

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Jeff & Sheila Koester )  
(Property Identification Number ) PCB 19-  
08-000-005-00) (Tax Certification)  
)

**NOTICE**

**PLEASE TAKE NOTICE** that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, copies of which are herewith served upon you.

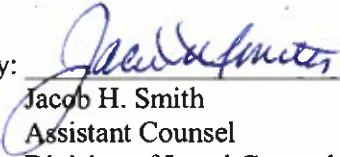
Jeff & Sheila Koester  
5405 N. Mill Road  
Scales Mound, Illinois 61075

Don Brown, Clerk  
Illinois Pollution Control Board  
James R. Thompson Center  
100 West Randolph Street, Suite 11-500  
Chicago, Illinois 60601

**Copies also provided electronically as follows:**

Illinois Department of Revenue  
via email at REV.PropTaxApp@illinois.gov  
101 West Jefferson  
Springfield, Illinois 62794

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:   
\_\_\_\_\_  
Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel

DATED: April 11, 2019

Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
(217) 782-5544

**THIS FILING IS SUBMITTED ON RECYCLED PAPER**

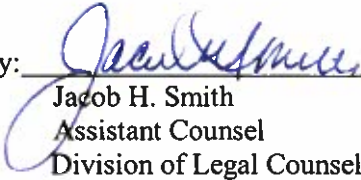
**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Jeff & Sheila Koester )  
(Property Identification Number ) PCB 19-  
08-000-005-00) (Tax Certification)  
)

**APPEARANCE**

The undersigned, as one of its attorneys, hereby enters an APPEARANCE on behalf of Respondent,  
Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:   
Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel

DATED: April 11, 2019

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1021 North Grand Avenue East  
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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Jeff & Sheila Koester** )  
**(Property Identification Number** ) **PCB 19-**  
**08-000-005-00)** ) **(Tax Certification)**  
 )

**RECOMMENDATION OF THE ILLINOIS**  
**ENVIRONMENTAL PROTECTION AGENCY**

The Illinois Environmental Protection Agency ("Illinois EPA") hereby files its Recommendation pursuant to Section 125.204 of the regulations of the Illinois Pollution Control Board ("Board"), 35 Ill. Adm. Code 125.204.

1. On March 20, 2018, the Illinois EPA received a request from Jeff and Sheila Koester (log number TC-139379, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.
2. The facility's address is: Jeff and Sheila Koester  
505 N. Mill Creek Road  
Scales Mound, IL 61075

The proposed water pollution control facility in this request is located in the SW ¼ of Section 1, T28N, R2E of the 4th P.M. in Jo Daviess County, at the above street address and consist of the following facilities:

One reinforced concrete manure pit with greatest dimensions of 100 ft. (length) x 100 ft. (width) x 8.83 ft. (depth) with one interior reinforced concrete wall abutting and supporting a reinforced concrete ramp measuring approximately 71.5 ft. (length) x 16 ft (width) x 8.83 ft. (depth) used to facilitate solids removal from within the pit and with approximately 400 linear feet of 4 inch diameter perforated drain tile around the perimeter of the concrete manure pit.

The approximately 7, 216 square feet of concrete scrape alley surface area located inside of the freestall barn and the holding pen

and the outdoor scrape alley connecting the barn to the waste holding basin described above.

The entire length of 6" PVC underground piping used to convey liquid wastes from the milking parlor and the milk house and utility room to the waste holding basin described above.

This livestock waste management facility is used to collect, transport, and/or store livestock waste prior to cropland application, and is further described in Exhibit A.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2018), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "pollution control facilities" as:

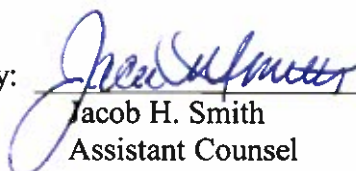
any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: eliminating, preventing, or reducing air or water pollution ...or treating, pretreating, modifying or 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.

4. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2018), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2014) and 35 Ill. Adm. Code 125.200(a).
5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
6. Based on the information in the application and the purpose of the facility, 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 water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and is eligible for tax certification from the Board.

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:   
Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel

Dated: April 11, 2019

Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544



## ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

JB PRITZKER, GOVERNOR

JOHN J. KIM, ACTING DIRECTOR

### Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Darin E. LeCrone P.E., Manager, Industrial Unit, Permit Section *DEL*

Date: April 5, 2019

Re: Jeff and Sheila Koester - Scales Mound  
Recommendation of Tax Certification  
Log # TC-139379  
BOW ID # W0858070006  
Property Identification # 08-000-005-00

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The Bureau of Water received a request on March 20, 2018 from Jeff and Sheila Koester for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Jeff and Sheila Koester  
5405 N. Mill Creek Road  
Scales Mound, IL 61075

SW 1/4 of Section 1, Township 28-North, Range 2-East of the East-4th PM in Jo Daviess County.

Livestock waste management facilities consisting of:

One reinforced concrete manure pit with greatest dimensions of 100 ft. (length) x 100 ft. (width) x 8.83 ft. (depth) with one interior reinforced concrete wall abutting and supporting a reinforced concrete ramp measuring approximately 71.5 ft. (length) x 16 ft (width) x 8.83 ft. (depth) used to facilitate solids removal from within the pit and with approximately 400 linear feet of 4 inch diameter perforated drain tile around the perimeter of the concrete manure pit.

The approximately 7,216 square feet of concrete scrape alley surface area located inside of the freestall barn and the holding pen and the outdoor scrape alley connecting the barn to the waste holding basin described above.

The entire length of 6" PVC underground piping used to convey liquid wastes from the milking parlor and the milk house and utility room to the waste holding basin described above.

These facilities are further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this

Page No. 2

Log No. TC-139379

section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

Additional facilities in this request include:

The walls and roofs of the freestall barns and;

The solid concrete floors within the freestall barn stalls.

These facilities are further described in the enclosed applications and supporting documents.

If you have any questions regarding the above, please contact Darren Gove at 217/782-0610.

DRG:TC-139379\_Tax Cert Recommendation\_20Mar18.docx

cc: Tax Cert File

Illinois EPA - Bureau of Water - Division of Pollution Control

Title 35 Subtitle A Part 125 Tax Certifications

Illinois EPA Review Notes for:

**Agency Recommendation of Pollution Control Facilities.**

**BOW ID #:** W0858070006

**Project Name:** Jeff and Sheila Koester

**Date application received:** 3/20/2018

**Reviewer:** DRG

**Log number:** TC-139379

**Legal Description:**

SW 1/4 of Section 1 Twp: 28-North Range: 2-East  
PM: East-4th

**County:** Jo Daviess

**Facility Contact:**

**Phone:** 815 291-8754

**Pollution Control Facility Type:**

Cattle/Dairy Livestock Waste Management  
Facility

**Property ID:** 08-000-005-00

**Applicant:** Jeff and Sheila Koester

5405 N. Mill Creek Road  
Scales Mound, IL 61075

**Facility:** Jeff and Sheila Koester

5405 N. Mill Creek Road  
Scales Mound, IL 61075

**Date Control Devices installed:** December 2016

**Application Signature by:** Sheila Koester

**Title:** Owner

**This facility generates the following pollutants and prevents their discharge as indicated:**

Livestock waste is collected and land applied to cropland. Waste includes Milkhouse waste and sand

**Physical description of pollution control facilities that ARE recommended:**

Livestock waste management facilities consisting of:

One reinforced concrete manure pit with greatest dimensions of 100 ft. (length) x 100 ft. (width) x 8.83 ft. (depth) with one interior reinforced concrete wall abutting and supporting a reinforced concrete ramp measuring approximately 71.5 ft. (length) x 16 ft (width) x 8.83 ft. (depth) used to facilitate solids removal from within the pit and with approximately 400 linear feet of 4 inch diameter perforated drain tile around the perimeter of the concrete manure pit.

The approximately 7,216 square feet of concrete scrape alley surface area located inside of the freestall barn and the holding pen and the outdoor scrape alley connecting the barn to the waste holding basin described above.

The entire length of 6" PVC underground piping used to convey liquid wastes from the milking parlor and the milk house and utility room to the waste holding basin described above.

**Notes:**

Application materials consist of PTT forms completed satisfactorily and signed, a plot construction diagram useful for showing layout of structures, a diagram (plan) with dimensions of the waste holding basin, and 2 diagrams with various sectional drawings showing construction details.



Illinois EPA Log #: TC-139379

Page 2 of 2

No ambiguity regarding the structures that are basis of requested tax treatment. The form identifies : Concrete lined Manure Storage Structure 100' x 100' x 8'10" (depth). The drawings indicate that there is a concrete ramp constructed within the footprint of the basin that is approximately 71.5' x 16'. There is also noted on the plot diagram and section drawings that there is 4" perforated drain tile around the basin's perimeter, dimensions are present for length determination. The pit is for containment of manure scrapes from the freestall barn area and liquid waste conveyed by pipe from the milking parlor and around the barn. No animals are kept above the pit.

The application did not include a process/pollutant flow diagram and was requested via phone call on June 27, 2018. Also discussed on the phone with Sheila Koester was the possibility of requesting other items such as concrete scrape alleys and waste piping. I explained to her that building walls and roof were not eligible.

Update review 1/23/2019. Agency received the submittal but it was processed as a new log-in. It finally made its way to me yesterday. The submittal included a new form with updated PCF requests but did not specify the amount of scrape alley and appeared to broadly list the buildings. Denials are not necessary because phone discussion notes indicate the applicability of PCF definition excludes most of the structures that make up the buildings. The amount of scrape alley is noted on the "Plan View" exhibit as 7,216 square feet. Also the 6" PVC sanitary sewer pipe labeled on the drawings is understood to be waste transfer piping, which is approvable. Ready for recommendation submittal.

**Nothing follows – DRG - (January 23, 2019)**

## REVIEW NOTES

Project Name Jeff and Sheila Koester Project Location Scales Mound Cty Jo Daviess  
 Log No. TC-139379 Descr Livestock waste management facilities consisting of: Date 1/23/2019 Reviewer

Supplemental information submitted on Dec 24, 2018.

Additional structures shown on original diagram were not specifically requested.

Applicant was contacted to correct this problem.

original request specifically requested only the manure storage structure.

This submittal now includes:

- Manure Storage
- Dairy Parlor & Milk House
- Free stall Barn
- Outside scrape alley

The 100x100 Manure Storage is OK

Dairy Parlor & Milk House, 40'x50' & 12'x20' Res.

Only structures within above to be considered

PCF are the scrape alley of which the application indicates there is approximately 7,216 sq. ft.

Note that the submitted flow diagrams clarify

That only the Free stall Barn Bldg has the indoor

Scrape Alley. The outside scrape Alleys are also

included. Aside, the 6" PVC "sanitary" pipes are

also approvable as PCF

Revise description accordingly. Discussion notes

will SK indicate advisement that structures such as

Bldg walls, roofs are not approvable i.e. it is understood

these items were not requested. End

# Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (21 7) 782-3397

## Application for Certification (Property Tax Treatment) Pollution Control Facility

### FOR AGENCY USE ONLY

File Number: _____	Date Rec'd: _____
Certification Number: _____	Date: _____

Facility Type (check one):  Air  Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA. Separate applications must be completed for each control facility claimed. Do not mix types (air and water). Where both air and water operations are related, file two applications.

If attachments are needed, record them consecutively on an index sheet.

**RECEIVED**  
DEC 24 2018

You may complete this form online, save a copy locally, print, sign and submit it to:

Illinois EPA  
 Attention: Ray E. Pilapil, Permit Section  
 Division of Air Pollution Control  
 1021 North Grand Avenue East, P.O. Box 19276  
 Springfield, IL 62794-9276

Illinois EPA  
 Attention: Al Keller, Permit Section <sup>IEPA</sup> BOW/WPC/PERMIT SECTION  
 Division of Water Pollution Control  
 1021 North Grand Avenue East, P.O. Box 19276  
 Springfield, IL 62794-9276

### I. Applicant Information:

Company Name: _____	Person to Contact _____
Person Authorized to Receive Certification: <u>Jeff &amp; Sheila Koester TC-139379</u>	for Additional Details _____
Street Address: <u>5405 N. Mill Creek Road</u>	Street Address: _____
City: <u>Scales Mound</u> State: <u>IL</u>	City: _____ State: _____
Zip: <u>61075</u> Phone: <u>815-291-8754</u>	Zip: _____ Phone: _____
Email Address: <u>shellakoester@gmail.com</u>	Email Address: _____

### II. Facility Information:

Facility Location: Quarter Section: 1 Township: 28N Range: 2E  
 Municipality: Scales Mound Township: Gullford

Note: A plat map location is requested for facilities located outside of municipal boundaries.

Address: 5405 N. Mill Creek Road City: Scales Mound  
 State: IL Zip Code: 61075 County: JoDaviess Book Number: \_\_\_\_\_

Property Index Number: 08-000-005-00

Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes.

### Manufacturing Operations Information:

Nature of Operations Conducted at the Above Location:

### Permit Information:

WPC Construction Permit Number: _____	Date Issued: _____
NPDES Permit Number: _____	Date Issued: _____ Exp. Date: _____
APC Construction Permit Number: _____	Date Issued: _____
APC Operating Permit Number: _____	Date Issued: _____ Exp. Date: _____

Note: Submit copies of all relevant permits issued by local pollution control agencies. (e.g. MSD Construction Permit)

*This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.*

**Manufacturing Process Information:**

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device).  
Description of the Process:

**Materials Used in the Process:**

**Pollution Control Facility Information:**

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable.

Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):

Concrete lined manure storage structure 100'x100'x8'10" D  
 Dairy Parlor & Utility Room 40' x 50' and Milk House 12'x20'  
 Free Stall Barn 66'x184'  
 Outside Scrape Alley40'x40'  
 All wastewater and manure from this facility are directed to the concrete lined manure storage structure (see attached)

Describe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):

Storage of manure and waste water to be land applied at appropriate times and rates  
 Our facility was state approved with water stops applied in all areas where manure is -  
 All wastewater from facility goes to the manure storage structure

Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).

Livestock Management Facilities Act was met in regards to Pollution Control which was constructed at this farm

**Nature of Contaminants or Pollutants:**

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use
manure	liquid	concrete lined manure storage & land application
milkhouse waste water	liquid	concrete lined manure structure & land application
parlor manure & waste water	liquid	concrete lined manure structure & land application

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

**Point(s) of Waste Water Discharge:**

Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.

Plans and Specifications Attached  Yes  No

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.

Are contaminants (or residues) collected by the control facility?  Yes  No

Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.

**Project Status:**

Date Installation Completed: 12/2016

Provide the date the pollution control facility was first placed into service and operated. If not, explain.

December, 2016

Status of installation on date of application:

Pollution control completed and in operation

**III. Verification and 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.

**Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))**

Jeff Koester Sheila Koester owners  
 Printed Name: Title:

For incorporated entities, signature should be from an authorized corporate representative.

 12-6-18  
 Signature: Date:  
Sheila Koester 12/6/18

**BENCHMARKS:**  
 SPIKE IN TP 8  
 CORNER OF DRIVEWAY  
 ELEV. 897.50

**CUT (BANK): 3,000 C.Y.**  
**FILL (BANK): 2,500 C.Y.**

**SPECIFICATIONS**

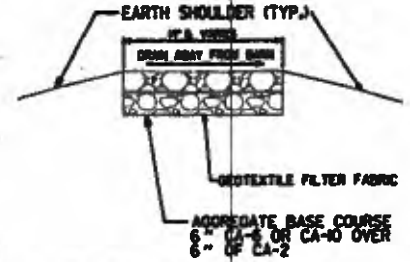
**4" PERFORATED DRAIN TILE**

1. PERFORATED DRAIN TILE SHALL BE 4" DIAMETER, HAVE 1/2" DIAMETER OPENINGS AND CONFORM TO AASHTO M-294 AND M-252 AND ASTM F-405 AND F-667.

2. GRANULAR BACKFILL SHALL BE USED AROUND DRAIN TILE.

**4" SOLID WALL DRAIN TILE**

1. SOLID WALL DRAIN TILE SHALL BE 4" DIAMETER, CONFORM TO AASHTO M-294 AND M-252 AND ASTM F-405 AND F-667.



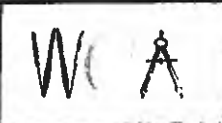
**TYPICAL GRAVEL ROAD SECTION**



THIS DRAIN TILE SHALL BE PLACED IN TRENCHES TO BE CONSTRUCTED IN ACCORDANCE WITH THE SPECIFICATIONS OF THE STANDARD SPECIFICATIONS FOR ROADWAY CONSTRUCTION, 2011 EDITION, SECTION 709.02.

REV.	DATE	BY	REVISIONS	REMARKS

DESIGN  
 M.L.W.  
 CHECKED  
 A.A.W.  
 APPROVED  
 M.L.W.



**WAGNER CONSULTING & AGRICULTURE**  
 709 WEST OAK STREET  
 LENA, ILLINOIS, 61048  
 815-275-7642  
 WAGNERCONSULTAO@MEDIANCOMBS.NET

CONTACT JULIE AT 811 OR 800-892-0123  
 With the following:  
 County \_\_\_\_\_  
 City/Township \_\_\_\_\_  
 Sec & 1/4 Sec No \_\_\_\_\_  
 40 HOURS (2 working days) BEFORE YOU DIG

**JEFF & SHEILA KOESTER**  
 5405 NORTH MILL CREEK ROAD  
 SCALES MOUND, ILLINOIS 61075

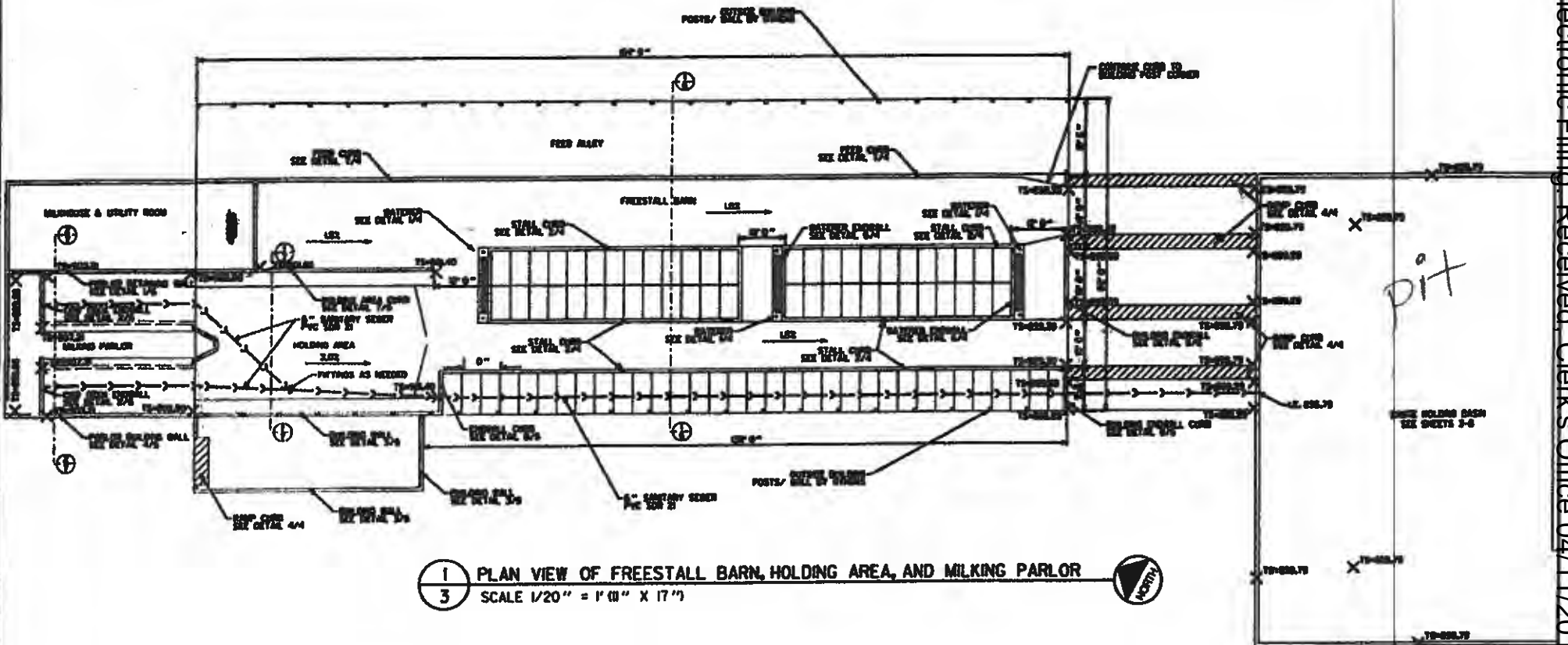
**CIVIL SITE PLAN**

PROJECT NO.  
 8716  
 DATE  
 9/19/15  
 SHEET NO.  
 2  
 OF 10 SHEETS

Electronic Filing: Received, Clerk's Office 04/14/2019 \*\*PCB 2019-098\*\*

# Concrete Scrape Alley(s)

7,216 sq ft.



1 PLAN VIEW OF FREESTALL BARN, HOLDING AREA, AND MILKING PARLOR  
 3 SCALE 1/20" = 1' 0" X 17"

Electronic Filing: Received, Clerk's Office 04/11/2019 \*\*PCB 2019-098\*\*

REVISIONS		
NO.	DATE	BY

DRAWN M.L.W.  
 CHECKED A.A.W.  
 APPROVED M.L.W.

WAGNER CONSULTING & AGRICULTURE  
 709 WEST OAK STREET  
 LENA, ILLINOIS, 61048  
 815-273-7642  
 WAGNERCONSULTA@MEDIACOMBS.NET

CONTACT JULE AT 811 OR 800-892-0123  
 With Dr. Jule Ludwig

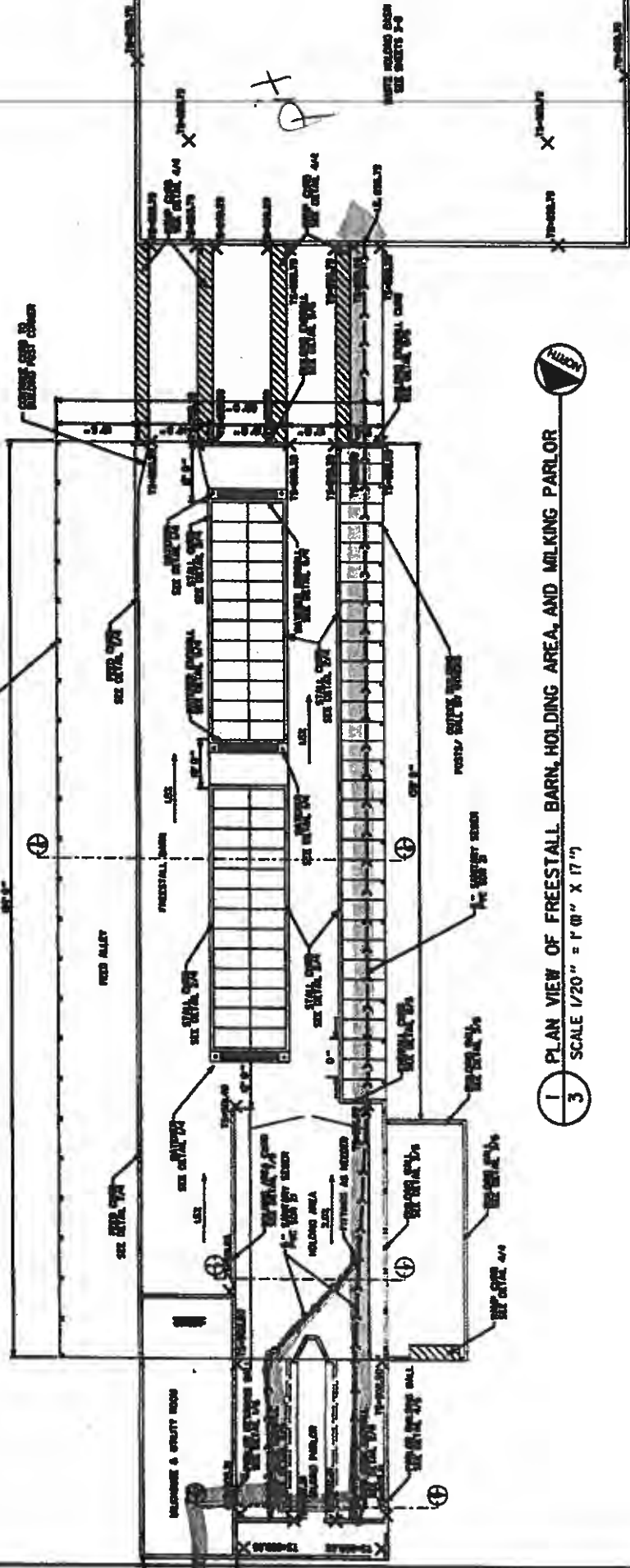
County  
 City/ township  
 Sec & 1/4 Sec No  
 48 HOURS of working days BEFORE YOU GO!

JEFF & SHEILA KOESTER  
 5405 NORTH MILL CREEK ROAD  
 SCALES MOUND, ILLINOIS 61075

PLAN VIEW OF FS BARN, HOLDING AREA & MILKING PARLOR

PROJECT NO.	SW16
DISTRICT	06/16
SHEET NO.	3
OF SHEETS	3

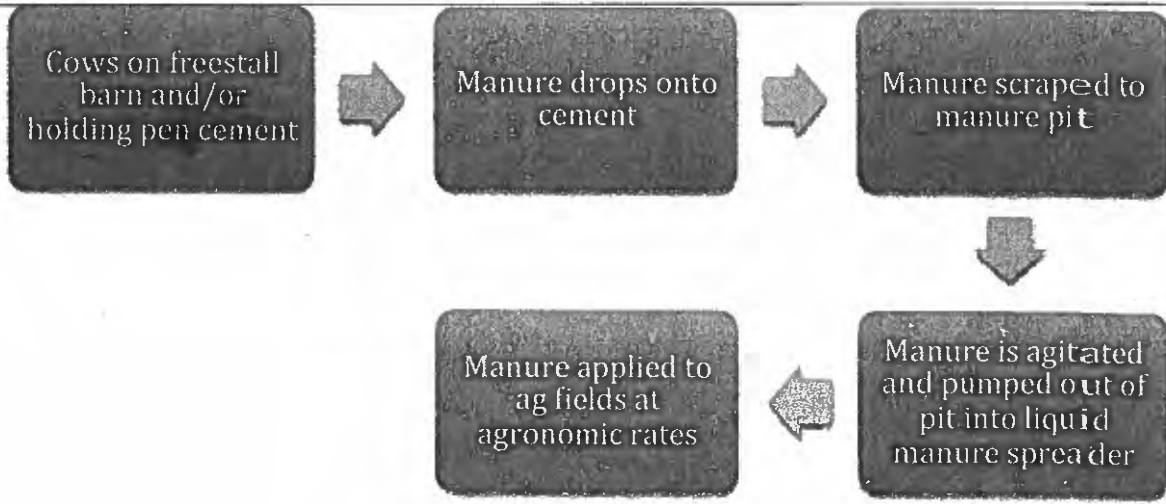
Wastewater flow from milkhouse,  
parlor & utility room - all drains to  
manure pit

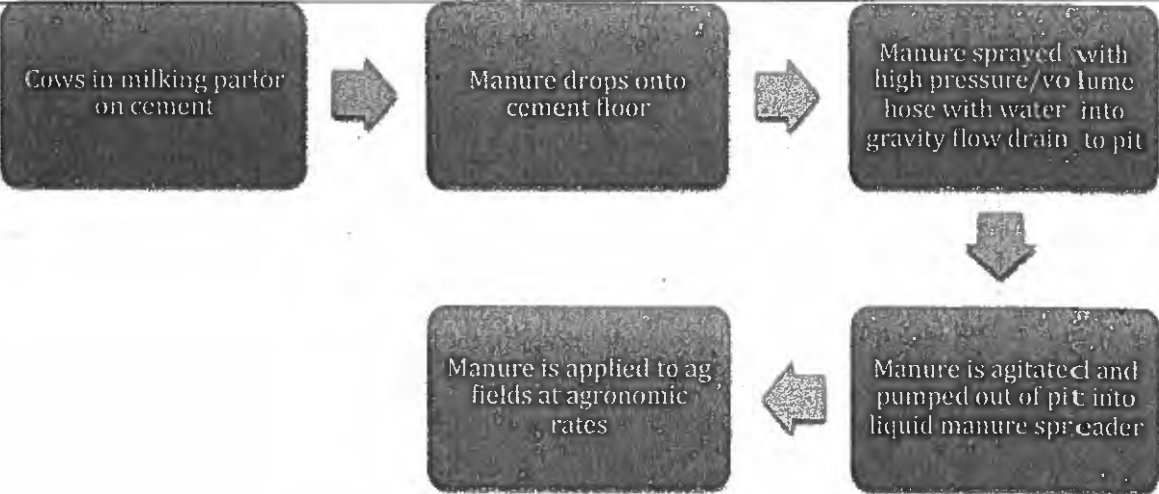


1 PLAN VIEW OF FREESTALL BARN, HOLDING AREA, AND MILKING PARLOR  
3 SCALE 1/20" = 1' 0" X 17"

REVISED	DATE	BY	MLW.
REVISIONS	DATE	BY	MLW.
CONTACT INFO AT 811 OR 800-882-0113 With This Information <b>7</b> Call Copy/Share <b>101</b> Call 4210 75th Ave, Suite 110, Lincoln, NE 68504 WAGNERCONSULTING@GMAIL.COM			
WAGNER CONSULTING & AGRICULTURE 700 WEST OAK STREET LINCOLN, NEBRASKA 68508 415-595-7402 WAGNERCONSULTING@GMAIL.COM			
PROJECT NO. 101111 DATE 06/2016 SHEET NO. 3 OF 10 SHEETS			
JEFF & SHEILA KOESTER 5405 NORTH MILL CREEK ROAD SCALES MOUND, ILLINOIS 61075 PLAN VIEW OF FS BARN, HOLDING AREA & MILKING PARLOR			









STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
)  
)  
)

**CERTIFICATE OF SERVICE**

I, the undersigned attorney at law, hereby certify that I have served on the date of April 11, 2019, the attached **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, upon the following persons by causing to be mailed a true copy thereof in an envelope duly addressed, bearing proper first class postage, and deposited in the United States mail at Springfield, Illinois:

Jeff & Sheila Koester  
5405 N. Mill Creek Road  
Scales Mound, Illinois 61075

**Copies also provided electronically as follows:**

Illinois Department of Revenue  
via email at REV.PropTaxApp.illinois.gov  
101 West Jefferson  
P.O. Box 19033  
Springfield, Illinois 62794

**[Electronic Filing]**

Clerk  
Illinois Pollution Control Board  
James R. Thompson Center  
100 West Randolph Street, Suite. 11-500  
Chicago, Illinois 60601

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel  
1021 North Grand Avenue East  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217.782.5544  
217.782.9143 (TDD)

**THIS FILING IS SUBMITTED ON RECYCLED PAPER**