#### **BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

O'Leary Farms – Viola (Property Identification Number 11-11-21-300-005)

) ) PCB 16-) (Tax Certification) )

### NOTICE

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794

John Theirrault, Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Stuite 11-500 Chicago, Illinois 60601

James O'Leary 2572 160<sup>th</sup> Ave. Aledo, Illinois 61231

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an <u>APPEARANCE AND THE RECOMMENDATION OF THE ILLINOIS</u> <u>ENVIRONMENTAL PROTECTION AGENCY</u>, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Joey Logan-Pugh

Assistant Counsel Division of Legal Counsel

DATED: January 20, 2016

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**

O'Leary Farms - Viola (Property Identification Number 11-11-21-300-005)

) ) PCB 16-) (Tax Certification)

### APPEARANCE

The undersigned, as one of its attorneys, hereby enters an APPEARANCE on behalf of Respondent,

Illinois Environmental Protection Agency.

#### ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Joey Logan-Pugh

Assistant Counsel Division of Legal Counsel

DATED: January 20, 2016

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

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#### **BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

O'Leary Farms – Viola (Property Identification Number 11-11-21-300-005)

) ) PCB 16-) (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 July 20, 2015, the Illinois EPA received a request from O'Leary Farms (log

number TC-20-15, Exhibit A) for an Illinois EPA recommendation regarding the

tax certification of water pollution control facilities pursuant to 35 III. Adm. Code

125.204.

2. The facility's address is:

O'Leary Farms 817 240<sup>th</sup> St. Viola, Illinois 61486

The following proposed water pollution control facilities in this request are located at Section 21, T14N, R2W of the 4th P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 257 ft. x 52 ft. x 8 ft.), a PVC perimeter foundation drain (4 in. diameter by approximately 678 ft. in length), with slotted floors over the pit.

These livestock waste management facilities are used to collect, transport and/or

store livestock wastes prior to cropland application, and are further described in

Exhibit A.

4. 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 III. 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: (a) eliminating, preventing, or reducing air or water pollution ...or (b) 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.

- In order to receive preferential treatment in accordance with 35 ILCS 200/11-5,
   pollution control facilities must be certified as such by the Board 35 ILCS 200/11-20 (2014) and 35 III. Adm. Code 125.200(a).
- Upon receipt of a tax certification application, the Illinois EPA must file a recommendation regarding the application with the Board, in accordance with 35 Ill. Adm. Code 125.204(a).
- 7. Based on the information in the application and the purpose of the facilities, 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.

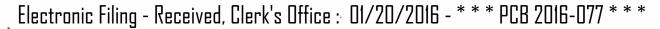
WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Adee Logan-Rep

Joey Logan-Pugh Assistant Counsel Division of Legal Counsel

Dated: January 20, 2016 Illinois Environmental Protection Agency 1021 North Grand Ave. East 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) 782-2829

 Bruce Rauner, Governor

 Lisa Bonnett, Director

# Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section

Date: January 13, 2016

Re: James O'Leary 2572 160<sup>th</sup> Avenue Aledo, IL 61231 Recommendation of Tax Certification Log # TC-20-15 Property ID # 11-11-21-300-005

The Bureau of Water received a request on July 20, 2015 from O'Leary Farms 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:

O'Leary Farms 817 240<sup>th</sup> Street Viola, IL 61486

Section 21, T14N, R2W of the 4th PM in Mercer County

Livestock waste management facilities consist of one concrete manure pit (approximately 257 ft. x 52 ft. x 8 ft.), a PVC perimeter foundation drain for the manure pit (4 in. diameter, approximately 678 ft. in length), and slotted floors over the pit that collect livestock waste. These livestock waste management facilities are used to collect, transport, and/or store livestock waste 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 Jenny Larsen at 217/782-0610.

SAK:JML:Tax Certs\Livestock\LogTC-20-15.docx

,=

### Watershed Unit Tax Certification Review Sheet

Project Name: O'Leary Farms	Location: Viola, IL					
Reviewer: Jenny Larsen	Date: 08/12/2015					
Log number: TC-20-15	Type: Agchem X Livestock					
Applicant: James O'Leary 2572 160 <sup>th</sup> Avenue	Contact: James O'Leary					
Aledo, IL 61231	Phone: (309)737-1230					
Facility: 817 240 <sup>th</sup> Street	Property ID: 11-11-21-300-005					
Viola, IL 61486	County: Mercer					
Legal Description:	Signature: James O'Leary					
5: 21 T: 14N R: 2W PM: 4 <sup>th</sup>	Title: Owner					
Date Control Devices installed: 12/2002	Provided Fair cash Value: \$407,000					

Wastes: X Livestock waste is applied to cropland.

A.Y

Agrichemical rinsate and spillage is recycled through the facility and/or land applied. Other:

#### Physical Description of Pollution Control Devices:

This facility consists of one concrete manure pit (approximately 257 ft. x 52 ft. x 8 ft.) and slotted floors over the pit to collect swine waste. The manure is pumped out of the pits and applied to the fields as crop fertilizer.

08/12/2015- Spoke with James O'Leary. He confirmed that the two applications he sent in are for separate facilities but with identical dimensions on the pits and they were both installed in December of 2002. He also confirmed that he would like to get the perimeter foundation drain for the hog operation building certified as a pollution control. The perimeter foundation drain is 4" diameter PVC pipe that is approximately 678 feet in length.

The primary purpose for these structures is to contain livestock waste thereby preventing contaminated water runoff.

Recommended Action: Permit the above mentioned structures.

Mercer County, Illinois | Information for Parcel 11-11-21-300-005, Tax Year 2014 Payabl... Page 1 of 1



Property Tax Online Inquiry

#### Information for Parcel 11-11-21-300-005, Tax Year 2014 Payable 2015

#### **Property Information**

Tax Year	Lot Size	Tax Status	
2014 V	None	Taxable	
Township	Tax Code	Property Class	
GREENE	11001	0011-Homestie-Dwelling	
Net Taxable Value	Tax Rate	Total Tax	
140,557	8.509800	511 /061.12	
Site Address B17 240TH ST VIOLA, IL 61486	ss Owner Name and Address Mailing Name and Ad H ST OLEARY, JAMES E OLEARY, JAMES E		

S21 T14 R2 SW1/4 LESS 20A W1/2 SW1/4 & LESS 15 5 AC IN NE CORNER SW 1/4 - BALANCE 124.5 ACRES

-				
Pa	VI	ner	115	

Installment D	ate Due	Tax Billed*	Penalty Billed	Cost Billed	Drainage Billed	Total Billed	Amount Paid	Total Unpaid
First 0	06/26/2015	\$5,980.56	\$0.00	50.00	\$0.00	\$5,980 56	55,980.56	\$0.00
Second 0	9/25/2015	\$5,980.56	\$0.00	\$0.00	\$0.00	55,980 56	\$0.00	\$5,980.56
Total		\$11,961.12	\$0,00	\$0.00	\$0.00	\$11,961,12	\$5,980.56	\$5,980.56

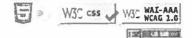
Payment Detall						
Installment	Receipt Number	Date Paid	Paid By	Amount		
First	2014007770	06/26/2015	OLEARY, JAMES E	55.980.56		
Total				\$5,980.56		

#### Disclaimers

Duplicate bills will cost \$2.00 per parcel in office or mailed, faxed copies will cost \$5.00 and email copies will cost \$3.00. You can email your request with confirmation payment # from GovPayNow.com (PLC# 8419) to lower#mercercountyll.org. Or you can mail in your request with payment to: Mercer County Treasurer PO 80X 228 Aledo, IL 61231 Taxes can be paid on GovPayNow.com (PLC# 8349)

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I Want To... Start a New Search

Payment History Sales History

Site Addresses **Taxing Bodies** Print:

> Current Page Full Report

View: Assessments Billing & Collection Exemptions Parcel Genealogy Legal Description **Related Names** 

Go to the County website Make payments through GovPaytiow

1 4



**Bureau of Environmental Programs** 

State Fairgrounds • P.O. Box 19281 • Springfield, IL 62794-9281 • 217/785-2427 (voice/TDD) • Fax 217/524-4882 Pesticide Misuse Hotline 1-800-641-3934 (voice/TDD)

July 1, 2015

Jim O'Leary O'Leary Farms- Site 2 (South Site) 2572 160th Avenue Aledo, IL 61231

### **RESPONSE REQUIRED**

Unless already submitted

Sint hand i

Re: Facility ID#: LF1310140000 2015 July Water Sample Reminder 2 × 4 4 184 111 3 0 2015

Dear Facility Owner/Operator:

As noted in your "Initial Notice of Construction Plan Completion" letter, your facility's design included the installation of a perimeter foundation drain. This letter is a reminder that a sampling event must be attempted during the month of July. Analytical results and a discussion of those results need to be submitted to the Department within 30 days of the sampling event. If adequate water is not available, you are still required to provide the Department with written confirmation through fax, mail or e-mail. If you have already submitted this guarter's response, please disregard this letter.

Please make sure your response includes the following information:

✓ Facility ID# (see above)

✓ Date sampled

✓ Date analyzed by laboratory

Results for Nitrate-nitrogen, Phosphate-phosphorus, Chloride, Sulfate, & Ammonia-nitrogen

✓ Unit of measurement (ppm, etc.)

✓ A discussion of the results as compared to initial and previous samples

Note: Sites with multiple Facility Identification Numbers must send a response for each number.

If you have any questions or comments, please contact us at 217/785-2427.

Sincerely,

**ILLINOIS DEPARTMENT OF AGRICULTURE** 

rad a. Bearly

Brad A. Beaver, Manager Livestock Management Facilities Program brad.beaver@illinois.gov / 217-524-4882 (Fax)

no adpento water supply T-1-15 Fax) Hames O'Leavy

#### APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY AIR D WATER D

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY P. O. Box 19276, Springfield, IL 62794-9276 This Agency is authorized to request this information under Illinois Revised Statues, 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	
	D' Learly Farms Person Authorized to Receive Certification	
	Person Authorized to Receive Certification	Person to Contact for Additional Details
	Street Address	James O'lesry
	Street Address	Street Address
	2572 160 NVe. Dedo, TL Municipality, State & ZIp Code	(p/23/ Municipality, State & Zip Code
APPLICANT	Vino IL 61486	Monopany, State & Zip 6666
Ę	Télephone Number	Telephone Number
APP		Viola Geen
	.309-737 - / 230	Municipality Township
	Quarter Section Township Range	0
	Storeet Address	County Book Number
	240 th St. Viola IL. 61480	DUNDER DUNNER
	Property Identification Number	Parcel Number
	11-11-21-300-005	
Sec. B	Nature of Operations Conducted at the Above Location	
	Hog operation	
]		
	Biulding is 52x255x8' with P	it a slotted floor
MANUFACTURING		
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Water Pollution Control Construction Permit No.	Date Issued
FAC	NPDES PERMIT No.	Date Issued Expiration Date
OPI	NPDES FERMITING.	Date issued Expitation Date
X	Air Pollution Control Construction Permit No.	Date Issued
	AU	
	Air Pollution Control Operating Permit No.	Date Issued
	All	
Sec. C	Describe Unit Process	
	i del	· · · · · · · · · · · · · · · · · · ·
0	gr∞.	
MANUFACTURING PROCESS		
ESS	Mahadala Hand In Changes	
SOC	Materials Used in Process	
ANU		
W		
Sec. D	Describe Pollution Abatement Control Facility	· · · · ·
	The control focitivy coested whit	reath the entire building
TION	The collection Pit is 8'deep 52'w	do and 257'land
LING LING	The walls and Di	we will do r cong -
N CI	The walls and floors are poured	concete and reinforced
E	The start Ours in a christerne	S Cathorn
POLLUTION CONTROL FACILITY DESCRIPTION	10070 of the watch match by	- phat is hill out
EAL	The slotted & lear into the Pit	e rigs in the building talls through
	THE ANT OF AL YOUNT DEFINIO CON	<u> </u>

Tax Certification for Pollution Control Facilities Page 1 of 2 8/00

Sec. E	(1) Make	re of Contaminants or Pollutants						
000.4	E (1) Nature of Contaminants or Pollutants							
ςα [			Material Retai	ined, Captured or Recovered				
INNI		nant or Pollutant 255 X R ' アント	DESCRIPTION	DISPOSAL OR USE				
AMIN	DAA	005 XX . V.+	R-Backlemont Falls into Pit	Dispected in Geound				
ONT				Emr fortidizer				
λ ΓΙ								
FACI	(2) Poin	(s) of Waste Water Discharge	20- D: L 2000					
Contaminant or Pollutant       DESCRIPTION       DISPOSAL OF         5a' X 255 X 8' P:+       R-Bar4(enont       In 10(ted in         5a' X 255 X 8' P:+       R-Bar4(enont       In 10(ted in         5a' X 255 X 8' P:+       R-Bar4(enont       In 10(ted in         5a' X 255 X 8' P:+       R-Bar4(enont       In 10(ted in         5a' X 255 X 8' P:+       R-Bar4(enont       In 10(ted in         5a' X 255 X 8' P:+       R-Bar4(enont       In 10(ted in         5a' X 255 X 8' P:+       R-Bar4(enont       In 10(ted in         5a' X 255 X 8' P:+       R-Bar4(enont       In 10(ted in         6a IIII       For for for       Scound         15a Are contaminants (or residues) collected by the control facility?       Yes I         (4) Date installation completed       status of installation on date of application III         (5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:       NO?         (5) b. NET SAUMORE VALUE IF CONSIDERED REAL PROPERTY:       NO?								
IINO	(3) Ai	Attached Yes 🗆 No 🗆						
ON C	Yes 🖄 No 🗖							
UTIC		ate installation completed	and the second se	n date of application <u>Nour</u>				
OLL	(5) a.		and the second	\$ 407,000				
P ING E	b.			\$ 8,000				
UNT	C,	PRODUCTIVE GROSS ANNUAL INC	COME OF CONTROL FACILITY:	109.000				
POLLU ACCOUNTING DATA	d.	PRODUCTIVE NET ANNUAL INCOM	E OF CONTROL FACILITY:	\$ 10,000				
	e.			(01170)				
Sec. F	The follo	wing information is submitted in accorda	ince with the Illinois Property Tax	Code, as amended, and to the best of my facilities" as defined in Section 11-10 of the				
킕 .		roperty Tax Code.	ined neien are polition control	racines as defined in Section 11-10 of the				
IUTA	$\left( \right)$		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~					
SIGNATURE	4	anes Tenny -	Former	_				
Sec. G	1	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION						
	General: water op	Separate applications must be completed for arations are related, file two applications. If a	or each control facility claimed. Do r ttachments are needed, record them	not mix types (water and air). Where both air and consecutively on an index sheet.				
	Sec. A	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						
INSTRUCTIONS	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						
	Sec. F	activate project review prior to certification Self-explanatory. Signature must be a co	h by this Agency.					
		Submit to: At	tention:	Attention:				
		)	Keller -	Donald E. Sulton				
			ermit Section ivision of Water Pollution Control	Permit Section Division of Air Pollution Control				
-	1							

Electronic Filing - Received, Clerk's Office	: 01/20/2016 - * * * PCB 2016-077 * * *
R INA ANA ANA	ion Control Facility Tax Return
Step 1: Complete the following information	a Write the assessment year. <u>71320015</u>
Campon a. Locul	4 Write the principal nature of your business.
Name 2572-150 anny	5 a ls your facility still in use? ⊠Yes ☐No
Street address Charles (2) (2) (2) City State ZIP	b If no, do you wish to revoke your certification? □ Yes ☑ No
( <u>369) 737-7230</u> Phone	6 a Do you have a federal employer identification number (FEIN)? X Yes ☐ No
	b If yes, write your FEIN. <u>36-3463</u>
1 Is the information on your preprinted label correct?  Yes No If no, cross through it and write the correct information here.	c If no, write your SSN. Social Security number (SSN)
	7 a Do you have an Illinois business tax number (IBT)? □ Yes Z No
2 Write the name and telephone number of the person we should contact for additional information. (If different than label.)	b If yes, write your IBT.
Step 2: Identify the pollution control facilit 1 Check the box that identifies the type of pollution control faci	-
2 Write the number written on the facility's Illinois EPA certification	ation. 2 1 F 13/01 4000
	written on the Illinois EPA certification.
5 Write the location of the pollution control facility.	
<u>     (66-240.87</u> Street address <u>     Viのうれ     City     State     ZIP     </u>	County
6 Write that location's property index number (PIN).	6 11-11-21-300-300
PTAX-401 Front (R-8/99)	

### Step 3: Complete the assessment information

1	Wri	e the month and year that the facility was placed into use.	1	1	2	12	00	22
2	Wri	te the estimated remaining useful life of the facility. (See instructions.)	2	_		10		_years
3	Wri	te the original cost of the certified portion of the facility as of the date placed into use.	3	\$_		407	00	2
4		ny portion of the facility was assessed as personal property before January 1, 1979, e the original cost of the certified portion of the facility as of January 1, 1978.	4	\$_		0		
5	Sul	stract Line 4 from Line 3.	5	\$_		0		
6		te the total original cost of all additions and improvements made to the certified portion he facility from the date placed into use through January 1 of this assessment year.	6	\$_		8,00	D	
7	Ade	Lines 5 and 6.	7	\$_		8,01	0	
8		te the total original cost of all certified portions of the facility that have been retired emoved from use through January 1 of this assessment year.	8	\$_		0		
9	Su	ptract Line 8 from Line 7.	9	\$.				
10	Wr	te the net earnings attributable to the certified portion of the facility.	10	\$.				
11		es the operation of the facility produce a byproduct that can be commercially sold? ou answered yes, please explain:	11	I	<u></u> .	Yes	,X	No
12		es the operation of the facility result in increased production or reduced production cost? ou answered yes, please explain:	12	I		Yes	$\boxtimes$	No
St	ep	4: Complete the following information						
1		ve there been any changes in the use of the facility within the previous assessment year ou answered yes, please explain:	? 1			Yes	,¤	No
2	а	Have there been any additions or improvements made to the certified portion of the facility within the previous assessment year? If you answered yes, complete the following.	2a	A		Yes	X	No
	b	Write the original cost of the addition or improvement.	2b	ļ.	\$_			
	с	Write the date placed into use.	2c	;		al	20	004
	d	Check the classification of the addition or improvement. Describe the addition or improvement:	2d			Real		Personal
3	a	Has any part of the certified portion of the facility been retired or removed from use within the previous assessment year? If you answered yes, complete the following.	3a	I		Yes	X	No
	Ъ	Write the original cost of the retired or removed portion.	3b	ŀ	\$_		0	
	С	Write the date retired or removed from use.	30	;	Mo	<u>01</u>	Year	

### Step 5: Sign below

I state that, to the best of my knowledge, the information contained in this return is true, correct, and complete.

91 LEARY ES 24 19 Am Print the pollution control facility owner's or authorized representative's name and title Pollution control facility owner's or authorized representative's signature Date

Mail this return to: Local Government Services Bureau, Illinois Department of Revenue, P.O. Box 19033, Springfield, IL 62794-9033

	)
STATE OF ILLINOIS	)
	)
COUNTY OF SANGAMON	)
	)

#### **PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on January 20, 2016, I served true and correct copies of an <u>APPEARANCE AND THE RECOMMENDATION</u>, upon the persons and by the methods as follows:

[1st Class U.S. Mail]

Steve Santarelli Illinois Department of Revenue 101 West Jefferson P.O. Box 19033 Springfield, Illinois 62794 [1<sup>st</sup> Class U.S. Mail]

James O'Leary 2572 160<sup>th</sup> Ave. Aledo, Illinois 61231

#### [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/ Joey Logan-Pugh 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)

THIS FILING IS SUBMITTED ON RECYCLED PAPER