

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mitch Brown )  
(Property Identification Number ) PCB No. 24 -  
02-15-200-004 ) (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.


Mitch Brown  
1850 Township Rd. 2750 N.  
Little York, Illinois 61453

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:   
Amanda Kimmel  
Assistant Counsel  
Division of Legal Counsel

DATED: July 21, 2023

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**

**Mitch Brown** )  
**(Property Identification Number** ) **PCB No. 24-**  
**02-15-200-004** ) **(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:   
Amanda Kimmel  
Assistant Counsel  
Division of Legal Counsel

DATED: July 21, 2023

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

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Mitch Brown** )  
**(Property Identification Number** ) **PCB No. 24-**  
**02-15-200-004)** **(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 September 16, 2022, the Illinois EPA received a request from Mitch Brown (Log number TC-146968, 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: Mitch Brown  
Township Rd. 2750 N.  
Little York, Illinois 61453

The proposed water pollution control facilities in this request are located in the NE ¼ of Section 15, T12N, R4W of the 4<sup>th</sup> P.M. in Henderson County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one (1) reinforced concrete livestock waste pit under "Finishing Building #1" and measuring 281.3 ft. (length) x 71.17 ft. (width) x 8 ft. (depth) with 4 concrete pump out pits each measuring 6 ft. (length) x 8 ft. (width) x 8 ft. (depth) and approximately 756 linear feet of 4 inch diameter HDPE perimeter drain tile and approximately 19,600 sq. ft. of concrete slatted flooring over this manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock waste prior to cropland application.

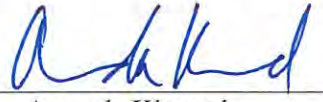
3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2022), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "pollution control facilities" as:

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 (2022), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2022) 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:   
Amanda Kimmel  
Assistant Counsel  
Division of Legal Counsel

Dated: July 21, 2023

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

# **EXHIBIT**

# **A**



## 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, P.E., Manager, Permit Section, Division of Water Pollution Control, Illinois Environmental Protection Agency *DL*

Date: APR 11 2023

Re: Mitch Brown - Little York  
Recommendation of Tax Certification  
Log No.: TC-146968  
BOW ID No.: W0718000010  
Property Index Number: 02-15-200-004

The Bureau of Water received a request on September 16, 2022 from Mitch Brown, having a principal place of business at 1850 Township Rd. 2750 N., Little York, IL 61453, 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:

Mitch Brown  
Township Rd. 2750 N.  
Little York, IL 61453

NE 1/4 of Section 15, Township 12-North, Range 4-West of the 4th PM in Henderson County.

Livestock waste management facilities consisting of:

One (1) reinforced concrete livestock waste pit under "Finishing building #1" and measuring 281.3 ft. (length) x 71.17 ft. (width) x 8 ft. (depth) with 4 concrete pump out pits each measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) and approximately 756 linear feet of 4 inch diameter HDPE perimeter drain tile and approximately 19,600 sq. ft. of concrete slatted flooring over this manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

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 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 Darren Gove at 217/782-0610.

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

Electronic Filing: Received, Clerk's Office 07/21/2023 \*\*PCB 2024-007\*\*

Page No. 2

Tax Certification Recommendation

Log No. TC-146968

DRG:TC-146968\_Tax Cert Recommendation\_16Sep22.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.

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**BOW ID #:** W0718000010

**Project Name:** Mitch Brown

**Date application received:** 9/16/2022

**Reviewer:** DRG

**Log number:** TC-146968

**Legal Description:**  
NE 1/4 of Section 15 Twp: 12-North Range: 4-  
West PM: 4th

**County:** Henderson

**Facility Contact:** Jacob Nims, 1032 S. 2nd Street,  
Springfield, IL 62704

**Phone:** \_217 679-7361

**Pollution Control Facility Type:**  
Swine Livestock Waste Management Facility

**Property ID:** 02-15-200-004

**Applicant:** Mitch Brown  
1850 Township Rd. 2750 N.  
Little York, IL 61453

**Facility:** Mitch Brown  
Township Rd. 2750 N.  
Little York, IL 61453

**Date Control Devices installed:** 9/8/2022

**Application Signature by:** Mitch Brown

**Title:** Owner

Contents of Application: New form, flow diagram, structure plan diagram, cover letter

Is there a pollutant control flow diagram? **Yes**

Is there sufficient diagrams showing the pollution control facilities? **Yes**

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

Livestock waste is collected and land applied to cropland.

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

Livestock waste management facilities consisting of:

One (1) reinforced concrete livestock waste pit under "Finishing building #1" and measuring 281.3 ft. (length) x 71.17 ft. (width) x 8 ft. (depth) with 4 concrete pump out pits each measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) and approximately 756 linear feet of 4 inch diameter HDPE perimeter drain tile and approximately 19,600 sq. ft. of concrete slatted flooring over this manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

Click or tap here to enter text..

**Notes:**

Illinois EPA Log #: TC-146968

Page 2 of 2

Street address of facility not given on form but was determined to be located on same road as applicant address and not distant from it.

**Nothing follows – DRG - (March 1, 2023)**



**Frank & West**  
Environmental Engineers, Inc.

June 1, 2022

**RECEIVED**  
SEP 16 2022

IEPA  
BOWWPC/PERMIT SECTION

Illinois Environmental Protection Agency  
Division of Water Pollution Control, Mail Code #15  
Attention: Permit Section  
1021 North Grand Avenue East  
P.O. Box 19276  
Springfield, Illinois 62794-9276

RE: Mitch Brown facility

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Mitch Brown facility.

If you have any further questions or comments regarding the Mitch Brown non-lagoon livestock waste handling facility, please advise.

**FRANK & WEST**  
**ENVIRONMENTAL ENGINEERS, INC.**

A handwritten signature in black ink, appearing to read 'Jacob Nims', is written over the company name.

Jacob Nims  
Agricultural Engineer

Attachment: Application for Certification

ATTACHMENT  
APPLICATION FOR CERTIFICATION



# Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276

**RECEIVED**  
SEP 16 2022

Division of Water Pollution Control

## Tax Certification Form for Livestock Operations

IEPA  
SWAPC PERMIT SECTION

This form's purpose is for the application for tax certification of water pollution control facilities at a livestock operation in accordance with 35 Ill. Admin. Code Part 125. For purposes of this form, a water pollution control facility ("facility") is designed, constructed, installed or operated for the primary purpose of eliminating, preventing, or reducing water pollution. Multiple facilities may be submitted using this form; however, all facilities must be located on the same livestock operation site. Separate applications must be completed for separate livestock operations.

All other types of operations (e.g. industrial, agrichemical, etc.) and air pollution control facilities must use form IL 532-0222

Please follow the instructions found throughout this form. If you need additional assistance with filling out this form, please call the Bureau of Water at 217-782-3362. Additional information about the tax certification process and applicable regulations including definitions may be found at the Agency website: [www2.illinois.gov/epa/topics/forms/water-permits/tax-certification](http://www2.illinois.gov/epa/topics/forms/water-permits/tax-certification)

### I. Applicant Information

Company: Mitch Brown

**Person Authorized to Receive Certification**

**Person to Contact for Additional Details**

Name: Mitch Brown

Name: Same

Street Addr: 1850 Township Rd. 2750 N.

Street Addr: \_\_\_\_\_

City: Little York State: IL ZIP: 61453

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: 563-320-3850 ext: \_\_\_\_\_

Phone: \_\_\_\_\_ ext: \_\_\_\_\_

Email: mitchb440@gmail.com

Email: \_\_\_\_\_

### II. Livestock Operation Information

#### Site Location

The location of the parcel of land where the facilities are located and given by quarter section, township, range and county must be provided. The Public Land Survey System information is available on county plat maps or at [www.isgs.illinois.edu/plss](http://www.isgs.illinois.edu/plss)

Quarter Section: NE Township: 12N Range: 4W Prime Meridian: 4th County: Henderson

Municipality Name: Section 15

Township Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: 4W ZIP: \_\_\_\_\_

Property Index Number(s): 02-15-200-004

Add PIN

Del. PIN

A property index number (PIN) for the parcel of land where pollution control facilities are located is required. If multiple PINs are applicable to the requested facilities, you must identify all applicable PINs in the above line and in Section III below. If you do not know your PIN you may obtain it from your records or your County's tax assessors website which may be found on the Illinois Department of Revenue website at [www2.illinois.gov/rev/Individuals/Pages/IllinoisCounties.aspx](http://www2.illinois.gov/rev/Individuals/Pages/IllinoisCounties.aspx)

**Livestock Activities:** Provide descriptions of the livestock operations including type of animals at the site. (Text box will expand.)

The proposed structure consists of one swine finishing building where swine are housed on concrete slats with a below ground concrete pit used as waste storage.

**Pollutant Sources:** Identify potential sources of water pollution that are being controlled (i.e., beef feedlot runoff, swine manure, silage leachate, etc.). Provide estimated quantities of each pollutant that is produced in gallons per year. (Text box will expand.)

Approximately 950,000 gallons of swine manure will be stored in each concrete pit per year.

Are the pollutants collected by the facility land applied?

Yes  No

If No, provide a description of the final disposition of the pollutants which are collected by the facility.

**III. Pollution Control Facility Information**

Applicant must ensure each requested pollution control facility is represented accurately in both Part A and Part B of this Section.

**Part A. Operational Diagram**

Using the space provided below or on a separate sheet of paper, provide a plan sketch or map of the livestock operation scaled to show the location and layout of all the requested facilities. All requested facilities must be clearly identified on this diagram. Each facility should be labeled with the pollution control facility number identified in Part B of this Section and primary dimensions to help distinguish between other requested facilities. Please include labels of roadways, downstream waterways, other important landmarks and a north seeking arrow.

Check this box if the required diagram was completed on a separate sheet and attached to this application.

**Part B. Pollution Control Facility Data**

For each separate requested pollution control facility in this application, provide written or typed responses to all of the following questions. Use the button below the questions to add blank questions for each additional requested facility.

**Pollution Control Facility Number 1**

Name of pollution control facility: Finishing building #1

Provide a physical description including all pertinent dimensions (length, width, depth, diameter), construction materials (e.g. steel, HDPE, concrete block, etc.), and rating (e.g. 10 HP centrifugal pump). (Text box will expand.)

A reinforced concrete pit with dimensions of 2814" x 712" x 8' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has four (4) 6' x 6' x 8' deep pumpouts, 756' of 4" HDPE perimeter tile, and 19,600 ft<sup>2</sup> of precast concrete slats.

Is the requested facility used 100 percent for elimination, prevention, or reduction of water pollution?  Yes  No

If No, list all other uses of the facility and provide a use-percentage estimate for each of those other uses.

Original cost of the pollution control facility: \$ 850,000.00  
 Date of installation or status of installation: complete, 9-8-22  
 Property Index Number (PIN): 02-15-200-004  
 Applicable Illinois EPA permit number(s): LF0710580000

Are supplemental diagrams or construction drawings for this pollution control facility attached to the application?  Yes  No

If Yes, please label the diagram with the specific pollution control facility number identified above.

Click "Add a Facility" to add another set of facility questions for each requested facility. A number will automatically be assigned to the additional facility. Please use this number when labeling facilities in the diagram required in Part A of this Section. Handwritten submittals must also include one set of questions per requested pollution control facility. Use the "Delete last Facility" button to remove excess questions.

**IV. Discharge Point Locations and Receiving Waters**

Provide a written description of the surface water drainage characteristics of the operation which may convey wastewater or polluted stormwater runoff from the facility to downstream waterways. Identify the location(s) on the property at which runoff or surface discharge leaves the property.

Surface water flows north and west away from the building site into a ditch.


Identify local ditches, streams, rivers, ponds or lakes that may receive wastewater or polluted stormwater runoff from the operation. Also identify any named waterways that are immediately downstream from the local waterway.

A stream flows 7,400' west of the building site. A map has been provided that shows the location of the stream relative to the building site.

**V. Approvals of Application and Signature**

The information on this form and attachments 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))

Mitchell Brown	Mr.
Printed Name	Title
	9-9-22
Signature	Date

**VI. Submittal of Your Application**

**Completing this Form:** The absence of information requested in this form may result in denial of your application for tax certification. If information is omitted, Agency staff will determine when and if such information or data is essential and may contact you to obtain this information to complete its review. This application form may be completed and stored locally in electronic form for future printing. Electronic submittal or email submittal of this form is not authorized. If handwritten, the form must be legibly completed.

**Attachments:** Please only send attachments on 8.5" x 11" paper, do not send 11" x 17" sheets.

Please mail the completed and signed form and necessary attachments to:

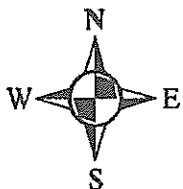
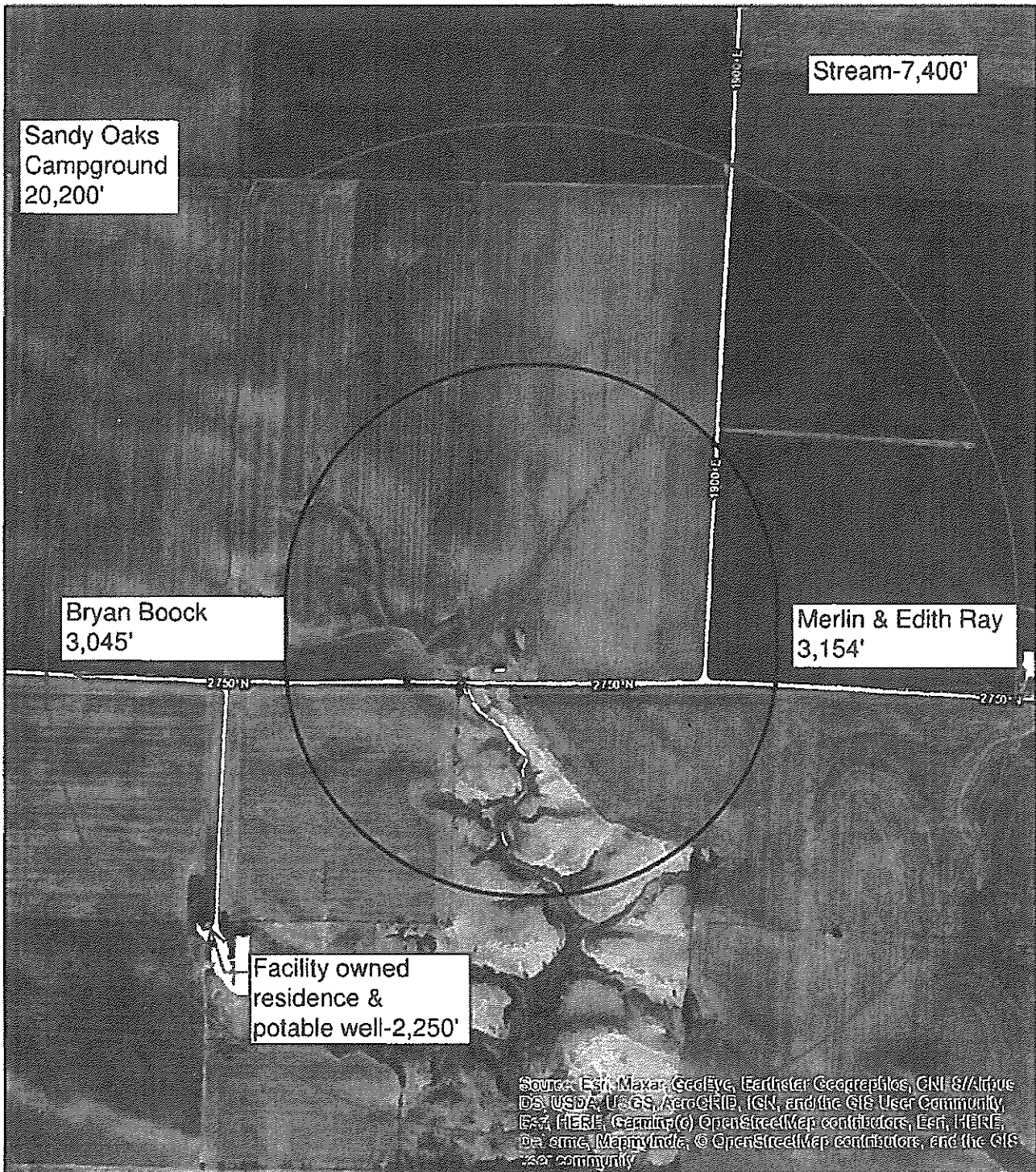
Illinois Environmental Protection Agency  
Division of Water Pollution Control, Mail Code #15  
Attention: Permit Section  
1021 North Grand Avenue East  
P.O. Box 19276  
Springfield, Illinois 62794-9276

ATTACHMENT A

MITCH BROWN CERTIFICATION FORM



Mitch Brown  
**Setback Map**



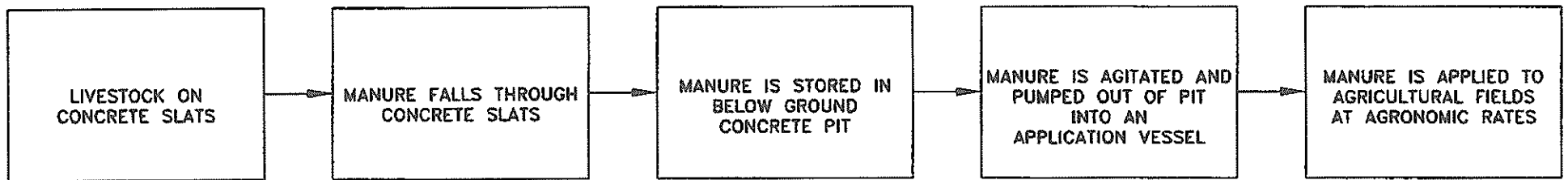
**Legend**

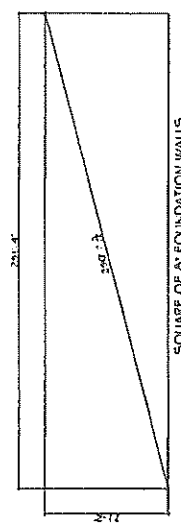
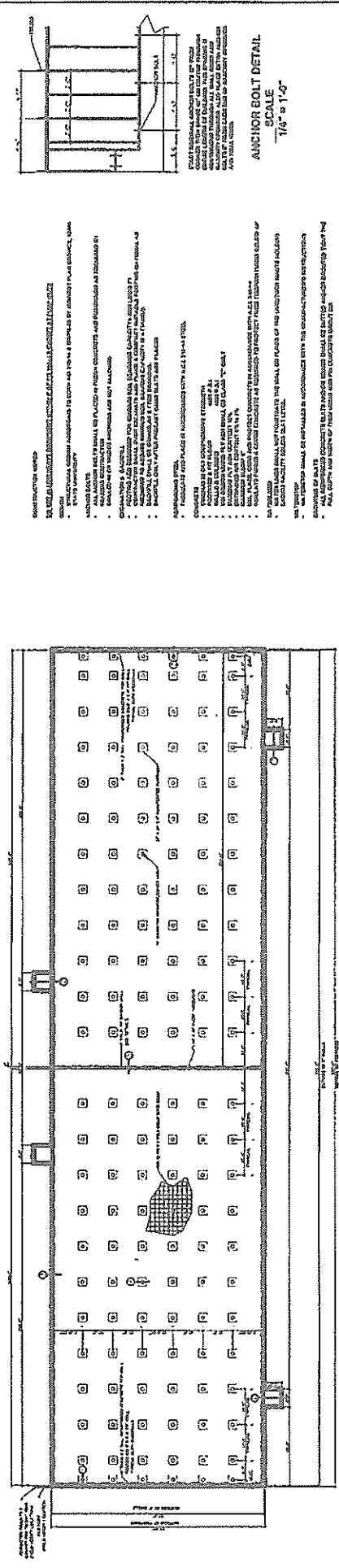
- Proposed Structures
- 1/4 mile setback
- 1/2 mile setback

**Notes:**

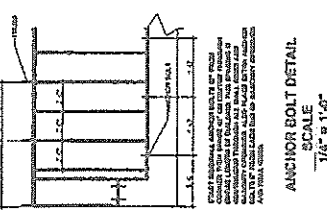
- \*No abandoned wells within 1,000'
- \*No subsurface tile lines within 100'
- \*Surface water flow is west and north away from building

POLLUTION CONTROL FACILITY  
PROCESS FLOW DIAGRAM





**NOTES:**  
 1. REFER TO HAVE A MINIMUM OF 2" COVER FROM BASE, TOP, AND SIDES OF WALL AND 7" IN FOOTINGS.  
 2. OVERLAP REBAR OF FOOTINGS AND WALLS WITH 6" MINIMUM OVERLAP.  
 3. ALL REBAR IS SET IN 2" BENCHES TO BE VERIFIED BY THE CONTRACTOR.  
 4. ALL CONCRETE IS TO BE CAST AT 28 DAYS.  
 5. ALL CONCRETE IS TO BE CURED FOR 28 DAYS.



**ANCHOR BOLT DETAIL**  
 SCALE  
 1/8" = 1'-0"

CONCRETE SHALL BE CAST AT 28 DAYS AND CURED FOR 28 DAYS. ALL REBAR IS TO BE SET IN 2" BENCHES TO BE VERIFIED BY THE CONTRACTOR. ALL CONCRETE IS TO BE CAST AT 28 DAYS.



MICHAEL R. LESLIE, P.E., 012

REV	DESCRIPTION	BY	DATE
1	REFERENCE JOB 112 CONSTRUCTION		
2			
3			
4			
5			
6			

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PRECISION STRUCTURES INCORPORATED  
 10101 W. 11TH AVENUE, WASHINGTON, DC 20037  
 (703) 555-1100  
 WWW.PRECISSIONSTRUCTURES.COM

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 July 21, 2023, 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:

Mitch Brown  
1850 Township Rd. 2750 N.  
Little York, Illinois 61453

**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/ Amanda Kimmel  
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)