

AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from Mueller on November 21, 2021.¹ Rec. at 1. On July 26, 2023, the Agency filed a recommendation with the Board, attaching Mueller’s application (Rec. Exh. A). The Agency’s recommendation identifies the facilities at issue:

One (1) reinforced concrete livestock waste pit under “Finishing Building” and measuring 201 ft. (length) x 101.83 ft. (width) x 10 ft. (depth) with 6 concrete pump out pits approximately 6 ft. (length) x 6 ft. (width) x 10 ft. (depth) and approximately 680 linear feet of 4 inch diameter perimeter drain tile and approximately 20,000 sq. ft. of concrete slatted flooring over this manure pit. *Id.* at 1.

The Agency further describes the facilities as: “[t]hese livestock waste management facilities are used to collect, transport and/or store livestock waste prior to cropland application.” *Id.* at 1.

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 (2022)) with the “primary purpose of eliminating, preventing, or reducing water pollution.” Rec. at 2; *see also* Rec. Exh. A (Agency technical memorandum).

TAX CERTIFICATE

Based upon the Agency’s recommendation, Mueller’s application, and the Board’s technical review, the Board finds and certifies that Mueller’s livestock waste management facilities identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2022)). The Board makes no finding regarding the assessed value of [that facility/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 (2022); *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 (2022)). The Clerk therefore will provide Mueller and the Agency with a copy of this order.

IT IS SO ORDERED.

Member M. D. Mankowski abstained.


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.* (2022)). *See* 35 ILCS 200/11-60 (2022). Within 35 days after receiving this final Board order, a party to this Board proceeding may file a motion asking the Board to reconsider

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

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
Stan Mueller 746 E. 1300 North Road Sibley, Illinois 61773 Skm95@cawi.org	Illinois Pollution Control Board Attn: Don A. Brown, Clerk 60 E. Van Buren St., Suite 630 Chicago, Illinois 60605
Joshua Leopold Illinois Environmental Protection Agency 1021 North Grand Avenue East P.O. Box 19276 Springfield, Illinois 62794 Joshua.leopold@illinois.gov	

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on August 3, 2023, by a vote of 3-0.



Don A. Brown, Clerk
 Illinois Pollution Control Board