

ILLINOIS POLLUTION CONTROL BOARD
March 5, 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 (B.F. Currie):

On December 18, 2025, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify specified facilities and deny certification to other 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. Mr. Endress’s cattle farm is located at 10740 Antioch Road in Tremont, Tazewell County.

On January 7, 2026, the Agency filed an amended recommendation (Am. Rec.). On January 22, 2026, the Board accepted the amended recommendation and advised Mr. Endress that a petition to contest the denial would be due 35 days after the Agency served the amended recommendation upon him. Mr. Endress did not timely file a petition to contest the Agency’s recommended partial denial. *See* 35 Ill. Adm. Code 125.206(a).

In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies certain identified livestock waste management facilities are pollution control facilities and denies certification for other requested facilities. Also, as the Board adopted the wrong order at its February 19, 2026 meeting due to a clerical error, the Board, on its own motion, rescinds that order. The rescinded February 19, 2026, order is attached to this order as Attachment A.

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 (2024); *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 (2024); *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 (2024); *see also* 35 Ill. Adm. Code 125.216(a).

AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from Mr. Endress on May 13, 2025.¹ Am. Rec. at 1. On January 7, 2026, the Agency filed an amended recommendation with the Board, attaching Mr. Endress’s application (Am. Rec. Exh. A). The Agency’s recommendation identifies the first group of facilities as follows:

One (1) concrete manure storage area measuring 24 ft. (length) x 35.83 ft. (width), two (2) exterior walls of the manure storage area measuring 24 ft. (length) x 6 ft. (height) and 35.83 ft. (length) x 6 ft. (height) respectively, one (1) interior wall of the manure storage area measuring 35.83 ft. (length) x 6 ft. (height), the roof directly over the manure storage area, and the two (2) concrete pillars measuring 14 in. (diameter) directly supporting the roof over the manure storage area. One (1) concrete manure scrape alley measuring 136 ft. (length) x 14 ft. (width), one (1) concrete manure bedpack area measuring 78 ft. (length) x 35.83 ft. (width), one (1) concrete work area measuring 47.33 ft. (length) x 35.83 ft. (width), one (1) reinforced concrete curb measuring 8.17 ft. (length) x 25 in. (width) x 6 in. (depth), one (1) reinforced concrete curb measuring 136 ft. (length) x 18 in. (width) x 6 in. (depth), and two (2) reinforced concrete roll curbs measuring 14 ft. (length) x 18 in. (width) x 6 in. (depth). *Id.* at 3-4.

The Agency further describes the facilities: “used to collect, transport and/or store livestock waste prior to cropland application.” *Id.* at 2.

The Agency recommends that the Board certify that these livestock waste management facilities are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2024)) with the “primary purpose “of eliminating, preventing, or reducing water pollution.” Rec. at 3; *see also* Am. Rec., Agency Technical Memorandum.

The Agency’s recommendation identifies the second group of facilities as follows:

One (1) exterior side wall of the work area measuring 35.83 ft. (length) x 4 ft (height). One (1) back wall of the work area and bed pack area measuring 126.67 ft. {length} x 4 ft. {height}, one (1) interior wall separating the work area from the bed pack area measuring 35.83 ft. (length) x 4 ft. (height), the footings, the roof over the work area, scrape alley, and bed pack area, and the seven (7) concrete

¹ The Agency’s recommendation is cited as “Rec. at _.”

pillars measuring 14 in. (diameter) supporting the roof structure over these areas.
Id. at 2.

The Agency further describes these facilities as follows: “this portion of the facilities does not have the primary purpose of eliminating, preventing or reducing water pollution, or otherwise provided in 35 Ill. Adm. Code 125.200, and are therefore not eligible for tax certification from the Board.” *Id.* at 4.

TAX CERTIFICATE

Based upon the Agency’s recommendation, Mr. Endress’s application, and the Board’s technical review, the Board finds and certifies that the following of Mr. Endress’s facilities are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2024)): One (1) concrete manure storage area measuring 24 ft. (length) x 35.83 ft. (width), two (2) exterior walls of the manure storage area measuring 24 ft. (length) x 6 ft. (height) and 35.83 ft. (length) x 6 ft. (height) respectively, one (1) interior wall of the manure storage area measuring 35.83 ft. (length) x 6 ft. (height), the roof directly over the manure storage area, and the two (2) concrete pillars measuring 14 in. (diameter) directly supporting the roof over the manure storage area. One (1) concrete manure scrape alley measuring 136 ft. (length) x 14 ft. (width), one (1) concrete manure bedpack area measuring 78 ft. (length) x 35.83 ft. (width), one (1) concrete work area measuring 47.33 ft. (length) x 35.83 ft. (width), one (1) reinforced concrete curb measuring 8.17 ft. (length) x 25 in. (width) x 6 in. (depth), one (1) reinforced concrete curb measuring 136 ft. (length) x 18 in. (width) x 6 in. (depth), and two (2) reinforced concrete roll curbs measuring 14 ft. (length) x 18 in. (width) x 6 in. (depth).

Based on the Agency’s recommendation and the Board’s technical review, the Board denies tax certification to the following facilities: One (1) exterior side wall of the work area measuring 35.83 ft. (length) x 4 ft (height). One (1) back wall of the work area and bed pack area measuring 126.67 ft. (length) x 4 ft. (height), one (1) interior wall separating the work area from the bed pack area measuring 35.83 ft. (length) x 4 ft. (height), the footings, the roof over the work area, scrape alley, and bed pack area, and the seven (7) concrete pillars measuring 14 in. (diameter) supporting the roof structure over these areas.

The Board makes no finding regarding the assessed value of those facilities. Under Section 11-25 of the Property Tax Code, the effective date of this certificate is “the date of application for the certificate or the date of the construction of the facility, which ever is later.” 35 ILCS 200/11-25 (2024); *see also* 35 Ill. Adm. Code 125.216(a). Section 125.216(d) of the Board’s procedural rules states that the Clerk “will provide the applicant and the Agency with a copy of the Board’s order setting forth *the Board’s findings and certificate, if any.*” 35 Ill. Adm. Code 125.216(d) (quoting in italics 35 ILCS 200/11-30 (2024)). The Clerk therefore will provide Mr. Endress and the Agency with a copy of this order.

IT IS SO ORDERED.

Section 11-60 of the Property Tax Code provides that any applicant or holder aggrieved by the issuance, refusal to issue, denial, revocation, modification or restriction of a pollution control certificate or a low sulfur dioxide emission coal fueled device certificate may appeal the Board’s finding and order to the Circuit Court under the Administrative Review Law (735 ILCS

5/3-101 *et seq.* (2024)). See 35 ILCS 200/11-60 (2024). Within 35 days after receiving this final Board order, a party to this Board proceeding may file a motion asking the Board to reconsider or modify the order. 35 Ill. Adm. Code 101.520. Filing a motion to reconsider this final Board order is not a prerequisite to appealing the order. 35 Ill. Adm. Code 101.902.

Names and Addresses for Receiving Service of Any Appeal Filed with the Circuit Court	
Parties	Board
Mike Endress 10740 Antioch Road Tremont, IL 61568	Illinois Pollution Control Board Attn: Don A. Brown, Clerk 60 E. Van Buren St. Chicago, IL 60605 Don.brown@Illinois.gov
Grace McCarten, Assistant Counsel Illinois Environmental Protection Agency 2520 W. Iles Ave. P.O. Box 19276 Springfield, IL 62794 Grace.Mccarten@Illinois.gov	

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



Don A. Brown, Clerk
Illinois Pollution Control Board

ATTACHMENT A

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