

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Brad Kestner)	
(Property Identification Number)	PCB No. 25 -
11-0-0042-000-00))	(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.

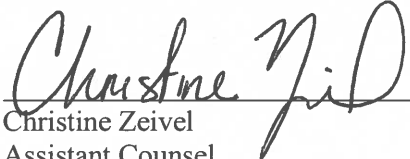
Brad Kestner
2699 N 1153rd Ln
Clayton, Illinois 62324

Don Brown, Clerk
Illinois Pollution Control Board
60 E. Van Buren St., Ste. 630
Chicago, Illinois 60605

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: 
 Christine Zeivel
 Assistant Counsel
 Division of Legal Counsel

DATED: July 9, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544

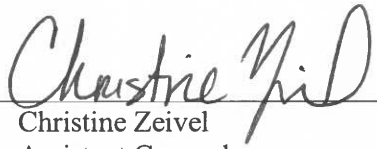
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Brad Kestner)	
(Property Identification Number)	PCB No. 25 -
11-0-0042-000-00))	(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:  _____
Christine Zeivel
Assistant Counsel
Division of Legal Counsel

DATED: July 9, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Brad Kestner)
(Property Identification Number) **PCB No. 25 -**
11-0-0042-000-00)) **(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.

1. On March 15, 2024, the Illinois EPA received a request from Brad Kestner (Log number TC-151250) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204 (Exhibit A).
2. On March 5, 2025, Illinois EPA Bureau of Water confirmed the facility's address with Brad Kestner's agricultural engineer that submitted the application on behalf of Brad Kestner (Exhibit A).
3. On June 9, 2025, Illinois EPA Division of Legal Counsel notified Brad Kestner's agricultural engineer that the facility address and legal description provided in the application did not align with the Parcel Identification Number according to the Adams County Property Tax Inquiry database (Exhibit B).
4. On June 12, 2025, a revised Page 1 of the application was submitted with the correct facility address and legal description (Exhibit B).
5. The facility's address is: Brad Kestner
2731 N 1153rd Lane
Clayton, Illinois 62324

The proposed water pollution control facilities in this request are located in the

NW ¼ of Section 4, T2S, R5W of the 4th P.M. in Adams County, at the above street address and consist of the following livestock waste management structures:

One (1) bedpack barn 280 ft. (length) x 60 ft. (width) consisting of:

- one (1) concrete bedpack area measuring 204 ft. (length) x 46 ft. 2 in. (width) with 4 ft. (height) walls and the portion of the roof covering this area;
- one (1) manure stack area measuring 74 ft. (length) x 46 ft. 2 in. (width) x 6 ft. (height) and the portion of the roof covering this area;
- one (1) concrete manure scrape alley measuring 280 ft. (length) x 12 ft. (width) used for the transfer of manure and the portion of roof covering this area;
- one (1) 280 ft. (length) x 18 in. (width) x 6 in. (height) concrete curb used to contain waste and keep stormwater from entering; and
- two (2) 6 in. (height) x 12 ft. (length) reinforced roll curbs to help contain waste within the building and prevent surface water entrance.

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

6. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2022), 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 pursuant to 35 ILCS 200/11-5 (2022), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2022) 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. (Exhibit C)

WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Christine Zeivel
Assistant Counsel
Division of Legal Counsel

Dated: July 9, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

Exhibit A

**Original Tax Certification Application Form and
Associated Email Communications**



FRANK & WEST
ENVIRONMENTAL ENGINEERS, INC.

February 13, 2024

Illinois Environmental Protection Agency
Division of Water Pollution Control, Mail Code #15
Attention: Permit Section
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276

RECEIVED
MAR 15 2024

IEPA
BOW/WPC/PERMIT SECTION

RE: Brad Kestner

To Whom it May Concern:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Brad Kestner facility.

If you have any further questions or comments regarding the Brad Kestner facility non-lagoon livestock waste handling facility, please advise.

FRANK & WEST
ENVIRONMENTAL ENGINEERS, INC.

A handwritten signature in cursive script that reads 'Kari Fraley'. The ink is dark and the signature is fluid and legible.

Kari Fraley, E.I.
Agricultural Engineer

Attachment: Application for Certification



Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

Division of Water Pollution Control

Tax Certification Form for Livestock Operations

This form's purpose is for the application for tax certification of water pollution control facilities at a livestock operation in accordance with 35 Ill. Admin. Code Part 125. For purposes of this form, a water pollution control facility ("facility") is designed, constructed, installed or operated for the primary purpose of eliminating, preventing, or reducing water pollution. Multiple facilities may be submitted using this form; however, all facilities must be located on the same livestock operation site. Separate applications must be completed for separate livestock operations.

All other types of operations (e.g. industrial, agrichemical, etc.) and air pollution control facilities must use form IL 532-0222

Please follow the instructions found throughout this form. If you need additional assistance with filling out this form, please call the Bureau of Water at 217-782-3362. Additional information about the tax certification process and applicable regulations including definitions may be found at the Agency website: www2.illinois.gov/epa/topics/forms/water-permits/tax-certification

I. Applicant Information

Company: Brad Kestner

Person Authorized to Receive Certification

Person to Contact for Additional Details

Name: Brad Kestner

Name: same

Street Addr: 2699 N 1153 RD LN

Street Addr: _____

City: Clayton State: IL ZIP: 62324

City: _____ State: _____ ZIP: _____

Phone: 217-430-7197 ext: _____

Phone: _____ ext: _____

Email: bkestner@adams.net

Email: _____

II. Livestock Operation Information

Site Location

The location of the parcel of land where the facilities are located and given by quarter section, township, range and county must be provided. The Public Land Survey System information is available on county plat maps or at www.isgs.illinois.edu/plss

Quarter Section: SE Township: 2S Range: 5W Prime Meridian: 4 County: Adams

Municipality Name: Section 4

Township Name: Nichee

Street Address: 1153 N 2753 Lane

City: Clayton State: IL ZIP: 62324

Property Index Number(s): 110004200000

Add PIN

Del. PIN

A property index number (PIN) for the parcel of land where pollution control facilities are located is required. If multiple PINs are applicable to the requested facilities, you must identify all applicable PINs in the above line and in Section III below. If you do not know your PIN you may obtain it from your records or your County's tax assessors website which may be found on the Illinois Department of Revenue website at www2.illinois.gov/rev/Individuals/Pages/IllinoisCounties.aspx

Livestock Activities: Provide descriptions of the livestock operations including type of animals at the site. (Text box will expand.)

The structure is a cattle bedpack barn where animals are housed on a concrete bedpack with a concrete stack area.

Pollutant Sources: Identify potential sources of water pollution that are being controlled (i.e., beef feedlot runoff, swine manure, silage leachate, etc.). Provide estimated quantities of each pollutant that is produced in gallons per year. (Text box will expand.)

Cattle Manure is the potential source of water pollution that is being controlled.
Approximately 1157 tons of manure is produced annually.

Are the pollutants collected by the facility land applied?

Yes No

If No, provide a description of the final disposition of the pollutants which are collected by the facility.

[Empty text box for final disposition of pollutants]

III. Pollution Control Facility Information

Applicant must ensure each requested pollution control facility is represented accurately in both Part A and Part B of this Section.

Part A. Operational Diagram

Using the space provided below or on a separate sheet of paper, provide a plan sketch or map of the livestock operation scaled to show the location and layout of all the requested facilities. All requested facilities must be clearly identified on this diagram. Each facility should be labeled with the pollution control facility number identified in Part B of this Section and primary dimensions to help distinguish between other requested facilities. Please include labels of roadways, downstream waterways, other important landmarks and a north seeking arrow.

Check this box if the required diagram was completed on a separate sheet and attached to this application.

Part B. Pollution Control Facility Data

For each separate requested pollution control facility in this application, provide written or typed responses to all of the following questions. Use the button below the questions to add blank questions for each additional requested facility.

Pollution Control Facility Number 1

Name of pollution control facility: Brad Kestner

Provide a physical description including all pertinent dimensions (length, width, depth, diameter), construction materials (e.g. steel, HDPE, concrete block, etc.), and rating (e.g. 10 HP centrifugal pump). (Text box will expand.)

See Attached

Is the requested facility used 100 percent for elimination, prevention, or reduction of water pollution?

Yes No

If No, list all other uses of the facility and provide a use-percentage estimate for each of those other uses.

[Empty text box for other uses of the facility]

Original cost of the pollution control facility: \$203,309.00

Date of installation or status of installation: 12-27-2023

Property Index Number (PIN): 11000420000

Applicable Illinois EPA permit number(s): LF0010630000

Are supplemental diagrams or construction drawings for this pollution control facility attached to the application?

Yes No

If Yes, please label the diagram with the specific pollution control facility number identified above.

Click "Add a Facility" to add another set of facility questions for each requested facility. A number will automatically be assigned to the additional facility. Please use this number when labeling facilities in the diagram required in Part A of this Section. Handwritten submittals must also include one set of questions per requested pollution control facility. Use the "Delete last Facility" button to remove excess questions.

Add a facility

Delete last facility

IV. Discharge Point Locations and Receiving Waters

Provide a written description of the surface water drainage characteristics of the operation which may convey wastewater or polluted stormwater runoff from the facility to downstream waterways. Identify the location(s) on the property at which runoff or surface discharge leaves the property.

The facility is located at a high point in the field and all surface waters drain away from the facility.

Identify local ditches, streams, rivers, ponds or lakes that may receive wastewater or polluted stormwater runoff from the operation. Also identify any named waterways that are immediately downstream from the local waterway.

The closest stream is straight North of the facility approximately 1965'. This drainage eventually enters McKee Creek to the west of the facility.

V. Approvals of Application and Signature

The information on this form and attachments 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))

Brad Kestner
Printed Name

Signature

Owner
Title
3-12-2024
Date

VI. Submittal of Your Application

Completing this Form: The absence of information requested in this form may result in denial of your application for tax certification. If information is omitted, Agency staff will determine when and if such information or data is essential and may contact you to obtain this information to complete its review. This application form may be completed and stored locally in electronic form for future printing. Electronic submittal or email submittal of this form is not authorized. If handwritten, the form must be legibly completed.

Attachments: Please only send attachments on 8.5" x 11" paper, do not send 11" x 17" sheets.

Please mail the completed and signed form and necessary attachments to:

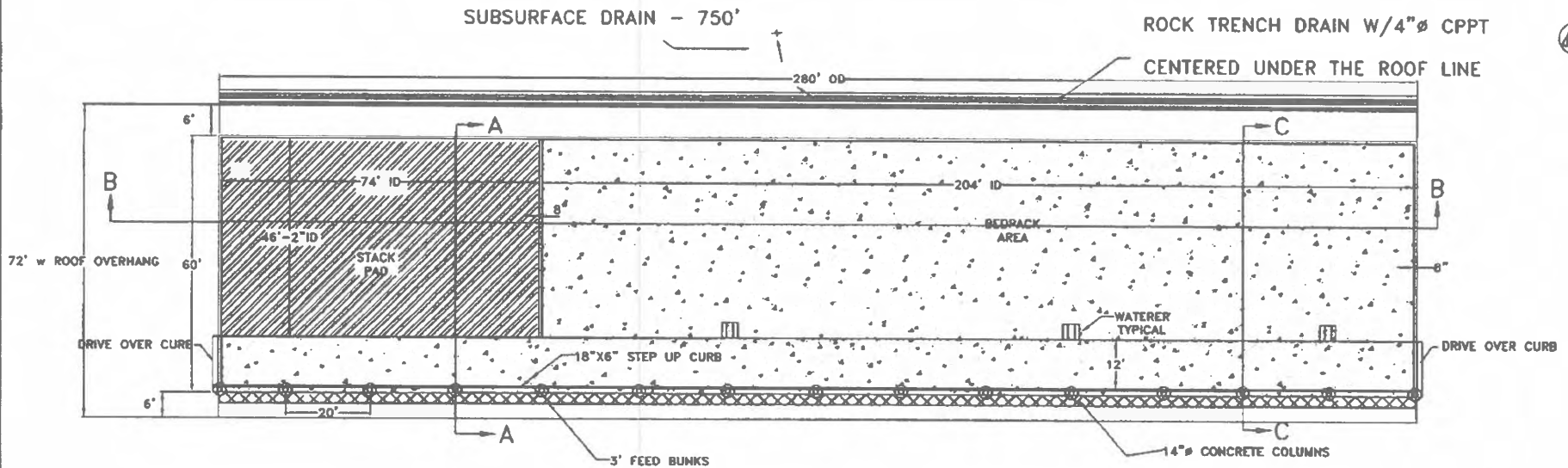
Illinois Environmental Protection Agency
Division of Water Pollution Control, Mail Code #15
Attention: Permit Section
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276

Brad Kestner – Description of solid Waste storage Structure

The proposed bedpack waste storage barn consists of bedpack waste storage and manure stack waste storage all in one building. The overall building dimensions are 280' x 60' with 4' and 6' walls (see attached plan view and cross section for details).

The building is laid out with a 204' x 46' - 2" concrete bedpack area with 4' walls. This area serves as bedpack housing for the cattle as well as bedpack manure storage. On the west of the building is a 74' x 46'-2" x 6' manure stack which is used only for manure storage. All storages are open to the front with a 12' wide scrape alley and heavy use area. This is used to transfer (scrape) manure from the bedpack to the manure stack area. Walls are all 8" thick reinforced concrete and the floors are 5" thick reinforced concrete. 36" wide x 12" thick reinforced footings are located under each wall. In the front of the building, there are 14" diameter pillars on 36" diameter X 12" thick reinforced footings for roof support. Along the front of the building is a 280' x 18" x 6" reinforced concrete curb that is used to contain waste and keep stormwater from entering the building. Along the ends of each scrape ally are 6" x 12' reinforced roll curbs which also help contain waste inside the building and prevent surface water entrance.

Please see the attached plan view for building layout.



GENERAL NOTES

- 1.) ANY REVISIONS TO THESE DRAWINGS MUST BE APPROVED BY THE PROJECT ENGINEER OF THE COMPANY LISTED IN THE TITLE BLOCK.
- 2.) CONCRETE CONSTRUCTION SHALL MEET WITH MIDWEST PLAN SERVICE-38, CONCRETE MANURE STORAGES UNLESS NOTED OTHERWISE.
- 3.) NO CONCRETE SHALL BE PLACED ON ICE, SNOW OR FROZEN FOUNDATION MATERIAL. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL CONCRETE DAMAGED BY LOW TEMPERATURES AND SHALL REMOVE AND REPLACE ANY CONCRETE SO DAMAGED AT HIS/HER EXPENSE.
- 4.) THE METHOD AND MANNER OF PLACING CONCRETE SHALL BE SUCH AS TO AVOID SEGREGATION OR SEPARATION OF THE AGGREGATES OR THE DISPLACEMENT OF THE REINFORCEMENT.
- 5.) THE FOOTINGS ARE TO BE CONSTRUCTED WITH A MINIMUM OF 3,000 PSI CONCRETE.
- 6.) ALL WALLS, COLUMNS, AND FLOORS ARE TO BE CONSTRUCTED OF 4,000 PSI CONCRETE.
- 7.) THE CONCRETE PAD WILL BE A CONTINUOUS POUR.
- 8.) EXTERIOR WALL CONSTRUCTION JOINTS WILL BE INSTALLED AT 100' O.C. MAXIMUM. UNLESS OTHERWISE NOTED.
- 9.) NO VEHICLE LOADS ALLOWED WITHIN 5' OF PIT/GUTTER WALLS.
- 10.) NO PIPE PENETRATIONS OTHER THAN THE TYPES IDENTIFIED ON THESE DRAWINGS ARE ALLOWED. ALL WALL AND FLOOR PENETRATIONS, INCLUDING PIPE PENETRATIONS MUST BE APPROVED BY THE PROJECT ENGINEER.
- 11.) THE PRESUMED SOIL BEARING CAPACITY IS 2,000 LBS./SQ. FT., BASED ON NRCS CODE 313-3 TABLE 2.
- 12.) THE DESIGN OF THIS BUILDING IS BASED ON THE 2,000 LBS./SQ. FT. SOIL BEARING.
- 13.) WATERSTOP SHALL BE INSTALLED IN ACCORDANCE WITH MANUFACTURER INSTRUCTIONS.

LEGEND

	MANURE STORAGE
	CONCRETE SURFACE
	FEED BUNKS

Frank & West
Environmental Engineers, Inc.

1032 S. 2nd Street
Springfield, IL 62704

Phone: 217/679-7361
Fax: 217/679-8362

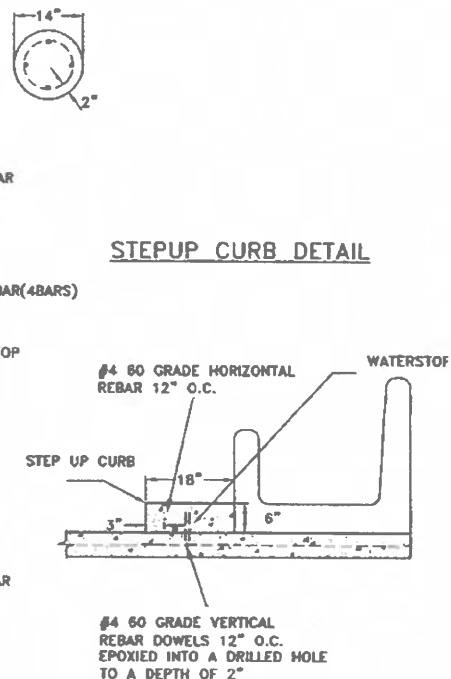
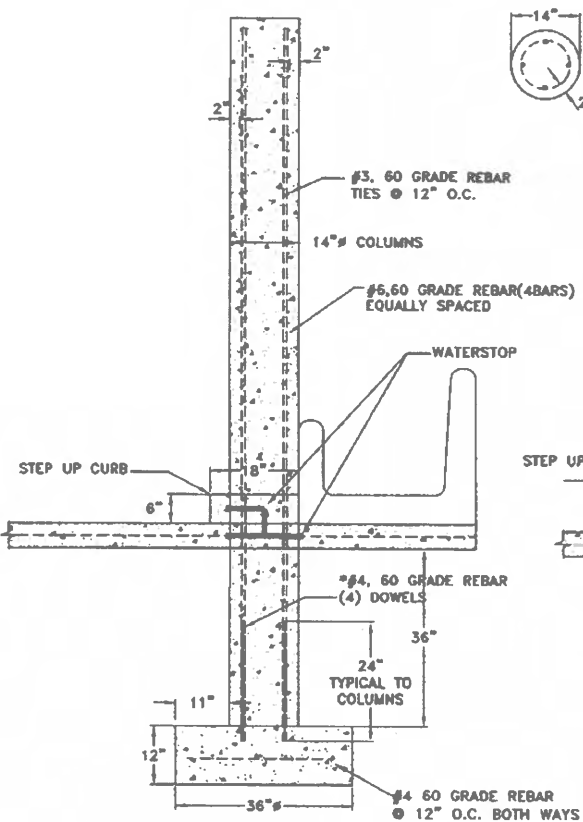
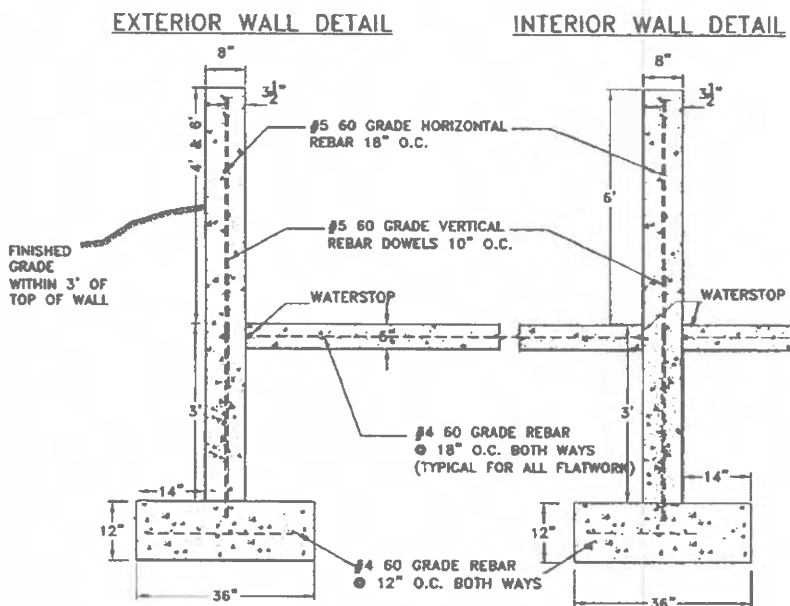
BRAD KESTNER

PLAN VIEW BEDPACK BARN

DRAWN BY: C.J.W.

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OR DUPLICATED WITHOUT PRIOR WRITTEN CONSENT.

SCALE: AS SHOWN | DATE: 05/09/23 | REVISED ON: ---/---/--- | DRAWING NO. 23-10701



* NOTE: ALL DOWELS SHALL BE EPOXIED INTO A DRILLED HOLE IN THE FLOOR/FOOTING TO A DEPTH OF 4"

Frank & West
Environmental Engineers, Inc.

1032 S. 2nd Street
Springfield, IL 62704

Phone: 217/679-7361
Fax: 217/679-6362

BRAD KESTNER

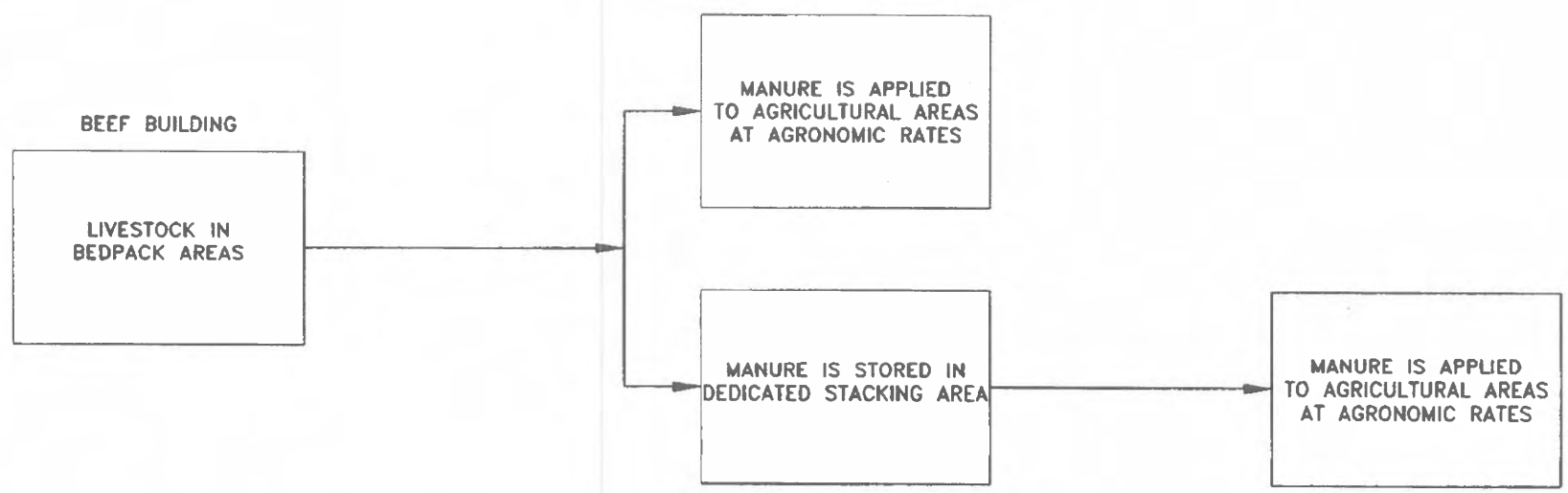
DETAIL SHEET #1

DRAWN BY: CJW

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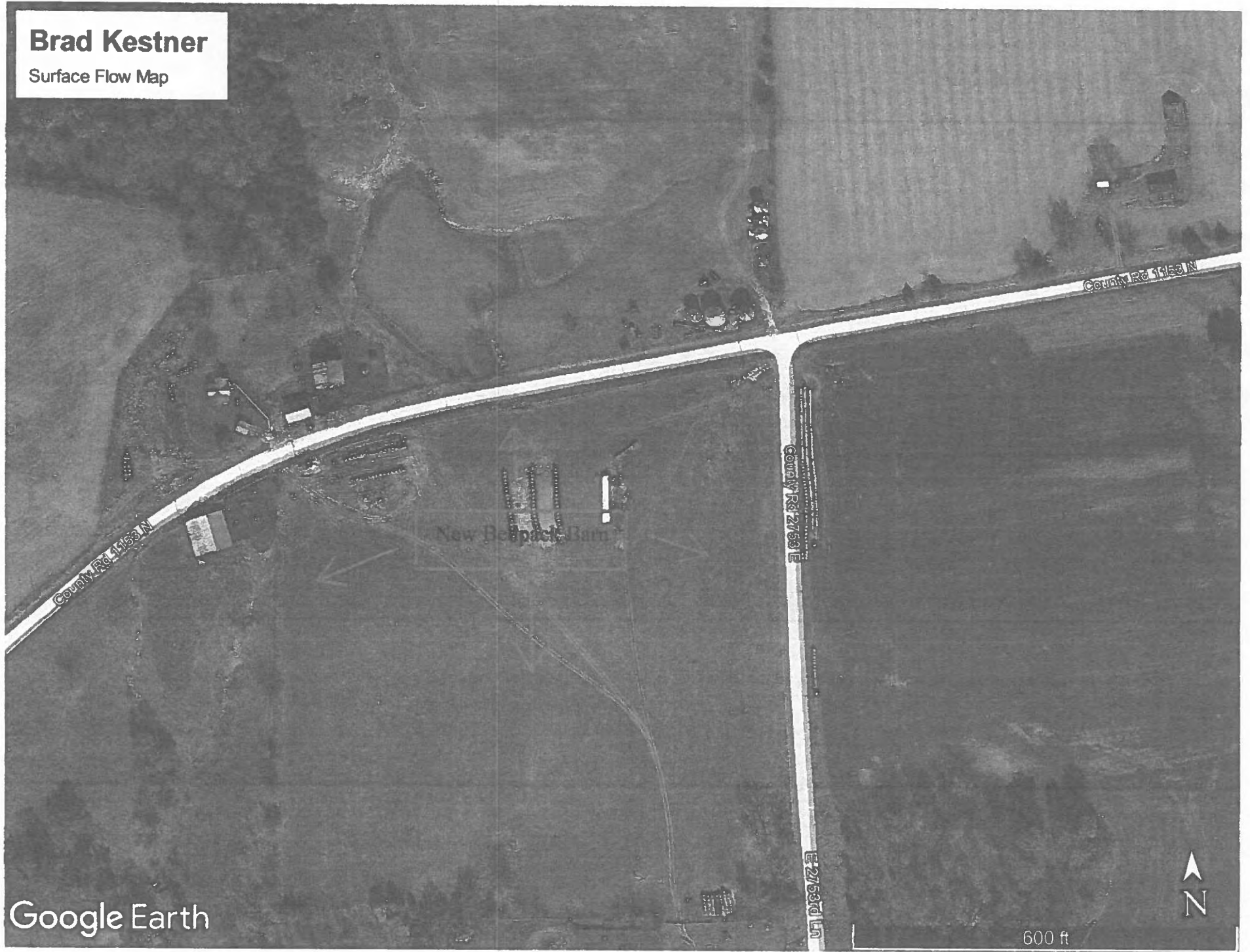
SCALE: AS SHOWN DATE: 06/07/22 REVISED ON: 12/19/22 DRAWING NO. 22-12303

POLLUTION CONTROL FACILITY
PROCESS FLOW DIAGRAM



Brad Kestner

Surface Flow Map



Electronic Filing: Received, Clerk's Office 07/09/2025 **PCB 2026-00t**

Burge-Bollero, Stephanie

From: Kari Fraley <kfraley@fwieng.com>
Sent: Wednesday, March 5, 2025 10:21 AM
To: Burge-Bollero, Stephanie
Subject: RE: [External] RE: Question Regarding Tax Certification Request TC-151250

Yes, that is correct.

Kari Fraley
Agricultural Engineer
Frank & West Environmental Engineers, Inc
1032 S. 2nd Street
Springfield, IL 62704
Office Phone: 217-679-7361
Cell Phone: 618-535-4435
kfraley@fwieng.com

From: Burge-Bollero, Stephanie [mailto:Stephanie.Burge-Bollero@Illinois.gov]
Sent: Wednesday, March 5, 2025 10:20 AM
To: Kari Fraley <kfraley@fwieng.com>
Subject: RE: [External] RE: Question Regarding Tax Certification Request TC-151250

Thank you Kari,

Yes, that makes sense. Just to verify the facility address is: 1153 N 2753 Lane, Clayton, IL 62324. I appreciate your assistance!

Thank you,
Stephanie

From: Kari Fraley <kfraley@fwieng.com>
Sent: Wednesday, March 5, 2025 10:14 AM
To: Burge-Bollero, Stephanie <Stephanie.Burge-Bollero@Illinois.gov>
Subject: [External] RE: Question Regarding Tax Certification Request TC-151250

Good morning, yes those addresses are correct. I just confirmed however on the personal address I should have written it like this: "2699 N 1153rd Ln". Hopefully that makes sense.

Thanks

Kari Fraley
Agricultural Engineer
Frank & West Environmental Engineers, Inc
1032 S. 2nd Street
Springfield, IL 62704
Office Phone: 217-679-7361
Cell Phone: 618-535-4435
kfraley@fwieng.com

Burge-Bollero, Stephanie

From: Kari Fraley <kfraley@fwieng.com>
Sent: Wednesday, March 5, 2025 10:33 AM
To: Burge-Bollero, Stephanie
Subject: RE: [External] RE: Question Regarding Tax Certification Request TC-151250

You're welcome.

Kari Fraley
Agricultural Engineer
Frank & West Environmental Engineers, Inc
1032 S. 2nd Street
Springfield, IL 62704
Office Phone: 217-679-7361
Cell Phone: 618-535-4435
kfraley@fwieng.com

From: Burge-Bollero, Stephanie [mailto:Stephanie.Burge-Bollero@Illinois.gov]
Sent: Wednesday, March 5, 2025 10:26 AM
To: Kari Fraley <kfraley@fwieng.com>
Subject: RE: [External] RE: Question Regarding Tax Certification Request TC-151250

Thank you Kari,

I will use this email to contact Brad if there are any further questions. I appreciate your assistance. I will reach out if I have any further questions regarding my review.

Have a great day!
Stephanie

From: Kari Fraley <kfraley@fwieng.com>
Sent: Wednesday, March 5, 2025 10:22 AM
To: Burge-Bollero, Stephanie <Stephanie.Burge-Bollero@Illinois.gov>
Subject: [External] RE: Question Regarding Tax Certification Request TC-151250

Please use email: fryinsag@adams.net

Kari Fraley
Agricultural Engineer
Frank & West Environmental Engineers, Inc
1032 S. 2nd Street
Springfield, IL 62704
Office Phone: 217-679-7361
Cell Phone: 618-535-4435
kfraley@fwieng.com

From: Burge-Bollero, Stephanie [mailto:Stephanie.Burge-Bollero@Illinois.gov]
Sent: Wednesday, March 5, 2025 9:50 AM

To: Kari Fraley <kfraley@fwieng.com>

Subject: RE: Question Regarding Tax Certification Request TC-151250

Good Morning Kari,

I also just received a message stating that the email address for Brad Kestner was undeliverable. The email address I have on the application for Brad is "bkestner@adams.net". Would you mind letting me know if there is a better email address to contact him at.

Thank you!
Stephanie

From: Burge-Bollero, Stephanie

Sent: Wednesday, March 5, 2025 9:39 AM

To: bkestner@adams.net

Cc: Kari Fraley <kfraley@fwieng.com>

Subject: Question Regarding Tax Certification Request TC-151250

Good Morning,

I am in the process of reviewing the tax certification request for Brad Kestner's cattle bedpack barn in Clayton, IL (Log # TC-151250). I am reaching out to verify the contact address as well as the address of the facility. I noticed on the application form that the address for the facility is listed as "1153 N 2753 Lane, Clayton, IL 62324" where the personal address is listed as "2699 N 1153 Rd Ln". I wanted to verify both addresses since 1153 seems to be listed a house number for one location but a street name for the other. Please respond with both the correct contact address and correct facility address. I appreciate your assistance.

Thank you!

Stephanie Burge-Bollero

Environmental Protection Specialist I

Industrial (401/Mines) Unit, Permit Section,

Division of Water Pollution Control

Illinois Environmental Protection Agency, Bureau of Water

2520 West Iles Avenue

Springfield, IL 62794-9276

Stephanie.Burge-Bollero@illinois.gov

Phone (217)557-8666

State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.

Exhibit B

**Revised Page 1 of Tax Certification Application Form and
Associated Email Communications**



Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

Division of Water Pollution Control

Tax Certification Form for Livestock Operations

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All other types of operations (e.g. industrial, agrichemical, etc.) and air pollution control facilities must use form IL 532-0222

Please follow the instructions found throughout this form. If you need additional assistance with filling out this form, please call the Bureau of Water at 217-782-3362. Additional information about the tax certification process and applicable regulations including definitions may be found at the Agency website: www2.illinois.gov/epa/topics/forms/water-permits/tax-certification

I. Applicant Information

Company: Brad Kestner

Person Authorized to Receive Certification		Person to Contact for Additional Details	
Name:	<u>Brad Kestner</u>	Name:	<u>same</u>
Street Addr:	<u>2699 N 1153 RD LN</u>	Street Addr:	<u></u>
City:	<u>Clayton</u> State: <u>IL</u> ZIP: <u>62324</u>	City:	<u></u> State: <u></u> ZIP: <u></u>
Phone:	<u>217-430-7197</u> ext: <u></u>	Phone:	<u></u> ext: <u></u>
Email:	<u></u>	Email:	<u></u>

II. Livestock Operation Information

Site Location

The location of the parcel of land where the facilities are located and given by quarter section, township, range and county must be provided. The Public Land Survey System information is available on county plat maps or at www.isgs.illinois.edu/plss

Quarter Section: NW Township: 2S Range: 5W Prime Meridian: 4 County: Adams

Municipality Name: Section 4 Township Name:

Street Address: 2731 N 1153rd Ln City: Clayton State: IL ZIP: 62324

Property Index Number(s): 11-0-0042-000-00

Add PIN Del. PIN

A property index number (PIN) for the parcel of land where pollution control facilities are located is required. If multiple PINs are applicable to the requested facilities, you must identify all applicable PINs in the above line and in Section III below. If you do not know your PIN you may obtain it from your records or your County's tax assessors website which may be found on the Illinois Department of Revenue website at www2.illinois.gov/rev/Individuals/Pages/IllinoisCounties.aspx

Livestock Activities: Provide descriptions of the livestock operations including type of animals at the site. (Text box will expand.)

The structure is a cattle bedpack barn where animals are housed on a concrete bedpack with a concrete stack area.

Burge-Bollero, Stephanie

From: Kari Fraley <kfraley@fwieng.com>
Sent: Thursday, June 12, 2025 1:42 PM
To: Burge-Bollero, Stephanie
Cc: Zeivel, Christine
Subject: RE: [External] RE: TC-151250 Brad Kestner Tax Certification Request
Attachments: Kestner Tax-Certification-Form-for-Livestock-Operations - page 1.pdf

Stephanie,
Hopefully this takes care of everything! Sorry about that!

Kari Fraley
Agricultural Engineer
Frank & West Environmental Engineers, Inc
1032 S. 2nd Street
Springfield, IL 62704
Office Phone: 217-679-7361
Cell Phone: 618-535-4435
kfraley@fwieng.com

From: Burge-Bollero, Stephanie [mailto:Stephanie.Burge-Bollero@Illinois.gov]
Sent: Thursday, June 12, 2025 1:25 PM
To: Kari Fraley <kfraley@fwieng.com>
Cc: Zeivel, Christine <Christine.Zeivel@illinois.gov>
Subject: RE: [External] RE: TC-151250 Brad Kestner Tax Certification Request

Good Afternoon Kari,

I was in the process of redrafting my recommendation with the updated address and legal description provided yesterday and noticed there still appears to be a discrepancy. Based on the narrative you provided in your email on June 10th and mapping it appears that facility is located in the NW quarter of Section 4. The updated first page of the application provided yesterday is still listing "SE" as the quarter section. Please review/verify and send an updated first page of the application form if the facility is located in NW quarter of Section 4.

Thank you for your assistance,
Stephanie Burge-Bollero
Environmental Protection Specialist I
Industrial (401/Mines) Unit, Permit Section,
Division of Water Pollution Control
Illinois Environmental Protection Agency, Bureau of Water
2520 West Iles Avenue
Springfield, IL 62794-9276
Stephanie.Burge-Bollero@illinois.gov
Phone (217)557-8666

From: Kari Fraley <kfraley@fwieng.com>
Sent: Wednesday, June 11, 2025 4:15 PM

Electronic Filing: Received, Clerk's Office 07/09/2025 **PCB 2026-00t**

To: Zeivel, Christine <Christine.Zeivel@illinois.gov>
Cc: Burge-Bollero, Stephanie <Stephanie.Burge-Bollero@Illinois.gov>
Subject: RE: [External] RE: TC-151250 Brad Kestner Tax Certification Request

Christine,
Does this work or do you need a complete new submittal with new signatures?

Kari Fraley
Agricultural Engineer
Frank & West Environmental Engineers, Inc
1032 S. 2nd Street
Springfield, IL 62704
Office Phone: 217-679-7361
Cell Phone: 618-535-4435
kfraley@fwieng.com

From: Zeivel, Christine [<mailto:Christine.Zeivel@illinois.gov>]
Sent: Wednesday, June 11, 2025 2:36 PM
To: Kari Fraley <kfraley@fwieng.com>
Cc: Burge-Bollero, Stephanie <Stephanie.Burge-Bollero@Illinois.gov>
Subject: RE: [External] RE: TC-151250 Brad Kestner Tax Certification Request

Hi Kari, thank you for the quick response. Your email does make sense and answers my questions. Unfortunately, with the original application containing a critical error in the location/address of the facility, a new application with the correct information will need to be submitted. Let me know if you'd like to discuss further.

Christine Zeivel
Assistant Counsel
Illinois EPA
217.524.1628

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From: Kari Fraley <kfraley@fwieng.com>
Sent: Tuesday, June 10, 2025 4:49 PM
To: Zeivel, Christine <Christine.Zeivel@illinois.gov>
Cc: Burge-Bollero, Stephanie <Stephanie.Burge-Bollero@Illinois.gov>
Subject: [External] RE: TC-151250 Brad Kestner Tax Certification Request

I sincerely apologize for the confusion with this. I just rely on the producer for this information and after he confirmed the last time, I didn't look into it any further. We have looked into it further now and here is what we come up with:

This is what I come up with based on Adams Co Tax records and the plat book.
Site address: 2731N 1153 Rd Ln Clayton, IL 62324
Legal : SE ¼ of the NW ¼ Sec 4 T-2S R-5W
Parcel Number:11-0-0042-000-00

Electronic Filing: Received, Clerk's Office 07/09/2025 **PCB 2026-00t**

Does this make sense and answer your question? Again, sorry for the discrepancies. Please feel free to call me anytime after 10:00 tomorrow.

Thanks

Kari Fraley
Agricultural Engineer
Frank & West Environmental Engineers, Inc
1032 S. 2nd Street
Springfield, IL 62704
Office Phone: 217-679-7361
Cell Phone: 618-535-4435
kfraley@fwieng.com

From: Zeivel, Christine [<mailto:Christine.Zeivel@illinois.gov>]
Sent: Monday, June 9, 2025 4:32 PM
To: kfraley@fwieng.com
Cc: Burge-Bollero, Stephanie <Stephanie.Burge-Bollero@Illinois.gov>
Subject: TC-151250 Brad Kestner Tax Certification Request

Good Afternoon Kari,

I am reviewing the Agency's recommendation for Brad Kestner's tax certification request. The application provides a facility address of 1153 N 2753 Lane, Clayton, IL 62324, with a Parcel Identification Number of 110004200000. I know you previously confirmed with the Bureau of Water that the provided facility address is correct. However, according to the Adams County Tax Assessor's parcel search, that PIN number (11-0-0042-000-00) is associated with a different address: 2731 N. 1153rd Lane (first attachment). The legal description associated with this PIN also doesn't appear to match the legal description provided in the application. I don't see any of the PINS under Mr. Kestner's name associated with the 1153 N 2753 Lane address (second attachment).

Please review this information and let me know if you can account for or otherwise explain this apparent discrepancy. This records check would likely be addressed by the IL Department of Revenue following a Pollution Control Board, but I provide an initial review as courtesy before we go further with the time and resources of obtaining an Order.

Thank you,

Christine Zeivel
Assistant Counsel
Division of Legal Counsel
Illinois EPA
217.524.1628

State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.

Property Information

Parcel Number 11-0-0042-000-00	Site Address 2731 N 1153RD LN CLAYTON, IL 62324	Owner Name & Address KESTNER, BRADLEY & BARBARA 2699 N 1153RD LN CLAYTON, IL, 62324-2811
Tax Year 2024 (Payable 2025) ▼		
Sale Status None		
Property Class 0011 - FARM WITH BLDGS	Tax Code 11005 - McKee 005	Tax Status Taxable
Net Taxable Value 61,270	Tax Rate 6.650830	Total Tax \$4,074.96
Township MCKEE	Acres 153.4700	Mailing Address KESTNER, BRADLEY & BARBARA 2699 N 1153RD LN CLAYTON, IL, 62324-2811
Legal Description NW SEC 04 2S5W NW SEC 4		

Search Results

Year	Property Account Number	Owner	Address	Type
2024	01-0-0387-001-00	KESTNER, BRADLEY K		Parcel
2024	01-0-0488-000-00	KESTNER, BRADLEY K	102 JEFFERSON ST CLAYTON	Parcel
2024	01-0-0594-003-00	KESTNER, BRADLEY KENT	300 MORGAN ST CLAYTON	Parcel
2024	01-0-0842-002-00	KESTNER, BRADLEY K	508 FRANKLIN ST CLAYTON	Parcel
2004	10-0-0284-000-00	KESTNER, BRADLEY & BARBARA		Parcel
2024	10-0-0343-000-00	KESTNER, BRADLEY & BARBARA		Parcel
2024	10-0-0345-000-00	KESTNER, BRADLEY & BARBARA		Parcel
2024	10-0-0353-000-00	KESTNER, BRADLEY & BARBARA		Parcel
2024	10-0-0354-003-00	KESTNER, BRADLEY K & BARBARA		Parcel
2024	10-0-0354-005-00	KESTNER, BRADLEY K		Parcel
2024	11-0-0034-003-00	KESTNER, BRADLEY K		Parcel
2024	11-0-0042-000-00	KESTNER, BRADLEY & BARBARA	2731 1153RD LN CLAYTON	Parcel
2024	11-0-0046-000-00	KESTNER, BRADLEY & BARBARA		Parcel
2024	11-0-0049-000-00	KESTNER, BRADLEY & BARBARA		Parcel
2024	11-0-0050-001-00	KESTNER, BRADLEY K & B J	2699 1153RD LN CLAYTON	Parcel
2024	11-0-0064-002-00	KESTNER, BRADLEY K & BARBARA		Parcel

Electronic Filing: Received, Clerk's Office 07/09/2025 **PCB 2026-00t**

Exhibit C

Illinois Environmental Protection Agency Recommendation of Tax Certification



Memorandum

To: Mike Roubitchek, Division of Legal Counsel

From: Darin E. LeCrone, P.E., Manager, Permit Section, Division of Water Pollution Control, Illinois Environmental Protection Agency *DL*

Date: JUN 17 2025

Re: Brad Kestner
Recommendation of Tax Certification
Log No.: TC-151250
BOW ID No.: W0018140002
Property Index Number: 11-0-0042-000-00

The Bureau of Water received a request on March 15, 2024 from Brad Kestner, having a principal place of business at 2699 N 1153Rd Ln, Clayton, IL 62324 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:

Brad Kestner
2731 N 1153rd Ln
Clayton, IL 62324

NW ¼ of Section 4, Township 2S, Range 5W of the 4th PM in Adams County.

Livestock waste management facilities within the 280 ft. (length) x 60 ft. (width) bedpack barn consisting of:

One (1) concrete bedpack area measuring 204 ft. (length) x 46 ft. 2 in. (width) with 4 ft. (height) walls and the portion of roof covering this area. One (1) manure stack area measuring 74 ft. (length) x 46 ft. 2 in. (width) x 6 ft. (height) and the portion of roof covering this area. One (1) concrete manure scrape alley measuring approximately 280 ft. (length) x 12 ft. (width) used for the transfer of manure and the portion of roof covering this area. One (1) 280 ft. (length) x 18 in. (width) x 6 in. (height) concrete curb used to contain waste and keep storm water from entering. Two (2) 6 in. (height) x 12 ft. (length) reinforced roll curbs to help contain waste within the building and prevent surface water entrance.

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 Ill. Adm. Code 125.200(a), with the

2125 S. First Street, Champaign, IL 61820 (217) 278-5800
115 S. LaSalle Street, Suite 2203, Chicago, IL 60603
1101 Eastport Plaza Dr., Suite 100, Collinsville, IL 62234 (618) 346-5120
9511 Harrison Street, Des Plaines, IL 60016 (847) 294-4000

595 S. State Street, Elgin, IL 60123 (847) 608-3131
2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200
412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022
4302 N. Main Street, Rockford, IL 61103 (815) 987-7760

Electronic Filing: Received, Clerk's Office 07/09/2025 **PCB 2026-00t**

Page No. 2

Tax Certification Recommendation

Log No. TC-151250

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 Stephanie Burge-Bollero at 217/557-8666.

SAB:TC-151250_Tax Cert Recommendation_12June25.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 #: W0018140002

Project Name: Brad Kestner

Date application received: 03/15/2024

Reviewer: SAB

Log number: TC-151250

Legal Description:

NW ¼ of Section 4, T2S, R5W of the 4th P.M.

County: Adams

Facility Contact: Brad Kestner

2699 N 1153Rd Ln

Clayton, IL 62324

Phone: 217/430-7197

Pollution Control Facility Type:

Cattle/Dairy Livestock Waste Management Facility

Property ID: 11-0-0042-000-00

Applicant: Brad Kestner

2699 N 1153Rd Ln

Clayton, IL 62324

Facility: Brad Kestner

2731 N 1153rd Ln

Clayton, IL 62324

Date Control Devices installed: 12/27/2023

Application Signature by: Brad Kestner

Title: Owner

Contents of Application: Application for Certification (Property Tax Treatment) Pollution Control Facility, Flow Diagram, Drawing, Map

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:

280 ft. (length) x 60 ft. (width) bedpack barn consisting of:

One (1) concrete bedpack areas measuring 204 ft. (length) x 46 ft. 2 in. width with 4 ft. (height) walls and the portion of roof covering this area.

One (1) manure stack area measuring 74 ft. (length) x 46 ft. 2 in. (width) x 6 ft. (height) and the portion of roof covering this area.

One (1) concrete manure scrape alley measuring approximately 280 ft. (length) x 12 ft. (width) used for the transfer of manure and the portion of roof covering this area.

One (1) 280 ft. (length) x 18 in. (width) x 6 in. (height) concrete curb used to contain waste and keep storm water from entering.

Two (2) 6 in. (height) x 12 ft. (length) reinforced roll curbs to help contain waste within the building and prevent surface water entrance.

Notes:

Email sent to consultant and applicant on 3/5/25 to verify address of facility and contact address. Email to Brad Kestner came back as undeliverable. Email sent to consultant to ask if there was a better contact email for the applicant. Received emails back from consultant on 3/5/25 verifying contact address and facility address. Also received email with new email address for applicant. New email address for Brad Kestner is: fryinsag@adams.net

Was copied on email from Legal Department (Christine Zeivel) on 6/9/25 that was sent to consultant inquiring about address discrepancy on application compared to County Tax records. Consultant sent updated first page of application on 6/22/2025. I was asked by legal to redraft recommendation memo with the corrected address and legal description on 6/12/2025.

6/12/25 emailed consultant to discuss discrepancy noted on legal description on updated first page of application. Received email back from consultant on 6/12/25 with corrected first page of application.

Nothing follows – SAB - (June 12, 2025)

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 July 9, 2025, 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:

Brad Kestner
2699 N 1153rd Ln
Clayton, Illinois 62324

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
60 E. Van Buren St., Ste. 630
Chicago, Illinois 60605

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Christine Zeivel
Assistant Counsel
Division of Legal Counsel
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)