

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

NYG Line Farms, LLC)
(Property Identification Number) PCB 20-
82-2713645) (Tax Certification)
)

NOTICE

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, copies of which are herewith served upon you.


Jim Luebbers
32746 Sinclair Avenue
Parkersburg, Iowa 50665

Don Brown, Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite 11-500
Chicago, Illinois 60601

Copies also provided electronically as follows:

Illinois Department of Revenue
via email at REV.PropTaxApp@illinois.gov
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Michael S. Roubitchek
Assistant Counsel
Division of Legal Counsel

DATED: January 7, 2020

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

NYG Line Farms, LLC)
(Property Identification Number) **PCB 20-**
82-2713645)) **(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: _____



Michael S. Roubitchek
Assistant Counsel
Division of Legal Counsel

DATED: January 7, 2020

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

NYG Line Farms, LLC)
(Property Identification Number) PCB 20-
82-2713645) (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 December 24, 2018, the Illinois EPA received a request from NYG Line Farms, LLC (log number TC-140747, 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: NYG Line Farms, LLC
441 Crane Hill Road
Lomax, IL 61454

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 11, T8N, R6W of the 4th P.M. in Henderson County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete manure pit (approximately 281.33 ft. x 71.16 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, four concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure pit, and HDPE perforated perimeter drain tile (approximately 756 ft. x 4 in. diameter), around the footing of the manure pit to prevent flotation of the pit.

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.

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 tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Michael S. Roubitchek
Assistant Counsel
Division of Legal Counsel

Dated: January 7, 2020

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



Memorandum

To: Charles Gunnarson, Division of Legal Counsel
From: Darin E. LeCrone P.E., Manager, Industrial Unit, Permit Section
Date: November 6, 2019
Re: NYG Line Farms, LLC - Lomax
Recommendation of Tax Certification
Log # TC-140747
BOW ID # W0718040001
Property Identification # 82-2713645

DEL

RECEIVED
Division of Legal Counsel
NOV 06 2019
Environmental Protection Agency

The Bureau of Water received a request on December 24, 2018 from NYG Line Farms, LLC for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

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

NYG Line Farms, LLC
441 Crane Hill Road
Lomax, IL 61454

SW 1/4 of Section 11, Township 8-North, Range 6-West of the West 4th PM in Henderson County.

Livestock waste management facilities consisting of:

One (1) concrete livestock waste pit measuring 281.33 ft. (length) x 71.16 ft. (width) x 8 ft. (depth) with 4 concrete pump out pits approximately 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) and approximately 756 linear feet of 4 inch diameter perimeter drain tile and approximately 19,600 sq. ft. of concrete slatted flooring over this manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes 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 Darren Gove at 217/782-0610.

DRG:TC-140747_Tax Cert Recommendation_24Dec18.docx

cc: Tax Cert File

Illinois EPA - Bureau of Water - Division of Pollution Control
Title 35 Subtitle A Part 125 Tax Certifications
Illinois EPA Review Notes for:
Agency Recommendation of Pollution Control Facilities.

BOW ID #: W0718040001

Project Name: NYG Line Farms, LLC

Date application received: 12/24/2018

Reviewer: DRG

Log number: TC-140747

Legal Description:
SW 1/4 of Section 11 Twp: 8-North Range: 6-
West PM: West 4th

County: Henderson

Facility Contact: Jim Luebbers

Phone: _319 231-3541

Pollution Control Facility Type:
Swine Livestock Waste Management Facility

Property ID: 82-2713645

Applicant: NYG Line Farms, LLC
32746 Sinclair Ave.
Parkersburg, IA 50665

Facility: NYG Line Farms, LLC
441 Crane Hill Road
Lomax, IL 61454

Date Control Devices installed: 10/4/2018

Application Signature by: Roger baker

Title: Manager

Contents of Application: 3 page form with corrected/missing items copy supplied, process flow diagram, map diagrams, construction layout diagram.

Is there a pollutant control flow diagram? **Yes**

Is there sufficient diagrams showing the pollution control facilities? **Yes**

This facility generates the following pollutants and prevents their discharge as indicated:

Livestock waste is collected and land applied to cropland.

Physical description of pollution control facilities that ARE recommended:

Livestock waste management facilities consisting of:

One (1) concrete livestock waste pit measuring 281.33 ft. (length) x 71.16 ft. (width) x 8 ft. (depth) with 4 concrete pump out pits approximately 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) and approximately 756 linear feet of 4 inch diameter perimeter drain tile and approximately 19,600 sq. ft. of concrete slatted flooring over this manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

Notes:

Nothing follows – DRG - (October 15, 2019)



Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (21 7) 782-3397

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.

You must have Adobe Acrobat Reader 10 or above installed to use the features on this form.

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

RECEIVED
DEC 24 2018
IEPA
BOW/WPC/PERMIT SECTION

I. Applicant Information:

| | |
|---|-------------------------------------|
| Company Name: <u>NYG Line Farms, LLC</u> | Person to Contact |
| Person Authorized to Receive Certification: <u>Jim Luebbers</u> | for Additional Details: <u>Same</u> |
| Street Address: <u>32746 Sinclair Ave.</u> | Street Address: _____ |
| City: <u>Parkersburg</u> State: <u>IA</u> | City: _____ State: _____ |
| Zip: <u>50665</u> Phone: <u>319-231-3541</u> | Zip: _____ Phone: _____ |
| Email Address: _____ | Email Address: _____ |

II. Facility Information:

Facility Location: Quarter Section: SE Township: 8-North Range: 6-West
Municipality: Section 11 Township: _____

Address: _____ City: _____
State: _____ Zip Code: _____ County: Henderson Book Number: _____
Property Index Number: _____

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:

The structure is a swine finishing building where swine are housed on concrete slats with a below ground concrete pit used as waste storage.

Permit Information:

| | | |
|---------------------------------------|-----|-------------------------------------|
| WPC Construction Permit Number: _____ | N/A | Date Issued: _____ |
| NPDES Permit Number: _____ | N/A | Date Issued: _____ Exp. Date: _____ |
| APC Construction Permit Number: _____ | N/A | Date Issued: _____ |
| APC Operating Permit Number: _____ | N/A | 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:

Not applicable

Materials Used in the Process:

Not applicable

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.

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

A concrete pit with dimensions of 281'4" x 71'2" x 8' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has four (4) 6' x 6' x 8' concrete pumpouts, 756' of 4" HDPE perforated tile around the perimeter of the footings, and 19,600 ft² of precast concrete slats.

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

The primary purpose of the pits is to have a years worth of livestock manure storage to allow flexibility for application to agricultural fields when conditions are ideal.

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).

Not applicable

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 | Stored in below ground concrete pit | Field applied at agronomic rates |
| | | |
| | | |
| | | |
| | | |

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



Illinois Environmental Protection Agency

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.
1021 North Grand Avenue East P.O. Box 19278 Springfield Illinois 62794-0278 (217) 782-3357

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: _____

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

Status of installation on date of application:

III. Verification and Signature:

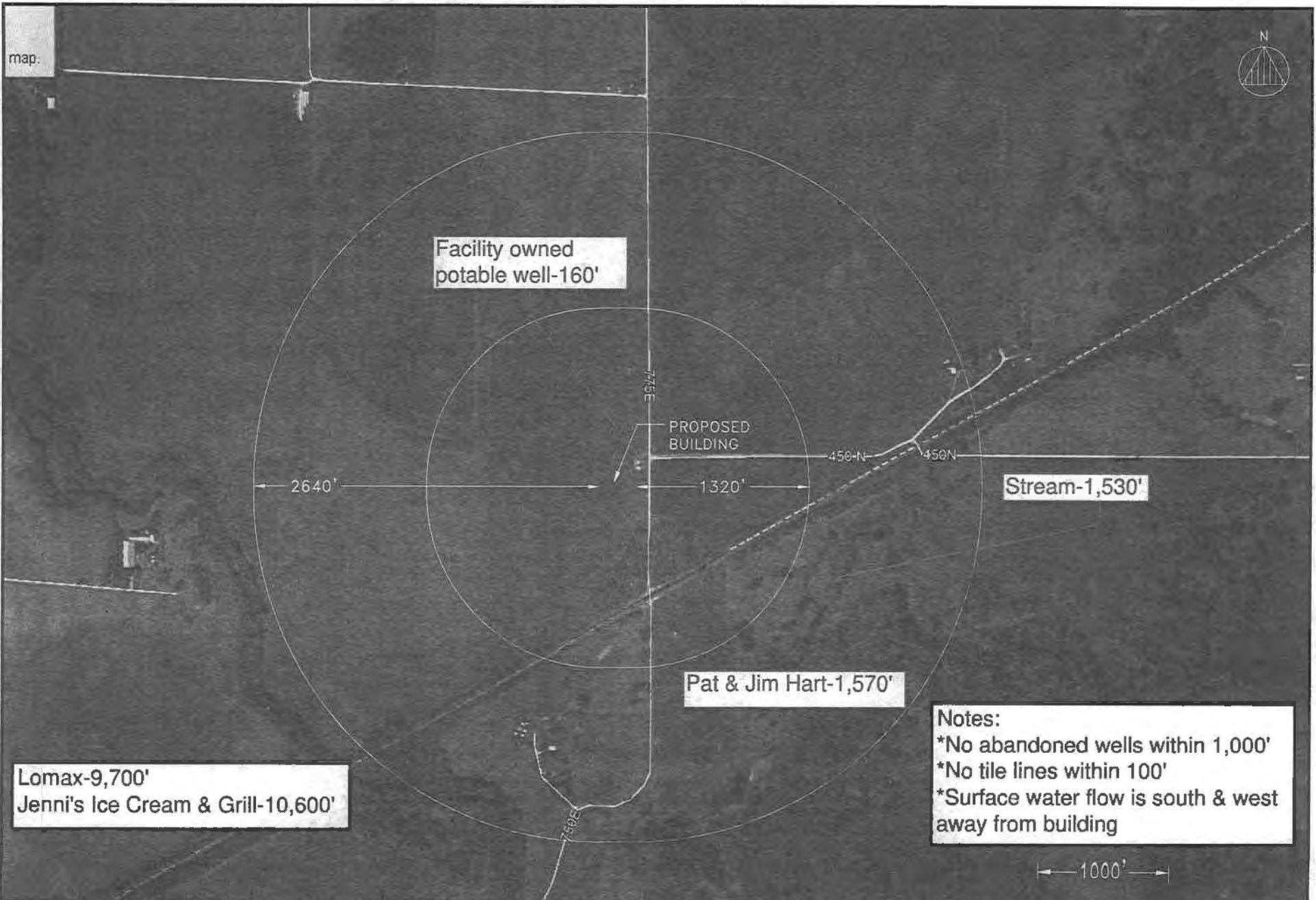
The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

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))

Printed Name: Title:

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

Signature: Date:



Notes:
 *No abandoned wells within 1,000'
 *No tile lines within 100'
 *Surface water flow is south & west away from building

Frank & West
 Environmental Engineers, Inc.

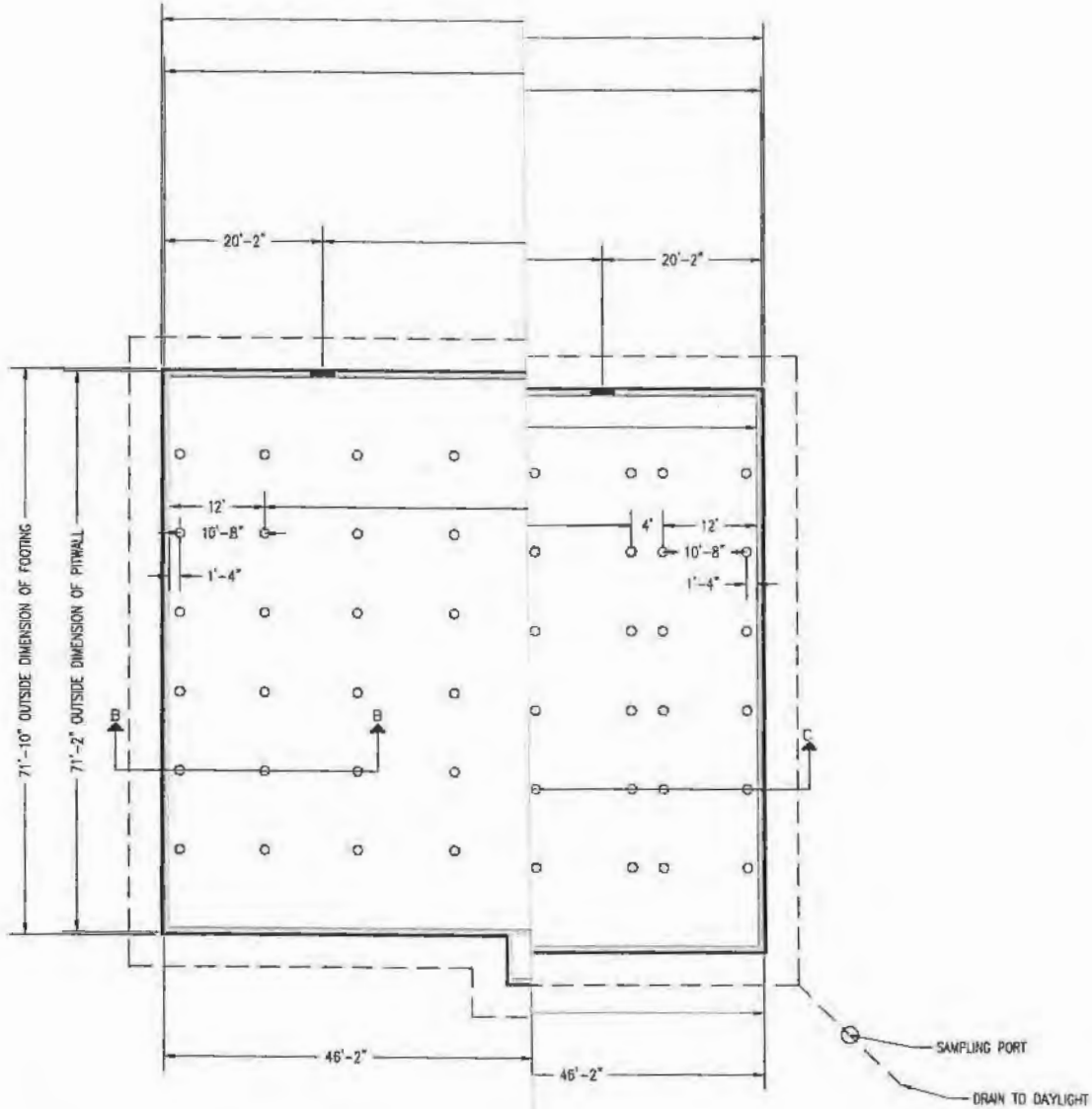
NYG LINE FARMS, LLC.

2018 © FRANK & WEST ENVIRONMENTAL ENGINEERS, INC. THESE PLANS AND SPECIFICATIONS ARE THE PROPERTY OF FRANK AND WEST ENVIRONMENTAL ENGINEERS, INC. ARE ONLY FOR THIS PROJECT AND MAY NOT BE USED, COPIED OR DUPLICATED WITHOUT PRIOR WRITTEN CONSENT.

1032 S. 2nd Street Phone: 217/679-7361
 Springfield, IL 62704 Fax: 217/679-8362

PLOT PLAN

DRAWN BY: CEO SCALE: AS SHOWN DATE: 04/13/18 DRAWING NO.18-12510



- FOOTING
- SLAT LEDGE
- WALL
- TRANSITION OPENING 3'x1'-4"

NOTES:

1. 4,000 PSI MINIMUM
2. NO FLOOR OR WALL
3. ALL BEAMS & SLATS
4. REINFORCEMENT YIELD
5. WATERSTOP IS TO BE

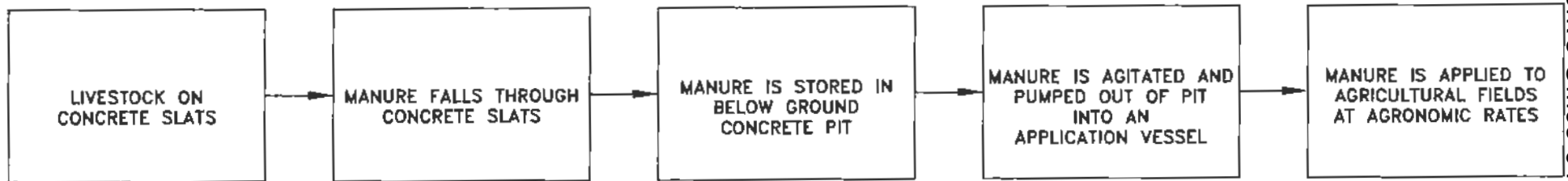
| | | |
|---|----------------------|--------------|
| NAME: Tri-Oak 2480 - CONCRETE B | | |
| BY: NYG Line Farms, LLC. | | |
| ADDRESS: 32746 Sinclair Avenue | | |
| STATE, ZIP: Parkersburg, Iowa 50604 | | |
| PHONE: 319-231-3541 | | |
| PHONE: | | |
| PROJECT DESCRIPTION: Tri-Oak 2480 Tunnel Ventilation 71'2" x 261' | | |
| DATE: 4/2/2018 | REVISION: | |
| BY: Seth Ireland | SCALE: 3/32" = 1'-0" | PAGE: Page 2 |

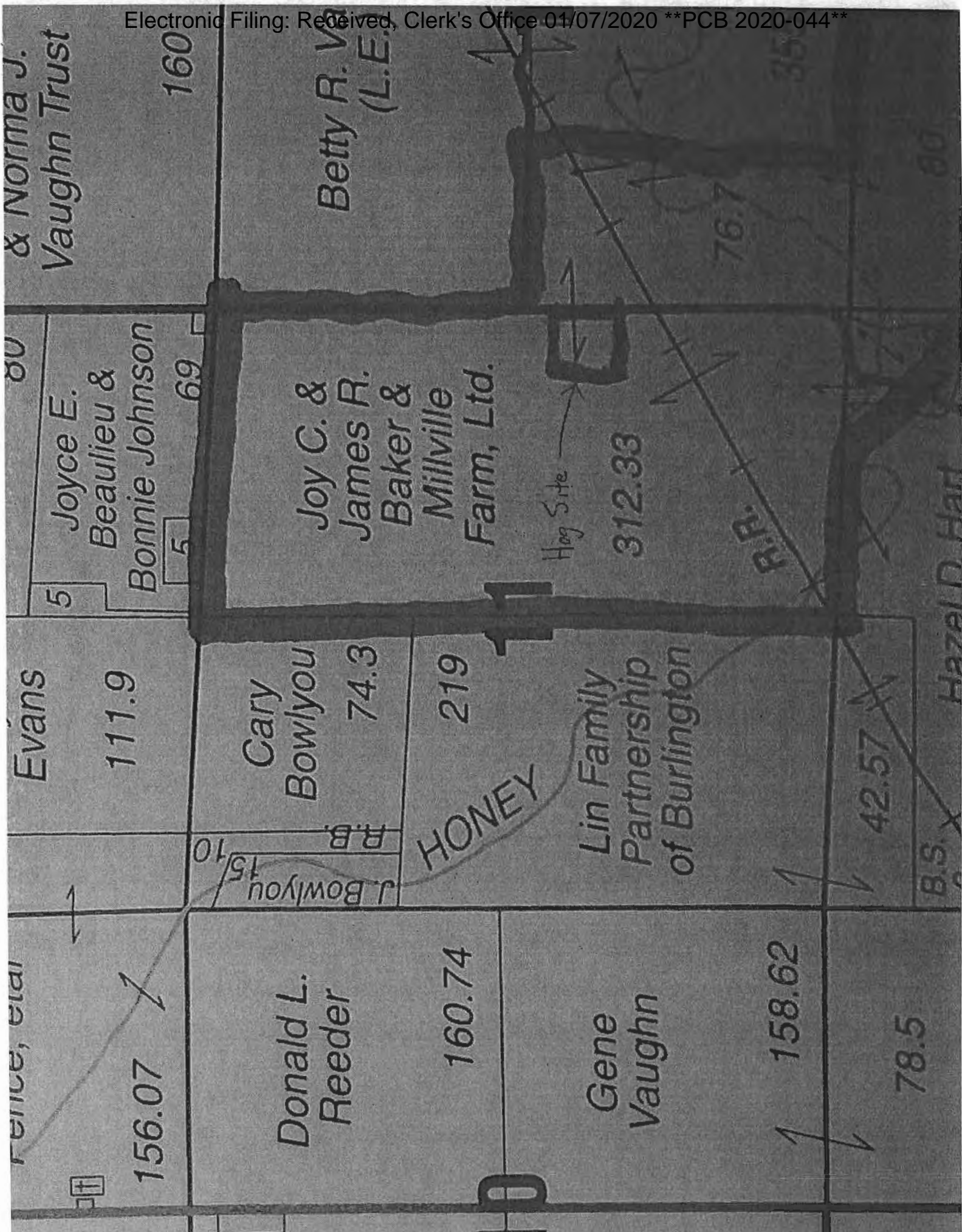


INTEGRITY BUILDERS & SUPPLY INC.
 814 E. ADAMS ST.
 NEW LONDON, IA 52645
 PHONE (319) 752-9001

THESE PLANS AND SPECIFICATIONS ARE THE PROPERTY OF INTEGRITY BUILDERS & SUPPLY INC., ARE ONLY FOR THIS PROJECT AND MAY NOT BE USED, COPIED OR DUPLICATED WITHOUT PRIOR WRITTEN CONSENT.

POLLUTION CONTROL FACILITY
PROCESS FLOW DIAGRAM





& Norma J. Vaughn Trust

160

Betty R. Vaughn (L.E.)

Joyce E. Beaulieu & Bonnie Johnson

69

Joy C. & James R. Baker & Millville Farm, Ltd.

312.33

Hog Site

76.7

35

Evans

111.9

Cary Bowlyou

74.3

219

HONEY

Lin Family Partnership of Burlington

42.57

156.07

Donald L. Reeder

160.74

Gene Vaughn

158.62

78.5

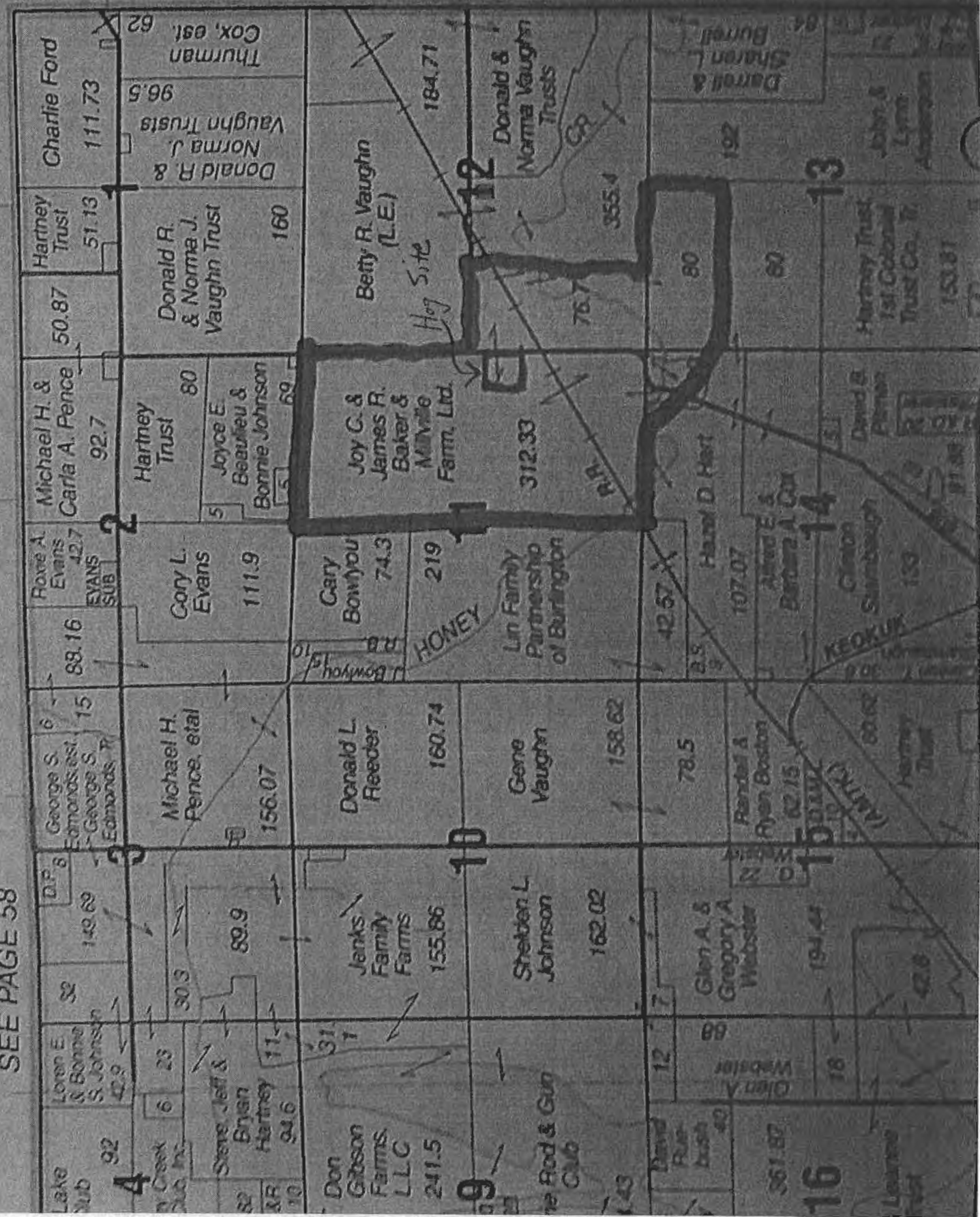
Hazel D. Hart

B.S.

ATTACHMENT B
HIGHLIGHTED TAX CERTIFICATION FORM

1.8N.-R.7-6W.

SEE PAGE 58

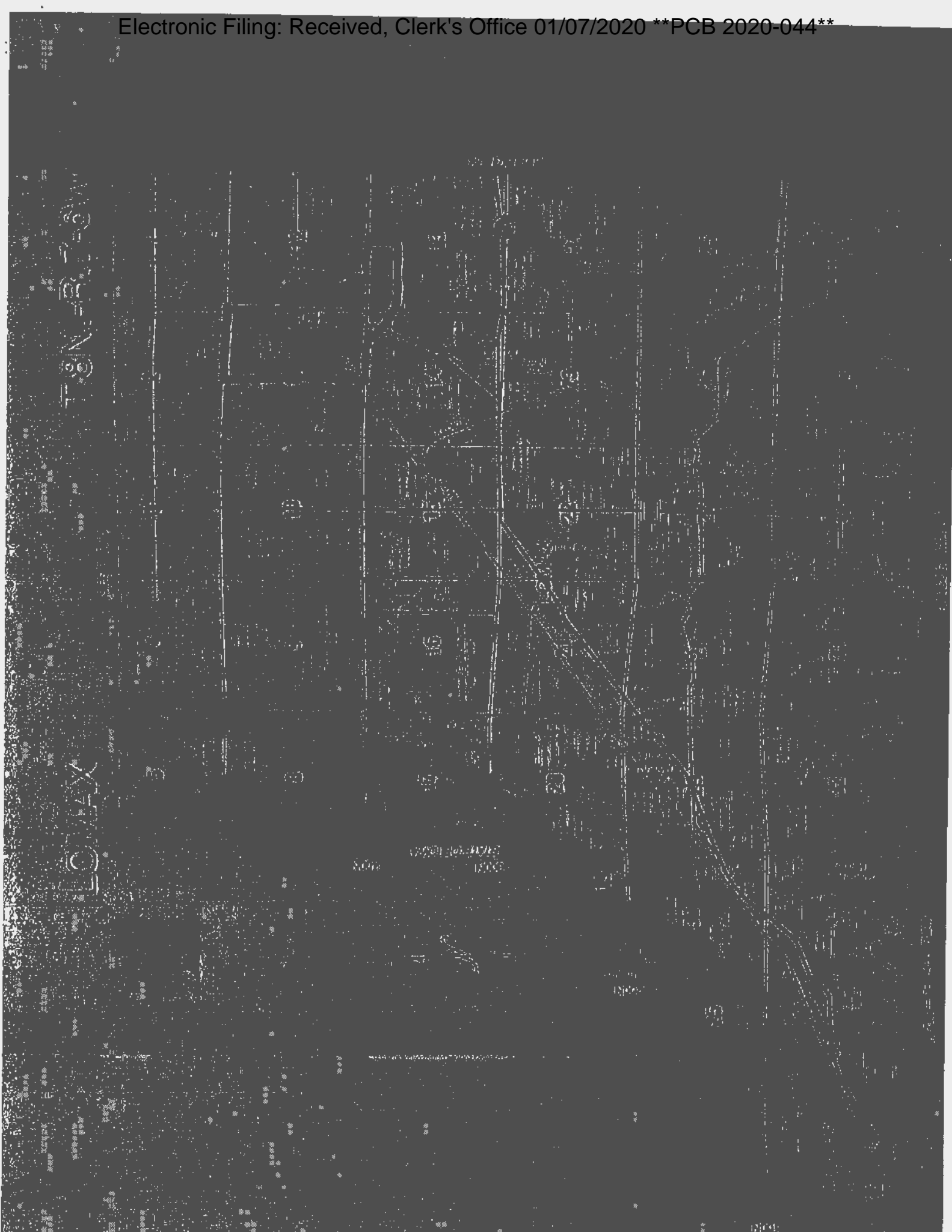


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01/07/2020





Illinois Environmental Protection Agency

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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: _____ | Person to Contact _____ |
| Person Authorized to Receive Certification _____ | for Additional Details _____ |
| Street Address: _____ | Street Address: _____ |
| City: _____ State: _____ | City: _____ State: _____ |
| Zip: _____ Phone: _____ | Zip: _____ Phone: _____ |
| Email Address: _____ | Email Address: _____ |

II. Facility Information:

Facility Location: Quarter Section: _____ Township: _____ Range: _____
Municipality: _____ Township: _____

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

Address: 441 Crane Hill Road City: Lomax
State: Illinois Zip Code: 61454 County: Henderson Book Number: _____

Property Index Number: 82-2713645

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:

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:

Materials Used in the Process:

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):

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

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 |
| | | |
| | | |
| | | |
| | | |
| | | |

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: October 4th 2018

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

October 4th 2018

Status of installation on date of application:

It is in use at the present time.

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))

NYG ROGER BAKER
Printed Name:

Process M ANAGER
Title:

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

Roger Baker
Signature:

12/16/18
Date:

ATTACHMENT C
IEPA COVER LETTER



Frank & West
Environmental Engineers, Inc.

December 4, 2018

Al Keller
Permit Section
Division of Water Pollution Control
Illinois EPA
P.O. Box 19276
Springfield, Illinois 62794-9276

RECEIVED
DEC 24 2018
EPA
BOW/WPC/PERMIT SECTION

RE: NYG Line Farms, LLC facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the NYG Line Farms, LLC facility.

If you have any further questions or comments regarding the NYG Line Farms, LLC non-lagoon livestock waste handling facility, please advise.

FRANK & WEST
ENVIRONMENTAL ENGINEERS, INC.


Jacob Nims
Agricultural Engineer

Attachment: Application for Certification

STATE OF ILLINOIS

COUNTY OF SANGAMON

)
)
)
)
)

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of January 7, 2020, the attached **NOTICE, APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, upon the following persons by causing to be mailed a true copy thereof in an envelope duly addressed, bearing proper first class postage, and deposited in the United States mail at Springfield, Illinois:

Jim Luebbers
32746 Sinclair Avenue
Parkersburg, Iowa 50665

Copies also provided electronically as follows:

Illinois Department of Revenue
via email at REV.PropTaxApp@illinois.gov
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

[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/ Michael S. Roubitchek
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