

ILLINOIS POLLUTION CONTROL BOARD  
February 2, 2006

MARATHON ASHLAND PETROLEUM,	)	
LLC	)	
(Amine Expansion, Kerosene Treater,	)	
Crude Blending, And Mercaptan Treater	)	
Revamp (Property Identification Number	)	
51-34-1-21)),	)	
	)	
Petitioner,	)	
	)	
v.	)	PCB 06-112
	)	(Tax Certification - Air)
ILLINOIS ENVIRONMENTAL	)	
PROTECTION AGENCY,	)	
	)	
Respondent.	)	

ORDER OF THE BOARD (by G.T. Girard):

On December 22, 2005, the Illinois Environmental Protection Agency (Agency) recommended that the Board not certify certain facilities of Marathon Ashland Petroleum, LLC (Marathon Ashland Petroleum) as “pollution control facilities” for preferential tax treatment under the Property Tax Code (35 ILCS 200/11-5 *et seq.* (2004)). The disapproved facilities are at Marathon Ashland Petroleum’s petroleum refinery in Robinson, Crawford 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 Marathon Ashland Petroleum’s facilities are pollution control facilities.

The Agency states that it received a tax certification application from Marathon Ashland Petroleum for its amine expansion, kerosene treater, crude blending, and mercaptan treater revamp at Marathon Ashland Petroleum’s petroleum refinery on December 30, 2004. Agency Rec. at 1. On December 22, 2005, the Agency filed a recommendation on the application with the Board. The Agency’s recommendation identifies the facilities at issue as:

equipment that purportedly reduces sulfur in the crude charge. The equipment is described as relating to Amine Expansion, Kerosene Treater, Crude Blending and Merichem Treater Revamp. Agency Rec. at 1-2.

The Agency’s recommendation also identifies the location of the facilities: 100 Marathon Avenue, Robinson, in Crawford 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 (2004)). The Agency stated as follows:

Notwithstanding the limited information contained within the application for tax certification, it does not appear that the overall project, or even portions thereof, is primarily meant to reduce or eliminate air pollution. Indeed, it is not apparent that any contaminants are removed or reduced from the refinery's operations. The description of the project instead suggests that it was intended solely as a process-related improvement. Agency Rec. at 2.

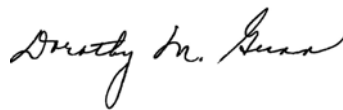
Marathon Ashland Petroleum had 35 days from when it was served with a copy of the Agency's recommendation to contest that recommendation to the Board. 35 Ill. Adm. Code 125.206. Any petition for review was to have been filed on or before January 30, 2006. 35 Ill. Adm. Code 101.300(c). Marathon Ashland Petroleum failed to file a petition before the Board within that time.

Accordingly, consistent with the Agency's recommendation, the Board declines to certify that Marathon Ashland Petroleum's facilities are pollution control facilities that are subject to preferential treatment under the Property Tax Code. The Board 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) (2004); *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 February 2, 2006, by a vote of 4-0.



Dorothy M. Gunn, Clerk  
Illinois Pollution Control Board