

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Lance DeDecker - Cambridge)	
(Property Identification Number)	PCB No. 26 -
18-23-100-008))	(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.

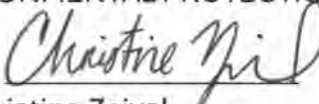
Lance DeDecker - Cambridge
Lance DeDecker
7996 E 1500 St.
Cambridge, Illinois 61238

Don Brown, Clerk
Illinois Pollution Control Board
60 E. Van Buren St., Ste. 630
Chicago, Illinois 60605

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: 
Christine Zeivel
Assistant Counsel
Division of Legal Counsel

DATED: November 12, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544

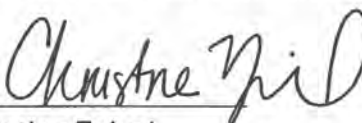
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Lance DeDecker - Cambridge)	
(Property Identification Number)	PCB No. 26-
18-23-100-008))	(Tax Certification)
)	

A P P E A R A N C E

The undersigned, as one of its attorneys, hereby enters an **A P P E A R A N C E** on behalf of Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Christine Zeivel
Assistant Counsel
Division of Legal Counsel

DATED: November 12, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Lance DeDecker - Cambridge)	
(Property Identification Number)	PCB No. 26-
18-23-100-008))	(Tax Certification)
)	

**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 March 18, 2024, the Illinois EPA received a request from Lance DeDecker (Log number TC-151101, 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: Lance DeDecker - Cambridge
8398 E 1600th Street
Cambridge, Illinois 61238

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 23, T15N, R3E in Henry County, at the above street address and consist of the following livestock waste management structures:

Two (2) reinforced concrete manure pits measuring 240 ft. (length) x 40 ft. (width) x 8 ft. (depth) with reinforced concrete slatted flooring over the top of the pits.

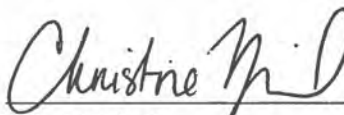
These livestock waste management facilities are used to collect, transport and/or store livestock waste prior to cropland application.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2024), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "pollution control facilities" as:

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 (2024), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2024) 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: 
Christine Zeivel
Assistant Counsel
Division of Legal Counsel

Dated: November 12, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544



Illinois Environmental Protection Agency

2520 West Iles Avenue • P.O. Box 19276 • Springfield, Illinois • 62794-9276 • 217-782-3397

JB Pritzker, Governor

James Jennings, Acting 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

✓✓

Date: OCT 08 2025

Re: Lance DeDecker - Cambridge
Recommendation of Tax Certification
Log No.: TC-151101
BOW ID No.: W0730300010
Property Index Number(s): 18-23-100-008

The Bureau of Water received a request on 3/18/2024 from Lance DeDecker, having a principal place of business at 7996 E 1500 St, Cambridge, IL 61238, for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

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

Lance DeDecker
8398 E 1600th St
Cambridge, IL 61238

NW ¼ of Section 23, T15N, R3E in Henry County

Livestock waste handling facilities consist of:

Two (2) reinforced concrete manure pits measuring 240 ft. (length) x 40 ft. (width) x 8 ft. (depth) with reinforced concrete slatted flooring over the top of the pits.

These livestock waste management facilities collect, transport, and/ or store livestock waste prior to cropland application.

Page No. 2

Tax Certification Recommendation

Log No. TC-151101

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 Ill. Adm. Code 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.

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

SC:TC-151101_Tax Cert Recommendation_1April25.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 #: W0730300010

Project Name: Lance DeDecker

Date application received: 3/18/2024

Reviewer: SC

Log number: TC-151101

Legal Description:
NW 23 ¼ Section Twp: 15N Range: 3E

County: Henry

Facility Contact: Lance DeDecker
7996 E 1500 St, Cambridge, IL 61238

Phone: 309-945-5601
dedeckerpork_farm@hotmail.com

Pollution Control Facility Type:
Swine Livestock Waste Management Facility

Property ID: 18-23-100-008

Applicant: Lance DeDecker
7996 E 1500 St, Cambridge, IL 61238

Facility: Lance DeDecker
8398 E 1600th St
Cambridge, IL 61238

Date Control Devices installed: 11/1996

Application Signature by: Lance DeDecker

Title: Owner

Contents of Application: Application forms, drawing

Is there a pollutant control flow diagram? **No**

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 two (2) concrete and rebar manure deep pits (approximately 240 ft. x 40 ft. x 8 ft.). Concrete and rebar slatted flooring are over the manure pits.

The facility collects, transports and stores livestock waste prior to cropland application.

Pollution control facilities requested by the Applicant through Description of Pollution Control Facilities, Section 2 of the application form and the attachments:

Two (2) concrete and rebar manure pits,
And concrete and rebar slatted floor.

A facility layout drawing is provided by the attachment of the application.

Illinois EPA Log #: TC-151101

Page 2 of 2

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, 2025)



Illinois Environmental Protection Agency

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

RECEIVED
MAR 18 2024

Application for Certification (Property Tax Treatment) Pollution Control Facility

**EPA
BOWWPC/PERMIT SECTION**
Facility Type (check one): ☐ Air ☒ Water

For Agency Use Only	
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. Separate applications must be completed for each pollution control facility claimed. Send the application only to the appropriate address listed below. Do not mix types (air and water). Where both air and water operations are related, send applications to each of the addresses.

If attachments are needed, record them consecutively on an index sheet.

Note: This form should be completed within Acrobat before being saved, printed, signed, and submitted.

Air: Illinois EPA
Attention: William D. Marr, Permit Section
Bureau of Air
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

Water: Illinois EPA
Attention: Darin LeCrone, Permit Section
Bureau of Water
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

I. Applicant Information

Company Name: Lance DeDecker

Person Authorized to Receive Certification	Person to Contact for Additional Information
Name: <u>Lance DeDecker</u>	Name: <u>Lance DeDecker</u>
Street Addr: <u>7996 E 1500 St</u>	Street Addr: <u>7996 E 1500 St</u>
City: <u>Cambridge</u> State: <u>IL</u>	City: <u>Cambridge</u> State: <u>IL</u>
ZIP: <u>61238</u> Phone: <u>309-945-5601</u>	ZIP: <u>61238</u> Phone: <u>309-945-5601</u>
Email: <u>dedeckerpark-farm@hotmail.com</u>	Email: <u>dedeckerpark-farm@hotmail.com</u>

II. Facility Information

Facility Location: Quarter Section: 23 Township: Cambridge Range: T. 15N. - R. 3E.
Municipality: _____ Township: _____

Note: A plat map location is requested for facilities located outside of municipal boundaries.

Address: 8398 E 1600th St City: Cambridge
State: IL Zip Code: 61238 County: Henry Book Number: _____
Property Index Number: 18-23-100-008 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

<u>Swine Production</u>

Permit Information

WPC Construction Permit Number: does not apply Date Issued: _____
NPDES Permit Number: 11 Date Issued: _____ Exp. Date: _____
APC Construction Permit Number: 11 Date Issued: _____
APC Operating Permit Number: 11 Date Issued: _____ Exp. Date: _____

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

This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.

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

2 "40' x 240' x 8' Deep concrete manure storage pit 8" thick floor & walls.
There is a Building over top of both.

Materials Used in the Process

Concrete & Steel Rebar

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. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable.

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

Concrete manure storage structure to contain manure so it will not leech or contaminate water or soil

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

Its to store manure until its applied into the soil properly for fertilization

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).

none

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.

Material Retained, Captured or Recovered		
Contaminant or Pollutant	Description	Disposal or Use
livestock Manure	Hog Manure	precise application for fertilizer in Crop production

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

Point(s) of Waste Water Discharge

Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.

Plans and Specifications Attached: ☐ Yes ☒ No

Submit Drawings, which clearly show:

- Point(s) of discharge to receiving stream; and
- 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: 1996

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

November 1996

Status of installation on date of application

Still in use

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))

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

Lance DeDecker

Printed Name

Owner

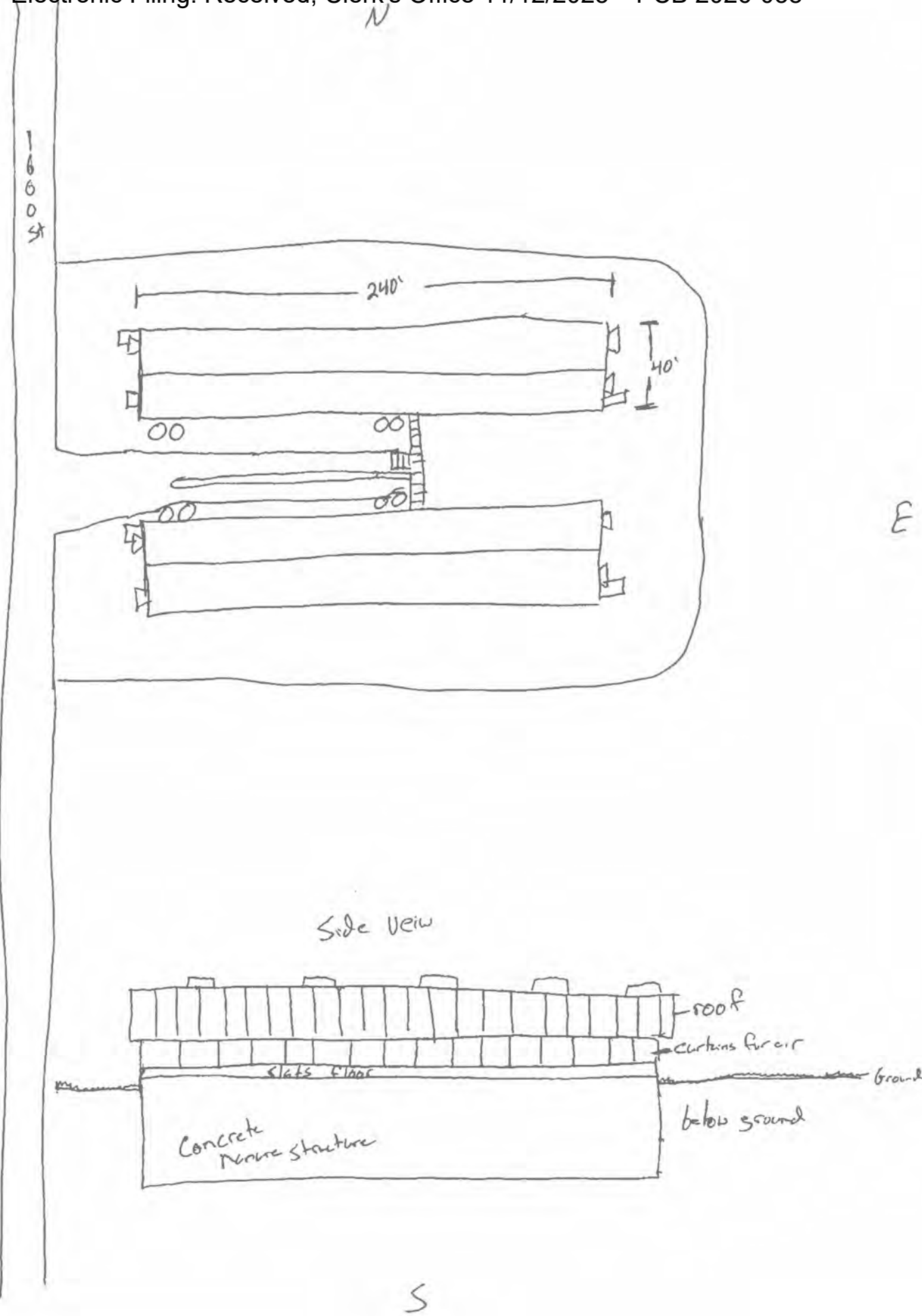
Title

[Signature]

Signature

3-14-2024

Date



Coulton, Sarah N.

From: Coulton, Sarah N.
Sent: Tuesday, April 1, 2025 3:47 PM
To: dedeckerpork_farm@hotmail.com
Subject: Tax Certification Application: Additional info request

Good afternoon, Mr. DeDecker,

I am reviewing your tax certification application for the two swine deep pits at 8398 E 1600th St in Cambridge, IL. Can you please provide the material of the slatted flooring. Also, are there any pumpout pits or perimeter drains located around the pits? I could not determine if they were in the drawing and portrayed as squares and rectangles. If there are, then please provide quantity, dimensions, and material.

I will continue with the review of your application once I receive a response.

Sincerely,
Sarah

Sarah Coulton
Environmental Protection Specialist
Industrial, 401/Mines Sub-Unit, Permit Section, Division of Water Pollution Control
Illinois Environmental Protection Agency, Bureau of Water
2520 West Iles
Springfield, IL 62794-9276
Sarah.Coulton@illinois.gov
Telephone: (217) 785-7428

Coulton, Sarah N.

From: Coulton, Sarah N.
Sent: Friday, August 15, 2025 10:10 AM
To: dedeckerpork_farm@hotmail.com
Subject: Tax Certification Applications: Additional Information Required

Good morning, Mr. DeDecker,

Upon review of your two tax certification applications that we received on 3/18/2024, Management is requiring the information that you provided over the phone to me on 4/3/2025 to be a written statement in an email.

Can you please respond to the following questions via email response:

Regarding the facility located at 8398 E 1600th Street in Cambridge, please provide the **material** for the **slatted flooring over the manure pit**.

Regarding the facility located at 7996 E 1500th Street in Cambridge, please provide the **dimensions of the perimeter drain** and what **material** it is made of. The description on the drawing says "SEW sewer pipe" however we need to have 'SEW' spelled out if this is the material. Please also provide the **material** of the **slatted flooring over the 3 ft. deep pit and the 9 ft. deep pit**.

Please reach out if you have questions.

Sincerely,
Sarah



Sarah Coulton
Environmental Protection Specialist
Industrial 401/Mines Sub-Unit, Permit Section,
Division of Water Pollution Control,
Bureau of Water
217-785-7428
Sarah.Coulton@illinois.gov

Join our team: Illinois EPA Employment

Coulton, Sarah N.

From: Lance DeDecker <dedeckerpork_farm@hotmail.com>
Sent: Friday, August 29, 2025 2:17 PM
To: Coulton, Sarah N.
Subject: [External] Re: Tax Certification Applications: Additional Information

Hello

Question 1.

8398 E 1600th St.

Cambridge, IL 61238

asked about providing the material for the slatted flooring over the manure pit.

Answer:

It's made of concrete with steel rebar.

Question 2.

7996 E 1500 St.

Cambridge, IL 61238

Dimension of perimeter drain and material it's made out of.

Answer:

It's 8 inch diameter SEW pipe (Sewer Pipe) made of (PVC) Polyvinyl chloride.

The slatted flooring is made of concrete and steel rebar. The 9 foot deep pit has no cover.

Is this sufficient?

Thanks

Lance DeDecker

Sent from my iPhone

On Aug 29, 2025, at 7:17 AM, Coulton, Sarah N. <Sarah.Coulton@illinois.gov> wrote:

It does not have to be a typed or handwritten document. It could be as simple as an email response. They just will not accept information taken via phone calls anymore.

<image001.png>

<image002.png><image003.png><image004.png><image005.png><image006.png>

Sarah Coulton
Environmental f
Specialist
Industrial 401/M
Unit, Permit Sec
Division of Water
Control,
Bureau of Water
217-785-7428
Sarah.Coulton@

Join our team: [Illinois Employment](#)

From: Lance DeDecker <dedeckerpork_farm@hotmail.com>
Sent: Friday, August 29, 2025 6:33 AM
To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Subject: [External] Re: Tax Certification Applications: Additional Information Required

Hello

Just to be clear so this doesn't get delayed any further. Management now wants a typed document answering the stated (in your email) question in an attached document? Or do they need it hand written by me then scanned and sent as an attachment to you?

Thanks
Lance
Sent from my iPhone

On Aug 15, 2025, at 10:10 AM, Coulton, Sarah N.
<Sarah.Coulton@Illinois.gov> wrote:

Good morning, Mr. DeDecker,

Upon review of your two tax certification applications that we received on 3/18/2024, Management is requiring the information that you provided over the phone to me on 4/3/2025 to be a written statement in an email.

Can you please respond to the following questions via email response:

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Please reach out if you have questions.

Sincerely,
Sarah

<image001.png>

<image002.png><image003.png><image004.png><image005.png><image006.png>

Sarah C.
Environm
Specialis
Industria
Unit, Per
Division
Control,
Bureau o
217-785-
Sarah.Cc

Join our t
Employm

State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.

STATE OF ILLINOIS

)

)

COUNTY OF SANGAMON

)

)

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of November 12, 2025, 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:

Lance DeDecker - Cambridge
Lance DeDecker
7996 E 1500 St.
Cambridge, Illinois 61238

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
60 E. Van Buren St., Ste. 630
Chicago, Illinois 60605

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Christine Zeivel
Assistant Counsel
Division of Legal Counsel
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)