

ILLINOIS POLLUTION CONTROL BOARD

August 21, 2025

MARK AND JARED WALDBESER)	
(Property Identification Number 38-18-300-)	
011),)	
)	
Petitioner,)	
)	
v.)	PCB 26-15
)	(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)	
PROTECTION AGENCY,)	
)	
Respondent.)	

ORDER OF THE BOARD (by A. Tin):

On August 14, 2025, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify specified facilities of Mark and Jared Waldbeser (Waldbesers) 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. The Waldbesers’ swine facility is located at 716 E 300 N Road in Loda, Iroquois County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that the Waldbesers’ identified livestock waste management facilities are pollution control facilities.

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 the Waldbesers on March 6, 2024.¹ Rec. at 1. On August 14, 2025, the Agency filed a recommendation with the Board, attaching the Waldbesers' application (Rec. Exh. A). On August 20, 2025, the Agency submitted engineering drawings of the facility, which the Board promptly posted in COOL. The Agency's recommendation identifies the facilities at issue:

[o]ne (1) concrete livestock waste pit measuring 115 ft. (length) x 65 ft. (width) x 8 ft. (depth) with approximately 7,475 sq. ft. of plastic slotted flooring covering the entire manure pit, two (2) concrete pump out pits measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) with a solid PVC cap, approximately 319 linear ft. of 2½ in. (width) x 6 in. (height) perimeter drain tile (Form-A-Drain), one (1) 2 ft. (diameter) x 10 ft. (length) sump tile.

This livestock waste pit is located directly adjacent to another pit measuring 114 ft. (length) x 65 ft. (width) x 8 ft. (depth) that was the subject of Tax Certification No. 21RA-ILL-WPC-99-09 and is identified here only to add clarity to the record. Rec. at 1, 4, 6.

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

The Agency recommends that the Board certify that the 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 2; *see also* Rec., Agency Memorandum.

TAX CERTIFICATE

Based upon the Agency's recommendation, the Waldbesers' application, and the Board's technical review, the Board finds and certifies that the Waldbesers' livestock waste management facilities identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2024)). 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 the Waldbesers 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

¹ The Agency's recommendation is cited as “Rec. at __.”

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
Mark and Jared Waldbeser 716 E 300 N Road Loda, Illinois 60948 markwaldbeser@yahoo.com	Illinois Pollution Control Board Attn: Don A. Brown, Clerk 60 East Van Buren Street, Suite 630 Chicago, Illinois 60605 don.brown@illinois.gov
Illinois Environmental Protection Agency Attn.: Grace McCarten, Assistant Counsel 2520 West Iles Avenue PO Box 19276 Springfield, Illinois 62794-9276 grace.mccarten@illinois.gov	

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on August 21, 2025, by a vote of 5-0.



Don A. Brown, Clerk
Illinois Pollution Control Board