



### AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from Defenbaugh on June 3, 2019.<sup>1</sup> Rec. at 3. On July 29, 2019, the Agency filed a recommendation with the Board, attaching Defenbaugh’s application (Rec. Exh. A). The Agency’s recommendation identifies the facilities at issue:

“[I]livestock waste management facilities consisting of one concrete manure pit (approximately 197 ft. x 102 ft. x 8 ft. deep), the concrete slatted portion of the floor over the manure pit that captures and contains waste generated in the barn above, and six concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure pit.” *Id.*

The Agency further describes the facilities: “[t]hese livestock waste management facilities are used to collect, transport, and/or store livestock waste prior to cropland application.” *Id.* at 4.

The Agency recommends that the Board certify that the facilities recommended for certification are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2018)) with the “primary purpose of eliminating, preventing, or reducing water pollution.” *Id.*; *see also* Rec., Agency Technical Memorandum.

### TAX CERTIFICATE

Based upon the Agency’s recommendation, Defenbaugh’s application, and the Board’s technical review, the Board finds and certifies that Defenbaugh’s facilities recommended for certification identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2018)). The Board makes no finding regarding the assessed value of those facilities. Under Section 11-25 of the Property Tax Code, the effective date of this certificate is “the date of application for the certificate or the date of the construction of the facility, which ever is later.” 35 ILCS 200/11-25 (2018); *see also* 35 Ill. Adm. Code 125.216(a). Section 125.216(d) of the Board’s procedural rules states that the Clerk “will provide the applicant and the Agency with a copy of the Board’s order setting forth *the Board’s findings and certificate, if any.*” 35 Ill. Adm. Code 125.216(d) (quoting in italics 35 ILCS 200/11-30 (2018)). The Clerk therefore will provide Defenbaugh and the Agency with a copy of this order.

IT IS SO ORDERED.

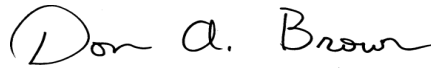
Section 11-60 of the Property Tax Code provides that any applicant or holder aggrieved by the issuance, refusal to issue, denial, revocation, modification or restriction of a pollution control certificate or a low sulfur dioxide emission coal fueled device certificate may appeal the Board’s finding and order to the Circuit Court under the Administrative Review Law (735 ILCS 5/3-101 *et seq.* (2018)). *See* 35 ILCS 200/11-60 (2018). Filing a motion asking that the Board reconsider this final order is not a prerequisite to appealing the order. 35 Ill. Adm. Code 101.902.

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<sup>1</sup> The Agency’s recommendation is cited as “Rec. at \_.”

<b>Names and Addresses for Receiving Service of Any Appeal Filed with the Circuit Court</b>	
<b>Parties</b>	<b>Board</b>
Defenbaugh Livestock Attn: Kevin Defenbaugh 31125 North 975 East Road Blackstone, Illinois 61313	Illinois Pollution Control Board Attn: Don A. Brown, Clerk James R. Thompson Center 100 West Randolph Street, Suite 11-500 Chicago, Illinois 60601
Illinois Environmental Protection Agency Attn: Amanda S. Kimmel 1021 North Grand Avenue East Springfield, Illinois 62794-9276	

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on August 22, 2019, by a vote of 5-0.



Don A. Brown, Clerk  
Illinois Pollution Control Board