**Section 125.214 Burden of Proof**

If the applicant files a petition to contest under Section 125.206 or the Board otherwise directs that a hearing be held under Section 125.210, the applicant has the burden to prove that the facility or portion thereof for which it seeks tax certification is a pollution control facility, as defined in Section 125.200(a)(1), or that the device for which it seeks tax certification is a low sulfur dioxide emission coal fueled device, as defined in Section 125.200(b)(1).

(Source: Amended at 41 Ill. Reg. 10182, effective July 5, 2017)