

ILLINOIS POLLUTION CONTROL BOARD

March 21, 2024

GLEESON FARM (Property Identification	)	
Number 10-04-400-001),	)	
	)	
Petitioner,	)	
	)	
v.	)	PCB 24-60
	)	(Tax Certification – Water)
ILLINOIS ENVIRONMENTAL	)	
PROTECTION AGENCY,	)	
	)	
Respondent.	)	

ORDER OF THE BOARD (by J. Van Wie):

On March 7, 2024, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify specified facilities of Gleeson Farm as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2022); 35 Ill. Adm. Code 125. Gleeson Farm’s swine finishing facility is located at 25473 North 3300 East Road in Colfax, McLean County.

In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and directs the Agency to file an amended recommendation addressing specified matters by Monday, April 22, 2024.

**LEGAL FRAMEWORK**

Under the Property Tax Code, “[i]t is the policy of this State that pollution control facilities should be valued, at 33 1/3% of the fair cash value of their economic productivity to their owners.” 35 ILCS 200/11-5 (2022); *see also* 35 Ill. Adm. Code 125.200(a)(2). “For tax purposes, pollution control facilities shall be certified as such by the Pollution Control Board and shall be assessed by the Department [of Revenue].” 35 ILCS 200/11-20 (2022); *see also* 35 Ill. Adm. Code 125.200(a). Under the statute, the Board determines if the facilities are pollution control facilities; however, the Board is not authorized to assess a value of those facilities.

Under Section 125.202 of the Board’s procedural rules, a person may submit an application for tax certification to the Agency. *See* 35 Ill. Adm. Code 125.202. If the Agency receives a tax certification application, the Agency must file with the Board a recommendation on the application, unless the applicant withdraws the application. *See* 35 Ill. Adm. Code 125.204(a). Among other things, the Agency’s filing must recommend that the Board issue or deny tax certification. *See* 35 Ill. Adm. Code 125.204(a)(4). If the Board finds “that the claimed facility or relevant portion thereof is a pollution control facility . . . , the Pollution Control Board . . . shall enter a finding and issue a certificate to that effect.” 35 ILCS 200/11-25 (2022); *see also* 35 Ill. Adm. Code 125.216(a).

### **AGENCY RECOMMENDATION**

The Agency states that it received a tax certification application from Gleeson Farm on September 6, 2023.<sup>1</sup> Rec. at 1. On March 7, 2024, the Agency filed a recommendation with the Board, attaching Gleeson Farm's application (Rec. Exh. A). The Agency's recommendation identifies the facilities at issue:

[o]ne (1) concrete livestock waste pit measuring 201 ft. (length) x 101.83 ft. (width) x 10 ft. (depth), six (6) 6 ft. (length) x 6 ft. (width) x 10 ft. (depth) deep pumpouts, and approximately 680 linear feet of 4 inch HDPE drain tile and the 20,000 sq. ft. of precast concrete slatted flooring over this manure pit. Rec. at 1.

The Agency further describes the facilities as being "used to collect, transport, and/or store livestock waste prior to cropland application." *Id.*


The Agency recommends that the Board certify that the livestock waste management facilities are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2022)) with "the primary purpose of eliminating, preventing, or reducing water pollution." Rec. at 2; *see also* Rec. Exh. A at 1 (Agency memorandum).

After reviewing the Agency's recommendation, the Board notes that its description of the facilities at Gleeson Farm relies on the engineering drawings of a different facility, the Wind Farm 2 facility.<sup>2</sup> *See* Rec. at 14-15. The manure pits in both the Gleeson Farm and Wind Farm 2 applications are listed with the same dimensions and were prepared by the same engineering firm, Frank & West Environmental Engineers, Inc. *Id.* Here, the Agency's recommendation does not include any explanation for using the Wind Farm 2 drawings in the Gleeson Farm recommendation.

Based on its review of the Agency's recommendation and Gleeson Farm's application, the Board directs the Agency to file an amended recommendation addressing these apparent discrepancies by Monday, April 22, 2024, the first business day after 30 days from the date of this order.

IT IS SO ORDERED.

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on March 21, 2024, by a vote of 4-0.



Don A. Brown, Clerk  
Illinois Pollution Control Board

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<sup>1</sup> The Agency's recommendation is cited as "Rec. at \_."

<sup>2</sup> The Agency has submitted a separate recommendation for Wind Farm 2's facilities to be certified as pollution control facilities, before the Board as PCB 24-63.