

ILLINOIS POLLUTION CONTROL BOARD
January 21, 1999

KENDALL-GRUNDY FS, INC.,)	
)	
Petitioner,)	
)	
v.)	PCB 99-98
)	(Tax Certification - Appeal)
ILLINOIS ENVIRONMENTAL)	
PROTECTION AGENCY,)	
)	
Respondent.)	

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

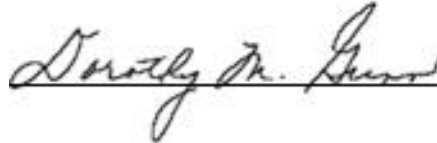
This petition for review, filed on January 6, 1999, requests that the Board review a December 4, 1998 Illinois Environmental Protection Agency (Agency) permit denial of a property tax certification regarding a pollution control facility owned by Kendall-Grundy FS, Inc., and located in Mazon, Grundy County, Illinois. The Board accepts this matter for hearing.

The Board's authority to hear this action arises from the Property Tax Code (35 ILCS 200/1-1 *et seq.* (1996)) which provides that pollution control facilities are to be valued for their tax purposes at "33 1/3% of the fair cash value of their economic productivity to their owners" and that certification of such facilities is to be made to the Board. See 35 ILCS 200/11-5 through 11-30 (1996).

Hearing shall be scheduled and conducted in a timely manner pursuant to 35 Ill. Adm. Code 105 to the extent practicable. See Cass County Service Co. v. Illinois Environmental Protection Agency (August 20, 1998), PCB 99-31, slip op. at 1; CGE Ford Heights, L.L.C. v. Illinois Environmental Protection Agency (February 1, 1996), PCB 96-164, slip op. at 1. Unless otherwise ordered by the hearing officer assigned to this matter, the Agency shall file the record of its review of the request for tax certification within 14 days of this order.

IT IS SO ORDERED.

I, Dorothy M. Gunn, Clerk of the Illinois Pollution Control Board, hereby certify that the above order was adopted on the 21st day of January 1999 by a vote of 7-0.

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

Dorothy M. Gunn, Clerk
Illinois Pollution Control Board