

ILLINOIS POLLUTION CONTROL BOARD
January 22, 2026

MIKE ENDRESS (Property Identification)
Number 17-17-01-100-009),)
)
Petitioner,)
)
v.) PCB 26-43
) (Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY,)
)
Respondent.)

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

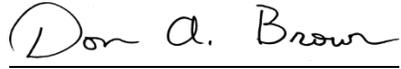
On December 18, 2025, the Illinois Environmental Protection Agency (Agency) filed a recommendation (Rec.) on whether the Board should certify specified facilities of Mike Endress as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2024); 35 Ill. Adm. Code 125. Mike Endress’s livestock waste management facilities are located at 10740 Antioch Road in Tremont, Tazewell County.

On January 7, 2026, the Agency filed an amended recommendation (Am. Rec.), accompanied by a motion for leave to file *instanter*. The Agency recommends that the Board issue a tax certificate for Mike Endress’s concrete manure storage area including two exterior walls and one interior wall, the roof directly over the manure storage area and its two supporting concrete pillars, one manure scrape alley, one manure bedpack area, and concrete work areas, reinforced curbs and roll curbs. Am. Rec. at 3-4. The Agency recommends that the Board deny a tax certificate for one exterior side wall of the work area, one back wall of the work area and bed pack area, an interior wall separating the work area and bed pack area, the footings, the roof over the work area, scrape alley, and bed pack area, and seven concrete pillars supporting the roof structure over these areas. *Id.* at 4.

To avoid a result of undue delay or material prejudice, the Board grants the Agency’s motion to file *instanter* and accepts the amended recommendation as filed on January 7, 2026. *See* 35 Ill. Adm. Code 101.500(d). If Mike Endress wishes to contest the Agency’s recommendation regarding the facilities for which the Agency recommended that the Board deny a tax certification, he must file a petition to contest with the Clerk within 35 days after the Agency served the amended recommendation on Mike Endress. *See* 35 Ill. Adm. Code 125.206(a). If Mike Endress fails to timely file a petition, the Board may deny tax certification for the facilities for which the Agency recommended that the Board deny tax certification. *See* Am. Rec. at 4.

IT IS SO ORDERED.

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on January 22, 2026, by a vote of 5-0.

A handwritten signature in cursive script that reads "Don A. Brown". The signature is written in black ink and is positioned above a horizontal line.

Don A. Brown, Clerk
Illinois Pollution Control Board