

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED
CLERK'S OFFICE
OCT 17 2003
STATE OF ILLINOIS
Pollution Control Board

Central Blacktop Company, Inc.)
Baghouse and Cyclone)
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)
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Property Identification Numbers)
18-22-100-004, 18-22-100-008,)
18-22-100-009, 18-22-100-010,)
18-22-100-014, 18-22-100-015,)
18-22-100-016, 18-22-100-017,)
18-22-100-018, 18-22-100-020,)
18-22-100-021)
)

PCB 04-62
(Tax Certification)

NOTICE

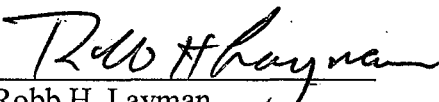
TO: Dorothy Gunn, Clerk
Illinois Pollution Control Board
State of Illinois Center
100 W. Randolph Street, Suite 11-500
Chicago, Illinois 60601

Joseph E. Benson
Central Blacktop Company, Inc.
6160 S. East Ave.
Hodgkins, Illinois 60525

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

PLEASE TAKE NOTICE that I have today filed with the Office of the Pollution Control Board the APPEARANCE AND RECOMMENDATION of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

Date: October 15, 2003


Robb H. Layman
Special Assistant Attorney General
ARDC #6205498

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
1021 North Grand Avenue East
P.O. Box 19276

Springfield, IL 62794-9276
Telephone: 217/782-5544
Facsimile: 217/782-9807
TDD: 217/782-9143

THIS FILING IS SUBMITTED
ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

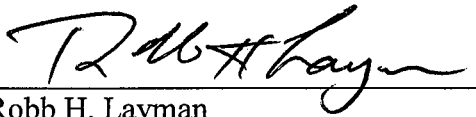
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APPEARANCE

I hereby file my Appearance in this proceeding on behalf of the Illinois Environmental Protection Agency.


Robb H. Layman
Special Assistant Attorney General
ARDC #6205498

DATED: October 15, 2003

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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RECOMMENDATION

Now Comes the Illinois Environmental Protection Agency ("Illinois EPA"), through its attorneys, and pursuant to Section 125.204 of the Illinois Pollution Control Board's ("Board") regulations, files the following Recommendation regarding the tax certification of air pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.

- 1) On April 22, 2003, the Illinois EPA received a request from Central Blacktop Company, Inc. for an Illinois EPA recommendation regarding the tax certification of air pollution control facilities pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-03-04-22. (Exhibit A).
- 2) The applicant's address is: Joseph E. Benson
Central Blacktop Company, Inc.
6160 S. East Ave.
Hodgkins, Illinois 60525
- 3) The air pollution control facilities in this request are located at 6301 S. East Avenue, Hodgkins, Cook County, property ID numbers: 18-22-100-004, 18-22-100-008, 18-22-100-

009, 18-22-100-010, 18-22-100-014, 18-22-100-015, 18-22-100-016, 18-22-100-017, 18-22-100-018, 18-22-100-020, 18-22-100-021 and consist of the following:

Baghouse with fabric filter type bags, fan and motor. Primary dust collection cyclone, ductwork, screw conveyor, airlocks, bluesmoke package with fans and ductwork, fans, motors, and compressors, gas fired burner with dustfines removal and metering which are all pollution control devices whose primary purpose is the removal of particulate matter. Particulate matter is a regulated air contaminate.

Because the primary purpose of this system is to reduce or eliminate air pollution, it is certified as a pollution control facility.

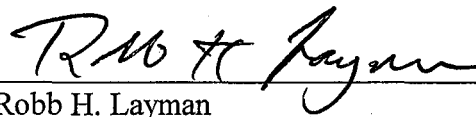
4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2000), defines "pollution control facilities" as: "any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: (a) eliminating, preventing, or reducing air or water pollution ...or (b) treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without treatment, pretreatment modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property."
5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2000).
6. Based on the information in the application and the purpose of the facilities, to prevent,

eliminate or reduce air pollution, it is the Illinois EPA's engineering judgment that the described facilities may be considered "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing air pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200. Therefore, the facilities are eligible for tax certification from the Board.

7. Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY,

By: _____



Robb H. Layman
Special Assistant Attorney General

Of Counsel:
Charles E. Matoesian
Assistant Counsel

October 15, 2003

1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
Telephone: 217/782-5544
Facsimile: 217/782-9807
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APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62784-9276

This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No. _____ Date Received _____ Certification No. _____ Date 4/18/03

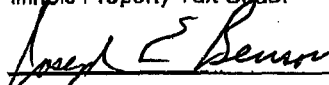
APPLICANT	Sec. A	Company Name Central Blacktop Co., Inc.	
		Person Authorized to Receive Certification Joseph E. Benson	Person to Contact for Additional Details Joseph E. Benson
		Street Address 6160 S. East Ave.	Street Address Same
		Municipality, State & Zip Code Hodgkins, Illinois 60525	Municipality, State & Zip Code Same
		Telephone Number 1-708-482-9660	Telephone Number 1-708-783-4934
		Location of Facility Quarter Section 22 Township 38 North Range 12 East	Municipality Township Hodgkins Lyons
		Street Address 6301 S East Ave.	County Book Number Cook
		Property Identification Number See Attached Addendum	Parcel Number
	MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location Paving Materials Manufacturing Operation
		Water Pollution Control Construction Permit No.	Date Issued
		NPDES PERMIT No.	Date Issued Expiration Date
		Air Pollution Control Construction Permit No. 00030094	Date Issued September 10, 2001
		Air Pollution Control Operating Permit No. 72110171 ID No. 031126AAG	Date Issued January 4, 2002
MANUFACTURING PROCESS	Sec. C	Describe Unit Process Raw materials stored on site are introduced into a counter-flow drum mix style drying and mixing manufacturing facility. The finished product is also stored on site in a plastic state as blacktop pavement material.	
		Materials Used in Process Liquid asphalt cement, various gradations of crushed limestone aggregate. Various grades of sand and sandstone, mineral filler and recycled asphalt product. (RAP)	
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	Describe Pollution Abatement Control Facility Baghouse with fabricfilter type bags, fan and motor. Primary dust collection cyclone, ductwork, screw conveyor, airlocks, bluesmoke package with fans and ductwork, fans, motors and compressors, gas fired burner with noise suppression dustfines removal and metering.	

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APR 22 2003

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Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS		Material Retained, Captured or Recovered	
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Particulate Matter	Dust Fines	Recycled into finished product
		Air Emissions	Blue Smoke	Recycled into finished product
		(2) Point(s) of Waste Water Discharge N/A		
		Plans and Specifications Attached	Yes <input checked="" type="checkbox"/>	No
	(3)	Are contaminants (or residues) collected by the control facility?		Yes <input checked="" type="checkbox"/> No
(4)	Date installation completed <u>9/1/2000</u> status of installation on date of application <u>Operational</u>			
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 859,000	
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 0	
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0	
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 34	
Sec. F	SIGNATURE	The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.		
			Secretary	
		Signature	Title	
Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION			
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.			
INSTRUCTIONS	Sec. A	Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.		
	Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)		
	Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.		
	Sec. D	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility, State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.		
	Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. Submit drawings, which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the control facility. Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.		
	Sec. F	Self-explanatory. Signature must be a corporate authorized signature.		
		Submit to:	Attention:	
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control	
			Donald E. Sutton Permit Section Division of Air Pollution Control	

**ADDENDUM TO THAT CERTAIN APPLICATION OF
CENTRAL BLACKTOP CO., INC. DIRECTED TO
THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
SEEKING ASSESSMENT OF THAT ASPECT OF THE MIXING
EQUIPMENT WHICH IS DEVOTED TO POLLUTION CONTROL**

Central Blacktop Co., Inc. operates a pavement manufacturing plant which utilizes 22 acres situated in the Village of Hodgkins, Cook County, Illinois. It employs thereat a sophisticated device for the mixing of raw materials so as to constitute blacktop paving readily for shipment and use. An aspect of the mixing equipment is various pollution control devices. The mixing equipment concerned and the overall facility to which reference is made constitutes 22 acres of land situated upon an aggregate 29 acres which are designated by the following property index numbers:

18-22-100-004	18-22-100-015	18-22-100-021
18-22-100-008	18-22-100-016	
18-22-100-009	18-22-100-017	
18-22-100-010	18-22-100-018	
18-22-100-014	18-22-100-020	

A diagram is made part of this Addendum upon which there is delineated such 22 acres and does show that all or portions, as the case may be, of the segments of property identified by the aforesaid property index numbers do make up the 22 acre facility which is variously owned and leased by Central Blacktop. The Applicant's equitably owned portion constitutes 10 acres and the 12 acres which are the balance of the facility are leased on a long-term basis. The Applicant is responsible for the payment of all of the real estate taxes levied upon the leased property as well as its equitably owned property. The improvements shown upon the diagram which is an exhibit hereto and which reference is made hereinbefore are all improvements owned and placed upon such property by the Applicant, Central Blacktop Co., Inc. Also attached is the appraisal report of John Clark of John F. Clark & Associates dated January 13, 2003 having to do with an estimate of the valuation of the mixing equipment and does delineate in the sense of value designation the pollution control equipment which is a principal aspect thereof; and in addition, there is provided the supplement to the Clark & Associates of the appraisal of the overall property excluding the mixing equipment but by way of this supplement specifying the usage of the 22 acre tract constituting the paving manufacturing facility.

PROOF OF SERVICE

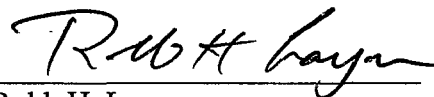
I, the undersigned, certify that I have served the attached APPEARANCE AND RECOMMENDATION upon the person to whom it is directed, by placing them in an envelope addressed to:

TO: Dorothy Gunn, Clerk
Illinois Pollution Control Board
State of Illinois Center
100 W. Randolph Street, Suite 11-500
Chicago, Illinois

Joseph E. Benson
Central Blacktop Company, Inc.
6160 S. East Ave.
Hodgkins, Illinois 60525

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

and mailing it by First Class Mail from Springfield, Illinois on October 15, 2003, with sufficient postage affixed.



Robb H. Layman
Special Assistant Attorney General
ARDC #6205498

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ON RECYCLED PAPER