

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Ron Mueller Jr.	)	
(Property Identification Number	)	PCB No. 26 -
11-24-200-008)	)	(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.

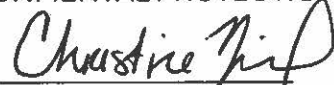
Ron Mueller Jr.
41583 E 2300 N Road
Cropsey, Illinois 61731

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: 

Christine Zeivel
Assistant Counsel
Division of Legal Counsel

DATED: September 17, 2025

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

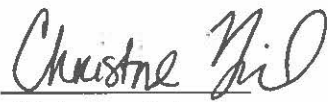
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Ron Mueller Jr.	)	
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11-24-200-008)	)	(Tax Certification)
	)	

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: 
Christine Zeivel
Assistant Counsel
Division of Legal Counsel

DATED: September 17, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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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 August 19, 2024, the Illinois EPA received a request from Ron Mueller Jr. (Log number TC-151498, 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: Ron Mueller Jr.
41583 E 2300 N Road
Cropsey, Illinois 61731

The proposed water pollution control facilities in this request are located in the NE ¼ of Section 24, T25N, R6E of the 3rd P.M. in McLean County, at the above street address and consist of the following livestock waste management structures:

One (1) concrete manure pit measuring 75.5 ft. (length) x 60 ft. (width) x 10 ft. (depth), plastic slatted flooring over the manure pit, all concrete columns, and buttresses supporting the walls. An HDPE drainage tile measuring 360 linear feet (length) x 4 in. (height) is located around the pit to prevent flotation of the 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 (2024), 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 (2024), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2024) 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: 
Christine Zeivel
Assistant Counsel
Division of Legal Counsel

Dated: September 17, 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 LeCrone, P.E., Manager, Permit Section, Division of Water Pollution Control, Illinois Environmental Protection Agency

Date: AUG 06 2025

Re: Ron Mueller Jr. - Home
Recommendation of Tax Certification
Log No.: TC-151498
BOW ID No.: W1138080002
Property Index Number(s): 11-24-200-008

The Bureau of Water received a request on 8/19/2024 from Ron Mueller Jr., having a principal place of business at 41583 E 2300 N Rd., Cropsey, IL 61731, 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:

Ron Mueller Jr. - Home
41583 E 2300 N Rd.
Cropsey, IL 61731

NE ¼ of Section 24, T25N, R6E, of the 3rd Principal Meridian in McLean County

Livestock waste handling facilities consist of:

One (1) concrete manure pit measuring 75.5 ft. (length) x 60 ft. (width) x 10 ft. (depth), plastic slatted flooring over the manure pit, all concrete columns, and buttresses supporting the walls. An HDPE drainage tile measuring 360 linear feet (length) x 4 in. (height) is located around the pit to prevent flotation of the pit.

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

The 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.

If you have any questions regarding this letter, please contact Sarah Coulton at 217/782-0610.

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-151498

SC:TC-151498_Tax Cert Recommendation_16April25.docx

cc: Tax Cert File
Todd Bennett

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 #: W1138080002

Project Name: Ron Mueller Jr. Home

Pollution Control Facility Type:

Swine Livestock Waste Management Facility

Date application received: 8/19/2024

Property ID: 11-24-200-008

Reviewer: SC

Log number: TC-151498

Applicant: Ron Mueller Jr.

41583 E 2300 N Rd

Cropsey, IL 61731

Legal Description:

NE 24 ¼ Section Twp: 25N Range: 6E 3rd PM

Facility: Ron Mueller Jr. - Home

41583 E 2300 N Rd

Cropsey, IL 61731

County: McLean

Facility Contact: Ron Mueller Jr.

41583 E 2300 N Rd, Cropsey

Date Control Devices installed: 06/1/2019

Application Signature by: Ron Mueller Jr

Phone: 217-249-2049

Rvmueller7@gmail.com

Title: Owner

Contents of Application: Application forms, pollution control diagram, specs, maps

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:

The livestock waste handling facilities consist of one (1) concrete manure deep pit (approximately 75.5 ft. x 60 ft. x 10 ft.) and 3,150 sq. ft. plastic slatted flooring over the manure pit. The deep pit has an HDPE perimeter tile (approximately 360 ft. x 4 in.) to prevent flotation of the 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,
Plastic slatted floor,
one (1) HDPE perimeter drain,

Illinois EPA Log #: TC-151498

Page 2 of 2

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

Recommended Action: Issue tax certification.

In addition to the above described facilities, the Agency determined that the following facilities ARE NOT pollution control facilities according to § 125.200 having 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 pretreatment, treatment, modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property and therefore ARE NOT recommended.

Not applicable.

Notes:

Nothing follows – SC - (April 16, 2025)



Illinois Environmental Protection Agency

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

Division of Water Pollution Control

Tax Certification Form for Livestock Operations

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, agricultural, 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

I. Applicant Information

Company: Ron Mueller Jr. - Home

Person Authorized to Receive Certification

Name: Ron Mueller Jr.

Street Addr: 41583 E. 2300 N. Rd.

City: Cropsey State: IL ZIP: 61731

Phone: 217-249-2049 ext: _____

Email: rvmueller7@gmail.com

Person to Contact for Additional Details

Name: Same

Street Addr: _____

City: _____ State: _____ ZIP: _____

Phone: _____ ext: _____

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

Quarter Section: NE Township: 25N Range: 6E Prime Meridian: 3rd County: McLean

Municipality Name: Section 24

Township Name: _____

Street Address: 41583 E. 2300 N. Rd

City: Cropsey State: IL ZIP: 61731

Property Index Number(s): 11-24-200-008

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

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 farrowing building where swine are housed on plastic flooring with a below ground concrete pit used as waste storage.

RECEIVED
AUG 19 2024

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.)

Swine Manure is the potential source of water pollution that is being controlled.
Approximately 290,000 gallons of waste storage is available in this facility.

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: Farrowing Barn

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 75'-6" x 60' x 10' deep with 4" floor is used to store livestock waste until manure applications. The building has 72 - 14" diameter 9'-2" tall reinforced columns with footings and ten 3'-6" x 2'-6" x 9'-2" reinforced buttresses with footings. There is 360' of 4" HDPE perimeter tile, and approx. 3,150 ft² of plastic flooring.

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: 150,000

Date of installation or status of installation: 6-1-19

Property Index Number (PIN): 11-24-200-008

Applicable Illinois EPA permit number(s): _____

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.

Add a facility

Delete last facility

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 away from the building in all directions.

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 road ditch approximately 100' to the north of the building eventually enters an unnamed stream north of the facility. 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))

Ron Mueller Jr

Printed Name

Owner

Title

R Mueller Jr

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

Ron Mueller Jr. - Home

Farrowing Barn

Legend

- Ron Mueller - Home
- Route

Road Ditch

Farrowing Barn

Ron Mueller - Home



200 ft

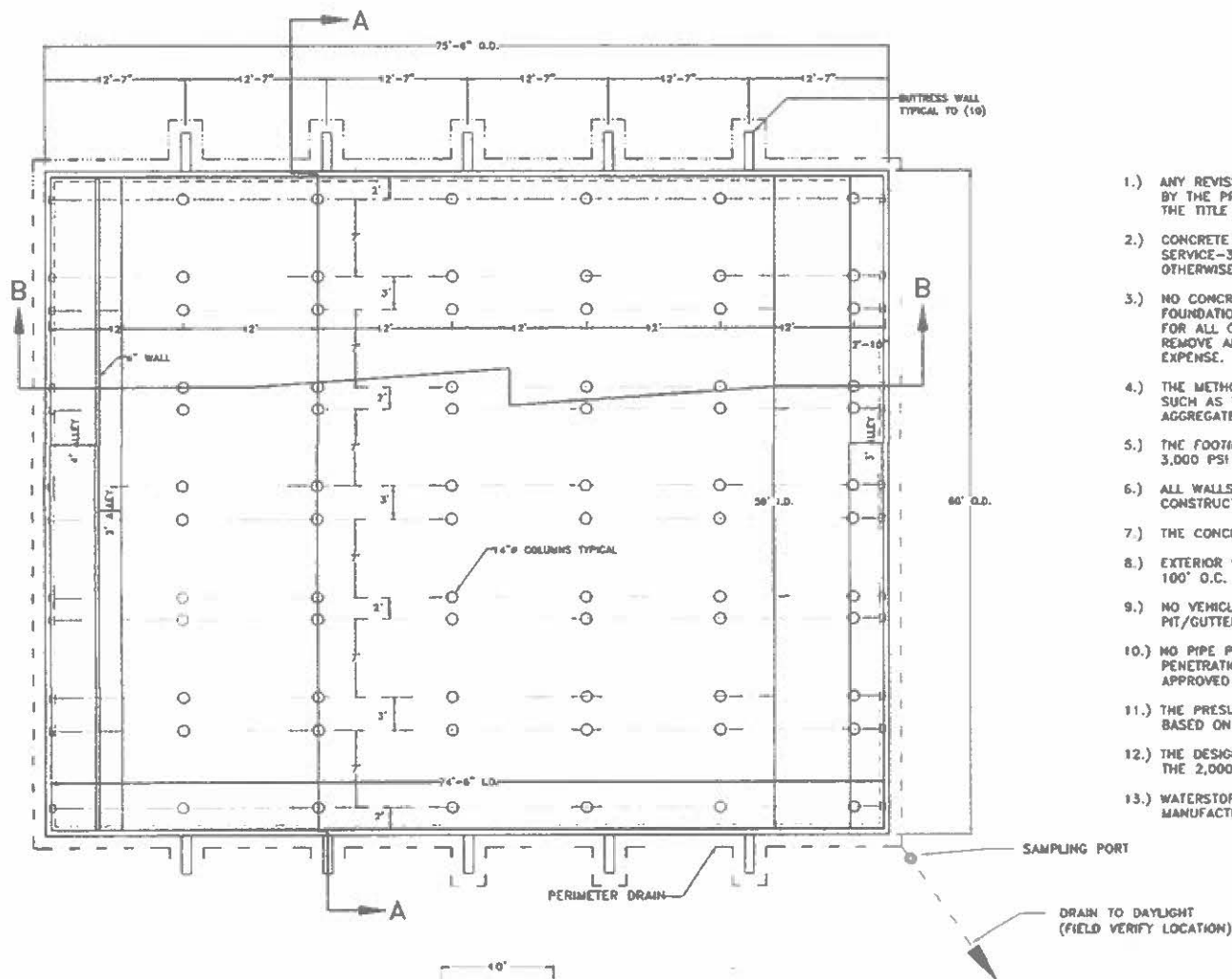
Google Earth

Imagery © 2025 Airbus



GENERAL NOTES

- 1.) ANY REVISIONS TO THESE DRAWINGS MUST BE APPROVED BY THE PROJECT ENGINEER OF THE COMPANY LISTED IN THE TITLE BLOCK.
- 2.) CONCRETE CONSTRUCTION SHALL MEET WITH MIDWEST PLAN SERVICE-36, CONCRETE MANURE STORAGES UNLESS NOTED OTHERWISE.
- 3.) NO CONCRETE SHALL BE PLACED ON ICE, SNOW OR FROZEN FOUNDATION MATERIAL. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL CONCRETE DAMAGED BY LOW TEMPERATURES AND SHALL REMOVE AND REPLACE ANY CONCRETE SO DAMAGED AT HIS/HER EXPENSE.
- 4.) THE METHOD AND MANNER OF PLACING CONCRETE SHALL BE SUCH AS TO AVOID SEGREGATION OR SEPARATION OF THE AGGREGATES OR THE DISPLACEMENT OF THE REINFORCEMENT.
- 5.) THE FOOTINGS ARE TO BE CONSTRUCTED WITH A MINIMUM OF 3,000 PSI CONCRETE.
- 6.) ALL WALLS, COLUMNS, AND FLOORS ARE TO BE CONSTRUCTED OF 4,000 PSI CONCRETE.
- 7.) THE CONCRETE PAD WILL BE A CONTINUOUS POUR.
- 8.) EXTERIOR WALL CONSTRUCTION JOINTS WILL BE INSTALLED AT 100' O.C. MAXIMUM, UNLESS OTHERWISE NOTED.
- 9.) NO VEHICLE LOADS ALLOWED WITHIN 5' OF PIT/GUTTER WALLS.
- 10.) NO PIPE PENETRATIONS OTHER THAN THE TYPES IDENTIFIED PENETRATIONS, INCLUDING PIPE PENETRATIONS MUST BE APPROVED BY THE PROJECT ENGINEER.
- 11.) THE PRESUMED SOIL BEARING CAPACITY IS 2,000 LBS./SQ. FT., BASED ON NRCS CODE 313-3 TABLE 2.
- 12.) THE DESIGN OF THIS BUILDING IS BASED ON THE 2,000 LBS./SQ. FT. SOIL BEARING.
- 13.) WATERSTOP SHALL BE INSTALLED IN ACCORDANCE WITH MANUFACTURER INSTRUCTIONS.



Frank & West
Environmental Engineers, Inc.

1032 S. 2nd Street
Springfield, IL 62704

Phone: 217/678-7361
Fax: 217/678-8362

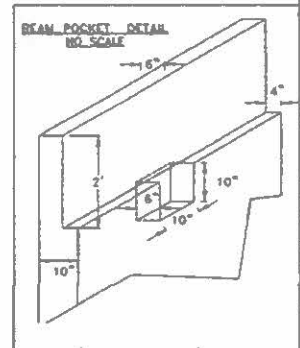
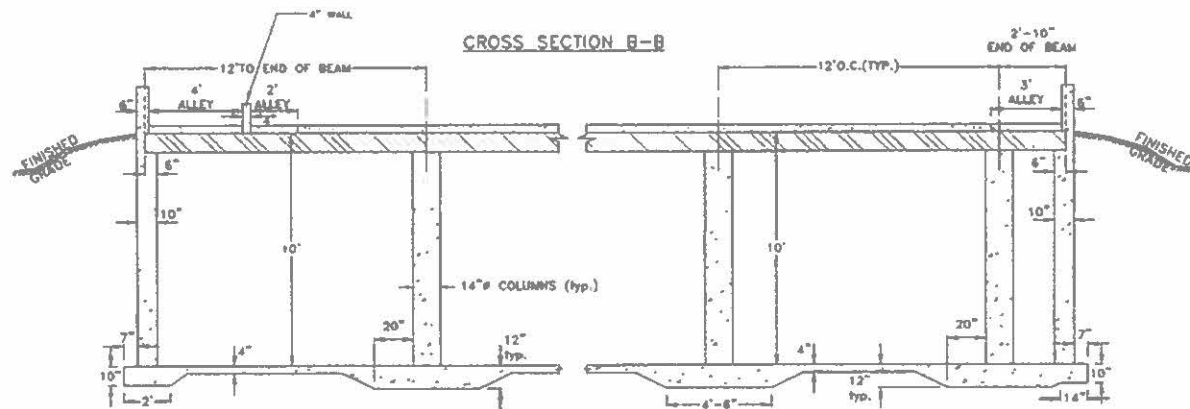
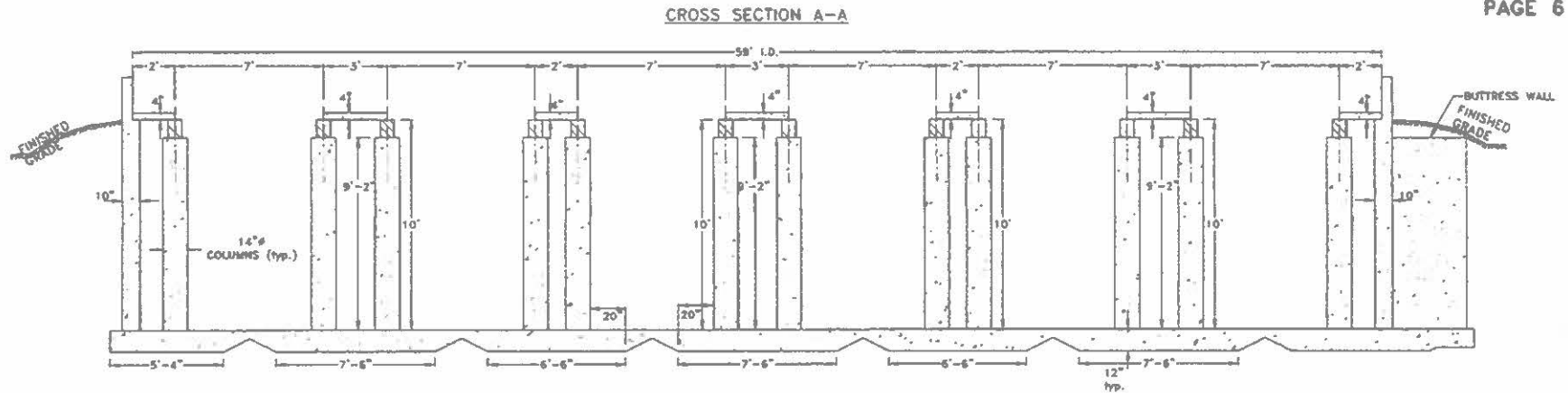
RON MUELLER

PLAN VIEW

DRAWN BY: CEO

2018 © FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.
THESE PLANS AND SPECIFICATIONS ARE THE PROPERTY OF
FRANK AND WEST ENVIRONMENTAL ENGINEERS, INC. ARE
ONLY FOR THIS PROJECT AND MAY NOT BE USED, COPIED
OR DUPLICATED WITHOUT PRIOR WRITTEN CONSENT

SCALE: AS SHOWN DATE: 07/17/18 REVISED ON: XX/XX/XX DRAWING NO. 18-16001



CONCRETE POURED ON SITE PRECAST BEAMS

Frank & West
Environmental Engineers, Inc.

1032 S. 2nd Street
Springfield, IL 62704

Phone: 217/679-7361
Fax: 217/679-8382

RON MUELLER

CROSS SECTIONS A-A & B-B

DRAWN BY: CEO

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SCALE: AS SHOWN DATE: 07/17/18 REVISED ON: 08/01/18 DRAWING NO. 18-16002

POLLUTION CONTROL FACILITY
PROCESS FLOW DIAGRAM



ATTACHMENT A

RON MUELLER JR. - HOME TAX CERTIFICATION FORMS

APPLICATION FOR CERTIFICATION



FRANK & WEST
ENVIRONMENTAL ENGINEERS, INC.

June 28, 2024

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: Ron Mueller Jr. - Home

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Ron Mueller Jr. - Home facility.

If you have any further questions or comments regarding the Ron Mueller Jr. - Home non-lagoon livestock waste handling facility, please advise.

FRANK & WEST
ENVIRONMENTAL ENGINEERS, INC.

A handwritten signature in black ink, reading 'Kari Fraley'. The signature is written in a cursive, flowing style.

Kari Fraley, E.I.
Agricultural Engineer

Attachment: Application for Certification

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 September 17, 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:

Ron Mueller Jr.
41583 E 2300 N Road
Cropsey, Illinois 61731

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/ Christine Zeivel
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)