

ILLINOIS POLLUTION CONTROL BOARD
February 19, 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 A. Tin):

On January 7, 2026, the Illinois Environmental Protection Agency (Agency) filed an amended recommendation 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.* (2022); 35 Ill. Adm. Code 125. Mike Endress’ livestock facilities are located at 10740 Antioch Road, Tremont in Tazewell County.

The Agency recommends that the Board grant a tax certificate for the concrete manure storage area (24 ft. x 35.83 ft.) with two exterior walls (24 ft. x 6 ft. and 35.83 ft. x 6 ft.), one interior wall (35.83 ft. x 6 ft.), roof, and two supporting pillars (14 in. dia.); concrete manure scrape alley (136 ft. x 14 ft.); concrete manure bedpack area (78 ft. x 35.83 ft.); concrete work area (47.33 ft. x 35.83 ft.); one reinforced concrete curb (8.17 ft. x 25 in. x 6 in.); one reinforced concrete curb (136 ft. x 18 in. x 6 in.); and two reinforced concrete roll curbs (14 ft. x 18 in. x 6 in.).

The Agency recommends that the Board deny a tax certificate for the exterior side wall of the work area (35.83 ft. x 4 ft.; the back wall of the work area and bedpack area (126.67 ft. x 4 ft.); the interior wall between the work area and the bedpack area (35.83 ft. x 4 ft.); the footings, the roof over the work area, scrape alley, and bedpack area, and the seven concrete pillars supporting the roof structure (14 in. dia.).

If Mike Endress wishes to contest the Agency’s recommendation regarding the facilities not recommended for certification, Mike Endress must file a petition to contest with the Clerk within 35 days after the Agency served the 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 facilities not recommended based on the Agency’s recommendation.

IT IS SO ORDERED.

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on February 19, 2026, by a vote of 5-0.

Don A. Brown

Don A. Brown, Clerk
Illinois Pollution Control Board

RESCINDED