

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Michael Inness Farm – Avon</b>	)
<b>(Property Identification Number</b>	) <b>PCB 16-</b>
<b>01-01-12-100-001)</b>	) <b>(Tax Certification)</b>
	)
	)

**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, Suite 11-500  
Chicago, Illinois 60601

Michael Inness  
5516 East Co. Highway 20  
Avon, Illinois 61415

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:   
Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel

DATED: February 17, 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**

**Michael Inness Farm - Avon  
(Property Identification Number  
01-01-12-100-001)**

)  
) PCB 16-  
) (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: \_\_\_\_\_



Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel

DATED: February 17, 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**

**Michael Inness Farm – Avon** )  
**(Property Index Number** ) **PCB 16-**  
**01-01-12-100-001)** ) **(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 November 9, 2015, the Illinois EPA received a request from Michael Inness Farm (log number TC-29-15, 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: Michael Inness Farm  
5516 East Co. Highway 20  
Avon, Illinois 61415

The following proposed water pollution control facilities in this request are located at Section 12, T8N, R1E of the 4th P.M. in Fulton County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two concrete manure pits (approximately 190 ft. x 10 ft. x 6 ft. and 160 ft. x 50 ft. x 8 ft.) with slotted floors over the pits, and eight livestock waste pumpout pits (approximately 4 ft. x 4 ft. x 8 ft. or 4 ft. x 4 ft. x 6 ft.).

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.

3. 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 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: (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.
4. 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 Ill. Adm. Code 125.200(a).
5. 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).
6. 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: \_\_\_\_\_

Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel

Dated: February 10, 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) 782-3397  
BRUCE RAUNER, GOVERNOR                      LISA BONNETT, DIRECTOR

# Memorandum

To: Charles Gunnarson, Division of Legal Counsel  
From: Al Keller, Manager, Permit Section *AK*  
Date: February 2, 2016  
Re: Michael Inness Farm – Avon  
Recommendation of Tax Certification  
Log # TC-29-15  
Property Identification #01-01-12-100-001 and #01-01-12-200-001

The Bureau of Water received a request on November 9, 2015 from Michael Inness 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:

Michael Inness Farm  
5516 East Co Hwy 20  
Avon, IL

Section 12, T8N, R1E of the 4th PM in Fulton County.

The livestock waste handling facilities consist of six (6) concrete manure pits (140 ft. x 60 ft. x 8 ft., 200 ft. x 40 ft. x 6 ft., 160 ft. x 50 ft. x 8 ft., 100 ft. x 40 ft. x 8 ft., 190 ft. x 10 ft. x 6 ft., and 160 ft. x 50 ft. x 8 ft.), and the slotted concrete portion of the floor over each manure pit that capture and contain waste generated in the barns above. Each concrete manure pit has four (4) 4 ft. x 4 ft. pumpout pits to allow manure removal from the manure pits. The facility collects, transports and stores livestock waste prior to cropland application.

The facility is 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 Wei Han at 217/782-0610.

SAK:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

## Watershed Unit Tax Certification Review Sheet

Project Name: Michael Inness Farm

Reviewer: WH

Log number: TC-29-15

Applicant: Michael H. Inness  
5516 East Co Hwy 20  
Avon, IL 61415

Facility: Michael Inness Farm  
5516 East Co Hwy 20  
Avon, IL 61415

Legal Description:  
Section: 12 Twp: 8N R: 1E PM: 4th

Date Control Devices installed: 1983

Location: Avon, IL

Wastes:  Livestock waste is applied to cropland.  
 Agrichemical rinsate and spillage is recycled through the facility and/or land applied.  
 Other: \_\_\_\_\_

Date: January 27, 2016

Type:  Agchem  
 Livestock

Contact: Michael H. Inness  
5516 East Co Hwy 20  
Avon, IL 61415  
Phone: 309-368-3263

Property ID: 010112200001, 010112100001

County: Fulton

Signature: Michael H. Inness

Title: Owner

Provided Fair cash Value: \$1,000,000

### Physical Description of Pollution Control Devices:

The livestock waste handling facility consists of six (6) deep concrete manure pits, and the slotted concrete portion of the floor over the manure pit that capture and contain waste generated in the barns above. Dimentions of each pit are listed below:

- Building 1: 140 ft. x 60 ft. x 8 ft.
- Building 2: 200 ft. x 40 ft. x 6 ft.
- Building 3: 160 ft. x 50 ft. x 8 ft.
- Building 4: 100 ft. x 40 ft. x 8 ft.
- Building 5: 190 ft. x 10 ft. x 6 ft.
- Building 6: 160 ft. x 50 ft. x 8 ft.

Each pit has four (4) 4 ft. x 4 ft. x 8 ft. deep or 4 ft. x 4 ft. x 6 ft. deep pumpout pits to allow manure removal from the manure pits. The facility collects, transports and stores livestock waste prior to cropland application.

12/17/2015: Michael Inness called about the applicaiton. The number and dimensions of the underground pit is provided over the phone along with cash value of the property.

12/22/2015: Received facility location and plot maps and the tax bills from Michael Inness.

01/27/2016: WH called Michael Inness regarding the construction material of the pits. Mr. Inness confirmed that all pits are constructed with concrete, and have concrete slotted floors and pumpouts.

Recommended Action: Issue tax certification.

TC-24-15



# Illinois Environmental Protection Agency

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

## Application for Certification (Property Tax Treatment) Pollution Control Facility

### FOR AGENCY USE ONLY

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

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:	<u>Michael H Inness</u>	Person to Contact	_____
Person Authorized to Receive Certification	<u>Michael H Inness</u>	for Additional Details	<u>same</u>
Street Address:	<u>5516 East Co Hwy 20</u>	Street Address:	_____
City:	<u>Avon</u> State: <u>IL</u>	City:	_____ State: _____
Zip:	<u>61415</u> Phone: <u>3093441226</u>	Zip:	_____ Phone: _____
Email Address:	<u>Inness@grics.net</u>	Email Address:	_____

### II. Facility Information:

Facility Location: Quarter Section: 12 Township: 8N Range: 1E  
Municipality: 1E Township: Union

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

Address: 5516 E Co Hwy 20 City: Avon  
State: IL Zip Code: 61415 County: Fulton Book Number: \_\_\_\_\_

Property Index Number: 010112100001

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:

Livestock Production

### Permit Information:

WPC Construction Permit Number: _____	Date Issued: _____
NPDES Permit Number: _____	Date Issued: _____ Exp. Date: _____
APC Construction Permit Number: _____	Date Issued: _____
APC Operating Permit Number: _____	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:

manure containment

**Materials Used in the Process:**

concrete manure collection and holding facilities

**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):

Concrete manure containment facilities used to collect and hold the effluent until which time it can be applied to the soil as fert

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

Collect and hold manure

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).

**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		Fertilizer

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: 1983 to present

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

Began raising livestock at this facility in 1983 and have added numerous facilities through out the years.

Status of installation on date of application:

Producing livestock for food every day.

**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))*

Michael H Inness	Owner
Printed Name:	Title:

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

	1/14/15
Signature:	Date:

Michael Inness  
309-368-3263

### 5 Livestock Buildings

Building 1 140' x 60' x 8' manure pit

Building 2 200' x 40' x 6' manure pit

Building 3 160' x 50' x 8' manure pit

Building 4 100' x 40' x 8' manure pit

Building 5 190' x 10' x 6' manure pit

Building 6 160' x 50' x 8' manure pit

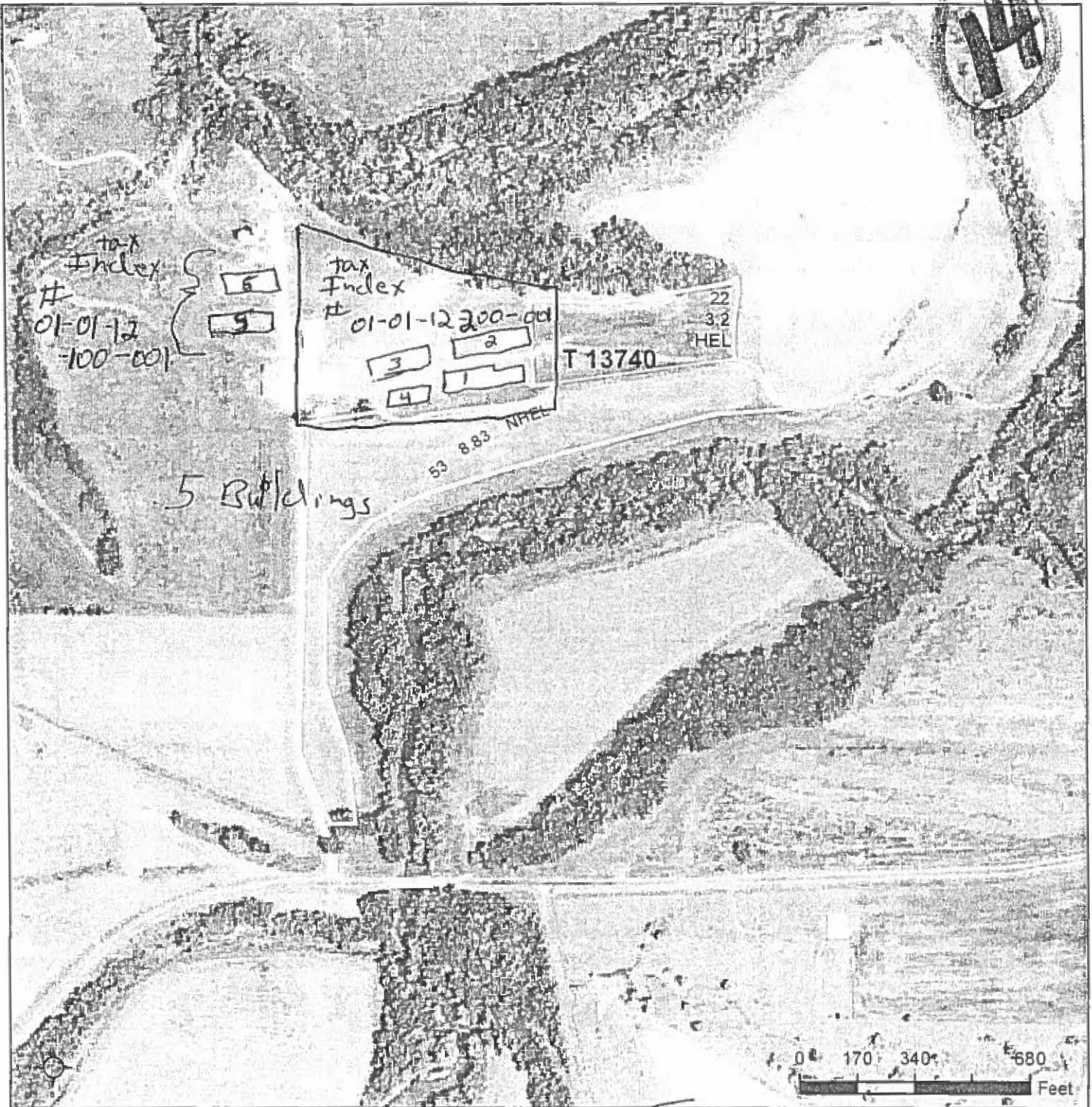
Goes with my application for  
Certification (Property Tax Treatment)  
Pollution Control Facility

DEC 3 2015

RECEIVED

USDA United States Department of Agriculture

Fulton County, Illinois



- Common Land Unit
  - Cropland // Non-cropland
  - Conservation Reserve Program
- Wetland Determination Identifiers
  - Restricted Use
  - ▽ Limited Restrictions
  - Exempt from Conservation Compliance Provisions
- Tract Boundary

*Handwritten signature and scribbles*

2014 Program Year  
Map Created March 19, 2014

Farm 9587  
Tract 13740

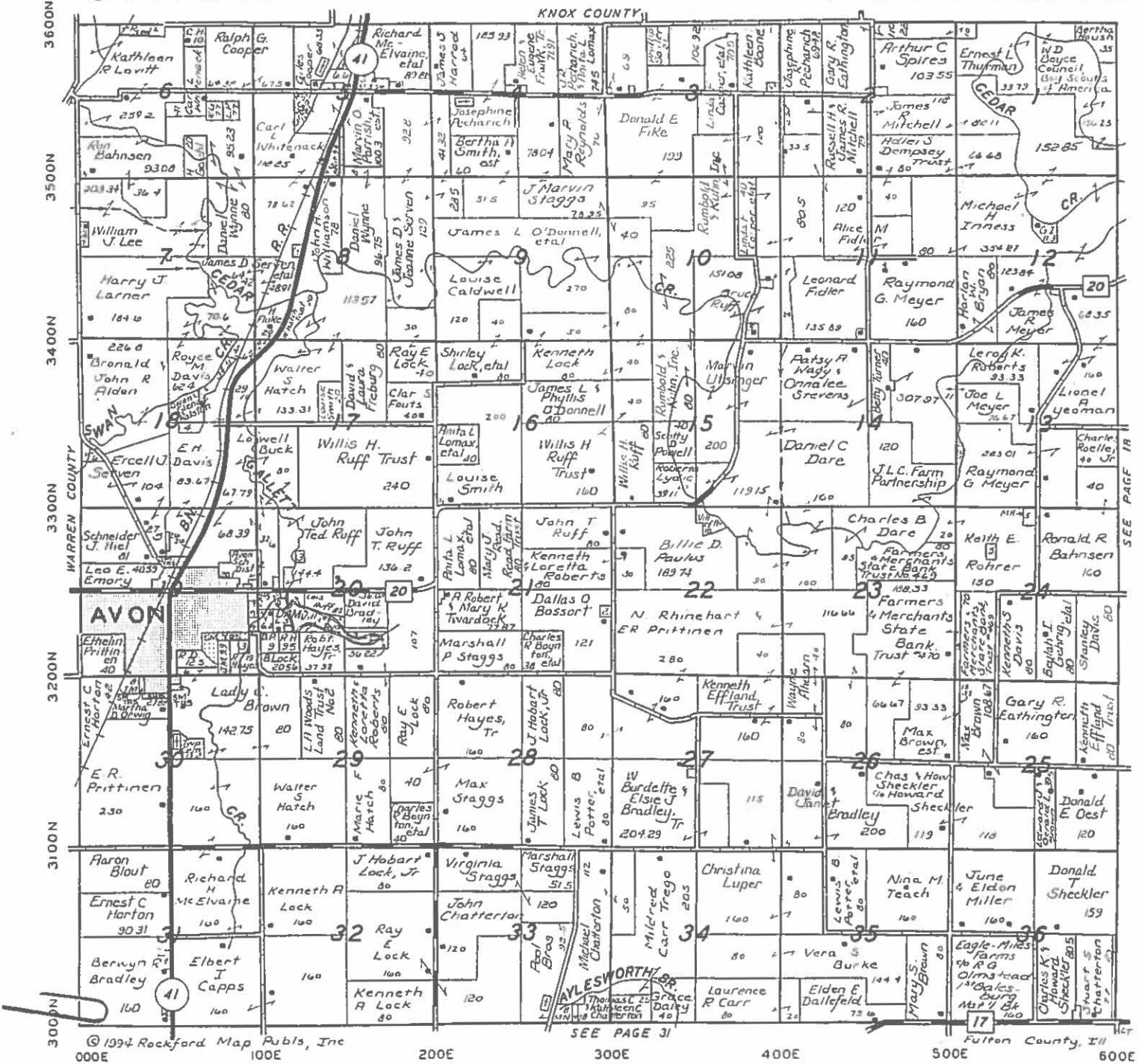
United States Department of Agriculture (USDA) Farm Service Agency (FSA) maps are for FSA Program administration only. This map does not represent a legal survey or reflect actual ownership; rather it depicts the information provided directly from the producer and/or National Agricultural Imagery Program (NAIP) imagery. The producer accepts the data 'as is' and assumes all risks associated with its use. USDA-FSA assumes no responsibility for actual or consequential damage incurred as a result of any user's reliance on this data outside FSA Programs. Wetland Identifiers do not represent the size, shape, or specific determination of the area. Refer to your original determination (CPA-026 and attached maps) for exact boundaries and determinations or contact USDA Natural Resources Conservation Service (NRCS).

Fulton Co

40

UNION

T.8 N.-R.1 E.

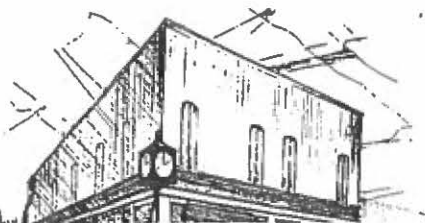


# TOMPKINS STATE BANK

Avon, Illinois 61415

Phone: (309) 465-3834

Abingdon, Illinois 61410



VICTORIA J. HARPER  
 FULTON COUNTY TREASURER/COLLECTOR

**FULTON COUNTY REAL ESTATE TAX BILL**

OFFICE HOURS 8:00 AM - 4:00 PM  
 MONDAY - FRIDAY PHONE 309-547-3041



INDEX NUMBER 01-01-12-100-001	BILL NUMBER 2013-000124	CLASS CODE 0011	2013 PAYABLE 2014	TAX CODE 01003
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Taxing Body		Prior Year Rate	Prior Year Amount	Current Rate	Current Amount
FULTON COUNTY		1.1146	\$1,178.81	1.0183	\$1,093.05
FULTON COUNTY	PENSION	0.4626	\$489.24	0.5064	\$543.57
LONDON MILLS FIRE DIST		0.5962	\$630.54	0.5974	\$641.25
CARL SANDBURG JR COLLEGE 518		0.6103	\$645.45	0.6083	\$652.95
CARL SANDBURG JR COLLEGE 518	PENSION	0.0107	\$11.32	0.0106	\$11.38
UNIT 176 AVON BOND		0.1949	\$206.13	0.1942	\$208.45
UNIT 176 AVON BOND	PENSION	0.0000	\$0.00	0.0000	\$0.00
ABINGDON/AVON DIST # 276		4.8875	\$5,169.02	4.9091	\$5,269.43
UNION TOWNSHIP		0.5461	\$577.55	0.5409	\$580.61
UNION TOWNSHIP	PENSION	0.0222	\$23.48	0.0235	\$25.22
UNION TOWNSHIP ROAD		0.4438	\$469.36	0.4437	\$476.27

*Handwritten signature/initials*

**Totals 8.8889 \$9,400.90 8.8524 \$9,502.18**

TIF BASE	0
1077 EQUALIZED	950
SAF BASE	0
STATE FACTOR	1.0000
FAIR CASH VALUE	32,160
TOTAL ACRES	340.48
LAND VALUE	640
BUILDING VALUE	10,080
HOME IMPROVEMENT	0
ASSESSED VALUE	10,720
STATE MULTIPLIER	1.0000
EQUALIZED VALUE	10,720
OWNER OCCUPIED	6.000
HOMESTEAD EXMPT	0
SAF EXEMPTION	0
VETERAN FREEZE	0
DIS VET HOMESTEAD	0
DISABLED PER EXMPT	0
RET VET HOMESTEAD	0
HISTORICAL FREEZE	0
FARM LAND	14,390
FARM BUILDING	88,230
NET TAXABLE VAL	107,340
TAX RATE	8.8524
CURRENT TAX	\$9,502.18
BACK TAX	
ENTERPRISE ZONE	\$0.00
DRAINAGE	\$0.00
TOTAL TAX DUE	\$9,502.18
TOTAL TAX PAID	\$0.00
TOTAL TAX DUE	\$9,502.18

IF YOU FEEL THAT YOU HAVE RECEIVED THIS BILL IN ERROR DUE TO A TRANSFER OF THIS PROPERTY, PLEASE REMEMBER THE TAX LIABILITY IS THAT OF THE OWNER OF RECORD AS OF JANUARY 1ST OF THE TAX YEAR. HOWEVER, IF OTHER ARRANGEMENTS HAVE BEEN MADE SUCH AS PRO-RATION TO THE NEW OWNERS FOR PAYMENT, PLEASE FORWARD TO THE APPROPRIATE PARTY.

1ST DUE DATE July 18, 2014	2ND DUE DATE September 2, 2014
1ST INSTALLMENT \$4,751.09	2ND INSTALLMENT \$4,751.09

COSTS	INTEREST	COSTS	INTEREST
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FIRST INSTALLMENT PAID	SECOND INSTALLMENT PAID

AMOUNT COLLECTED	AMOUNT COLLECTED

Site Address  
 IL

Owner's Name  
 INNESS, MICHAEL H

Legal Description  
 SECT: 12 TWP: 08 RANGE: 01 NW AND NE AND  
 PT SE N OF RD EX .39A ROAD WIDENING AND  
 EX 11.37A N1,2

VICTORIA J. HARPER  
 FULTON COUNTY TREASURER/COLLECTOR

**FULTON COUNTY REAL ESTATE TAX BILL**

OFFICE HOURS 8:00 AM - 4:00 PM  
 MONDAY - FRIDAY PHONE 309-547-3041



INDEX NUMBER 01-01-12-200-001	BILL NUMBER 2014-000131	CLASS CODE 0011	2014 PAYABLE 2015	TAX CODE 01003
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Taxing Body		Prior Year Rate	Prior Year Amount	Current Rate	Current Amount
FULTON COUNTY		1.0183	\$417.09	1.0309	\$422.77
FULTON COUNTY	PENSION	0.5064	\$207.42	0.5379	\$220.60
LONDON MILLS FIRE DIST		0.5974	\$244.70	0.5969	\$244.79
CARL SANDBURG JR COLLEGE 518		0.6083	\$249.16	0.6093	\$249.87
CARL SANDBURG JR COLLEGE 518	PENSION	0.0106	\$4.34	0.0100	\$4.10
UNIT 176 AVON BOND		0.1942	\$79.54	0.1950	\$79.97
UNIT 176 AVON BOND	PENSION	0.0000	\$0.00	0.0000	\$0.00
ABINGDON/AVON DIST # 276		4.9091	\$2,010.77	4.9307	\$2,022.08
UNION TOWNSHIP		0.5409	\$221.55	0.5423	\$222.40
UNION TOWNSHIP	PENSION	0.0235	\$9.63	0.0308	\$12.63
UNION TOWNSHIP ROAD		0.4437	\$181.74	0.4428	\$181.59

**Totals 8.8524 \$3,625.94 8.9266 \$3,660.80**

IF YOU FEEL THAT YOU HAVE RECEIVED THIS BILL IN ERROR DUE TO A TRANSFER OF THIS PROPERTY, PLEASE REMEMBER THE TAX LIABILITY IS THAT OF THE OWNER OF RECORD AS OF JANUARY 1ST OF THE TAX YEAR. HOWEVER, IF OTHER ARRANGEMENTS HAVE BEEN MADE SUCH AS PRO-RATION TO THE NEW OWNERS FOR PAYMENT, PLEASE FORWARD TO THE APPROPRIATE PARTY.

Site Address

Owner's Name  
 INNESS, MICHAEL H

Legal Description

SECT: 12 TWP: 08 RANGE: 01 CEN SEC 12 N9  
 68.56 TO POB NE 223.67 N321.67 SE362.46  
 NE 551.85 S708.48 SW436.55 NE 457.36

1ST DUE DATE June 1, 2015		2ND DUE DATE September 1, 2015	
1ST INSTALLMENT \$1,830.40		2ND INSTALLMENT \$1,830.40	
COSTS	INTEREST	COSTS	INTEREST
FIRST INSTALLMENT PAID		SECOND INSTALLMENT PAID	
AMOUNT COLLECTED		AMOUNT COLLECTED	

TIF BASE	0
1977 EQUALIZED	0
SAF BASE	0
STATE FACTOR	1.0000
FAIR CASH VALUE	0
TOTAL ACRES	10.84
LAND VALUE	0
- BUILDING VALUE	0
- HOME IMPROVEMENT	0
= ASSESSED VALUE	0
* STATE MULTIPLIER	1.0000
= EQUALIZED VALUE	0
- OWNER OCCUPIED	0
- HOMESTEAD EXMPT	0
- SAF EXEMPTION	0
- VETERAN FREEZE	0
- DIS VET HOMESTEAD	0
- DISABLED PER EXMPT	0
- RET VET HOMESTEAD	0
- HISTORICAL FREEZE	0
* FARM LAND	480
* FARM BUILDING	40,530
= NET TAXABLE VAL	41,010
* TAX RATE	8.9266
= CURRENT TAX	\$3,660.80
+ BACK TAX	
- ENTERPRISE ZONE	\$0.00
+ DRAINAGE	\$0.00
= TOTAL TAX DUE	\$3,660.80
- TOTAL TAX PAID	\$0.00
= TOTAL TAX DUE	\$3,660.80

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)

**CERTIFICATE OF SERVICE**

I, the undersigned attorney at law, hereby certify that on February 17, 2016, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

**[1<sup>st</sup> Class U.S. Mail, With Sufficient Postage Attached]**

Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
P.O. Box 19033  
Springfield, Illinois 62794

Michael Inness  
5516 East Co. Highway 20  
Avon, Illinois 61415

**[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**