

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Ethan Hoffman Nursery – Kirkland** )  
**(Property Identification Number** ) **PCB 21-**  
**05-07-400-004)** ) **(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.

Ethan Hoffman  
6648 Aldrich Rd.  
Kirkland, IL 60146

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  
P.O. Box 19033  
Springfield, Illinois 62794

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 

Grace McCarten  
Assistant Counsel  
Division of Legal Counsel

DATED: March 31, 2021

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**

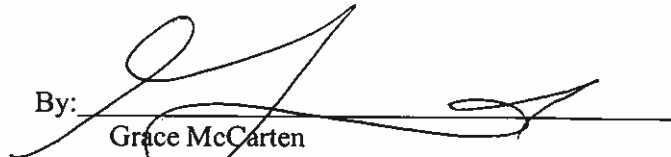
**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Ethan Hoffman Nursery – Kirkland** )  
**(Property Identification Number** ) **PCB 21-**  
**05-07-400-005)** ) **(Tax Certification)**  
)

**A P P E A R A N C E**

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:   
Grace McCarten  
Assistant Counsel  
Division of Legal Counsel

DATED: March 31, 2021

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**

**Ethan Hoffman Nursery – Kirkland** )  
**(Property Identification Number** ) **PCB 21-**  
**05-07-400-004)** ) **(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 December 22, 2020, the Illinois EPA received a request from Ethan Hoffman Nursery (log number TC-143500, 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: 

Ethan Hoffman
6648 Aldrich Rd.
Kirkland, IL 60146

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 7, 41N, R4E of the 3rd P.M. in Dekalb County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete manure pit (approximately 55 ft. x 208 ft. x 8 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, five pumpout pits (approximately 6 ft. x 8 ft. x 8 ft. each) to allow manure removal from the manure pit, plastic perimeter drainage pipes (approximately 525 ft. x 6 in. x 2 in. total Form-a-Drain) located around the footing of the manure pit to prevent flotation of the pit, a plastic inspection/sampling port (approximately 12 ft. x 6 in.) located on the perimeter drainage pipe, and a plastic drain tile

(approximately 240 ft. x 6 in. total) that removes water collected by perimeter drainage tile away from the manure pit.

These livestock waste management facilities are used to collect, transport, and/or store livestock waste prior to cropland application, and are further described in Exhibit A.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), 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 (2014), 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 are 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: 

Grace McCarten  
Assistant Counsel  
Division of Legal Counsel

Dated: March 31, 2021

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, DIRECTOR

# Memorandum

To: Mike Roubitchek, Division of Legal Counsel

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

Date: March 8, 2021

Re: Ethan Hoffman Nursery – Kirkland  
Recommendation of Tax Certification  
Log # TC-143500  
Property Index# 05-07-400-004

The Bureau of Water received a request on December 22, 2020 from Ethan Hoffman for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

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

Ethan Hoffman Nursery  
6648 Aldrich Rd.  
Kirkland, IL 60146

SE ¼ of Section 7, T41N, R4E of the 3<sup>rd</sup> PM in DeKalb County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 55 ft. x 208 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, five (5) pumpout pits (approximately 6 ft. x 8 ft. x 8 ft. each) to allow manure removal from the manure pit, plastic perimeter drainage pipes (approximately 525 ft. x 6 in. x 2 in. total Form-a-Drain) located around the footing of manure pit to prevent flotation of the pit, a plastic inspection/sampling port (approximately 12 ft. x 6 in.) located on the perimeter drainage pipe, and a plastic drain tile (approximately 240 ft. x 6 in. total) that remove water collected by perimeter drainage tile away from the manure pit. The facility collects, transports and stores livestock waste prior to cropland application.

The facility is 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 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.

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

DEL:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

2125 S. First Street, Champaign, IL 61820 (217) 278-5800  
2009 Mall Street Collinsville, IL 62234 (618) 346-5120  
9511 Harrison Street, Des Plaines, IL 60016 (847) 294-4000  
595 S. State Street, Elgin, IL 60123 (847) 608-3131

2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200  
412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022  
4302 N. Main Street, Rockford, IL 61103 (815) 987-7760

## Watershed Unit Tax Certification Review Sheet

Project Name: Ethan Hoffman Nursery

Date: February 23, 2021

Type:  Agchem  
 Livestock

Reviewer: WH

Contact: Same

Log number: TC-143500

Applicant: Ethan Hoffman  
6648 Aldrich Rd.  
Kirkland, IL 60146

Phone: 815-751-9337

Property Index#: 05-07-400-004

Facility: Ethan Hoffman Nursery  
6648 Aldrich Rd.  
Kirkland, IL 60146

Parcel#:

County: DeKalb

Legal Description:

SE ¼ of Section: 7 Twp: 41N R: 4E PM: 3<sup>rd</sup>

Signature: Ethan Hoffman

Title: Owner

Date Control Devices installed: September 2020

Wastes:  Livestock waste is applied to cropland.  
 Agrichemical rinsate and spillage is recycled through the facility and/or land applied.  
 Other: \_\_\_\_\_

### Physical Description of Pollution Control Devices:

The livestock waste handling facilities consist of one (1) concrete manure pit (approximately 55 ft. x 208 ft. x 8 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above. The concrete manure pit has five (5) pumpout pits (approximately 6 ft. x 8 ft. x 8 ft. each) to allow manure removal from the manure pit. Plastic perimeter drainage pipe (approximately 525 ft. x 6 in. x 2 in. total Form-a-Drain) is located around the footing of the manure pit to prevent flotation of the pit with a vertical plastic PVC inspection tube (approximately 12 ft. x 6 in. dia.). There is a plastic drain tile (approximately 240 ft. x 6 in total) that remove water collected by perimeter drainage tile away from the manure pit. The facility collects, transports and stores livestock waste prior to cropland application.

Pollution control facilities requested by the applicant through Description of Pollution Control Facilities, Section 2 of the application form and the attachments:

One (1) concrete manure pit  
Concrete slatted floor;  
Five (5) pumpout pits for the manure pit;  
Plastic perimeter drainage pipes;  
Inspection port.  
Plastics drain tile

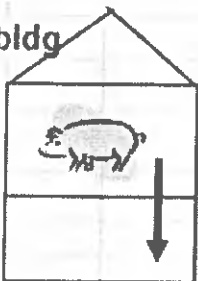
A process flow diagram with narrative is provided by the attachment of the application.

Recommended Action: Issue tax certification.

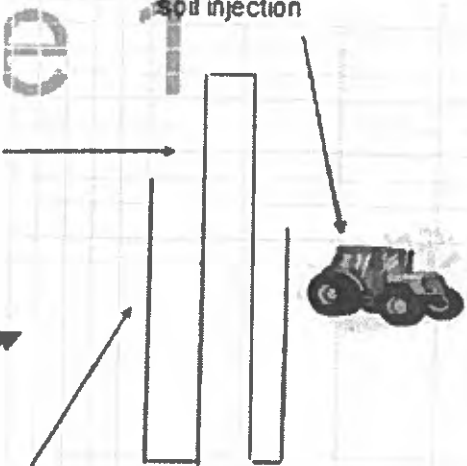
**Cross sectional view of bldg**

living environment →

8 foot pit →



waste applicator with cultivator shovels for soil injection



flexible hose for land application



**Han, Wei**

---

**From:** Ethan Hoffman <ehoff2001@gmail.com>  
**Sent:** Wednesday, January 20, 2021 4:34 PM  
**To:** Han, Wei  
**Subject:** Re: [External] Re: TC-143500 Ethan Hoffman Nursery

Plastic

On Wed, Jan 20, 2021 at 3:16 PM Han, Wei <[Wei.Han@illinois.gov](mailto:Wei.Han@illinois.gov)> wrote:

Thank you for the info. The drain tile 6 in x 240 ft. can be certified as well. What is the material of the drain tile?

Wei Han, P.E.

Illinois Environmental Protection Agency

BOW/DWPC/Permit Section

1021 North Grand Avenue E.

P.O. Box 19276

Springfield, IL 62794-9276

Phone: 217-524-3034

Email: [Wei.Han@Illinois.gov](mailto:Wei.Han@Illinois.gov)

**From:** Ethan Hoffman <ehoff2001@gmail.com>  
**Sent:** Tuesday, January 19, 2021 6:11 PM  
**To:** Han, Wei <[Wei.Han@Illinois.gov](mailto:Wei.Han@Illinois.gov)>  
**Subject:** [External] Re: TC-143500 Ethan Hoffman Nursery

Here are the corrections for the tax form.

1. Section 7
2. Dimensions for form a drain 6x2in

3. Inspection port is 6in diameter x 12ft height, drain tile is 6in x 240ft away from barn.

4. Attached picture

Let me know if you have any questions

Thank you

Ethan Hoffman

On Fri, Jan 8, 2021 at 11:49 AM Han, Wei <[Wei.Han@illinois.gov](mailto:Wei.Han@illinois.gov)> wrote:

Mr. Hoffman,

I need the following information to complete the review of the application received December 22, 2020 for the subject facilities:

1. Section number of the legal description of the property.
2. Dimensions of parameter drainage pipe (Form-A-Drain), e.g., 4 in x 2 in or 6 in x 2 in.
3. Dimensions of inspection port of the parameter drainage pipe including length and diameter.
4. A diagram showing the flow of livestock waste from the initial animal waste collection or containment area through all pollution control facilities to final disposal on cropland.

Please provide the information listed above within 45 days. Please let me know if you have any questions concerning the above items.

Wei Han, P.E.

Illinois Environmental Protection Agency

BOW/DWPC/Permit Section

1021 North Grand Avenue E.

P.O. Box 19276

Springfield, IL 62794-9276

Phone: 217-524-3034

Email: [Wei.Han@Illinois.gov](mailto:Wei.Han@Illinois.gov)

State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.

TC-143500

**APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)**

**POLLUTION CONTROL FACILITY**

AIR  WATER

**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**  
P. O. Box 19276, Springfield, IL 62794-9276

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

Sec. A

Company Name

Ethan Hoffman Nursery

Person Authorized to Receive Certification

Ethan Hoffman

Person to Contact for Additional Details

Ethan Hoffman

Street Address

6648 Aldrich rd

Street Address

6648 Aldrich rd

Municipality, State & Zip Code

Kirkland IL 60146

Municipality, State & Zip Code

Kirkland IL 60146

Telephone Number

815-751-9337

Telephone Number

815-751-9337

Location of Facility

Quarter Section

SE

Township

41-North

Range

4-East

Municipality

Kirkland

Township

Maxfield

Street Address

6648 Aldrich rd Kirkland IL 60146

County

DeKalb

Book Number

Property Identification Number

05-07-400-004

Parcel Number

05-07-400-004

Sec. B

Nature of Operations Conducted at the Above Location

3000hd Swine nursery facility

MANUFACTURING OPERATIONS

Water Pollution Control Construction Permit No.

Date Issued

NPDES PERMIT No.

Date Issued

Expiration Date

Air Pollution Control Construction Permit No.

Date Issued

Air Pollution Control Operating Permit No.

Date Issued

Sec. C

Describe Unit Process

Materials Used in Process

MANUFACTURING PROCESS

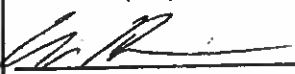
Sec. D

Describe Pollution Abatement Control Facility

3000hd Swine nursery building, Including plastic floors with 8' deep manure pit 54' x 208' with 5 6' x 8', 8' deep concrete pumpouts, as well as 525ft of Perimeter form-a-drain with a tile sampling port

POLLUTION CONTROL FACILITY DESCRIPTION

CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants <i>3000 hd Swine Nursery Facility</i>		
	Material Retained, Captured or Recovered		
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<i>Liquid Swine Waste</i>	<i>from Nursery Pigs</i>	<i>land applied to adjacent fields</i>
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge		
	Plans and Specifications Attached		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(3) Are contaminants (or residues) collected by the control facility?		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(4)	Date installation completed <i>9-21-2020</i> status of installation on date of application <i>Complete</i>	
	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>495,000</i>
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>40</i>

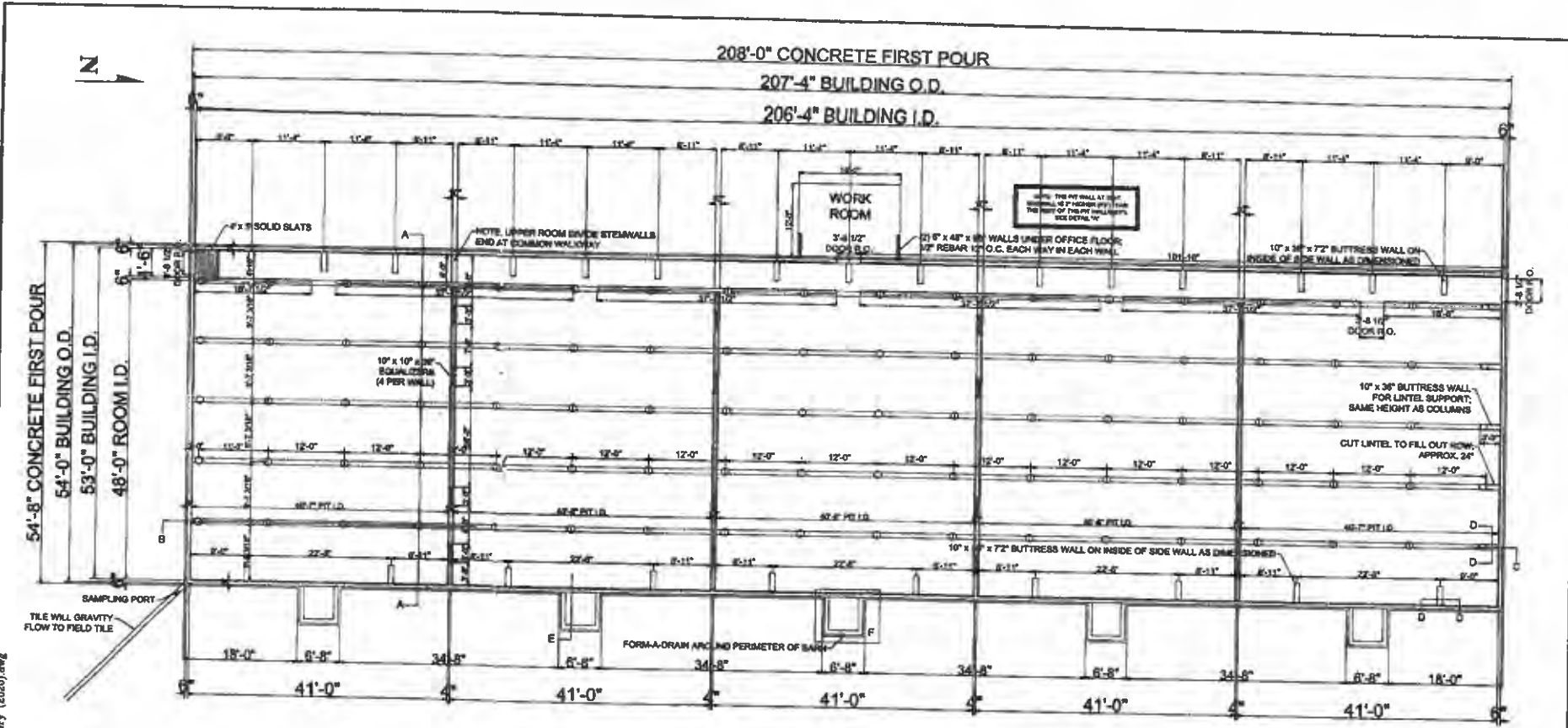
SIGNATURE	Sec. F The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.	
	 Signature	<i>Owner</i> Title

INSTRUCTIONS	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.		
	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 <u>pollution control facility</u> . Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an <u>average</u> 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:	Attention:
Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276		Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

RECEIVED

DEC 22 2020

PLOT DATE: 5/11/2020 R:\AutoCAD\SAMPLES\Hoffman survey (2020).dwg

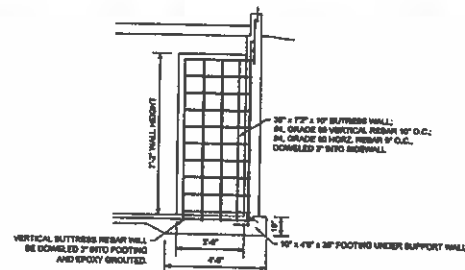


**GENERAL CONCRETE NOTES**

**SUBGRADE PREPARATION**  
 THE SUBGRADE SHALL HAVE A MINIMUM BEARING CAPACITY OF 1,500 PSF, LARGE ROCKS, ORGANIC VEGETATION, OR FOREIGN MATERIAL SHALL BE REMOVED.

**CONCRETE:**

1. ALL WORK SHALL CONFORM TO THE LOCAL BUILDING CODES, AND THE GENERAL NOTES.
2. ALL CONCRETE WORK SHALL CONFORM TO THE "ACI MANUAL OF CONCRETE PRACTICE, ACI 301" AND THE "BUILDING CODE REQUIREMENTS FOR STRUCTURAL CONCRETE, ACI 318".
3. ALL CONCRETE SHALL HAVE A MINIMUM OF 28 DAY COMPRESSIVE STRENGTH OF 4,000 PSI UNLESS NOTED.
4. FINISHES OF CONCRETE WALLS- STANDARD FORM FINISH FLOORS- POWER SMOOTH FINISH
5. ALL REINFORCING STEEL SHALL BE DEFORMED BARS OF NEW BILLET STEEL, CONFORMING TO ASTM A615, GRADE 60.
6. REBAR- MINIMUM 1/2" LAP ON ALL REINFORCING, MINIMUM 30" BETWEEN LAPS IN REBAR.
7. ALL FORMS AND REINFORCEMENT MUST BE PLACED, INSPECTED AND APPROVED PRIOR TO THE CONCRETE PLACEMENT.



CONCRETE DETAIL OF BUTTRESS WALLS INSIDE EACH SIDEWALL

NO. 01  
 111.20TH STREET NORTH  
 WYOMING  
 PHONE: 341.323.2074  
 TOLL FREE: 1.800.394.7944  
 FAX: 341.323.9173

THIS DRAWING IS PREPARED FOR THE USE OF THE CONTRACTOR. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE USE OF THE DOCUMENT WITHOUT EXPRESS WRITTEN CONSENT OF HOCH BLAT. REVISIONS SHALL BE PROMPTLY INCORPORATED.

NO.	REVISIONS & DESCRIPTION

FARM NAME: ETHAN HOFFMAN  
 DESCRIPTION: CONCRETE FLOOR PLAN  
 PAGE: 2

STATE OF ILLINOIS

COUNTY OF SANGAMON

)  
)  
)  
)  
)

**CERTIFICATE OF SERVICE**

I, the undersigned attorney at law, hereby certify that I have served on the date of March 31, 2021, the attached **NOTICE, 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:

Ethan Hoffman  
6648 Aldrich Rd.  
Kirkland, IL 60146

**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/ Grace McCarten  
Assistant Counsel  
Division of Legal Counsel  
1021 North Grand Avenue East  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217.782.5544

**THIS FILING IS SUBMITTED ON RECYCLED PAPER**