

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

**James and Larisa Willrett
(Property Identification Number
07-28-100-004)**

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)
)

**PCB No. 25 -
(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.

James and Larisa Willrett
James Willrett
19410 Willrett Road
Malta, Illinois 60150

Don Brown, Clerk
Illinois Pollution Control Board
60 E. Van Buren St., Ste. 630
Chicago, Illinois 60605

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: _____

Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: May 9, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

James and Larisa Willrett
(Property Identification Number
07-28-100-004)

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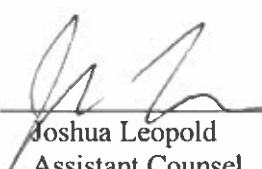
PCB No. 25-
(Tax Certification)

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: _____


Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: May 9, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

James and Larisa Willrett)	
(Property Identification Number)	PCB No. 25-
07-28-100-004))	(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 June 12, 2020, the Illinois EPA received a request from James and Larisa Willrett (Log number TC-142774, 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: James and Larisa Willrett
19410 Willrett Road
Malta, Illinois 60150

The proposed water pollution control facilities in this request are located in the NW $\frac{1}{4}$ and SW $\frac{1}{4}$ of Section 28, T40N, R3E of the 3rd PM in DeKalb County, at the above street address and consist of the following livestock waste management structures:

Two (2) concrete deep manure pits measuring 440 ft. (length) x 43 ft. (width) x 8 ft. (depth). One (1) concrete deep manure pit measuring 225 ft. (length) x 72 ft. (width) x 8 ft. (depth). Two (2) concrete manure pits 225 ft. (length) x 66 ft. (width) x 6 ft. (depth). The precast concrete slatted flooring cover the manure pits (Approximately 83,740 sq. ft.). The 4 inch perimeter tile around the perimeter tile around the footings (Approximately 3,690 linear ft.).

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

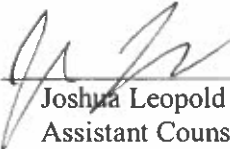
3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2022), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "pollution control facilities" as:

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: 
Joshua Leopold
Assistant Counsel
Division of Legal Counsel

Dated: May 9, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

2520 WEST ILES AVENUE, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

JB PRITZKER, GOVERNOR

JAMES JENNINGS, ACTING 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

Date: MAR 31 2025

Re: James and Larisa Willrett - Malta
Recommendation of Tax Certification
Log No.: TC-142774
BOW ID No.: W037807006
Property Index Number: 07-28-100-004

The Bureau of Water received a request on June 12, 2020 from James and Larisa Willrett, having a principal place of business at 19410 Willrett Rd., Malta, IL 60150, 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:

James and Larisa Willrett
19410 Willrett Rd.
Malta, IL 60150

NW ¼ and SW ¼ of Section 28, Township 40N, Range 3E of the 3rd PM in DeKalb County.

Livestock waste management facilities consisting of:

Two (2) concrete deep manure pits measuring 43 ft. (width) x 440 ft. (length) x 8 ft. (depth). One (1) concrete deep manure pit measuring 72 ft. (width) x 225 ft. (length) x 8 ft. (depth). Two (2) concrete manure pits measuring 66 ft. (width) x 225 ft. (depth) x 6 ft. (depth). The precast concrete slatted flooring covering the manure pits (Approximately 83,740 sq. ft.). The 4 inch perimeter tile around the perimeter of the footings (Approximately 3,690 linear ft.).

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 Ill. Adm. Code 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.

2125 S. First Street, Champaign, IL 61820 (217) 278-5800
115 S. LaSalle Street, Suite 2203, Chicago, IL 60603
1101 Eastport Plaza Dr., Suite 100, 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

Page No. 2

Tax Certification Recommendation

Log No. TC-142774

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

If you have any questions regarding the above, please contact Stephanie Burge-Bollero at 217/557-8666.

SAB:TC-142774_Tax Cert Recommendation_25Feb25.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 #: W037807006

Project Name: James and Larisa Willrett

Date application received: 06/12/2020

Reviewer: SAB

Log number: TC-142774

Legal Description:

NW ¼ and SW ¼ of Section 28, Twp: 40N,
Range: 3E of the 3rd PM.

County: DeKalb

Facility Contact: James Willrett
19410 Willrett Rd
Malta, IL 60150

Phone: 815/751-7279

Pollution Control Facility Type:

Choose an item. Livestock Waste Management
Facility

Property ID: 07-28-100-004

Applicant: James and Larisa Willrett
19410 Willrett Rd
Malta, IL 60150

Facility: James and Larisa Willrett
19410 Willrett Rd
Malta, IL 60150

Date Control Devices installed: 11/01/2012

Application Signature by: James Willrett

Title: Owner

Contents of Application: Application for Certification (Property Tax Treatment) Pollution Control
Facility, Drawing/Facility Maps

Is there a pollutant control flow diagram? Choose an item.

N/A: Pollution control diagram not included with application and not requested due to simplicity.

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:

Two (2) concrete deep manure pits measuring 43 ft. (width) x 440 ft. (length) x 8 ft. (depth). One (1) concrete deep manure pit measuring 72 ft. (width) x 225 ft. (length) x 8 ft. (depth). Two (2) concrete manure pits measuring 66 ft. (width) x 225 ft. (depth) x 6 ft. (depth). The precast concrete slatted flooring covering the manure pits (Approximately 83,740 sq. ft.). The 4 inch perimeter tile around the perimeter of the footings (Approximately 3,690 linear ft.).

Notes:

Left voicemail on 2/25/25, 3/3/25, and 3/4/25 to provide update on status of application. No return call back.

Illinois EPA Log #: TC-142774

Page 2 of 2

Received return phone call from Larisa Willrett on 3/4/2025 at 4:20 pm. Larisa states that "Jamie" passed away in May and she is the sole owner now. Updated Larisa on the application that was received on June 12, 2020. Informed that I had no questions at this time regarding my review but had called to provide an update and apologize for the amount of time that has passed since the application was received. Verbally confirmed the items within this application/recommendation with Larisa. Larisa verbally confirmed these items. Larisa provided a contact number of 815-761-4781 and email address of lwillrett1313@gmail.com. Informed Larisa I would reach out if I have any further questions.

Nothing follows – SAB - (March 6, 2025)



Illinois Environmental Protection Agency

RECEIVED
JUN 12 2020

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

Application for Certification (Property Tax Treatment) Pollution Control Facility

FOR AGENCY USE ONLY

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

IEPA
BOW/WPC/PERMIT SECTION
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.

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

Illinois EPA
Attention: Al Keller, 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: James & Larisa Willrett
Person Authorized to Receive Certification: James Willrett Person to Contact for Additional Details: Same
Street Address: 19410 Willrett Rd Street Address: _____
City: Malta State: IL City: _____ State: _____
Zip: 60150 Phone: 8157517279 Zip: _____ Phone: _____
Email Address: jwillrett@hotmail.com Email Address: _____

II. Facility Information:

Facility Location: Quarter Section: SW & NW Township: 40 N Range: 3 East
Municipality: _____ Township: Malta

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

Address: 19410 Willrett Rd City: Malta
State: IL Zip Code: 60150 County: DeKalb Book Number: _____

Property Index Number: 07-28-100-004

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: N/A Date Issued: _____
NPDES Permit Number: N/A Date Issued: _____ Exp. Date: _____
APC Construction Permit Number: N/A Date Issued: _____
APC Operating Permit Number: N/A 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:

N/A

Materials Used in the Process:

N/A

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):

2 Concrete pits with dimensions 43'x440'x8' deep, 1 concrete pit 72'x225'x8' deep, 2 concrete pits 66'x225'x6' deep are used to store livestock waste until the appropriate time to apply manure to fields at agronomic rates. The buildings have no pumpouts, 4" perforated tile around the perimeter of the footings and precast concrete slats for flooring.

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

The primary purpose of the pits are to store liquid manure until field conditions allow optimum timing for application to agricultural fields.

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).

N/A

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
Livestock Manure	Stored in below ground concrete pit	Field applied at agronomic rates

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: Nov 1, 2012

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

January 1966

Status of installation on date of application:

Completed

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))

James Willrett

Printed Name:

Owner

Title:

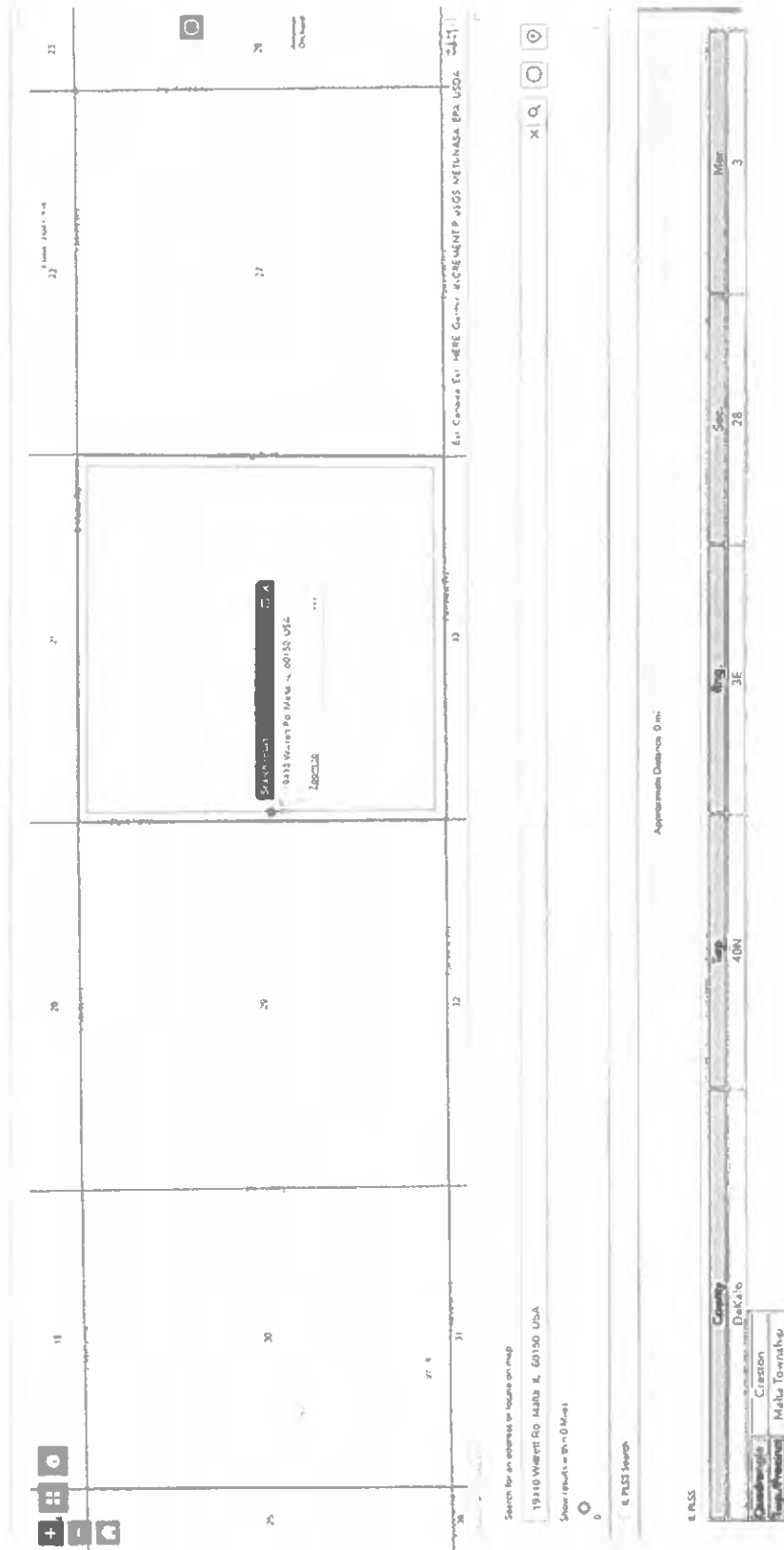
For incorporated entities, signature should be from an authorized corporate representative.

[Signature]

Signature:

6-15-20

Date:





COMPASS

Community Online Map Property And Search Site

**Address and Owner****Site Address**

19410 WILLRETT RD MALTA

Mailing Address (On Most Recent Tax Bill)JAMES J & LARISSA R WILLRETT
19410 WILLRETT RD MALTA IL**Current Owner**JAMES J WILLRETT
LARISSA R WILLRETT**Parcel Number**

0728100004

Property Description Questions**Acreage**

133.75

Lot Dimensions**Brief Property Description**

PT S 1/2 N 1/2 & PT NW 1/4 SW 1/4 SEC 28

Land Use Information**Land Use Description****Property Class Description**

0011 Homesite-Dwelling

0728100004



Show search results for 0728100004



12/10/24, 1:59 PM

COMPASS Search Results

Click on any parcel on the map, then click "More info" to open a new tab with the map and related property information on the newly selected parcel.

Aerial: Spring 2019

This site and the information contained therein does not represent a survey product and should be used for informational purposes only. Please read the full [disclaimer](#).2023 Tax Bill Overview (payable 2024) [Questions](#)Total Taxes Billed
\$51,798.02 (includes Drainage Tax of \$0.00)Tax Code
MA06 [Details](#)Tax Rate
8.330910Net Taxable Value (after exemptions)
\$621,757Tax Status
Taxable

Drainage District

Tax Bill Payments

[Pay tax bill and view payment details](#)

Your Township Assessor

Township Assessor
Kevin Schnetzler
815-899-3146
maltamilantwps@gmail.com2024 Assessment Details (Prior Year Equalized) [Questions](#)

Non-Farm Land/Lot	Non-Farm Building	Farm Land/Lot	Farm Building	Total Assessment	Partial Assessment (Y/N)
\$12,565	\$191,215	\$84,792	\$367,183	\$658,255	N

Please call 815-895-7120 to confirm assessment information.

[Assessment History](#)

2024 Exemptions

Exemption Type	Amount of Exemption	Renewed?
Owner Occupied	\$6,000	Y

Exemption amounts are an estimate, based upon today's values.

[Exemption History](#)

2024 Property Record

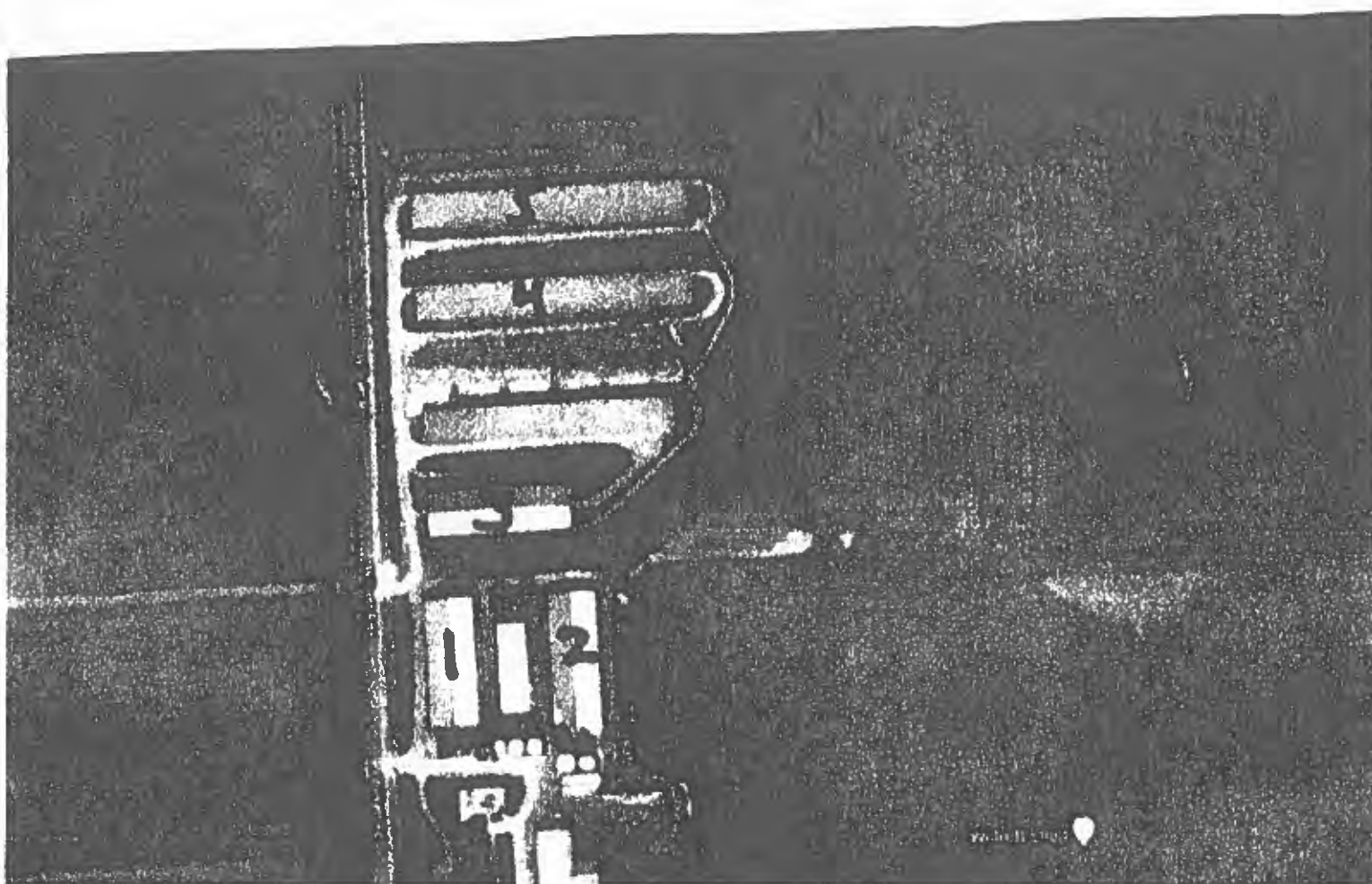
Occupancy
A Frame
DwellingTotal Rooms
1Bedrooms
1Basement
Slab 378 Square Ft.
Wall Height 9 FeetPlumbing Detail
Bathroom (3): 1
Standard (5): 1Fireplaces
Fireplace & Stack 1

Memo

2024 Dwelling and Detail History

Structure	Type	Size	Year Built	CDU	Age	Adjusted Age
One and One-Half Story	Frame Construction	1183.5 Square Ft.	1967	Grade C	11	0
One Story	Frame Construction	378 Square Ft.	1967	Grade C	11	0
One Story	Frame Construction	217.28 Square Ft.	1967	Grade C	11	0
One Story	Frame Construction	28 Square Ft.	1967	Grade C	11	0

1+2 - 66x225
3 - 72x225
4+5 - 43x490

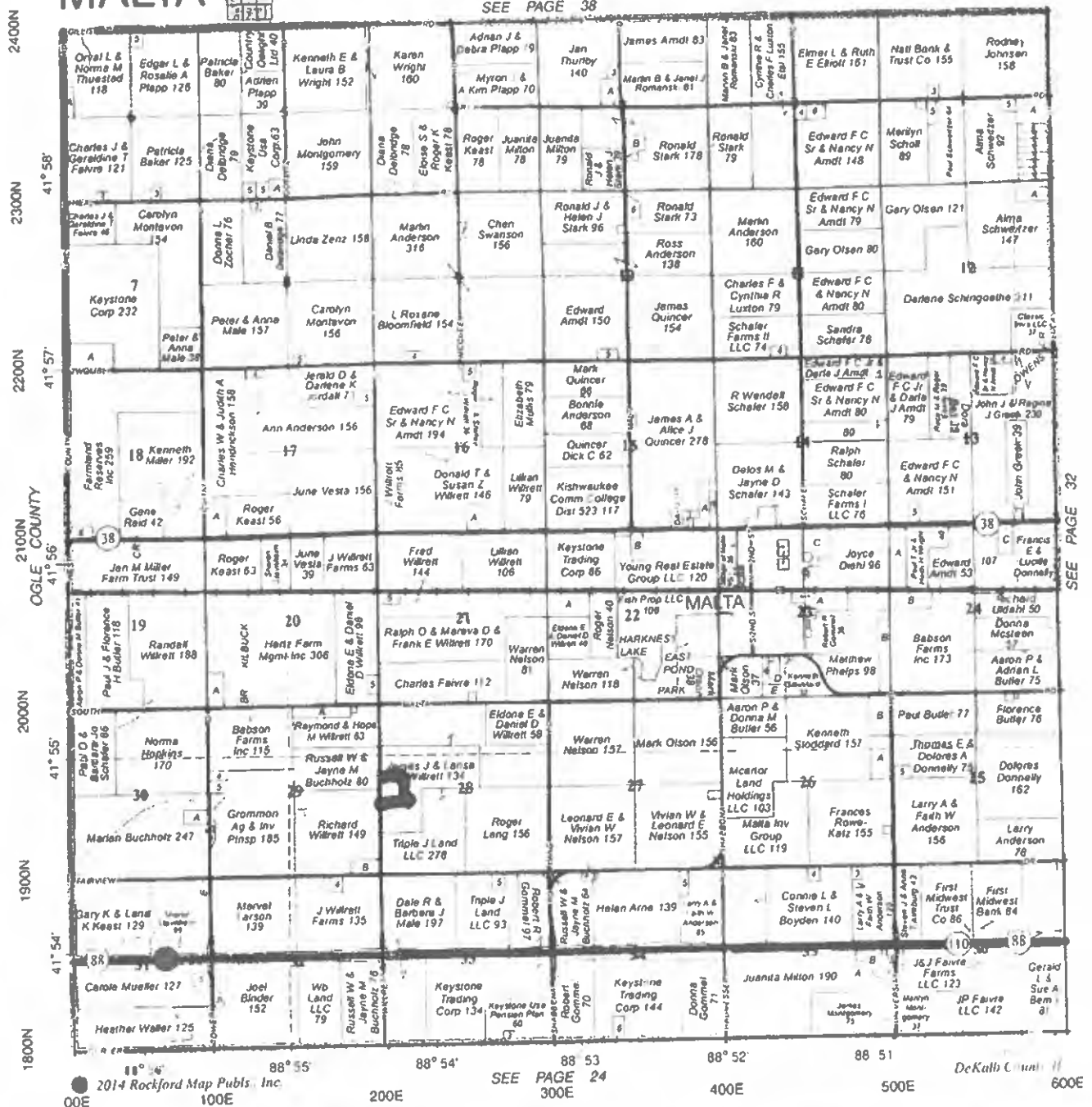


Refer to page 58 for keyed parcels

MALTA

SEE PAGE 38

T.40N.-R.3E.



KRUPP & KRUPP LLP

ATTORNEYS AT LAW

www.krupplawyer.com

We have represented farmers and land owners since 1968. Contact us and find out why farm families rely on our advice through multiple generations for their estate plans and farm real estate transactions.

3281 Commerce Drive, Suite B
DeKalb, Illinois 60115
Phone: (815)758-5444; Fax: (815)758-0238

Robert J. Krupp
Thomas J. Krupp
James C. Krupp

Burge-Bollero, Stephanie

From: Burge-Bollero, Stephanie
Sent: Thursday, March 6, 2025 8:47 AM
To: lwillrett1313@gmail.com
Subject: Link to IEPA Tax Certification Program Website

Good Morning Larisa,

Thank you for following up with me the other day regarding the tax certification request submitted by Jamie on 06/12/2020. The Log number associated with this request is TC-142774. I wanted to provide you with the link to the IEPA Tax Certification Program Website to help give you a better understanding of the process:
<https://epa.illinois.gov/topics/forms/water-permits/tax-certification.html>. I will reach out if we have any questions regarding the application.

Once again I am sorry to hear about Jamie's passing. Please feel free to reach out if you have any questions.

Sincerely,

Stephanie Burge-Bollero

Environmental Protection Specialist I

Industrial (401/Mines) Unit, Permit Section,

Division of Water Pollution Control

Illinois Environmental Protection Agency, Bureau of Water

2520 West Iles Avenue

Springfield, IL 62794-9276

Stephanie.Burge-Bollero@illinois.gov

Phone (217)557-8666

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 May 9, 2025, 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:

James and Larisa Willrett
James Willrett
19410 Willrett Road
Oakwood, Illinois 60953

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
60 E. Van Buren St., Ste. 630
Chicago, Illinois 60605

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Joshua Leopold
Assistant Counsel
Division of Legal Counsel
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)