

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

**Parks Livestock E4 - Milford
(Property Identification Number
34-23-200-005)**

)
) **PCB No. 24 -**
) **(Tax Certification)**
)

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.

Parks Livestock E4 - Milford
Nicole Crites
P.O. Box 429
Oakwood, Illinois 61858

Don Brown, Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite 11-500
Chicago, Illinois 60601

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: 

Grace McCarten
Assistant Counsel
Division of Legal Counsel

DATED: October 17, 2024

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD


**Parks Livestock E4 - Milford
(Property Identification Number
34-23-200-005)**

)
) PCB No. 24-
) (Tax Certification)
)

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: 
Grace McCarten
Assistant Counsel
Division of Legal Counsel

DATED: October 17, 2024

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**Parks Livestock E4 - Milford
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**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 January 12, 2022, the Illinois EPA received a request from Parks Livestock E4 - Milford (Log number TC-148048, 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: Parks Livestock E4 - Milford
 2998 E 880 N Road
 Milford, Illinois 60953

The proposed water pollution control facilities in this request are located in the NE ¼ of Section 23, T25N, R11W of the East 3rd P.M. in Iroquois County, at the above street address and consist of the following livestock waste management structures:

One (1) concrete manure deep pit measuring approximately 341 ft. (length) x 107.67 ft. (width) x 8 ft. (depth), precast concrete slatted flooring over the manure pits (34,000 ft²), and twelve (12) pumpout pits measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) each. HDPE plastic perimeter drainage tiles (1,032 ft. x 4 in. total) are located around the footing of the deep manure pit.

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 (2022), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "pollution control facilities" as:

THIS FILING SUBMITTED ON RECYCLED PAPER

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 (2022), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2022) 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: 

Grace McCarten
Assistant Counsel
Division of Legal Counsel

Dated: October 17, 2024

Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P. O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

JB PRITZKER, GOVERNOR

JAMES JENNINGS, INTERIM 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 *DW*

Date: SEP 24 2024

Re: Parks Livestock E4 - Milford
Recommendation of Tax Certification
Log No.: TC-148048
BOW ID No.: W0750500004
Property Index Number: 34-23-200-005

The Bureau of Water received a request on January 12, 2022 from Nicole Crites, having a principal place of business at P.O. Box 429, Oakwood, IL 61858, for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Parks Livestock E4
2998 E 880 N Road
Milford, IL 60953

NE ¼ of Section 23, T25N, R11W in Iroquois County.

Livestock waste handling facilities consist of:

One (1) concrete manure deep pit measuring 341 ft. (length) x 101.67 ft. (width) x 8 ft. (depth), precast concrete slatted flooring over the manure pits (34,000 ft²), and twelve (12) pumpout pits measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) each. HDPE plastic perimeter drainage tiles (1,032 ft. x 4 in. total) are located around the footing of the deep manure pit.

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 IAC 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.

2125 S. First Street, Champaign, IL 61820 (217) 278-5800
115 S. LaSalle Street, Suite 2203, Chicago, IL 60603
1101 Eastport Plaza Dr., Suite 100, Collinsville, IL 62234 (618) 346-5120
9511 Harrison Street, Des Plaines, IL 60016 (847) 294-4000

595 S. State Street, Elgin, IL 60123 (847) 608-3131
2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200
412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022
4302 N. Main Street, Rockford, IL 61103 (815) 987-7760

Page No. 2

Tax Certification Recommendation

Log No. TC-148048

If you have any questions regarding this letter, please contact Sarah Coulton at 217/782-0610.

SC:TC-148048_Tax Cert Recommendation_3Sept24.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 #: W0750500004

Project Name: Parks Livestock E4

Date application received: 1/12/2022

Reviewer: SC

Log number: TC-148048

Legal Description:

NE Twp: 25 North Range: 11-West

Municipality: Section 23

County: Iroquois

Facility Contact: Frank & West (Consultant)

Nicole Crites – main contact

Phone: Frank & West: 217-679-7361

Nicole Crites: 217-446-4600

nicole.crites@parkslivestock.com

Contents of Application: Application Form, Set Back Map, Plan, Process Flow Diagram

Pollution Control Facility Type:

Swine Livestock Waste Management Facility

Property ID: 34-23-200-005

Applicant: Nicole Crites

P.O. Box 429

Oakwood, IL 61858

Facility: Parks Livestock E4

2998 E 880 N Road

Milford, IL 60953

Date Control Devices installed: 09/08/2021

Application Signature by: Lawrence Parks

Title: Manager

Is there a pollutant control flow diagram? **Yes**

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 manure deep pit (approximately 341 ft. x 101.67 ft. x 8 ft.) and the precast concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above (34,000 ft²). The concrete manure pit has twelve (12) pumpout pits (approximately 6 ft. x 6 ft. x 8ft. each) to allow manure removal from the manure pits. HDPE plastic perimeter drainage tiles (1,032 ft. x 4 in. total) are located around the footing of the deep manure pit to prevent flotation of the pit. The facility collects and stores livestock waste prior to cropland application at agronomic rates.

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 manure pit,

Precast concrete slatted floor;

Illinois EPA Log #: TC-148048

Page 2 of 2

Twelve (12) pumpout pits;
Plastic perimeter drainage tiles around the pit.

A process flow diagram with narrative 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, 2024)



Illinois Environmental Protection Agency

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

Application for Certification (Property Tax Treatment) Pollution Control Facility

FOR AGENCY USE ONLY

Facility Type (check one): ☐ Air ☒ Water

File Number: _____

Date Rec'd: _____

Certification Number: _____

Date: _____

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.

You must have Adobe Acrobat Reader 10 or above installed to use the features on this form.

You may complete this form online, save a copy locally, print, sign and submit it to:

Illinois EPA
Attention: Al Keller, Permit Section
Division of Water Pollution Control
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

I. Applicant Information:

Company Name: Parks Livestock E4

Person Authorized to
Receive Certification

David James Nicole Crites

Person to Contact

for Additional Details Same

Street Address:

P.O. Box 429

Street Address: _____

City:

Oakwood

State: IL

City: _____

State: _____

Zip:

61858

Phone: 217-446-4600

Zip: _____

Phone: _____

Email Address:

nicole.crites@parkslivestock.com

Email Address: _____

II. Facility Information:

Facility Location: Quarter Section: NE Township: 25-North Range: 11-West

Municipality: Section 23

Township: _____

Address: 2998 E 880 N Road

City: Milford

State: IL Zip Code: 60953

County: Irroquois

Book Number: 20R2776

Property Index Number: TBD 34-23-200-005-SC

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:

The structure is a swine finishing building where swine are housed on concrete slats with a below ground concrete pit used as waste storage.

Permit Information:

WPC Construction Permit Number: _____

N/A

Date Issued: _____

NPDES Permit Number: _____

N/A

Date Issued: _____

Exp. Date: _____

APC Construction Permit Number: _____

N/A

Date Issued: _____

APC Operating Permit Number: _____

N/A

Date Issued: _____

Exp. Date: _____

Note: Submit copies of all relevant permits issued by local pollution control agencies. (e.g. MSD Construction Permit)

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:

Not applicable

Materials Used in the Process:

Not applicable

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.

Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):

A concrete pit with dimensions of 341' x 101'8" x 8' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has twelve (12) 6' x 6' x 8' deep pumpouts, 1,032' of 4" HDPE tile around the perimeter of the footings, and 34,000 ft² of precast concrete slats.

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

The primary purpose of the pit is to have a years worth of livestock manure storage to allow flexibility for application to agricultural fields when conditions are ideal.

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).

Not applicable

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.

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use
Livestock Manure	Stored in below ground concrete pit	Field applied at agronomic rates

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.



Illinois Environmental Protection Agency

Point(s) of Waste Water Discharge:

Identify the location of the discharge to the receiving stream. This will typically refer to a stream or river, 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: 9/8/21

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

9/22/21

Status of installation on date of application:

Completed

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))

Lawrence Parks

Printed Name:

Manager

Title:

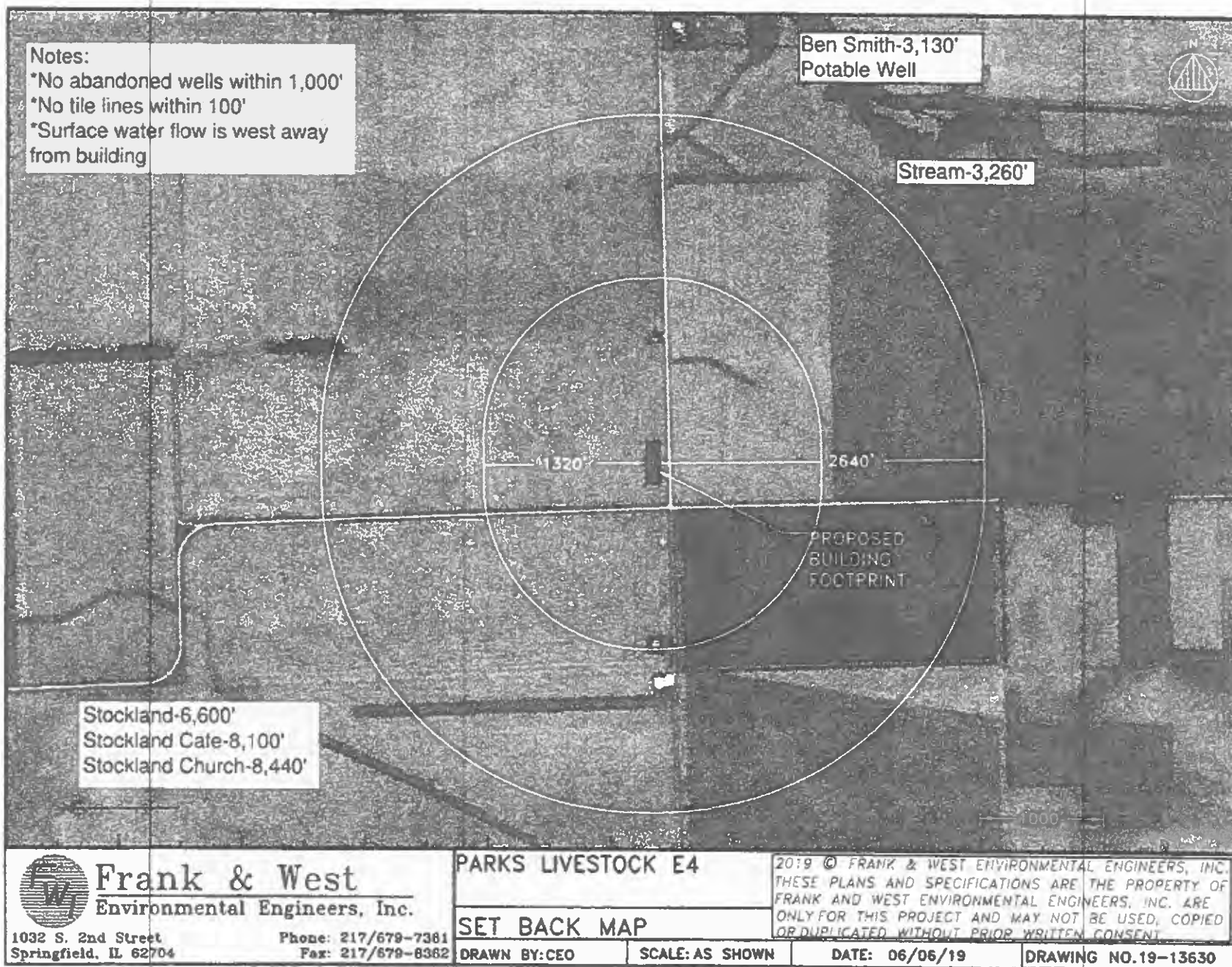
For incorporated entities, signature should be from an authorized corporate representative.

[Signature]

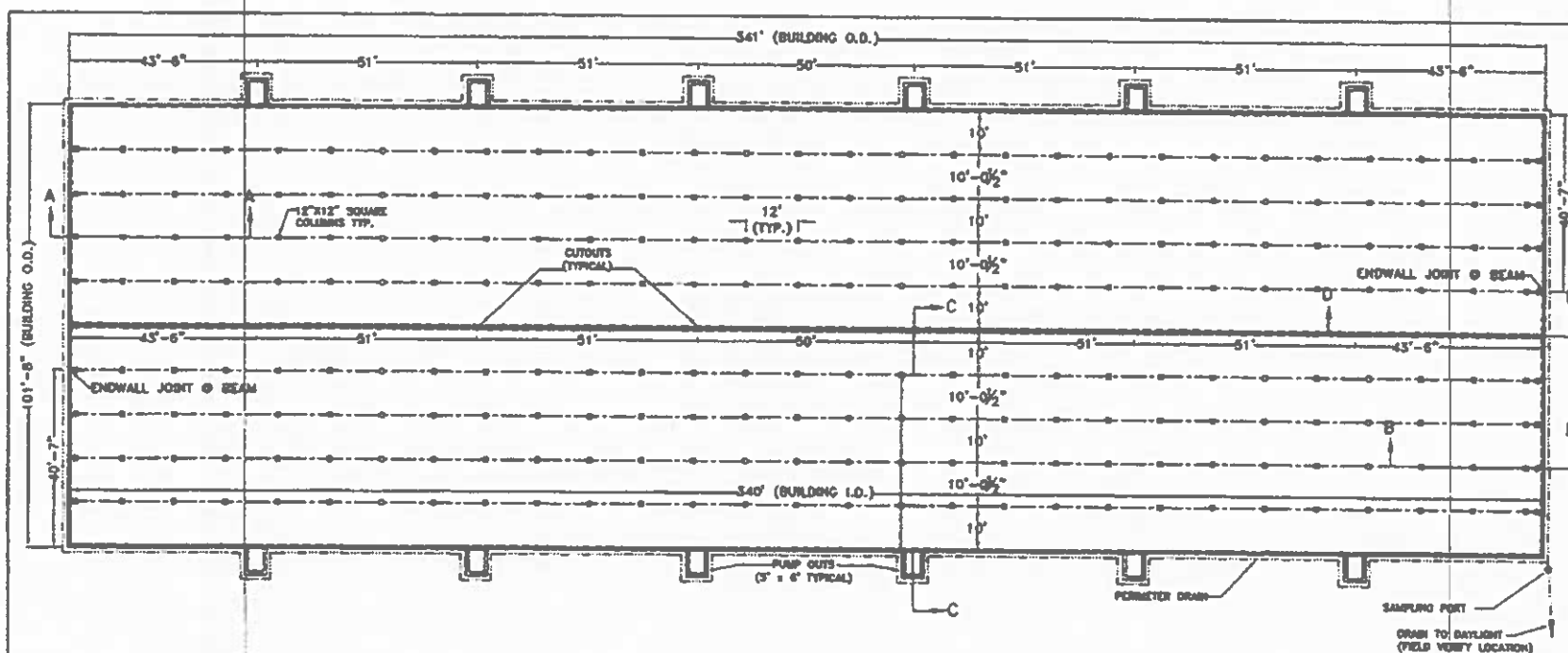
Signature:

1/12/22

Date:



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- 1.) ANY REVISIONS TO THESE DRAWINGS MUST BE APPROVED BY THE PROJECT ENGINEER OF THE COMPANY LISTED IN THE TITLE BLOCK.
- 2.) CONCRETE CONSTRUCTION SHALL MEET WITH MIDWEST PLAN SERVICE-34, CONCRETE MATURE STRENGTHS UNLESS NOTED OTHERWISE.
- 3.) NO CONCRETE SHALL BE PLACED ON ICE, SNOW OR FROZEN FOUNDATION MATERIAL. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL CONCRETE DAMAGED BY LOW TEMPERATURES AND SHALL REMOVE AND REPLACE ANY CONCRETE SO DAMAGED AT HIS/HER EXPENSE.
- 4.) THE METHOD AND MANNER OF PLACING CONCRETE SHALL BE SUCH AS TO AVOID SEGREGATION OR SEPARATION OF THE AGGREGATES OR THE DISPLACEMENT OF THE REINFORCEMENT.

GENERAL NOTES

- 5.) THE FOOTINGS ARE TO BE CONSTRUCTED WITH A MINIMUM OF 5,000 PSI CONCRETE.
- 6.) ALL WALLS, COLUMNS, AND FLOORS ARE TO BE CONSTRUCTED OF 4,000 PSI CONCRETE.
- 7.) CONCRETE SLATS WILL BE UTILIZED FOR FLOORING.
- 8.) THE CONCRETE PAD WILL BE A CONTINUOUS POUR.
- 9.) EXTERIOR WALL CONSTRUCTION JOINTS WILL BE INSTALLED AT 100' O.C. MAXIMUM, UNLESS OTHERWISE NOTED.
- 10.) NO VEHICLE LOADS ALLOWED WITHIN 5' OF PIT/GUTTER WALLS.
- 11.) ALL BEAMS SHALL BE BUTTED TIGHT AND/OR GROUTED TIGHT THE FULL WIDTH AND HEIGHT OF THE BEAM. GROUT WILL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 5,500 PSI.
- 12.) ALL SLATS SHALL BE BUTTED TIGHT AND/OR GROUTED TIGHT THE FULL LENGTH AND DEPTH OF THE SLAT. GROUT WILL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 5,500 PSI.
- 13.) NO PIPE PENETRATIONS OTHER THAN THE TYPES IDENTIFIED ON THESE DRAWINGS ARE ALLOWED. ALL WALL AND FLOOR PENETRATIONS, INCLUDING PIPE PENETRATIONS MUST BE APPROVED BY THE PROJECT ENGINEER.
- 14.) THE PRESUMED SOIL BEARING CAPACITY IS 2,000 LBS./SQ. FT., BASED ON NRCS CODE 313-S TABLE 2.
- 15.) THE DESIGN OF THIS BUILDING IS BASED ON THE 2,000 LBS./SQ. FT. SOIL BEARING.
- 16.) WATERSTOP SHALL BE INSTALLED IN ACCORDANCE WITH MANUFACTURER INSTRUCTIONS.

Frank & West
Environmental Engineers, Inc.

1032 S. 2nd Street
Springfield, IL 62704

Phone: 217/679-7361
Fax: 217/679-6362

PARKS LIVESTOCK E4

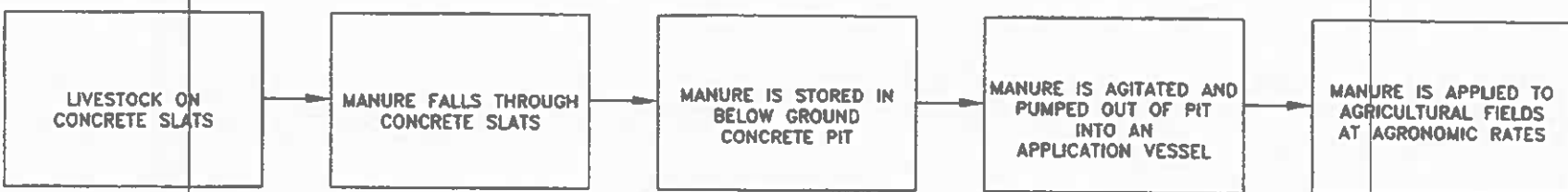
PLAN VIEW

DRAWN BY: CEO

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THESE PLANS AND SPECIFICATIONS ARE THE PROPERTY OF
FRANK & WEST ENVIRONMENTAL ENGINEERS, INC. ARE
ONLY FOR THIS PROJECT AND MAY NOT BE USED, COPIED
OR REPRODUCED WITHOUT PRIOR WRITTEN CONSENT.

SCALE: AS SHOWN DATE: 06/08/19 REVISED ON: XX/XX/XX DRAWING NO. 19-13801

POLLUTION CONTROL FACILITY
PROCESS FLOW DIAGRAM



STATE OF ILLINOIS
COUNTY OF SANGAMON

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)
)
)
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CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of October 17, 2024, 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:

Parks Livestock E4 - Milford
Nicole Crites
P.O. Box 429
Oakwood, Illinois 60953

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
James R. Thompson Center
100 West Randolph Street, Suite. 11-500
Chicago, Illinois 60601

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Grace McCarten
Assistant Counsel
Division of Legal Counsel
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544
(217) 782-9143 (TDD)