

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Gruel Holdings, LLC )  
(Property Identification Number ) PCB 17-  
06-000-204-05) (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, Suite 11-500  
Chicago, Illinois 60601

Austin Gruel  
466 38<sup>th</sup> Ave.  
East Moline, Illinois 61244

**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**, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:   
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

DATED: December 7, 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**

Gruel Holdings, LLC )  
(Property Identification Number ) PCB 17-  
06-000-204-05 ) (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:  \_\_\_\_\_  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

DATED: December 7, 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**

Gruel Holdings, LLC )  
(Property Identification Number ) PCB 17-  
06-000-204-05 ) (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 April 4, 2016, the Illinois EPA received a request from Gruel Holdings, LLC (log number TC-134929, 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: Gruel Holdings, LLC  
18018 N. 150<sup>th</sup> Street  
Industry, IL 61440

The proposed water pollution control facilities in this request are located in Section 30, T4N, R1W of the 4<sup>th</sup> PM in McDonough County, at the above street address and consist of the following:

Two concrete manure pits (each approximately 71 ft. x 281ft. x 10 ft. deep), a PVC perimeter foundation drain (approximately 4 in. diameter x 1408 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, and are further described in Exhibit A.

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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: 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 (2014), 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 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

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## 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 *AKK*

Date: **NOV 21 2016**

Re: Greuel Holdings, LLC  
Attn: Austin Greuel  
446 38<sup>th</sup> Avenue  
East Moline, IL 61244  
Recommendation of Tax Certification  
Log # TC-134929  
Property ID # 06-000-204-05

The Bureau of Water received a request on April 4, 2016 from Greuel Holdings, LLC 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:

Greuel Holdings, LLC  
18018 N 150<sup>th</sup> Rd  
Industry, IL 61440

Section 30, T4N, R1W of the 4<sup>th</sup> PM in McDonough County

Livestock waste management facilities consist of two concrete manure pits (each approximately 71 ft. x 281 ft. x 10 ft. deep), a PVC perimeter foundation drain (approximately 4 in. diameter x 1408 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\TC-134929.docx

cc: Tax Cert File  
4302 E. Main St., Rockford, IL 61103 (815)987-7760  
595 S. State, Elgin, IL 60123 (847)608-3131  
2125 S. First St., Champaign, IL 61820 (217)278-5800  
2009 Mall St., Collinsville, IL 62234 (618)346-5120

9511 Harrison St., Des Plaines, IL 60016 (847)294-4000  
5407 N. University St., Arbor 113, Peoria, IL 61614 (309)693-5462  
2309 W. Main St., Suite 116, Marion, IL 62959 (618)993-7200  
100 W. Randolph, Suite 11-300, Chicago, IL 60601 (312)814-6026

Home > Data > Public Land Survey System (PLSS)

## Public Land Survey System (PLSS)

**Instructions:** This web page will allow you to enter an Illinois address and determine its legal description to the section level-of-detail. The Public Land Survey System (PLSS) is used in legal descriptions and employs a grid system described in terms of numbered townships, ranges, and sections. Please follow the instructions below. **Note:** If the Google Maps application below is not displayed, make sure to enable Javascript on your Internet browser.

1. Enter your address in the box below and click "Search Address." Address location is provided by Google geolocation service.
2. Please check that location is accurate. If not, see step 1.
3. An information window will appear listing the County, Township, Range, and Section for the marker location. Also listed is the Principal Meridian from which that area was surveyed, USGS 7.5-minute Quadrangle name, Civil Township or Precinct name, and Latitude/Longitude coordinates.
4. If you would like to move the marker due to an incorrect geolocation, first close the information window by clicking on the "X" in the top right corner, then drag the marker to a new location. A new information window will appear with the new location information.

18018 N 150th Road Industry IL

Search Address

Refresh Page

County	Range	Range	Sec.	Mer.	Quad
McDonough	4N	1W	30	4	Industry

Top of Product		Eldorado Township	
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Lat.	Long.
40.3002726	-90.5619157

World Geodetic System of 1984 (WGS84)

**Legend**

- Counties
- Townships
- Sections

Go gle

Illinois State Geological Survey 1855 1814 62013 1503

Map - Report a map error

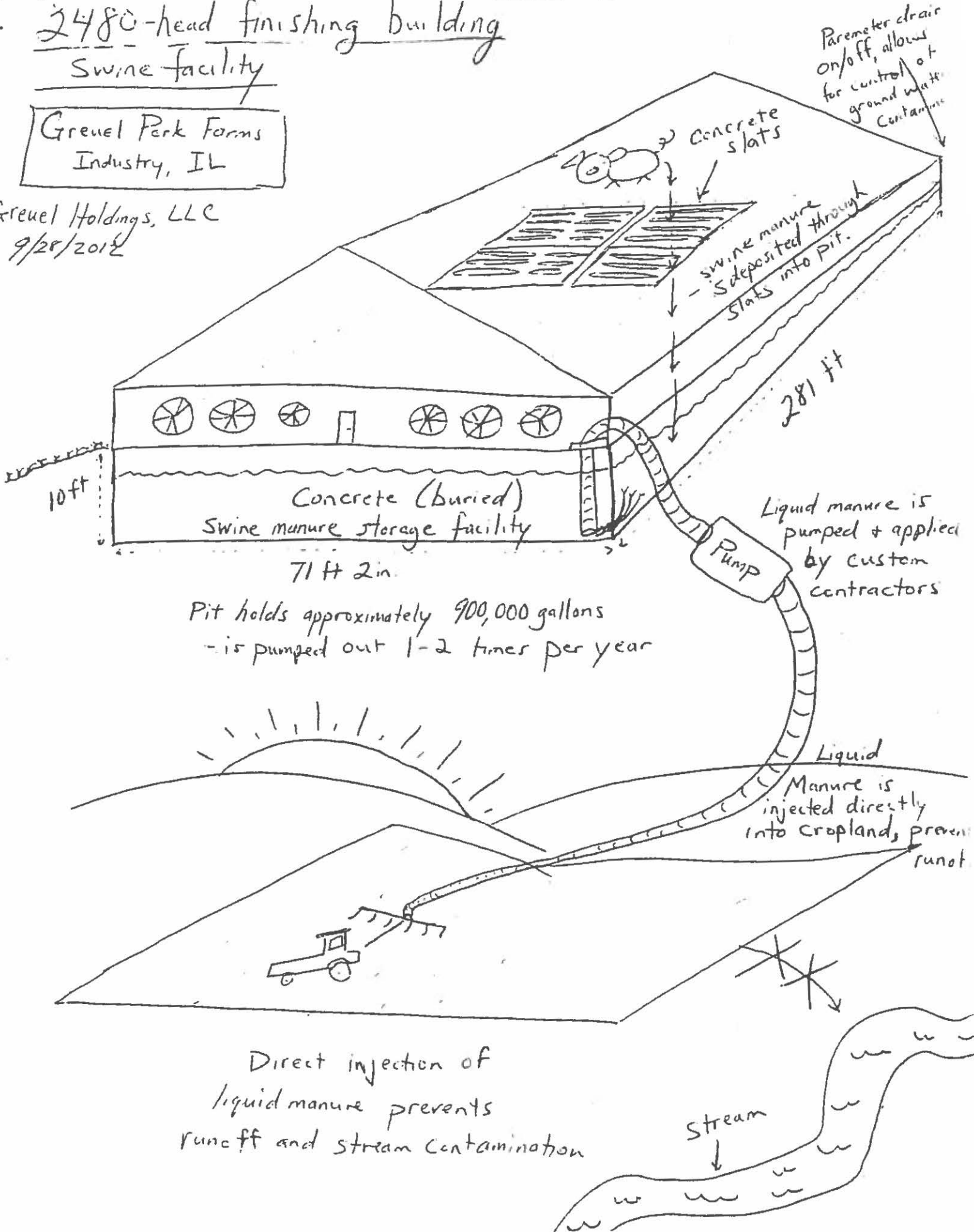
### ISGS PLSS Data Explanation

The data set within the Google Maps viewer contains Illinois Public Land Survey System (PLSS) boundaries.

2480-head finishing building  
Swine facility

Greuel Perk Farms  
Industry, IL

Greuel Holdings, LLC  
9/28/2012



Home » Data » Public Land Survey System (PLSS)

## Public Land Survey System (PLSS)

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2. Please check that location is accurate. If not, see step 4.
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4. If you would like to move the marker due to an incorrect geolocation, first close the information window by clicking on the "X" in the top right corner, then drag the marker to a new location. A new information window will appear with the new location information.

18018 N 150th Road Industry IL

Search Address

Refresh Page

County	Twp	Range	Sec	Mer	Quad
McDonough	4N	1W	30	4	Industry

Twp/Precinct:	Eldorado Township
---------------	-------------------

Lat:	40.3002726	Long:	-90.5619157
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World Geodetic System of 1984 (WGS84)

**Legend**

- Counties
- Townships
- Sections

Illinois State Geological Survey PLSS data ©2013 ISGS

Map | Report a map error

### ISGS PLSS Data Explanation

The data set within the Google Maps viewer contains Illinois Public Land Survey System (PLSS) boundaries.



**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: Sep 1, 2015

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

This pollution control facility was placed into service on Sep 1, 2015.

Status of installation on date of application:

complete

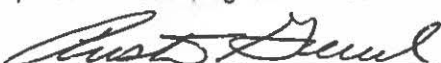
**III. Verification and Signature:**

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))*

Austin Greuel	Member
Printed Name:	Title:

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

	4/1/16
Signature:	Date:

**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:

This hog confinement consists of two connected buildings, each 71ft X 281ft. The pollution control facility is the 10ft deep concrete manure pit under each connected building. No equipment is in place that relates to the manure pits.

Materials Used in the Process:

Concrete

**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):

Livestock waste management facility consisting of two concrete manure pits, app. 71ft X 281ft X 12ft, and the portion of concrete slab flooring over the pit. The facility is used to collect, transport, and store waste prior to cropland application. See attached diagram.

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

Hog manure is collected, stored, and then transported via drag hose to nearby fields and direct injected into the soil. This facility holds one year's worth of slurry, and is pumped and applied once per year.

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
swine manure	liquid swine slurry	applied on nearby crop land

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.



# 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>Greuel Holdings, LLC</u>	Person to Contact: _____
Person Authorized to Receive Certification: <u>Austin Greuel</u>	for Additional Details: <u>Austin Greuel</u>
Street Address: <u>446 38th Ave</u>	Street Address: <u>446 38th Ave</u>
City: <u>East Moline</u> State: <u>IL</u>	City: <u>East Moline</u> State: <u>IL</u>
Zip: <u>61244</u> Phone: <u>217-649-9198</u>	Zip: <u>61244</u> Phone: <u>217-649-9198</u>
Email Address: <u>austingreuel@gmail.com</u>	Email Address: <u>austingreuel@gmail.com</u>

### II. Facility Information:

Facility Location: Quarter Section: S30 Township: 4 Range: 1  
Municipality: Industry Township: Eldorado

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

Address: 18018 N 150th Rd City: Industry

State: IL Zip Code: 61440 County: McDonough Book Number: \_\_\_\_\_

Property Index Number: 06-000-204-05

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:

<u>Swine finishing building, deep pit</u>
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### Permit Information:

WPC Construction Permit Number: <u>n/a</u>	Date Issued: <u>n/a</u>
NPDES Permit Number: <u>n/a</u>	Date Issued: <u>n/a</u> Exp. Date: <u>n/a</u>
APC Construction Permit Number: <u>n/a</u>	Date Issued: <u>n/a</u>
APC Operating Permit Number: <u>n/a</u>	Date Issued: <u>n/a</u> Exp. Date: <u>n/a</u>

Note: Submit copies of all relevant permits issued by local pollution control agencies. (e.g. MSD Construction Permit)

## Watershed Unit Tax Certification Review Sheet

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Project Name: Greuel Holdings, LLC

Location: Industry, IL

Reviewer: Jenny Larsen

Date: 04/13/2016

Log number: TC-134929

Type:  Agchem  
 Livestock

**Applicant:**

Greuel Holding, LLC  
446 38<sup>th</sup> Avenue  
East Moline, IL 61244

Contact: Austin Greuel

Phone: (217)649-9198

**Facility:**

18018 N 150<sup>th</sup> Road  
Industry, IL 61440

Property ID: 06-000-204-05

County: McDonough

**Legal Description:**

S: 30 T: 4N R: 1W PM: 4<sup>th</sup>

Signature: Austin Greuel

Title: Member

Date Control Devices installed: 09/01/2015

Wastes:  Livestock waste is applied to cropland.

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

Other: \_\_\_\_\_

**Physical Description of Pollution Control Devices:**

This facility consists of two concrete manure pits (each approximately 71 ft. x 281 ft. x 10 ft. deep), a PVC perimeter tile drain (approximately 4" diameter and 1408 ft. long) 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. See attached PLSS for legal description of property.

4/13/2015- Spoke with Austin Greuel who confirmed the dimensions of the manure pits and the perimeter tile drain. There are no pump out ports. He also confirmed that he only wishes the pits, slotted floors, and perimeter tile drain to be certified as pollution controls.

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

Recommended Action: Permit the above mentioned structures.

The data were digitized in the late 1960s, early 1970s, and in 1984-85 from 7.5 and 15-minute USGS topographic quadrangles. Errors in the location of a given feature are dependent on the accuracy of the original maps and on the accuracy of digitizing. Estimates are that features have an average locational error of approximately plus/minus 100 feet. Some areas of the state have a locational error of approximately 600 feet.

Major roads have typically been laid out along section boundaries spaced one mile apart. If your location is within 200 feet of a section line, you may want to check the accuracy of the section line using the appropriate **USGS topographic map**.

In areas of French colonization land grants, where PLSS sections were not actually surveyed, sections and section lines have been added (estimated).

A graphic overview of the township and range system in Illinois is available in **ISGS Circular 451**.

## Supplementary Data from the U.S. Census Bureau

Township and precinct names were obtained from the Census Bureau's **2012 TIGER/Line geospatial data**. Civil township/precinct boundaries do not exactly match the PLSS townships and ranges, although in many areas of the state the two systems are coincident.

Township and precinct names are provided as a convenience to the user, yet their designation does not constitute a determination of jurisdictional authority or rights of ownership or entitlement and they are not legal land descriptions. Locations within 200 feet of the civil township boundary may be susceptible to potential digitization errors and should be verified using other means. Plat books or maps may provide the user with more detail, and may be obtained from appropriate county offices and/or non-governmental vendors.

## Disclaimer

The Illinois State Geological Survey and the University of Illinois make no guarantee, expressed or implied, regarding the correctness of the interpretations presented in this data set and accept no liability for the consequences of decisions made by others on the basis of the information presented here.

### Illinois State Geological Survey


Richard C. Berg, Director  
615 E. Peabody  
Champaign, IL 61820  
217-333-4747  
Info@isgs.illinois.edu

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tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:   
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

Dated: December 7, 2016

Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544

STATE OF ILLINOIS

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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 December 7, 2016, the attached APPEARANCE and RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY, upon the following persons by First Class U.S. Mail, with proper postage or delivery charges prepaid:

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

Austin Gruel  
466 38<sup>th</sup> Ave.  
East Moline, Illinois 61244

**[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/ Vera Herst  
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)

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