

ILLINOIS POLLUTION CONTROL BOARD

November 6, 2025

SPANGLER FARMS (Property Identification )	)	
Number 06-05-27-100-003),	)	
	)	
Petitioner,	)	
	)	
v.	)	PCB 26-27
	)	(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL	)	
PROTECTION AGENCY,	)	
	)	
Respondent.	)	

ORDER OF THE BOARD (by M. Gibson):

On October 8, 2025, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify specified facilities of Spangler Farms 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. Spangler Farms’ cattle facility is located at 2700 N. County Road 15 in Avon, Fulton County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that Spangler Farms’ 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 Spangler Farms on April 10, 2024.<sup>1</sup> Rec. at 1. On October 8, 2025, the Agency filed a recommendation with the Board, attaching Spangler Farms' application (Rec. Exh. A). The Agency's recommendation identifies the facilities at issue:

[o]ne (1) concrete manure stack area measuring 16 ft. (width) x 35 ft. 4 in. (length), the associated walls, and the portion of the roof covering this area. One (1) compacted clay bedpack areas measuring approximately 236 ft. 8 in. (length) x 35 ft. 4 in. (width), the associated walls, and the portion of roof covering this area. One (1) concrete manure scrape alley measuring 256 ft. (length) x 14 ft. (width) x 5 in. (thick) used for the transfer of manure and the portion of the roof covering this area. One (1) 256 ft. (length) x 4 ft. 9 in. (width) x 6 in. (height) reinforced concrete curb used to contain waste and keep storm water from entering and the portion of the roof covering this area. Two (2) 48 in. (width) x 6 in. (height) x 14 ft. (length) reinforced concrete drive over curbs to help contain waste within the building and prevent surface water from entering and the portion of the roof covering this area. *Id.* at 1-2.

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., Exh. A (Agency memoranda).

### **TAX CERTIFICATE**

Based upon the Agency's recommendation, Spangler Farms' application, and the Board's technical review, the Board finds and certifies that Spangler Farms' 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 Spangler Farms 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

---

<sup>1</sup> 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.

<b>Names and Addresses for Receiving Service of Any Appeal Filed with the Circuit Court</b>	
<b>Parties</b>	<b>Board</b>
Spangler Farms Attn.: John Spangler 3369 Cucumber Hollow Road Marietta, Illinois 61459 <a href="mailto:spanglerfarms@gmail.com">spanglerfarms@gmail.com</a>	Illinois Pollution Control Board Attn.: Don A. Brown, Clerk 60 East Van Buren Street, Suite 630 Chicago, Illinois 60605 <a href="mailto:don.brown@illinois.gov">don.brown@illinois.gov</a>
Illinois Environmental Protection Agency Attn.: Grace McCarten, Assistant Counsel 2520 West Iles Avenue PO Box 19276 Springfield, Illinois 62794-9276	

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on November 6, 2025, by a vote of 5-0.



Don A. Brown, Clerk  
Illinois Pollution Control Board