length).

Operational containment area (OC-2) comprised of reinforced concrete, measuring approximately 19.5 ft. (width) x 80.25 ft. (length) x .67 ft. (depth) with an approximate capacity of 956.5 cubic ft. Loading, unloading and washing of bulk liquid agrichemical transportation and application equipment takes place upon this structure.

Operational containment area (OC-3) comprised of reinforced concrete, measuring 24.2 ft (width). x 37.42 ft. (length) x .67 ft. (depth) with an approximate capacity of 452.2 cubic ft. The storage and repackaging of bulk liquid fertilizer is performed within this structure.

¹ The Agency's recommendation is cited as "Rec. at _."

Secondary containment area (SC-3) measuring 23.33 ft. (width) x 40.33 ft. (length) x 2.0 ft (height) with an approximate capacity of 1,727.9 cubic ft. Bulk liquid fertilizer is stored within this structure.

Synthetic Bladder

Synthetic membrane liner within a 1,000,000 gallon steel bulk liquid fertilizer storage tank. Serves as containment within the bulk storage tank. *Id.* at 1-2.

The Agency further describes the facilities as used to “collect, store, or prevent the commingling of precipitation with agrichemical rinsates, residues, or washwaters prior to reuse or disposal” under permits and prevent stormwater runoff from agrichemical affected areas.” *Id.* at 2.

The Agency recommends that the Board certify that the agrichemical containment structures are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2022)) with the “primary purpose of eliminating, preventing, or reducing water pollution.” Rec. at 3; *see also* Rec. Exh. A (Agency memorandum).

TAX CERTIFICATE

Based upon the Agency’s recommendation, Wabash Valley Service Company’s application, and the Board’s technical review, the Board finds and certifies that Wabash Valley Service Company’s agrichemical containment structures identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2022)). The Board makes no finding regarding the assessed value of those facilities. Under Section 11-25 of the Property Tax Code, the effective date of this certificate is “the date of application for the certificate or the date of the construction of the facility, which ever is later.” 35 ILCS 200/11-25 (2022); *see also* 35 Ill. Adm. Code 125.216(a). Section 125.216(d) of the Board’s procedural rules states that the Clerk “will provide the applicant and the Agency with a copy of the Board’s order setting forth *the Board’s findings and certificate, if any.*” 35 Ill. Adm. Code 125.216(d) (quoting in italics 35 ILCS 200/11-30 (2022)). The Clerk therefore will provide Wabash Valley Service Company and the Agency with a copy of this order.

IT IS SO ORDERED.

Member Tin Abstained.

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.* (2022)). *See* 35 ILCS 200/11-60 (2022). 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
Wabash Valley Service Company - Allendale Attn.: Allen K. Rusk, General Manager 909 North Court Street Grayville, Illinois 62844	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.: Amanda Kimmel, Assistant Counsel 1021 North Grand Avenue East PO Box 19276 Springfield, Illinois 62794-9276	

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on December 19, 2024, by a vote of 4-0.



Don A. Brown, Clerk
Illinois Pollution Control Board