

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Lance DeDecker - Cambridge</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB No. 26 -</b>
<b>18-27-100-016)</b>	)	<b>(Tax Certification)</b>
	)	

**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.

Lance DeDecker - Cambridge  
Lance DeDecker  
7996 E 1500 St.  
Cambridge, Illinois 61238

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: November 12, 2025

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

**THIS FILING IS SUBMITTED ON RECYCLED PAPER**

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Lance DeDecker - Cambridge</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB No. 26-</b>
<b>18-27-100-016)</b>	)	<b>(Tax Certification)</b>
	)	

**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: November 12, 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**

<b>Lance DeDecker - Cambridge</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB No. 26-</b>
<b>18-27-100-016)</b>	)	<b>(Tax Certification)</b>
	)	

**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 18, 2024, the Illinois EPA received a request from Lance DeDecker (Log number TC-151096, 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: Lance DeDecker - Cambridge  
7996 E 1500 St.  
Cambridge, Illinois 61238

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 27, T15N, R3E in Henry County, at the above street address and consist of the following livestock waste management structures:

One (1) reinforced concrete manure pit measuring 224 ft. (length) x 40 ft. (width) x 3 ft. (depth) with reinforced concrete slatted flooring over the top of the pit, one (1) reinforced concrete manure storage structure measuring 90 ft. (length) x 60 ft. (width) x 9 ft. (depth), and a PVC sewer pipe measuring 80 ft. (length) x 8 in. (diameter) which gravity drains from the shallow pit to the 9 ft. deep manure storage structure.

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

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2024), 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 (2024), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2024) 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:   
Christine Zeivel  
Assistant Counsel  
Division of Legal Counsel

Dated: November 12, 2025

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



# Illinois Environmental Protection Agency

2520 West Iles Avenue • P.O. Box 19276 • Springfield, Illinois • 62794-9276 • 217-782-3397

JB Pritzker, Governor

James Jennings, Acting Director

## Memorandum

To: Mike Roubitchek, Division of Legal Counsel

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

*DEL*

Date: OCT 08 2025

Re: Lance DeDecker - Cambridge  
Recommendation of Tax Certification  
Log No.: TC-151096  
BOW ID No.: W0738050012  
Property Index Number(s): 18-27-100-016

The Bureau of Water received a request on March 18, 2024, from Lance DeDecker, having a principal place of business at 7996 E 1500 St, Cambridge, IL 61238, 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:

Lance DeDecker  
7996 E 1500 St  
Cambridge, IL 61238

NW ¼ of Section 27, T15N, R3E in Henry County

Livestock waste handling facilities consist of:

One (1) reinforced concrete manure pit measuring 224 ft. (length) x 40 ft. (width) x 3 ft. (depth) with reinforced concrete slatted flooring over the top of the pit, one (1) reinforced concrete manure storage structure measuring 90 ft. (length) x 60 ft. (width) x 9 ft. (depth), and a PVC sewer pipe measuring 80 ft. (length) x 8 in. (diameter) which gravity drains from the shallow pit to the 9 ft. deep manure storage structure.

Page No. 2

Tax Certification Recommendation

Log No. TC-151096

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

The 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 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 this letter, please contact Sarah Coulton at 217/782-0610.

SC:TC-151096\_Tax Cert Recommendation\_3April25.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 #:** W0738050012

**Project Name:** Lance DeDecker

**Date application received:** 3/18/2024

**Reviewer:** SC

**Log number:** TC-151096

**Legal Description:**

NW 27 ¼ Section Twp: 15N Range: 3E

**County:** Henry

**Facility Contact:** Lance DeDecker

7996 E 1500 St, Cambridge, IL 61238

**Phone:** 309-945-5601

[dedeckerpork\\_farm@hotmail.com](mailto:dedeckerpork_farm@hotmail.com)

**Pollution Control Facility Type:**

Swine Livestock Waste Management Facility

**Property ID:** 18-27-100-016

**Applicant:** Lance DeDecker

7996 E 1500 St, Cambridge, IL 61238

**Facility:** Lance DeDecker

7996 E 1500 St

Cambridge, IL 61238

**Date Control Devices installed:** 10/1991

**Application Signature by:** Lance DeDecker

**Title:** Owner

Contents of Application: Application forms, drawing

Is there a pollutant control flow diagram? **No**

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:**

The livestock waste handling facilities consist of one (1) concrete and steel rebar manure pit (approximately 224 ft. x 40 ft. x 3 ft.) and concrete and rebar slatted flooring over the manure pit. One (1) concrete and rebar manure storage structure (approximately 90 ft. x 60 ft. x 9 ft.). A PVC drainage pipe (approximately 8 in. x 80 ft.) transfers manure from the shallow pit to the manure storage structure.

The facility collects, transports and stores livestock waste prior to cropland application.

Pollution control facilities requested by the Applicant through Description of Pollution Control Facilities, Section 2 of the application form and the attachments:

One (1) concrete and rebar manure pit,  
One (1) concrete and rebar manure storage structure,  
Concrete and rebar slatted flooring,



Illinois EPA Log #: TC-151096

Page 2 of 2

and PVC drainage pipe.

A facility layout drawing is provided by the attachment of the application.

Recommended Action: Issue tax certification.

**In addition to the above described facilities, the Agency determined that the following facilities ARE NOT pollution control facilities according to § 125.200 having 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 pretreatment, treatment, modification or disposal might be harmful, detrimental or offensive to human , plant or animal life, or to property and therefore ARE NOT recommended.**

Not applicable.

**Notes:**

Nothing follows – SC - (September 3, 2025)



# Illinois Environmental Protection Agency

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

**RECEIVED**  
MAR 18 2024

## Application for Certification (Property Tax Treatment) Pollution Control Facility

IEPA  
BOW/WPC/PERMIT SECTION

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 pollution control facility claimed. Send the application only to the appropriate address listed below. Do not mix types (air and water). Where both air and water operations are related, send applications to each of the addresses.

If attachments are needed, record them consecutively on an index sheet.

**Note:** This form should be completed within Acrobat before being saved, printed, signed, and submitted.

**Air:** Illinois EPA

Attention: William D. Marr, Permit Section  
Bureau of Air  
1021 North Grand Avenue East, P.O. Box 19276  
Springfield, IL 62794-9276

**Water:** Illinois EPA

Attention: Darin LeCrone, Permit Section  
Bureau of Water  
1021 North Grand Avenue East, P.O. Box 19276  
Springfield, IL 62794-9276

### I. Applicant Information

Company Name: Lance DeDecker

Person Authorized to Receive Certification	Person to Contact for Additional Information
Name: <u>Lance DeDecker</u>	Name: <u>Lance DeDecker</u>
Street Addr: <u>7996 E. 1500 St</u>	Street Addr: <u>7996 E. 1500 St</u>
City: <u>Cambridge</u> State: <u>IL</u>	City: <u>Cambridge</u> State: <u>IL</u>
ZIP: <u>61238</u> Phone: <u>309-945-5601</u>	ZIP: <u>61238</u> Phone: <u>309-945-5601</u>
Email: <u>dedeckerport-farm@hotmail.com</u>	Email: <u>dedeckerport-farm@hotmail.com</u>

### II. Facility Information

Facility Location: Quarter Section: NW 27 Township: Cambridge Range: T. 15N. - R. 3E.

Municipality: \_\_\_\_\_ Township: \_\_\_\_\_

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

Address: 7996 E. 1500 St City: Cambridge  
State: IL Zip Code: 61238 County: Henry Book Number: \_\_\_\_\_

Property Index Number: 18-27-100-016 **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

Swine Production

### Permit Information

WPC Construction Permit Number: does not apply Date Issued: \_\_\_\_\_  
NPDES Permit Number: 11 Date Issued: \_\_\_\_\_ Exp. Date: \_\_\_\_\_  
APC Construction Permit Number: 11 Date Issued: \_\_\_\_\_  
APC Operating Permit Number: 11 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.

IL 532-0222

APC 151 Rev. 5/2021

Application for Certification (Property Tax Treatment) Pollution Control Facility

Page 1 of 3

**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**

We have a 40' X 224' Concrete manure storage pit 3' Deep with 8" thick Walls & Floor. From there it goes through 8" SEW Sewer pipe to a 90' X 60' X 9' deep Concrete manure storage structure. Also 8" thick

**Materials Used in the Process**

Concrete & Steel Rebar

**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).**

Concrete manure storage structure to contain manure so it will not leak or contaminate water or soil.

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

to store manure until its applied into the soil properly for fertilization

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).

None

**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.

Material Retained, Captured or Recovered		
Contaminant or Pollutant	Description	Disposal or Use
live stock manure	Hog Manure	precise application for fertilizer in crop production

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: 1991

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

October 1991

Status of installation on date of application

Still in use

**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))

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

Lance DeDeker

Printed Name

Owner

Title

[Signature]

Signature

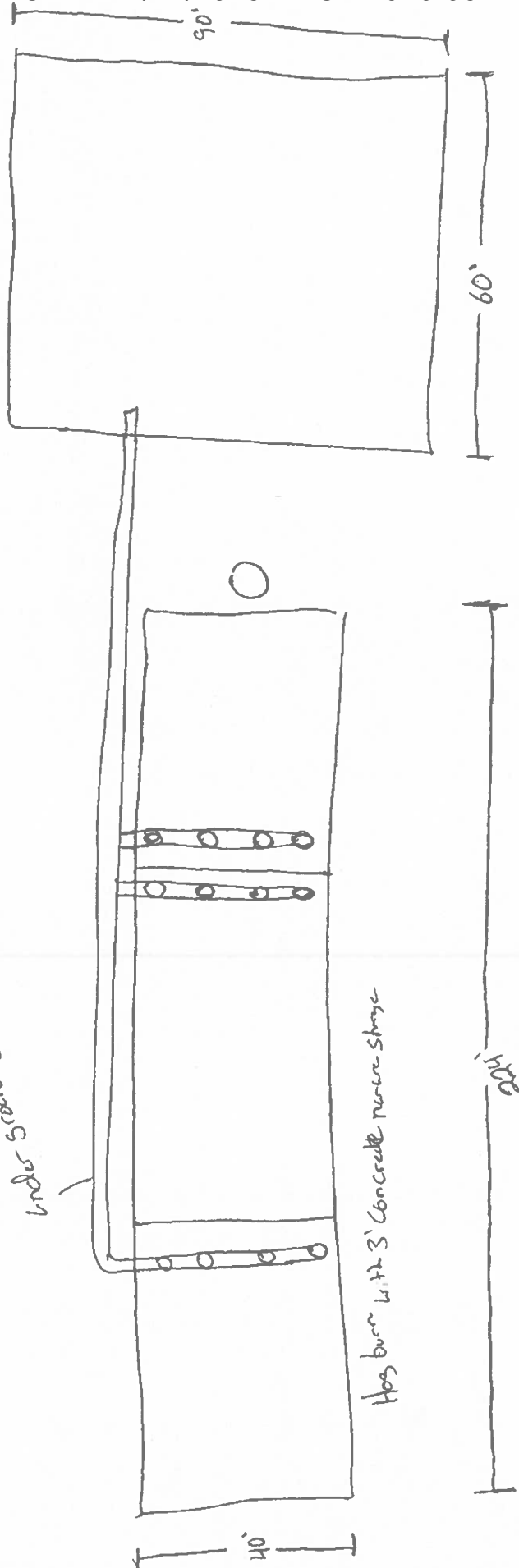
3-14-2024

Date

N

W

under ground sew sewer pipe to gravity flow to outside 9' deep concrete manure storage



S

**Coulton, Sarah N.**

---

**From:** Lance DeDecker <dedeckerpork\_farm@hotmail.com>  
**Sent:** Thursday, April 3, 2025 8:41 AM  
**To:** Coulton, Sarah N.  
**Subject:** [External] Re: Tax Certification Application: add'l information required

Hello

Can you please switch the addresses at the two sites. They are reversed.

Thanks

Lance

Sent from my iPhone

On Apr 1, 2025, at 5:17 PM, Coulton, Sarah N. <Sarah.Coulton@illinois.gov> wrote:

Good afternoon, Mr. DeDecker,

I am reviewing your tax certification application for the facility at 7996 E 1500<sup>th</sup> St in Cambridge, IL which the agency received on 3/18/24 and need additional information.

Please provide the material and length of the sewer pipe running from both pits. Please inform whether slatted flooring is installed over both pits and the material of the slats. Please inform us whether pumpout pits and perimeter drains exist at the site. It is difficult to determine based on the drawing.

I will continue my review once I receive this information.

Sincerely,  
Sarah

**Sarah Coulton**

Environmental Protection Specialist

Industrial, 401/Mines Sub-Unit, Permit Section, Division of Water Pollution Control

Illinois Environmental Protection Agency, Bureau of Water

2520 West Iles

Springfield, IL 62794-9276

[Sarah.Coulton@illinois.gov](mailto:Sarah.Coulton@illinois.gov)

Telephone: (217) 785-7428

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.

?

**Coulton, Sarah N.**

---

**From:** Lance DeDecker <dedeckerpork\_farm@hotmail.com>  
**Sent:** Thursday, April 3, 2025 8:49 AM  
**To:** Coulton, Sarah N.  
**Subject:** [External] Re: Tax Certification Application: add'l information required

Hello

Applications are correct and addresses don't need changed.

Thanks

Lance

Sent from my iPhone

On Apr 1, 2025, at 5:17 PM, Coulton, Sarah N. <Sarah.Coulton@illinois.gov> wrote:

Good afternoon, Mr. DeDecker,

I am reviewing your tax certification application for the facility at 7996 E 1500<sup>th</sup> St in Cambridge, IL which the agency received on 3/18/24 and need additional information.

Please provide the material and length of the sewer pipe running from both pits. Please inform whether slatted flooring is installed over both pits and the material of the slats. Please inform us whether pumpout pits and perimeter drains exist at the site. It is difficult to determine based on the drawing.

I will continue my review once I receive this information.

Sincerely,  
Sarah

**Sarah Coulton**

Environmental Protection Specialist

Industrial, 401/Mines Sub-Unit, Permit Section, Division of Water Pollution Control

Illinois Environmental Protection Agency, Bureau of Water

2520 West Iles

Springfield, IL 62794-9276

[Sarah.Coulton@illinois.gov](mailto:Sarah.Coulton@illinois.gov)

Telephone: (217) 785-7428

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Electronic Filing: Received, Clerk's Office 11/12/2025 \*\*PCB 2026-037\*\*

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.

**Coulton, Sarah N.**

---

**From:** Coulton, Sarah N.  
**Sent:** Friday, August 15, 2025 10:10 AM  
**To:** dedeckerpork\_farm@hotmail.com  
**Subject:** Tax Certification Applications: Additional Information Required

Good morning, Mr. DeDecker,

Upon review of your two tax certification applications that we received on 3/18/2024, Management is requiring the information that you provided over the phone to me on 4/3/2025 to be a written statement in an email.

Can you please respond to the following questions via email response:

Regarding the facility located at 8398 E 1600<sup>th</sup> Street in Cambridge, please provide the **material** for the **slatted flooring over the manure pit**.

Regarding the facility located at 7996 E 1500<sup>th</sup> Street in Cambridge, please provide the **dimensions of the perimeter drain** and what **material** it is made of. The description on the drawing says "SEW sewer pipe" however we need to have 'SEW' spelled out if this is the material. Please also provide the **material** of the **slatted flooring** over the **3 ft. deep pit** and the **9 ft. deep pit**.

Please reach out if you have questions.

Sincerely,  
Sarah



**Sarah Coulton**  
Environmental Protection Specialist  
Industrial 401/Mines Sub-Unit, Permit Section,  
Division of Water Pollution Control,  
Bureau of Water  
217-785-7428  
[Sarah.Coulton@illinois.gov](mailto:Sarah.Coulton@illinois.gov)

Join our team: Illinois EPA Employment

**Coulton, Sarah N.**

---

**From:** Lance DeDecker <dedeckerpork\_farm@hotmail.com>  
**Sent:** Wednesday, September 3, 2025 8:03 AM  
**To:** Coulton, Sarah N.  
**Subject:** [External] Re: Tax Certification Applications: Additional Information

Hello

There is 80 feet of the PVC sewer pipe from the 3 foot pit to the 9 foot pit

Thanks

Lance DeDecker

Sent from my iPhone

On Aug 29, 2025, at 3:46 PM, Coulton, Sarah N. <Sarah.Coulton@illinois.gov> wrote:

This looks great—thank you.

One more question—can you provide me with the total length of the 8 in. PVC pipe?

<image001.png>

<image002.png><image003.png><image004.png><image005.png><image006.png>

**Sarah Coulton**  
Environmental f  
Specialist  
Industrial 401/M  
Unit, Permit Sec  
Division of Water  
Control,  
Bureau of Water  
217-785-7428  
[Sarah.Coulton@illinois.gov](mailto:Sarah.Coulton@illinois.gov)

Join our team: [ll](#)  
[Employment](#)

**From:** Lance DeDecker <dedeckerpork\_farm@hotmail.com>  
**Sent:** Friday, August 29, 2025 2:17 PM  
**To:** Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>  
**Subject:** [External] Re: Tax Certification Applications: Additional Information

Hello

Question 1.

8398 E 1600th St.

Cambridge, IL 61238

asked about providing the material for the slatted flooring over the manure pit.

Answer:

It's made of concrete with steel rebar.

Question 2.

7996 E 1500 St.

Cambridge, IL 61238

Dimension of perimeter drain and material it's made out of.

Answer:

It's 8 inch diameter SEW pipe (Sewer Pipe) made of (PVC) Polyvinyl chloride.

The slatted flooring is made of concrete and steel rebar. The 9 foot deep pit has no cover.

Is this sufficient?

Thanks

Lance DeDecker

Sent from my iPhone

On Aug 29, 2025, at 7:17 AM, Coulton, Sarah N.

<[Sarah.Coulton@illinois.gov](mailto:Sarah.Coulton@illinois.gov)> wrote:

It does not have to be a typed or handwritten document. It could be as simple as an email response. They just will not accept information taken via phone calls anymore.

<image001.png>

<image002.png><image003.png><image004.png><image005.png><image006.png>

**Sarah C.**  
Environn  
Specialis  
Industria  
Unit, Per  
Division  
Control,  
Bureau c  
217-785-  
[Sarah.Coulton@illinois.gov](mailto:Sarah.Coulton@illinois.gov)

Join our t  
Employe

**From:** Lance DeDecker <[dedeckerpork\\_farm@hotmail.com](mailto:dedeckerpork_farm@hotmail.com)>

**Sent:** Friday, August 29, 2025 6:33 AM

**To:** Coulton, Sarah N. <[Sarah.Coulton@illinois.gov](mailto:Sarah.Coulton@illinois.gov)>

**Subject:** [External] Re: Tax Certification Applications: Additional Information Required

Hello

Just to be clear so this doesn't get delayed any further. Management now wants a typed document answering the stated (in your email) question in an attached document? Or do they need it hand written by me then scanned and sent as an attachment to you?

Thanks

Lance

Sent from my iPhone

On Aug 15, 2025, at 10:10 AM, Coulton, Sarah N.  
<[Sarah.Coulton@illinois.gov](mailto:Sarah.Coulton@illinois.gov)> wrote:

Good morning, Mr. DeDecker,

Upon review of your two tax certification applications that we received on 3/18/2024, Management is requiring the information that you provided over the phone to me on 4/3/2025 to be a written statement in an email.

Can you please respond to the following questions via email response:

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Regarding the facility located at 7996 E 1500<sup>th</sup> Street in Cambridge, please provide the **dimensions of the perimeter drain** and what **material** it is made of. The description on the drawing says "SEW sewer pipe" however we need to have 'SEW' spelled out if this is the material. Please also provide the **material** of the **slatted flooring** over the **3 ft. deep pit** and the **9 ft. deep pit**.

Please reach out if you have questions.

Sincerely,  
Sarah

<image001.png>

<image002.png><image003.png><image004.png><image005.png><image006.png>

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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.

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 November 12, 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:

Lance DeDecker - Cambridge  
Lance DeDecker  
7996 E 1500 St.  
Cambridge, Illinois 61238

**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)