

ILLINOIS POLLUTION CONTROL BOARD  
May 15, 2025

KJMM PARTNERSHIP (Property	)	
Identification Number 06-045-022-00),	)	
	)	
Petitioner,	)	
	)	
v.	)	PCB 25-59
	)	(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL	)	
PROTECTION AGENCY,	)	
	)	
Respondent.	)	

ORDER OF THE BOARD (by B.F. Currie):

On May 6, 2025, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify specified facilities of KJMM Partnership as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2022); 35 Ill. Adm. Code 125. KJMM Partnership’s swine gestation and farrowing facilities are located at 7318 Orchard Road in Walsh, Randolph County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that KJMM Partnership’s identified livestock waste management structures are pollution control facilities.

**LEGAL FRAMEWORK**

Under the Property Tax Code, “[i]t is the policy of this State that pollution control facilities should be valued, at 33 1/3% of the fair cash value of their economic productivity to their owners.” 35 ILCS 200/11-5 (2022); *see also* 35 Ill. Adm. Code 125.200(a)(2). “For tax purposes, pollution control facilities shall be certified as such by the Pollution Control Board and shall be assessed by the Department [of Revenue].” 35 ILCS 200/11-20 (2022); *see also* 35 Ill. Adm. Code 125.200(a). Under the statute, the Board determines if the facilities are pollution control facilities; however, the Board is not authorized to assess a value of those facilities.

Under Section 125.202 of the Board’s procedural rules, a person may submit an application for tax certification to the Agency. *See* 35 Ill. Adm. Code 125.202. If the Agency receives a tax certification application, the Agency must file with the Board a recommendation on the application, unless the applicant withdraws the application. *See* 35 Ill. Adm. Code 125.204(a). Among other things, the Agency’s filing must recommend that the Board issue or deny tax certification. *See* 35 Ill. Adm. Code 125.204(a)(4). If the Board finds “that the claimed facility or relevant portion thereof is a pollution control facility . . . , the Pollution Control Board . . . shall enter a finding and issue a certificate to that effect.” 35 ILCS 200/11-25 (2022); *see also* 35 Ill. Adm. Code 125.216(a).

### **AGENCY RECOMMENDATION**

The Agency states that it received a tax certification application from KJMM Partnership on December 30, 2022.<sup>1</sup> Rec. at 1. On May 6, 2025, the Agency filed a recommendation with the Board, attaching KJMM Partnership's application (Rec. Exh. A). The Agency's recommendation identifies the facilities at issue:

One (1) concrete manure pit within Building E5 measuring 266 ft. (length) x 61.16 ft. (width) x 8 ft. (depth), precast concrete slatted flooring over the manure pit, all the concrete columns, and precast floor beams supporting the floor. The manure deep pit has two (2) pumpout pits measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) to allow manure removal from the pit. A corrugated perforated plastic drainage pipe measuring 420 ft. (length) x 4 in. (diameter) is located around the footings to prevent flotation of the pit.

One (1) concrete manure pit within Building P1 measuring 432.5 ft. (length) x 121.83 ft. (width) x 10 ft. (depth), precast concrete slatted flooring over the manure pits, all the concrete columns, and precast floor beams supporting the floor. The manure pit has twelve (12) total pumpout pits measuring 6 ft. (length) x 6 ft. (width) x 10 ft. (depth). A corrugated perforated plastic drainage pipe measuring 1100 ft. (length) x 4 in. (diameter) is located around the footings to prevent flotation of the pits.

Forty-two (42) concrete pits within Building P2 measuring 7.67 ft. (length) x 62.5 ft. (width) x 2 ft. (depth) and metal and plastic slatted flooring over the manure pits. The manure pits have 42 total pull plug locations which drain into SDR-35 sewer piping measuring 550 ft. (length) x 10 in. (diameter) that transfers the manure from Building P3 to Building P2. A corrugated perforated plastic drainage pipe measuring 1000 ft. (length) x 4 in. (diameter) is located around the footings to prevent flotation of the pits. *Id.* at 1-2.

The Agency further describes the facilities as “used to collect, transport, and/or store livestock waste prior to cropland application.” *Id.* at 2.

The Agency recommends that the Board certify that the livestock waste management structures are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2022)) with the “primary purpose of eliminating, preventing, or reducing water pollution.” Rec. at 2-3; *see also* Rec., Agency Memorandum, Agency Review Notes.

### **TAX CERTIFICATE**

Based upon the Agency's recommendation, KJMM Partnership's application, and the Board's technical review, the Board finds and certifies that KJMM Partnership's livestock waste management structures identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2022)). The Board makes no finding regarding the assessed value of those facilities. Under Section 11-25 of the Property Tax Code, the effective date of this

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<sup>1</sup> The Agency's recommendation is cited as “Rec. at \_\_.”

certificate is “the date of application for the certificate or the date of the construction of the facility, which ever is later.” 35 ILCS 200/11-25 (2022); *see also* 35 Ill. Adm. Code 125.216(a). Section 125.216(d) of the Board’s procedural rules states that the Clerk “will provide the applicant and the Agency with a copy of the Board’s order setting forth *the Board’s findings and certificate, if any.*” 35 Ill. Adm. Code 125.216(d) (quoting in italics 35 ILCS 200/11-30 (2022)). The Clerk therefore will provide KJMM Partnership and the Agency with a copy of this order.

IT IS SO ORDERED.

Section 11-60 of the Property Tax Code provides that any applicant or holder aggrieved by the issuance, refusal to issue, denial, revocation, modification or restriction of a pollution control certificate or a low sulfur dioxide emission coal fueled device certificate may appeal the Board’s finding and order to the Circuit Court under the Administrative Review Law (735 ILCS 5/3-101 *et seq.* (2022)). *See* 35 ILCS 200/11-60 (2022). Within 35 days after receiving this final Board order, a party to this Board proceeding may file a motion asking the Board to reconsider or modify the order. 35 Ill. Adm. Code 101.520. Filing a motion to reconsider this final Board order is not a prerequisite to appealing the order. 35 Ill. Adm. Code 101.902.

Names and Addresses for Receiving Service of Any Appeal Filed with the Circuit Court	
Parties	Board
KJMM Partnership Attn.: Jared Schilling 3818 Klein School Road New Athens, Illinois 62264 <a href="mailto:jschillin@yahoo.com">jschillin@yahoo.com</a>	Illinois Pollution Control Board Attn.: Don A. Brown, Clerk 60 East Van Buren Street, Suite 630 Chicago, Illinois 60605 <a href="mailto:don.brown@illinois.gov">don.brown@illinois.gov</a>
Illinois Environmental Protection Agency Attn.: Amanda Kimmel, Assistant Counsel 2520 West Iles Avenue PO Box 19276 Springfield, Illinois 62794-9276	

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on May 15, 2025, by a vote of 5-0.



Don A. Brown, Clerk  
Illinois Pollution Control Board