#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Ragan Peter and Cassandra Peter
(Property Identification Number
06-0-0006-003-00)
) PCB 17(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

Ragan Peter and Cassandra Peter 1770 E. County Rd. 50 West Point, Illinois 62380

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution
Control Board an <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u>

ENVIRONMENTAL PROTECTION AGENCY, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: December 29, 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

Ragan Peter and Cassandra Peter
(Property Identification Number
06-0-0006-003-00)
) PCB 17) (Tax Certification)

### **APPEARANCE**

The undersigned, as one of its attorneys, hereby enters an <u>APPEARANCE</u> on behalf of Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Vera Herst

**Assistant Counsel** 

Division of Legal Counsel

DATED: December 29, 2016

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

#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Ragan Peter and Cassandra Peter	)
(Property Identification Number	) PCB 17-
06-0-0006-003-00)	) (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.

 On February 18, 2016, the Illinois EPA received a request from Ragan Peter (log numbersTC-05-16, and TC-07-16, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.

The facility's address is:

Ragan Peter and Cassandra Peter

1822 N. 3000<sup>th</sup> Ave. Lorraine, IL 62349

The proposed water pollution control facilities in this request are located NW ¼ of Section 1, T2N, R7W of the 4<sup>th</sup> PM in Adams County, at the above street address, and consist of the following:

Two concrete manure pits (each approximately 102 ft. x 201ft. x 8 ft. deep) with eight pumpout pits (approximately 6 ft. x 6 ft. each) to allow manure removal from the manure pits, and the concrete slat portion of the floor over each manure pit that capture and contain waste generated in the barn above.

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.

THIS FILING IS SUBMITTED ON RECYCLED PAPER

- 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.
- 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 III. Adm. Code 125,200(a).
- 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).
- 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

y: \_\_\_\_\_

Vera Herst

Assistant Counsel

Division of Legal Counsel

Dated: December 29, 2016

Illinois Environmental Protection Agency 1021 North Grand Ave. E. 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

ALEC MESSINA, ACTING DIRECTOR

### Memorandum

To:

Charles Gunnarson, Division of Legal Counsel

From

Al Keller, Manager, Permit Section

Date:

December 1, 2016

Re:

Ragan Peter and Cassandra Peter – Loraine Recommendation of Tax Certification

Log # TC-05-16, TC-07-16

Property Index# 06-0-0006-003-00

The Bureau of Water received a request on February 18, 2016 from Ragan Peter for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 III. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Ragan Peter and Cassandra Peter 1822 N. 3000th Ave. Loraine, IL

NW 1/4 of Section 1, T2N, R7W of the 4th PM in Adams County.

The livestock waste handling facilities consist of two (2) concrete manure pits (approximately 102 ft. x 201 ft. x 8 ft. each) and the concrete slat portion of the floor over each manure pit that capture and contain waste generated in the barn above. Each concrete manure pit has eight (8) (approximately 6 ft. x 6 ft. each) pumpout pits to allow manure removal from the manure pit. 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: Peter Farms	Date: November 22, 2016
Reviewer: WH	Type: Agchem  Livestock
Log number: TC-05-16 & TC-07-16	Contact: Ragan Peter
	1770 E. County Rd. 50
Applicant: Ragan Peter & Cassandra	West Point, IL 62380
1770 E. County Rd. 50	Phone: 217-430-0665
West Point, IL 62380	
	Property ID: 06-0-0006-003-00
Facility: Peter Farms	and the second second
1822 N. 3000 <sup>th</sup> Ave.	Parcel#: None
Loraine, IL 62349	County: Adams
Legal Description:	
NW ¼ of Section 1, T2N, R7W of the 4 <sup>th</sup> PM	Signature: Ragan Peter
Date Control Devices installed: 05/2014	Title: Owner
and the concrete slat portion of the floor over each manure	crete manure pits (approximately 102 ft. x 201 ft. x 8 ft. each) pit that capture and contain waste generated in the barn above. x 6 ft. each) pumpout pits to allow manure removal from the
manure pit. The facility collects, transports and stores lives	tock waste prior to cropland application.
06/22/2016: Called Ragan Peter about the applic	ration. He stated that the numpouts are
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	n will be issued for both building 2013 and 2015 ((TC-
05-16 and TC-07-16)	
Recommended Action: Issue tax certification.	

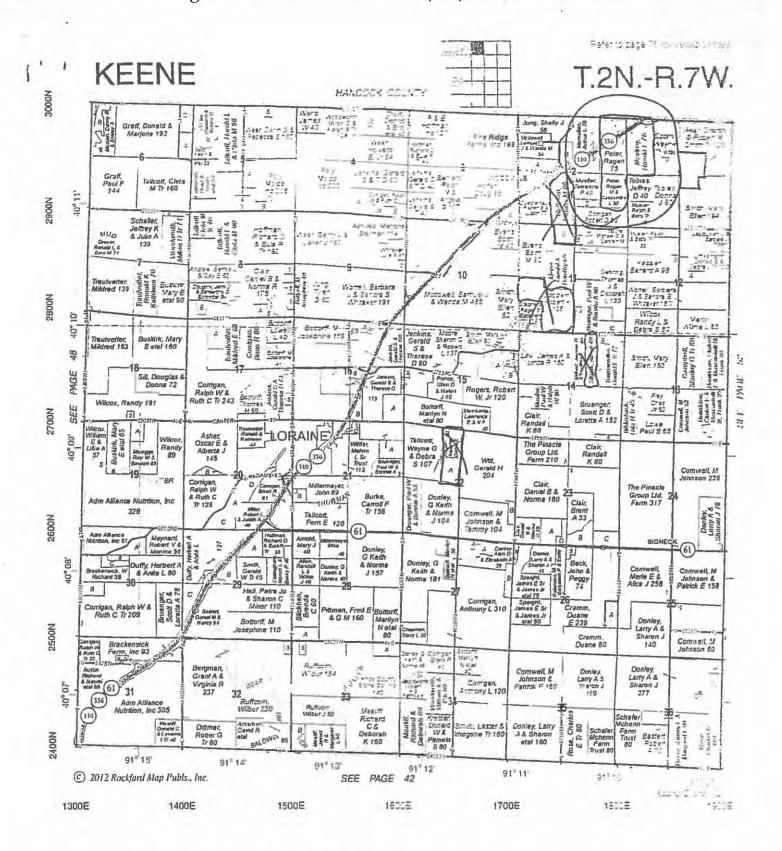
APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY WATER [

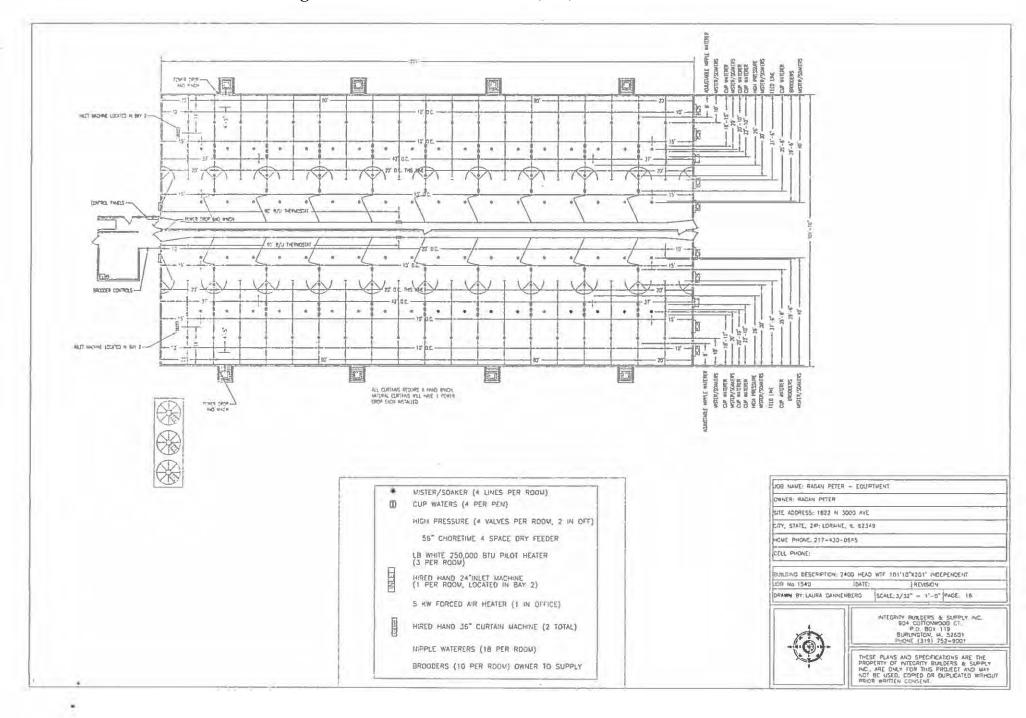
P. O. Box 19276, Springfield, IL 62794-9276

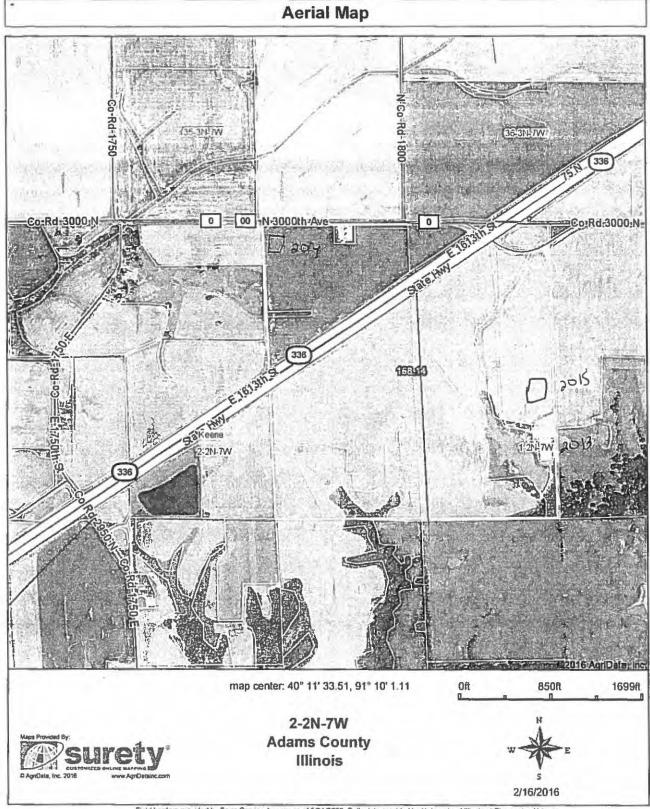
This Agency is authorized to request this information under Illinois Revised Statues, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE				
File No.	Date Received	Certification No.	0	late
Sec. A	Company Name RASAN Peter +	C	D.L.	
	Person Authorized to Receive Certification	CASSANUTA	Person to Contact for Addi	lianal Dataila
	RASA ~ Peter		Person to Contact for Addi	donal Details
	Street Address		Street Address	
	1740 ECR 50			
TNI	Municipality, State & Zip Code WeSャ やいった てん ら	2380	Municipality, State & Zip C	ode
APPLICANT	Telephone Number		Telephone Number	
API	217 430 0665 Location of Facility		217 430	
	Location of Facility Quarter Section Township	Range	Municipality	Township
	SET NUI R7W	Tan		Keene
	Street Address	A. 1		Book Number
	Property Identification Number	Ave los	Parcel Number	Adams
	DE 0 0013 00	100	06 0 00	00 800 900
Sec. B	Nature of Operations Conducted at the Abov	e Location		
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	2480 NEAR	NAPIL	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
9 m	BACN.			
MANUFACTURING OPERATIONS	Water Pollution Control Construction Permit	No.	Date Issued	
FAC	NPDES PERMIT No.		Date Issued	Expiration Date
AND	NFDES FERMITING.		Date issued	Expiration Date
2	Air Pollution Control Construction Permit No.		Date Issued	
			5.1.1.1	
	Air Pollution Control Operating Permit No.		Date Issued	
Sec. C	Describe Unit Process		1 27	
	Describe Unit Process 100 x 200 Building 8 8 pump outs 1 concrete manufe drops down	tt co	shorete Pit	
o	8 pump outs , concrete	SIAts +	that piss wall	c on 1
NE SS	manure drops divers	n into p	it	
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MANUFACTURING PROCESS	poured concrete	4000	PSI.	917
*	steel Rebar regin Gro	-0		
	2 Jeen Keem Jeen or	CH		
Sec. D	Describe Pollution Abatement Control Facility 8 Ft Concrete pit 100	y 100 3	480 head KAD	auty.
정정	10 tr concrete pit 100.	1000	1100	
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NCO	manua struture holds whose is stoned up to near by farm land.	1 year t	her Applied	CINHILIAN OF
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POLLUTION CONTROL FACILITY DESCRIPTION				
₽ E				

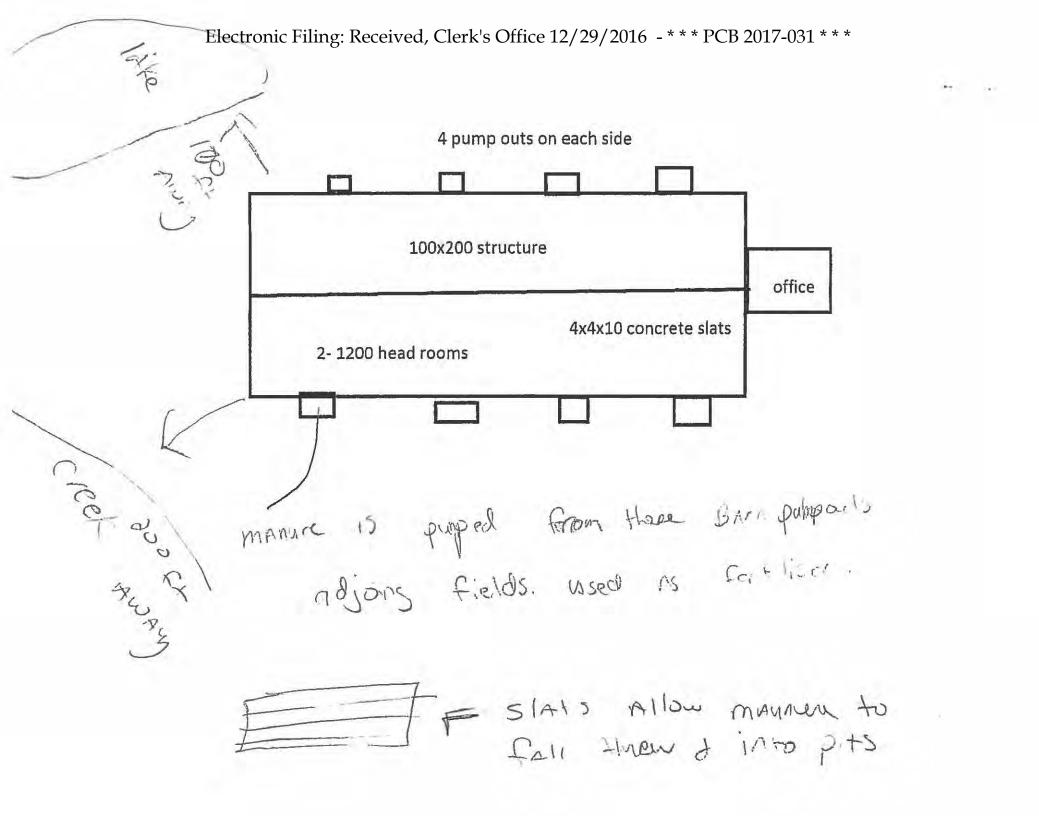
Sec. E		ure of Contaminants or Pollut เมาะ MANAP	ants			
POLLUTION CONTROL FACILITY - CONTAMINAHAS			Material Rel	Material Retained, Captured or Recovered		
	Contaminant or Pollutant		DESCRIPTION	DISPOSAL OR USE		
	_ <u>\$</u> w	oine MANUR	captured	organic Fertlizer		
	(2) Poir	nt(s) of Waste Water Dischar	ge			
ROL	12) Tonings) of Waste Water Biodriangs					
LNO	(0)		Plans and Specification			
No		are contaminants (or residues	) collected by the control facility?	on date of application _ coupled		
5 4	-		SIDERED REAL PROPERTY:			
POLI	(5) a					
ING	Ь		ONSIDERED REAL PROPERTY:	\$ 130 000		
IN	C		IUAL INCOME OF CONTROL FACILITY	109, 3-3		
000	d	A STATE OF THE PROPERTY OF THE PROPERTY OF THE PARTY OF T	L INCOME OF CONTROL FACILITY:	\$ 45,000		
⋖	е	A STATE OF THE PARTY OF THE PAR	FACILITY BEARS TO WHOLE FACILITY	Y VALUE: % 65 ax Code, as amended, and to the best of my		
SIGNATURE	knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.					
σ	Signatu	ire	Title			
ec. G			UCTIONS FOR COMPILING AND FILING A	PPLICATION		
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air an water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.					
	Sec. A	ec. 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	Séc. D	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	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 activate project review prior to certification by this Agency.				
	Sec. F	Self-explanatory. Signature must be a corporate authorized signature.				
		Submit to:	Attention:	Attention:		
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control		







Field borders provided by Farm Service Agency as of \$/21/2008, Soils data provided by University of Illinois at Champaign-Urbana.



131

Ragan Peter

1770 ECR 50

West Point, IL 62380

Whom it may concern,

I have attached 3 applications to receive certification for a Pollution control facility. All 3 of my facilities are 100x200 swine facilities with 8 pump outs on each barn. 8 foot concrete pits covered with 4x4x10 slats. The purpose of the pits is to prevent runoff into nearby streams and ground water. We apply the manure annually to our adjoining cropland with drag hose method of application. Please contact me, Ragan Peter, at 217-430-0665 with any questions or additional information. Look forward to working with your department.

Sincerely

Ragan Peter

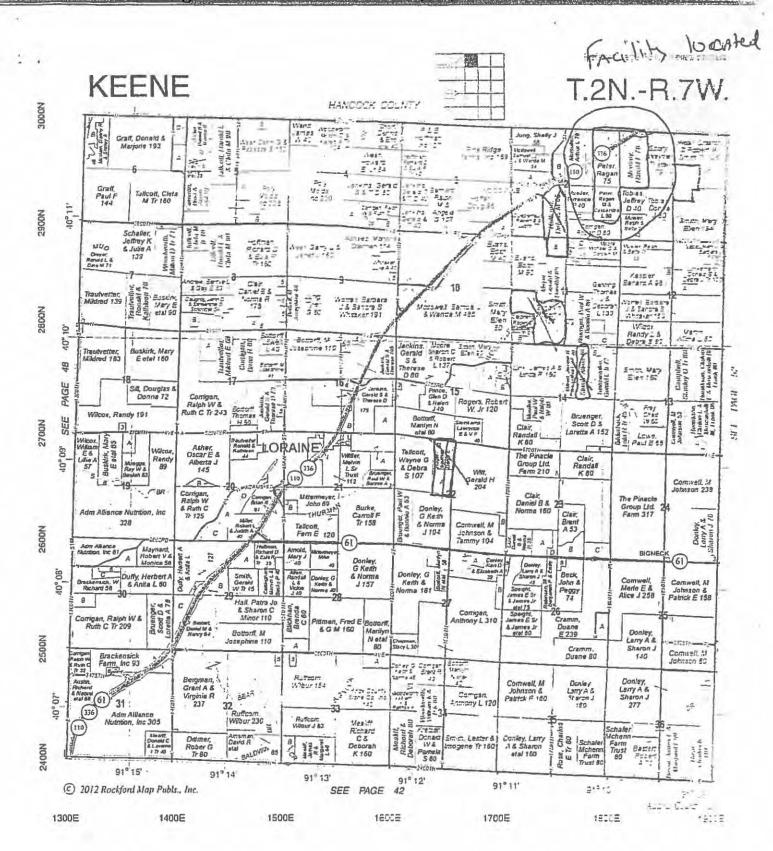
# APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY AIR WATER WATER

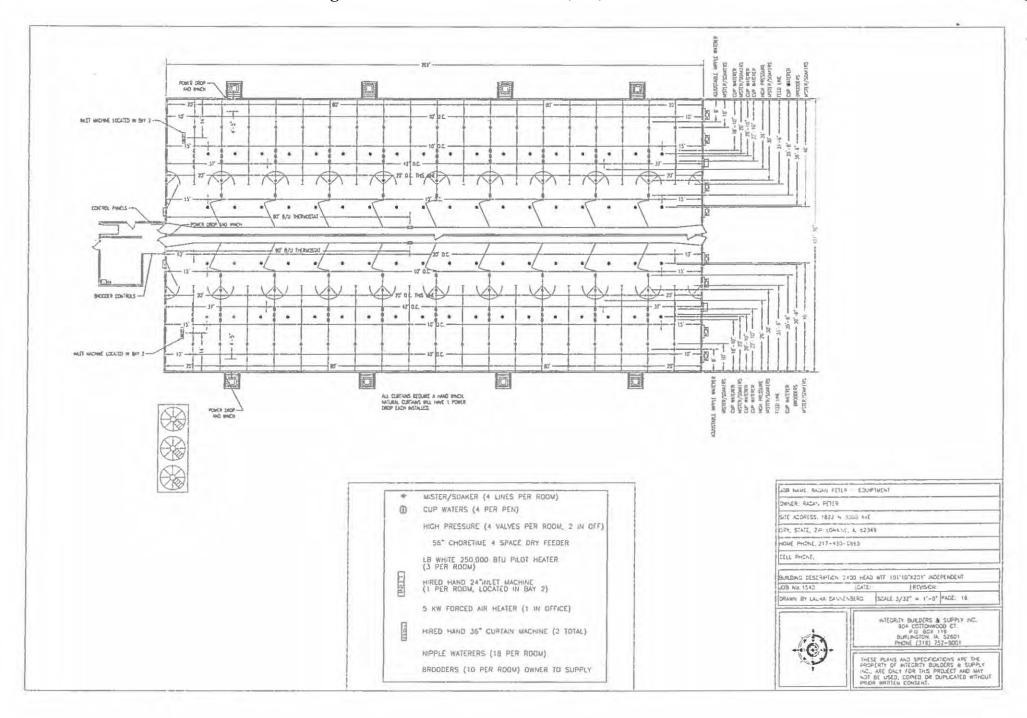
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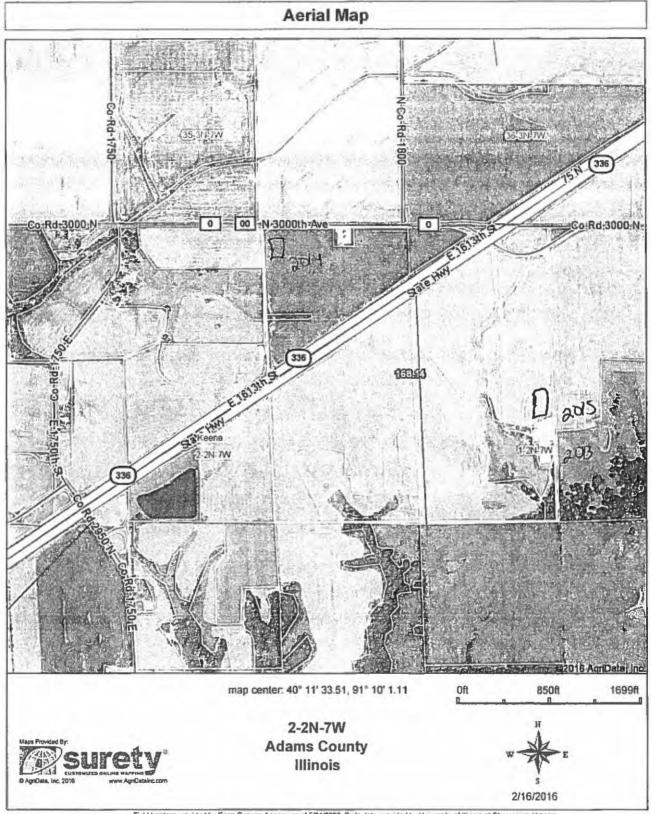
This Agency is authorized to request this information under Illinois Revised Statues, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

	FOR AGENCY USE	=		
File No.	Date Received	Certification No.		Date
Sec. A	Company Name RASAN Peter +	Cassaulan	Poler	
	Person Authorized to Receive Certification	-11.33411017	Person to Contact for	or Additional Details
	Rasan Peter		1 Section 2 section ( section 2 sect	
	Street Address		Street Address	
F	Municipality, State & Zip Code	7280	Municipality, State &	& Zip Code
APPLICANT	West Point TL 6 Telephone Number		Telephone Number	
API	217 430 0665 Location of Facility		217 430	
	Quarter Section Township	Range	Municipality	Township
	Quarter Section Township	Range T 20	County	Keene
	Street Address 1822 003000 # Ave Lors	وره در ال	County Adams	Book Number
	Property Identification Number		Parcel Number	
Sec. B	Nature of Operations Conducted at the Abov	(e Location	06 0 (	0030
Sec. B	reacure of Operations Conducted at the Abov	C LUCAUUII	C.	x1 has
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ō	BACN.			
MANUFACTURING OPERATIONS	Water Pollution Control Construction Permit	No.	Date Issued	***
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MANI				
	Air Pollution Control Construction Permit No	).	Date Issued	
	Air Pollution Control Operating Permit No.		Date Issued	
Sec. C	Describe Unit Process	, (1)	senate Di	-
	Describe Unit Process 100 x 200 Building 8 8 pump outs   concrete Manufe drops down	++ (0	hat star	alk or
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MANUFACTURING PROCESS	Materials Used in Process  Poured Concrete			MANUEL STATE
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	steel Rebar sean Gro	त्य		- iv - ix
Sec. D	Describe Pollution Absternant Control Equition	tv	4.5	
	Describe Pollution Abatement Control Facility 8 Ft Concrete p.+ 100	100 - Ju	480 herd k	Capacity.
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SCR	waste is stouch up to	I voar +	hen Applied	to applicants
POLLUTION CONTROL FACILITY DESCRIPTION	near by farm land.	. 10.		
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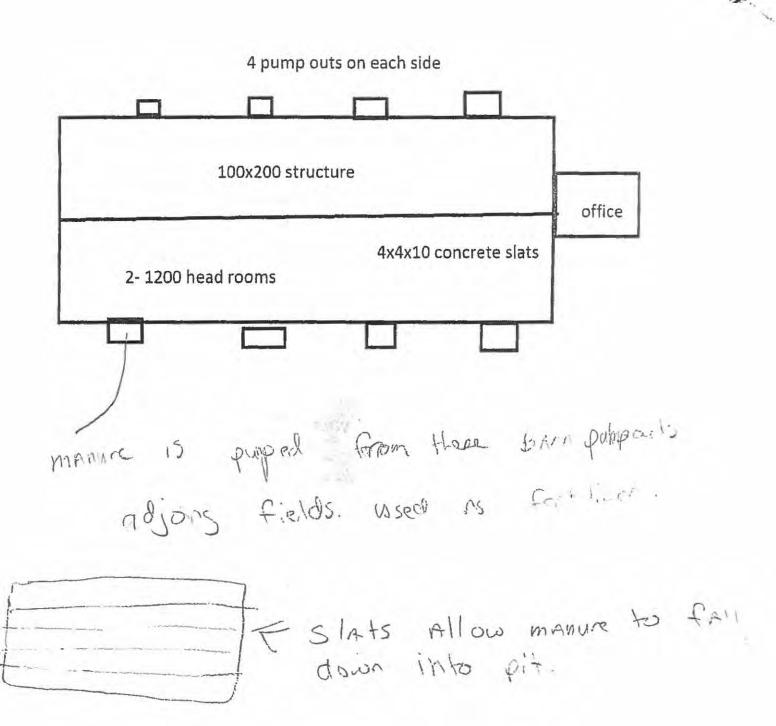
+		with manure	Marketon			
4	Conton	ninant or Pollutant	DESCRIPTION	lained, Captured or Recovered DISPOSAL OR USE		
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İ	Swine MANUAC		CADAMIPO	OTGETTE TENTILO		
	(2) Poi	nt(s) of Waste Water Discharg	е			
1	Plans and Specifications Attached Yes ☑ No ☐					
t	(3)	Are contaminants (or residues)	collected by the control facility?	Yes 🗸 No 🗆		
Ī		Date installation completed \		on date of application Comp. Class		
1			SIDERED REAL PROPERTY:	\$ 650 000		
			ONSIDERED REAL PROPERTY:	\$ 130 000		
ŀ			UAL INCOME OF CONTROL FACILITY	130 000		
	_		INCOME OF CONTROL FACILITY:	104,000		
- 1	-			13/3		
F			ACILITY BEARS TO WHOLE FACILITY	Y VALUE: % 65  ax Code, as amended, and to the best of m		
- 1	Signature Title					
	Signat	ure	Title			
G	Signat		Title  JCTIONS FOR COMPILING AND FILING A	PPLICATION		
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G	General	: Separate applications must be concerations are related, file two applicant as Information refers to applicant as facilities. Define facility location by	JCTIONS FOR COMPILING AND FILING A appleted for each control facility claimed. Do ons. If attachments are needed, record ther	not mix types (water and air). Where both air n consecutively on an index sheet. contacted for further details or for inspection o map location is required for facilities located		
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G	General water op Sec. A Sec. B Sec. C	: Separate applications must be concerations are related, file two applications are related, file two applicant as facilities. Define facility location by outside of municipal boundaries.  Self-explanatory. Submit copies of Refers to manufacturing processes.  Narrative description of the pollutions of the type of control facility. State the type of control facility. List air contaminants, or water pollution efficiency.  List air contaminants, or water pollution (1) – Refers to pollutants and them (2) – Refers to water pollution which clearly show (a) Point(s) of facility. Item (3) – If the collected contaminin dollars reclaimed by sale or relitem (4) – State the date which the	JCTIONS FOR COMPILING AND FILING A repleted for each control facility claimed. Do ons. If attachments are needed, record ther listed in the tax records and the person to be a street address or legal description. A plat of the property identification number is require of all permits issued by local pollution control as or materials on which pollution control facility on control facility, indicating that its primary is the permit number, date, and agency issuit ion control facility. Include a listing of each reactude an average analysis of the influent at lution substances released as effluents to the over from the manufacturing processes. It contaminants removed from the process by a but can apply to water-carried wastes from discharge to receiving stream, and (b) Sewenants are disposed of other than as wastes, use of the collected substances. State the control facility was first placed in a central to the certification and assessment act	not mix types (water and air). Where both air in consecutively on an index sheet.  contacted for further details or for inspection of map location is required for facilities located ad.  agencies. (e.g. MSD Construction Permit)  lity is used.  purpose is to eliminate, prevent or reduce polluting permit. A narrative description and a processing process of equipment included in the claimed and effluent of the control facility stating the remanufacturing processes. List also the final air pollution control facilities. Submit drawings are and process piping to and from the control state the disposition of the materials, and the value of reclamation and related expense, service and operated. If not, explain.		
G	General water op Sec. A Sec. B Sec. C Sec. D	: Separate applications must be concerations are related, file two applicant as facilities. Define facility location by outside of municipal boundaries.  Self-explanatory. Submit copies of Refers to manufacturing processes.  Narrative description of the polluting State the type of control facility. State the officiency.  List air contaminants, or water pollution of the pollution of	JCTIONS FOR COMPILING AND FILING A repleted for each control facility claimed. Do ons. If attachments are needed, record ther listed in the tax records and the person to be a street address or legal description. A plat of the property identification number is require of all permits issued by local pollution control as or materials on which pollution control facility on control facility, indicating that its primary is the permit number, date, and agency issuit ion control facility. Include a listing of each reactude an average analysis of the influent at lution substances released as effluents to the over from the manufacturing processes. It contaminants removed from the process by a but can apply to water-carried wastes from discharge to receiving stream, and (b) Sewenants are disposed of other than as wastes, use of the collected substances. State the control facility was first placed in a central to the certification and assessment act	not mix types (water and air). Where both air in consecutively on an index sheet.  contacted for further details or for inspection of map location is required for facilities located ad.  agencies. (e.g. MSD Construction Permit)  lity is used.  purpose is to eliminate, prevent or reduce polluting permit. A narrative description and a processing process of equipment included in the claimed and effluent of the control facility stating the remanufacturing processes. List also the final air pollution control facilities. Submit drawings are and process piping to and from the control state the disposition of the materials, and the value of reclamation and related expense, service and operated. If not, explain.		
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Field borders provided by Farm Service Agency as of 5/21/2008 Soils data provided by University of Illinois at Champaign-Urbaha



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	)
STATE OF ILLINOIS	)
	)
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 29, 2016, the attached <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL</u> <u>PROTECTION AGENCY</u>, 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

Ragan Peter and Cassandra Peter 1770 E. County Rd. 50 West Point, Illinois 62380

### [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)

THIS FILING IS SUBMITTED ON RECYCLED PAPER