

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mike Endress)	
(Property Identification Number)	PCB No. 26 -
17-17-01-100-009))	(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.

Mike Endress
10740 Antioch Road
Tremont, Illinois 61568

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: 

Grace McCarten

Assistant Counsel

Division of Legal Counsel

DATED: December 18, 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

Mike Endress)	
(Property Identification Number)	PCB No. 26-
17-17-01-100-009))	(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: 
Grace McCarten
Assistant Counsel
Division of Legal Counsel

DATED: December 18, 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

Mike Endress)	
(Property Identification Number)	PCB No. 26-
17-17-01-100-009))	(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 May 13, 2025, the Illinois EPA received a request from Mike Endress (log number TC-152689, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. Exhibit A contains the portions of the request that Illinois EPA relied upon in reaching the recommendation contained herein.
2. The facility's address is: Mike Endress
10740 Antioch Road
Tremont, Illinois 61568

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 1, T23S, R4W of the 3rd P.M. in Tazewell County, at the above street address and consist of the following livestock waste management structures:

One (1) concrete manure storage area measuring 24 ft. (length) x 35.83 ft. (width), two (2) exterior walls of the manure storage area measuring 24 ft. (length) x 6 ft. (height) and 35.83 ft. (length) x 6 ft. (height) respectively, one (1) interior wall of the manure storage area measuring 35.83 ft. (length) x 6 ft. (height), the roof directly over the manure storage area, and the two (2) concrete pillars measuring 14 in. (diameter) directly supporting the roof over the manure storage area. One (1) concrete manure

scrape alley measuring 136 ft. (length) x 14 ft. (width), one (1) concrete manure bedpack area measuring 78 ft. (length) x 35.83 ft. (width), one (1) concrete work area measuring 47.33 ft. (length) x 35.83 ft. (width), one (1) reinforced concrete curb measuring 8.17 ft. (length) x 25 in. (width) x 6 in. (depth), one (1) reinforced concrete curb measuring 136 ft. (length) x 18 in. (width) x 6 in. (depth), and two (2) reinforced concrete roll curbs measuring 14 ft. (length) x 18 in. (width) x 6 in. (depth). One (1) exterior side wall of the work area measuring 35.83 ft. (length) x 4 ft (height). One (1) back wall of the work area and bed pack area measuring 126.67 ft. (length) x 4 ft. (height), one (1) interior wall separating the work area from the bed pack area measuring 35.83 ft. (length) x 4 ft. (height), the footings, the roof over the work area, scrape alley, and bed pack area, and the seven (7) concrete pillars measuring 14 in. (diameter) supporting the roof structure over these areas.

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 a portion of 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. Specifically, the Illinois EPA recommends that the following portion of the facilities be deemed eligible for tax certification from the Board:

One (1) concrete manure storage area measuring 24 ft. (length) x 35.83 ft. (width), two (2) exterior walls of the manure storage area measuring 24 ft. (length) x 6 ft. (height) and 35.83 ft. (length) x 6 ft. (height) respectively, one (1) interior wall of the manure storage area measuring 35.83 ft. (length) x 6 ft. (height), the roof directly over the manure storage area, and the two (2) concrete pillars measuring 14 in. (diameter) directly supporting the roof over the manure storage area. One (1) concrete manure scrape alley measuring 136 ft. (length) x 14 ft. (width), one (1) concrete manure bedpack area measuring 78 ft. (length) x 35.83 ft. (width), one (1) concrete work area measuring 47.33 ft. (length) x 35.83 ft. (width), one (1) reinforced concrete curb measuring 8.17 ft. (length) x 25 in. (width) x 6 in. (depth), one (1) reinforced concrete curb measuring 136 ft. (length) x 18 in. (width) x 6 in. (depth), and two (2) reinforced concrete roll curbs measuring 14 ft. (length) x 18 in. (width) x 6 in. (depth).

7. Based on the information in the application and the purpose of the facility, it is the Illinois EPA's engineering judgment that a portion of the described facilities may **not** be considered "pollution control facilities", pursuant to 35 Ill. Adm. Code 125.200(a), because this portion of the facilities does not have the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are **not** eligible for tax certification from the Board. Specifically, the Illinois EPA recommends that the following portion of the facilities be denied tax certification from the Board:


One (1) exterior side wall of the work area measuring 35.83 ft. (length) x 4 ft (height). One (1) back wall of the work area and bed pack area measuring 126.67 ft. {length} x 4 ft. {height}, one (1) interior wall separating the work area from the bed pack area measuring 35.83 ft. (length) x 4 ft. (height), the footings, the roof over the work area, scrape alley, and bed pack area, and the seven (7) concrete pillars measuring 14 in. (diameter) supporting the roof structure over these areas.

The primary purpose of these facilities is to provide an area for feeding animals, keeping animals clean, sheltering animals from outside weather conditions, reduce bedding needs and is not pollution control. The *Beef Housing & Equipment Handbook*, Third Edition by Midwest Plan Service (April 1979) (MWPS-6) states that buildings protect cattle and feeding equipment and allow for better feeding efficiencies. MWPS-6 also states that buildings prevent feed from blowing, protect feed and equipment from rain and snow, and provide the cattle shelter during the summer and winter. *Beef Production*, Fourth Edition by Diggins, Bundy and Christensen (1984) states that research has shown that efficient animal production can be improved through closer control over the production environment and confinement systems have been most successful in the area of improved production efficiency allowing for more economical gains with less manual labor. The above information confirms the primary purpose of the above listed structures are not pollution control. Accordingly, the Illinois EPA recommends that these portions of the facility be denied tax certification by the Board.

WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification for a portion of the facilities and deny the requested tax certification for a portion of the facilities. The applicant has 35 days after the date of

service to file a petition with the Board to contest the Illinois EPA's recommendation for the portion of the facilities where the Illinois EPA is recommending that the tax certification be denied, as discussed above.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Grace McCarten
Assistant Counsel
Division of Legal Counsel

Dated: December 18, 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, Division of Water Pollution Control, Illinois Environmental Protection Agency *DL*

Date: DEC 17 2025

Re: Mike Endress - Tremont
Recommendation of Tax Certification
Log No.: TC-152689
BOW ID No.: W1798040006
Property Index Number: 17-17-01-100-009

The Bureau of Water received a request on May 13, 2025, from Mike Endress, having a principal place of business at 10740 Antioch Road, Tremont, IL 61568, 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:

Mike Endress
10740 Antioch Road
Tremont, IL 61568

NW ¼ of Section 1, T23S, R4W, 3RD PM in Tazewell County.

Livestock waste handling facilities consist of:

One (1) concrete manure storage area measuring 24 ft. (length) x 35.83 ft. (width), two (2) exterior walls of the manure storage area measuring 24 ft. (length) x 6 ft. (height) and 35.83 ft. (length) x 6 ft. (height) respectively, one (1) interior wall of the manure storage area measuring 35.83 ft. (length) x 6 ft. (height), the roof directly over the manure storage area, and the two (2) concrete pillars measuring 14 in. (diameter) directly supporting the roof over the manure storage area. One (1) concrete manure scrape alley measuring 136 ft. (length) x 14 ft. (width), one (1) concrete manure bedpack area measuring 78 ft. (length) x 35.83 ft. (width), one (1) concrete work area measuring 47.33 ft. (length) x 35.83 ft. (width), one (1)

Page No. 2

Tax Certification Recommendation

Log No. TC-152689

reinforced concrete curb measuring 8.17 ft. (length) x 25 in. (width) x 6 in. (depth), one (1) reinforced concrete curb measuring 136 ft. (length) x 18 in. (width) x 6 in. (depth), and two (2) reinforced concrete roll curbs measuring 14 ft. (length) x 18 in. (width) x 6 in. (depth).

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 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.

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.

One (1) exterior side wall of the work area measuring 35.83 ft. (length) x 4 ft (height). One (1) back wall of the work area and bedpack area measuring 126.67 ft. (length) x 4 ft. (height), one (1) interior wall separating the work area from the bedpack area measuring 35.83 ft. (length) x 4 ft. (height), the footings, the roof over the work area, scrape alley, and bedpack area, and the seven (7) concrete pillars measuring 14 in. (diameter) supporting the roof structure over these areas.

This determination is based on the following factor(s):

The Agency has considered evidence submitted by the applicant in support of the claim that the above facilities are pollution control facilities including the assertion that they are used for manure storage or transport more than 50% of the time. The Agency recognizes that these facilities aid in the prevention of pollution in various ways, especially in preventing the comingling of rainwater with livestock wastes, but it is the Agency's engineering and professional judgement that the primary purpose of the above listed facilities are to keep the animals clean, shelter animals from the outside environment, keep animals separated from the manure storage area, and support the roof structure and are, therefore, not pollution control within the meaning of the tax code.

Page No. 3

Tax Certification Recommendation

Log No. TC-152689

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

SC:TC-152689_Tax Cert Recommendation_12Sep25.docx

cc: Tax Cert File
Todd Bennett



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:

Re: Mike Endress - Tremont
Recommendation of Tax Certification
Log No.: TC-152689
BOW ID No.: W1798040006
Property Index Number: 17-17-01-100-009

The Bureau of Water received a request on May 13, 2025, from Mike Endress, having a principal place of business at 10740 Antioch Road, Tremont, IL 61568, 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:

Mike Endress
10740 Antioch Road
Tremont, IL 61568

NW ¼ of Section 1, T23S, R4W, 3RD PM in Tazewell County.

Livestock waste handling facilities consist of:

One (1) concrete manure storage area measuring 24 ft. (length) x 35.83 ft. (width) x 6 ft. (depth), one (1) concrete manure scrape alley measuring 136 ft. (length) x 14 ft. (width) x 5 in. (depth), one (1) concrete manure bedpack area measuring 78 ft. (length) x 35.83 ft. (width) x 4 ft. (depth), one (1) concrete work area measuring 47.33 ft. (length) x 35.83 ft. (width) x 4 ft. (depth), one (1) reinforced concrete curb measuring 8.17 ft. (length) x 25 in. (width) x 6 in. (depth), one (1) reinforced concrete curb measuring 136 ft. (length) x 18 in. (width) x 6 in. (depth), and two (2) reinforced roll curbs measuring 14 ft. (length) x 18 in. (width) x 6 in. (depth), and the portion of the building over the manure stack area, bedpack area, work area, and scrape alley.

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.

ONLY Stack area walls + roof + windows / Deny: walls, roof over + support beams w/ bedpack, scrape alley, work area

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-152689

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-152689_Tax Cert Recommendation_11Jun25.docx

cc: Tax Cert File
Todd Bennett

Endress Tax Cert

Agency • P. O. Box 19276 • Springfield, Illinois 62794-9276

Thomas V. Skinner, Director

manure stack area: 35.83' x 24' floor

- 2 exterior walls: 24' x 6' + 35.83' x 6'

- 1 interior wall: 35.83' x 6'

- portion of roof + support columns over the stack area

Scrape alley:

(152' - 16') x 14' floor

help area: 78' x 35.83' floor

DENY: walls, roof, columns supporting

~~126.67' x 4'~~ back wall

interior: 35.83' x 4' work + bedpack

"work area": 47.33' x 35.83' floor

DENY: walls + roof + columns supporting

8.17

25" 2 exterior walls

Curbing: 1: 3' x 4" x 18" - 35.83' x 4"

2: 14' x 6" x 18"

1: 136' x 4" x 18"

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 #: W1798040006

Project Name: Mike Endress

Date application received: 05/13/2025

Reviewer: SC

Log number: TC-152689

Legal Description:

NW ¼ Section 1 Twp: 23S Range: 4W PM: 3

County: Tazewell

Facility Contact: Kari Fraley
Frank & West Environmental Engineers, Inc.
1032 S 2nd St, Springfield, IL 62704
217/679-7361

Phone: 309-657-6344

Email: endress.michael58@gmail.com

Pollution Control Facility Type:

Cattle/Dairy Livestock Waste Management
Facility

Property ID: 17-17-01-100-009

Applicant: Mike Endress
10740 Antioch Road
Tremont, IL 61568

Facility: Mike Endress
10740 Antioch Road
Tremont, IL 61568

Date Control Devices installed: 10/30/2024

Application Signature by: Michael Endress

Title: Owner

Contents of Application: Application form, cover letter, map, plan drawings, flow diagram

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 storage area (approximately 24 ft. x 35.83 ft. x 6 ft.), one (1) concrete manure scrape alley (approximately 136 ft. x 14 ft. x 5 in.), one (1) concrete bedpack area (approximately 78 ft x 35.83 ft. x 4 ft.), one (1) concrete work area (approximately 47.33 ft x 35.83 ft. x 4 ft.), one (1) reinforced concrete curb (approximately 8.17 ft. x 25 in. x 6 in.), one (1) reinforced concrete curb (approximately 136 ft. x 18 in. x 6 in.), and two (2) reinforced roll curbs (approximately 14 ft. x 18 in x 6 in.), and the portion of the building over the manure stack area, bedpack area, work area, and scrape alley.

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

Illinois EPA Log #: TC-152689

Page 2 of 2

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 storage area,

One (1) concrete scrape alley,

One (1) bedpack areas,

One (1) work areas,

Two (2) Concrete curbing,

Two (2) roll curbs,

And portion of the building over the storage area, bedpack area, work area, and scrape alley.

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.

The scrape alley portion that is not used for manure transportation

Notes:

Nothing follows – SC - (June 11, 2025)

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 #: W1798040006

Project Name: Mike Endress

Pollution Control Facility Type:

Cattle/Dairy Livestock Waste Management
Facility

Date application received: 05/13/2025

Reviewer: SC

Property ID: 17-17-01-100-009

Log number: TC-152689

Applicant: Mike Endress

10740 Antioch Road
Tremont, IL 61568

Legal Description:

NW ¼ Section 1 Twp: 23S Range: 4W PM: 3

Facility: Mike Endress

10740 Antioch Road
Tremont, IL 61568

County: Tazewell

Facility Contact: Kari Fraley

Frank & West Environmental Engineers, Inc.
1032 S 2nd St, Springfield, IL 62704
217/679-7361

Date Control Devices installed: 10/30/2024

Application Signature by: Michael Endress

Phone: 309-657-6344

Title: Owner

Email: endress.michael58@gmail.com

Contents of Application: Application form, cover letter, map, plan drawings, flow diagram

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 storage area (approximately 24 ft. x 35.83 ft.), two (2) exterior walls of the manure storage area (approximately 24 ft. x 6 ft. and 35.83 ft. x 6 ft. respectively), one (1) interior wall of the manure storage area (approximately 35.83 ft. x 6 ft.), the roof directly over the manure storage area, and the two (2) concrete columns (14 in. diameter) directly supporting the roof over the manure storage area. One (1) concrete manure scrape alley (approximately 136 ft. x 14 ft. x 5 in.), one (1) concrete bedpack area (approximately 78 ft x 35.83 ft. x 4 ft.), one (1) concrete work area (approximately 47.33 ft x 35.83 ft. x 4 ft.), one (1) reinforced concrete curb (approximately 8.17 ft. x 25 in. x 6 in.), one (1) reinforced concrete curb (approximately 136 ft. x 18 in. x 6 in.), and two (2) reinforced roll curbs (approximately 14 ft. x 18 in x 6 in.).

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

Illinois EPA Log #: TC-152689
Page 2 of 2

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 storage area,

One (1) concrete scrape alley,

One (1) bedpack areas,

One (1) work areas,

Two (2) Concrete curbing,

Two (2) roll curbs,

And three (3) walls surrounding the manure storage area, the roof over the area, and two (2) support pillars.

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.

The scrape alley portion that is not used for manure transportation

The exterior and interior walls surrounding the bedpack area

The exterior walls surrounding the work area

The roof over and seven (7) support pillars in front of the bedpack and work areas.

Notes:

Nothing follows – SC - (September 12, 2025)



Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-2397

Division of Water Pollution Control

Tax Certification Form for Livestock Operations

RECEIVED

MAY 13 2025

IEPA/BOW

This form's purpose is for the application for tax certification of water pollution control facilities at a livestock operation in accordance with 35 Ill. Admin. Code Part 125. For purposes of this form, a water pollution control facility ("facility") is designed, constructed, installed or operated for the primary purpose of eliminating, preventing, or reducing water pollution. Multiple facilities may be submitted using this form; however, all facilities must be located on the same livestock operation site. Separate applications must be completed for separate livestock operations.

All other types of operations (e.g. industrial, agrichemical, etc.) and air pollution control facilities must use form IL 532-0222

Please follow the instructions found throughout this form. If you need additional assistance with filling out this form, please call the Bureau of Water at 217-782-3362. Additional information about the tax certification process and applicable regulations including definitions may be found at the Agency website: www2.illinois.gov/epa/topics/forms/water-permits/tax-certification

I. Applicant Information

Company: Mike Endress

Person Authorized to Receive Certification

Name: Mike Endress

Street Addr: 10740 Antioch Rd

City: Tremont State: IL ZIP: 61568

Phone: 309-657-6344 ext: _____

Email: endress.michael58@gmail.com

Person to Contact for Additional Details

Name: same

Street Addr: _____

City: _____ State: _____ ZIP: _____

Phone: _____ ext: _____

Email: _____

II. Livestock Operation Information

Site Location

The location of the parcel of land where the facilities are located and given by quarter section, township, range and county must be provided. The Public Land Survey System information is available on county plat maps or at www.isgs.illinois.edu/plss

Quarter Section: NW Township: 23S Range: 4W Prime Meridian: 3RD County: Tazewell

Municipality Name: Section 1

Township Name: _____

Street Address: 10740 Antioch Rd

City: Tremont State: IL ZIP: 61568

Property Index Number(s): 17-17-01-100-009

Add PIN

Del. PIN

A property index number (PIN) for the parcel of land where pollution control facilities are located is required. If multiple PINs are applicable to the requested facilities, you must identify all applicable PINs in the above line and in Section III below. If you do not know your PIN you may obtain it from your records or your County's tax assessors website which may be found on the Illinois Department of Revenue website at www2.illinois.gov/rev/Individuals/Pages/IllinoisCounties.aspx

Livestock Activities: Provide descriptions of the livestock operations including type of animals at the site. (Text box will expand.)

The structure is a cattle bedpack barn where animals are housed on a concrete bedpack, working, and scrape alley areas with an at grade concrete waste storage area.

Pollutant Sources: Identify potential sources of water pollution that are being controlled (i.e., beef feedlot runoff, swine manure, silage leachate, etc.). Provide estimated quantities of each pollutant that is produced in gallons per year. (Text box will expand.)

Cattle Manure is the potential source of water pollution that is being controlled.
Approximately 432 tons of manure is produced annually.

Are the pollutants collected by the facility land applied?

☒ Yes ☐ No

If No, provide a description of the final disposition of the pollutants which are collected by the facility.

III. Pollution Control Facility Information

Applicant must ensure each requested pollution control facility is represented accurately in both Part A and Part B of this Section.

Part A. Operational Diagram

Using the space provided below or on a separate sheet of paper, provide a plan sketch or map of the livestock operation scaled to show the location and layout of all the requested facilities. All requested facilities must be clearly identified on this diagram. Each facility should be labeled with the pollution control facility number identified in Part B of this Section and primary dimensions to help distinguish between other requested facilities. Please include labels of roadways, downstream waterways, other important landmarks and a north seeking arrow.

☒ Check this box if the required diagram was completed on a separate sheet and attached to this application.

Part B. Pollution Control Facility Data

For each separate requested pollution control facility in this application, provide written or typed responses to all of the following questions. Use the button below the questions to add blank questions for each additional requested facility.

Pollution Control Facility Number 1

Name of pollution control facility: Mike Endress

Provide a physical description including all pertinent dimensions (length, width, depth, diameter), construction materials (e.g. steel, HDPE, concrete block, etc.), and rating (e.g. 10 HP centrifugal pump). (Text box will expand.)

See Attached

Is the requested facility used 100 percent for elimination, prevention, or reduction of water pollution?

☒ Yes ☐ No

If No, list all other uses of the facility and provide a use-percentage estimate for each of those other uses.

Original cost of the pollution control facility: \$126,832.

Date of installation or status of installation: 10-30-2024

Property Index Number (PIN): 17-17-01-100-009

Applicable Illinois EPA permit number(s): N/A

Are supplemental diagrams or construction drawings for this pollution control facility attached to the application? ☒ Yes ☐ No

If Yes, please label the diagram with the specific pollution control facility number identified above.

Click "Add a Facility" to add another set of facility questions for each requested facility. A number will automatically be assigned to the additional facility. Please use this number when labeling facilities in the diagram required in Part A of this Section. Handwritten submittals must also include one set of questions per requested pollution control facility. Use the "Delete last Facility" button to remove excess questions.

Add a facility

Delete last facility

IV. Discharge Point Locations and Receiving Waters

Provide a written description of the surface water drainage characteristics of the operation which may convey wastewater or polluted stormwater runoff from the facility to downstream waterways. Identify the location(s) on the property at which runoff or surface discharge leaves the property.

The facility is located at a high point in the field and all surface waters drain away from the facility.

Identify local ditches, streams, rivers, ponds or lakes that may receive wastewater or polluted stormwater runoff from the operation. Also identify any named waterways that are immediately downstream from the local waterway.

The closest stream is straight North of the facility approximately 410'. This drainage eventually enters the Mackinaw River to the south of the facility.

V. Approvals of Application and Signature

The information on this form and attachments 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))

Michael Endress

Printed Name

owner/operator

Title

Michael Endress

Signature

April 29, 2025

Date

VI. Submittal of Your Application

Completing this Form: The absence of information requested in this form may result in denial of your application for tax certification. If information is omitted, Agency staff will determine when and if such information or data is essential and may contact you to obtain this information to complete its review. This application form may be completed and stored locally in electronic form for future printing. Electronic submittal or email submittal of this form is not authorized. If handwritten, the form must be legibly completed.

Attachments: Please only send attachments on 8.5" x 11" paper, do not send 11" x 17" sheets.

Please mail the completed and signed form and necessary attachments to:

Illinois Environmental Protection Agency
Division of Water Pollution Control, Mail Code #15
Attention: Permit Section
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276

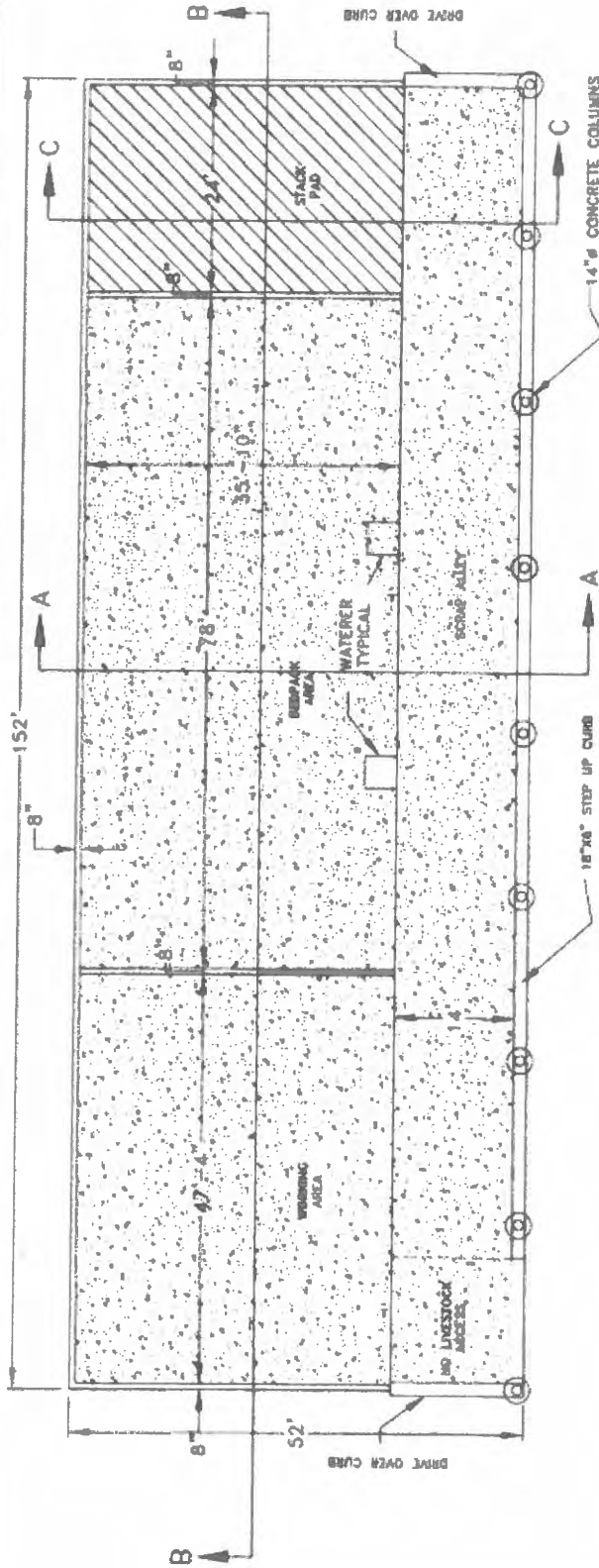
Mike Endress— Description of solid Waste storage Structure

The proposed bedpack waste storage barn consists of bedpack waste storage and manure stack waste storage and also a scrape alley area and working area which has livestock access and contains waste, all in one building. The overall building dimensions are 152' x 52'. (see attached plan view and cross section for details). There is a 16' x 14' portion of the scrape alley area on the west end of the building that livestock and waste do not have access to.

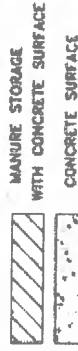
The building is laid out with a 78' x 35' - 10" concrete bedpack area. This area serves as bedpack housing for the cattle as well as bedpack manure storage. There is also a cattle working area on the west end of the building that is used for sorting cattle and will serve as a sick pen and calving area. This area measures 47'-4" x 35'-10". The far west exterior wall measures 8" x 4' tall and is reinforced concrete with a 12" x 36" reinforced footing. There is an 8' opening, with a 6" reinforced drive over curb, on the west wall that is not shown on the plan view. The west interior wall measures 8" x 4' reinforced concrete with a 12" x 24" reinforced footing. The back wall of the bedpack and working area measures 8" x 4' x 126'-8" and is reinforced concrete with a 12" x 36" reinforced footing. The east end of the building has a 24' x 35'-10" concrete manure storage area. This area serves as manure storage for the facility. The two exterior walls of the manure stack area measure 8" x 6' reinforced concrete with a 12" x 36" footing. The interior wall of the manure stack measures 8" x 6' reinforced concrete with a 12" x 24" reinforced footing. A concrete scrape alley, 14' wide, runs the length of the south side of the building and livestock have access to all but the 16' on the far west end. The scrape alley also provides a way for the producer to transfer waste from the bedpack and working area to the manure stack. All floors are 5" thick reinforced concrete. In the front of the building, there are 14" diameter reinforced concrete pillars, 19.5' tall, on 36" diameter X 12" thick reinforced footings for roof support. Along the front of the building is a 136' x 18" x 6" reinforced concrete curb that is used to contain waste and keep stormwater from entering the building. Along the ends of each scrape ally are 6" x 18" x 14' reinforced drive over curbs which also help contain waste inside the building and prevent surface water entrance.

Please see the attached plan view for building layout.

PAGE 6



LEGEND



* 4' WALL HEIGHT IN BEDPACK AREA
 6' WALL HEIGHT IN STACK PAD AREA ALL
 COVERED BY ROOF
 FLOOR ELEVATION IS 100.0

GENERAL NOTES

- 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 MINIMUM PLAN STRENGTHS - IN CONCRETE MANURE STORAGE UNLESS NOTED OTHERWISE.
- 3.) NO CONCRETE SHALL BE PLACED ON ICE, SNOW OR FROZEN SOIL. CONSTRUCTION SHALL BE STOPPED IMMEDIATELY FOR ALL CONCRETE DAMAGED BY LOW TEMPERATURES. SHALL REMOVE AND REPLACE ANY CONCRETE SO DAMAGED AT THE/HER EXPENSE.
- 4.) THE METHOD AND NUMBER OF PLACING CONCRETE SHALL BE SUCH AS TO AVOID SEGREGATION OR SEPARATION OF THE AGGREGATES OR THE DISPLACEMENT OF THE REINFORCEMENT.
- 5.) THE FOOTINGS ARE TO BE CONSTRUCTED WITH A MINIMUM OF 3,000 PSI CONCRETE.
- 6.) ALL WALLS, COLUMNS, AND FLOORS ARE TO BE CONSTRUCTED OF 4,000 PSI CONCRETE.
- 7.) THE CONCRETE PAD WILL BE A CONTINUOUS POUR.
- 8.) EXTERIOR WALL CONSTRUCTION JAMES WILL BE INSTALLED AT 100' O.C. MAXIMUM UNLESS OTHERWISE NOTED.
- 9.) NO VEHICLE LOADS ALLOWED WITHIN 5' OF PIT/OUTLET WALLS.
- 10.) NO 90° FOOTINGS OTHER THAN THE TYPES SHOWN ON THESE DRAWINGS ARE ALLOWED. ALL WALL AND FLOOR PENETRATIONS, INCLUDING PIPE PENETRATIONS MUST BE APPROVED BY THE PROJECT ENGINEER.
- 11.) THE PRESUMED SOIL BEARING CAPACITY IS 3,000 LBS./SQ. FT. BASED ON MDS CODE 315-3 TABLE 2.
- 12.) THE DESIGN OF THIS BUILDING IS BASED ON THE 2,000 LBS./SQ. FT. SOIL BEARING.
- 13.) WATERSTOP SHALL BE INSTALLED IN ACCORDANCE WITH MANUFACTURER INSTRUCTIONS.

MIKE ENDRESS

Frank & West
 Environmental Engineers, Inc.

1003 S. 2nd Street
 Springfield, IL 62704
 Phone: 217/679-7361
 Fax: 217/679-6342

PLAN VIEW BEDPACK BARN

DRAWN BY: JMG

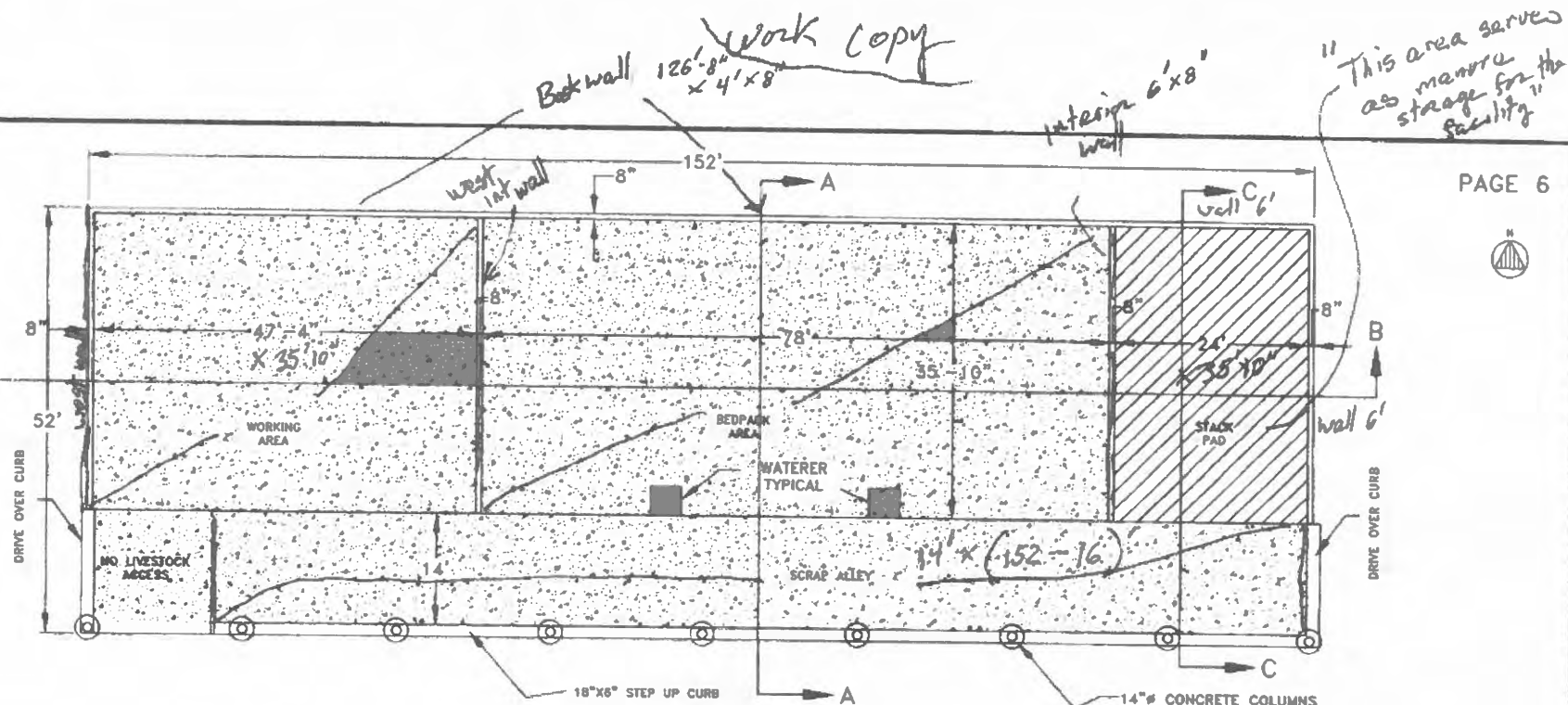
2023 © FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.
 THESE PLANS AND SPECIFICATIONS ARE THE PROPERTY OF
 FRANK & WEST ENVIRONMENTAL ENGINEERS, INC. ARE
 ONLY FOR THIS PROJECT AND MAY NOT BE USED, COPIED
 OR REPRODUCED WITHOUT PRIOR WRITTEN CONSENT.

SCALE: AS SHOWN DATE: 06/11/24 REVISED ON: 09/23/24 DRAWING NO. 24-10701

PAGE 6



west walls
interior
and
exterior
Both 4' x 8"



GENERAL NOTES

- 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-35, CONCRETE MANURE STORAGE 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.
- 5.) THE FOOTINGS ARE TO BE CONSTRUCTED WITH A MINIMUM OF 3,000 PSI CONCRETE.
- 6.) ALL WALLS, COLUMNS, AND FLOORS ARE TO BE CONSTRUCTED OF 4,000 PSI CONCRETE.
- 7.) THE CONCRETE PAD WILL BE A CONTINUOUS POUR.
- 8.) EXTERIOR WALL CONSTRUCTION JOINTS WILL BE INSTALLED AT 100' O.C. MAXIMUM UNLESS OTHERWISE NOTED.
- 9.) NO VEHICLE LOADS ALLOWED WITHIN 5' OF PIT/GUTTER WALLS.
- 10.) 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.
- 11.) THE PRESUMED SOIL BEARING CAPACITY IS 2,000 LBS./SQ. FT., BASED ON MRC CODE 313-3 TABLE 2.
- 12.) THE DESIGN OF THIS BUILDING IS BASED ON THE 2,000 LBS./SQ. FT. SOIL BEARING.
- 13.) WATERSTOP SHALL BE INSTALLED IN ACCORDANCE WITH MANUFACTURER INSTRUCTIONS.

LEGEND

	MANURE STORAGE WITH CONCRETE SURFACE
	CONCRETE SURFACE

* 4' WALL HEIGHT IN BEDPACK AREA
6' WALL HEIGHT IN STACK PAD AREA ALL COVERED BY ROOF
FLOOR ELEVATION IS 100.0

Frank & West
Environmental Engineers, Inc.

1032 S. 2nd Street
Springfield, IL 62704

Phone: 217/679-7361
Fax: 217/679-8362

MIKE ENDRESS

PLAN VIEW BEDPACK BARN

DRAWN BY: JHG

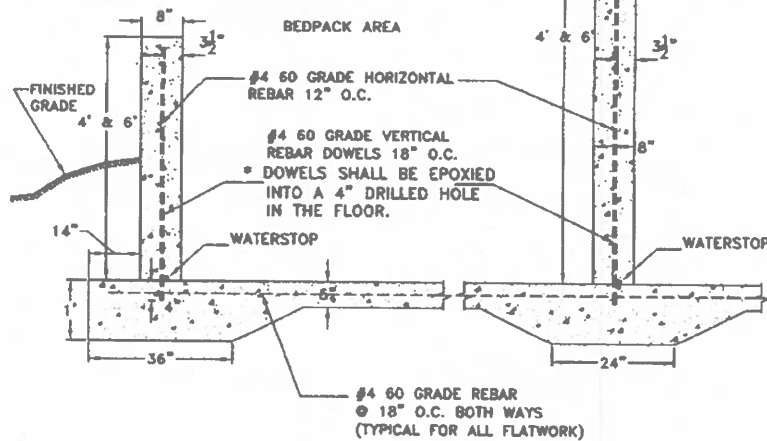
2022 © FRANK & WEST ENVIRONMENTAL ENGINEERS, INC. THESE PLANS AND SPECIFICATIONS ARE THE PROPERTY OF FRANK AND WEST ENVIRONMENTAL ENGINEERS, INC. ARE ONLY FOR THIS PROJECT AND MAY NOT BE USED, COPIED OR DUPLICATED WITHOUT PRIOR WRITTEN CONSENT.

SCALE: AS SHOWN DATE: 06/11/24 REVISED ON: 09/23/24 DRAWING NO. 24-10701

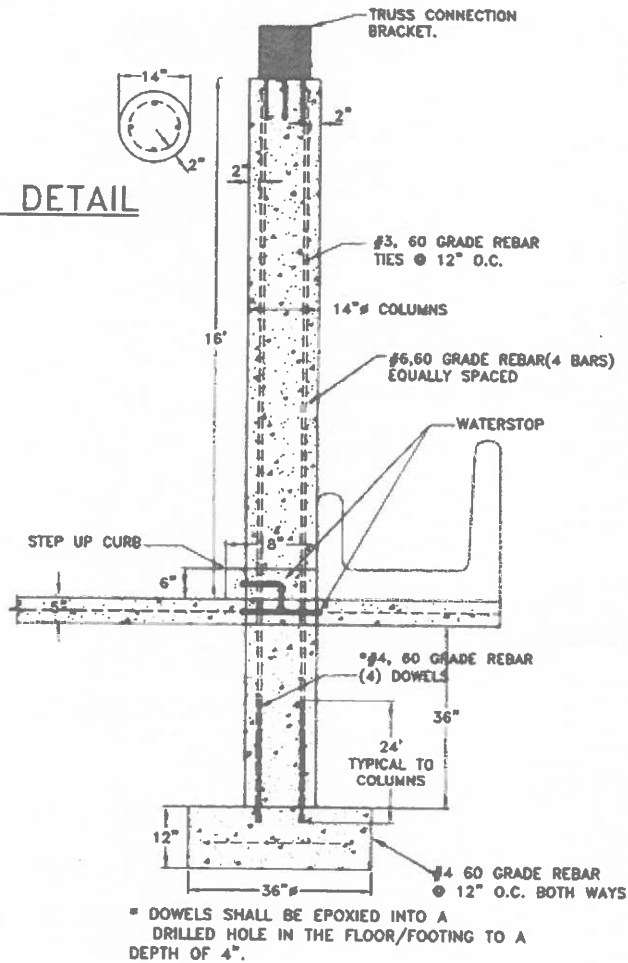
COLUMNS WITH 36"Ø FOOTING DETAIL

PAGE 9

EXTERIOR WALL DETAIL



INTERIOR WALL DETAIL



Frank & West
Environmental Engineers, Inc.

1032 S. 2nd Street
Springfield, IL 62704

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

MIKE ENDRESS

DETAIL SHEET #1

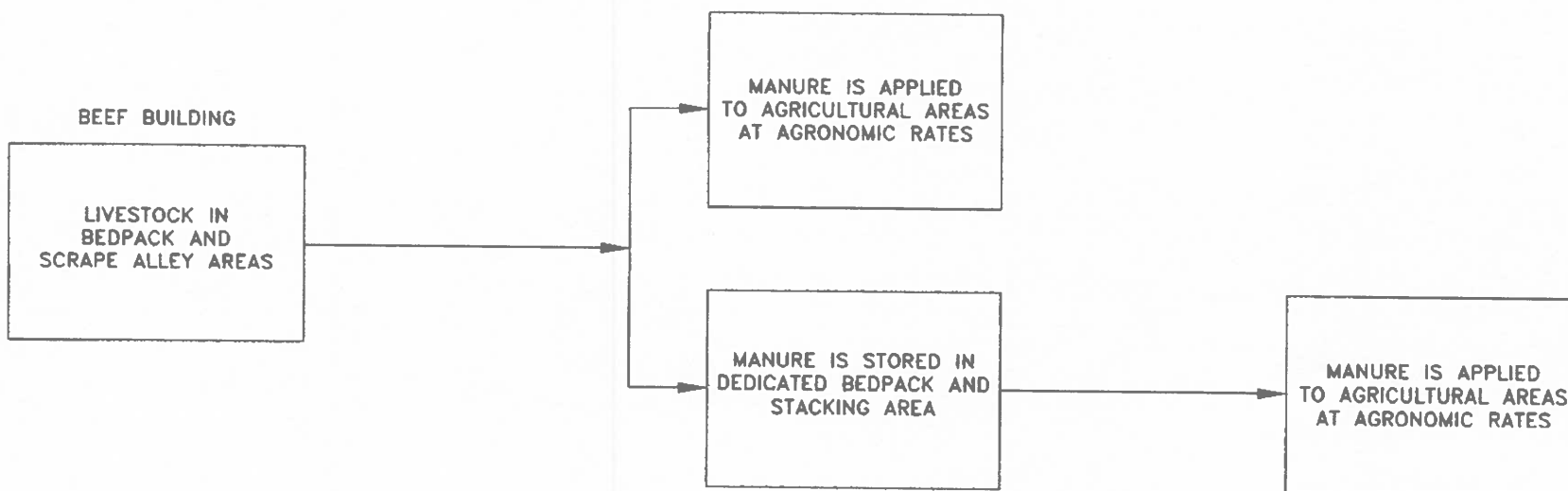
DRAWN BY: JHG

2021 © FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.
THESE PLANS AND SPECIFICATIONS ARE THE PROPERTY OF
FRANK AND WEST ENVIRONMENTAL ENGINEERS, INC. ARE
ONLY FOR THIS PROJECT AND MAY NOT BE USED, COPIED
OR DUPLICATED WITHOUT PRIOR WRITTEN CONSENT.

SCALE: AS SHOWN DATE: 06/03/24 REVISED ON: XX/XX/XX DRAWING NO. 24-10704

Electronic Filing: Received, Clerk's Office 12/18/2025 **PCB 2026-043**

POLLUTION CONTROL FACILITY
PROCESS FLOW DIAGRAM





● BENCH MARK
ELEV = 100.0

152'

52'

● ELEV
=100.0

20'

Frank & West
Environmental Engineers, Inc.

1033 S. 2nd Street
Springfield, IL 62704

Phone: 217/670-7381
Fax: 217/670-8382

MIKE ENDRESS

PLAN MAP

DRAWN BY: JHG

2022 © FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.
THESE PLANS AND SPECIFICATIONS ARE THE PROPERTY OF
FRANK AND WEST ENVIRONMENTAL ENGINEERS, INC. ARE
ONLY FOR THIS PROJECT AND MAY NOT BE USED, COPIED
OR DUPLICATED WITHOUT PRIOR WRITTEN CONSENT.

SCALE: AS SHOWN DATE: 06/03/24 REVISED ON: XX/XX/XX DRAWING NO. 24-107

Electronic Filing: Received, Clerk's Office 12/18/2025 **PCB 2026-043**

Mike Endress-- Description of solid Waste storage Structure

The proposed bedpack waste storage barn consists of bedpack waste storage and manure stack waste storage and also a scrape alley area and working area which has livestock access and contains waste, all in one building. The overall building dimensions are 152' x 52'. (see attached plan view and cross section for details). There is a 16' x 14' portion of the scrape alley area on the west end of the building that livestock and waste do not have access to.

The building is laid out with a 78' x 35' - 10" concrete bedpack area. This area serves as bedpack housing for the cattle as well as bedpack manure storage. There is also a cattle working area on the west end of the building that is used for sorting cattle and will serve as a sick pen and calving area. This area measures 47'-4" x 35'-10". The far west exterior wall measures 8" x 4' tall and is reinforced concrete with a 12" x 36" reinforced footing. There is an 8' opening, with a 6" reinforced drive over curb, on the west wall that is not shown on the plan view. The west interior wall measures 8" x 4' reinforced concrete with a 12" x 24" reinforced footing. The back wall of the bedpack and working area measures 8" x 4' x 126'-8" and is reinforced concrete with a 12" x 36" reinforced footing. The east end of the building has a 24' x 35'-10" concrete manure storage area. This area serves as manure storage for the facility. The two exterior walls of the manure stack area measure 8" x 6' reinforced concrete with a 12" x 36" footing. The interior wall of the manure stack measures 8" x 6' reinforced concrete with a 12" x 24" reinforced footing. A concrete scrape alley, 14' wide, runs the length of the south side of the building and livestock have access to all but the 16' on the far west end. The scrape alley also provides a way for the producer to transfer waste from the bedpack and working area to the manure stack. All floors are 5" thick reinforced concrete. In the front of the building, there are 14" diameter reinforced concrete pillars, 19.5' tall, on 36" diameter X 12" thick reinforced footings for roof support. Along the front of the building is a 136' x 18" x 6" reinforced concrete curb that is used to contain waste and keep stormwater from entering the building. Along the ends of each scrape ally are 6" x 18" x 14' reinforced drive over curbs which also help contain waste inside the building and prevent surface water entrance.

Please see the attached plan view for building layout.

Coulton, Sarah N.

From: Mike Endress <endress.michael58@gmail.com>
Sent: Friday, June 6, 2025 5:55 PM
To: Coulton, Sarah N.
Cc: Kari Fraley
Subject: Re: [External] RE: Tax Certification Application TC-152689 Endress Cattle Farm

Follow Up Flag: Follow up
Flag Status: Flagged

Ok. Got it. Thanks. The curb on that door is 8'2" wide, 6" height, 25" width
Mike

On Fri, Jun 6, 2025 at 4:58 PM Coulton, Sarah N. <Sarah.Coulton@illinois.gov> wrote:

Hello Mike,

Please see the attached highlighted portion of the description.

From: Mike Endress <endress.michael58@gmail.com>
Sent: Friday, June 6, 2025 4:48 PM
To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Cc: Kari Fraley <kfraley@fwieng.com>
Subject: Re: [External] RE: Tax Certification Application TC-152689 Endress Cattle Farm

What is the roll curb? Is that the curb step in front of the bunks?

On Fri, Jun 6, 2025 at 2:51 PM Coulton, Sarah N. <Sarah.Coulton@illinois.gov> wrote:

Thank you, Kari.

I will also need the length, width, depth dimensions for the roll curb attached to the cattle work area.

Sarah

From: Kari Fraley <kfraley@fwieng.com>
Sent: Wednesday, May 28, 2025 1:12 PM

To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>

Cc: 'Mike Endress' <endress.michael58@gmail.com>

Subject: [External] RE: Tax Certification Application TC-152689 Endress Cattle Farm

Sarah,

I confirmed with the producer and included him on this email that the working area will be used for manure storage or transport more than 50% of the time.

Thanks

Kari Fraley

Agricultural Engineer

Frank & West Environmental Engineers, Inc

1032 S. 2nd Street

Springfield, IL 62704

Office Phone: 217-679-7361

Cell Phone: 618-535-4435

kfraley@fwieng.com

From: Coulton, Sarah N. [<mailto:Sarah.Coulton@Illinois.gov>]

Sent: Wednesday, May 28, 2025 10:32 AM

To: kfraley@fwieng.com

Subject: Tax Certification Application TC-152689 Endress Cattle Farm

Good morning, Kari,

I am reviewing the Endress Cattle Farm (TC-152689) and have some questions. Can you describe what the purpose of the work area is for? I need clarification regarding if this area's main purpose is pollution control. It would qualify as a pollution control facility only if it is being used for pollution control such as

Coulton, Sarah N.

From: Kari Fraley <kfraley@fwieng.com>
Sent: Wednesday, May 28, 2025 1:12 PM
To: Coulton, Sarah N.
Cc: 'Mike Endress'
Subject: [External] RE: Tax Certification Application TC-152689 Endress Cattle Farm

Sarah,

I confirmed with the producer and included him on this email that the working area will be used for manure storage or transport more than 50% of the time.

Thanks

Kari Fraley
Agricultural Engineer
Frank & West Environmental Engineers, Inc
1032 S. 2nd Street
Springfield, IL 62704
Office Phone: 217-679-7361
Cell Phone: 618-535-4435
kfraley@fwieng.com

From: Coulton, Sarah N. [mailto:Sarah.Coulton@Illinois.gov]
Sent: Wednesday, May 28, 2025 10:32 AM
To: kfraley@fwieng.com
Subject: Tax Certification Application TC-152689 Endress Cattle Farm

Good morning, Kari,

I am reviewing the Endress Cattle Farm (TC-152689) and have some questions. Can you describe what the purpose of the work area is for? I need clarification regarding if this area's main purpose is pollution control. It would qualify as a pollution control facility only if it is being used for pollution control such as manure storage or transport more than 50 percent of the time. If it is being used for equipment storage, farm operation, or other means most of the time, then it would not qualify.

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

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.

manure storage or transport more than 50 percent of the time. If it is being used for equipment storage, farm operation, or other means most of the time, then it would not qualify.

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

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
ENVIRONMENTAL PROTECTION AGENCYIL 532-0357
ADM 39
054 C02Subject Notes for file

Data _____

Reviewed by DRGDate 9/12/25

1 of 2

Based on information provided and best professional judgement the following features would qualify for certification

- o Scrape Alley floor (concrete) 14' x 136'
- o Bed pack Area concrete floor 78' x 35'-10"
- o Manure Stack Area concrete floor and three walls
24' x 35'-10" floor
8" thick 6' high walls surrounding this area
- o Working Area floor (concrete) 47'-4" x 35'-10"
- o The portion of the Building over the Manure Stack Area mentioned above and the two concrete columns supporting that portion of the Building
- o The concrete Drive over curbs at both ends of the scrape alley, and
- o The 18" x 6" step up curb spanning the entire distance of the front of the building.

Other features that are described in the application that are not determined to have a primary purpose of pollution control based on information provided and best professional judgement are the following:

- o The portion of the building over the working area, bedpack area and scrape alley and the exterior walls and the concrete columns not specifically approved above. cont

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCYIL 532 0357
ADM 39
054 002

Subject _____

Data _____

Reviewed by _____ Date _____

2 of 2

These features which include roofing and all supporting structural elements have the primary purpose of providing shelter from the elements for the livestock ~~operation~~ operation within the building.

The ultimate goal of the livestock operation is to generate income for the owner or shareholders.

While the roof structure does provide obvious functions that reduce or eliminate precipitation related water pollution, it also provides functions that support development and health of the livestock and it functions to consolidate efforts of the operator to maintain the animals.

Not only does the watering and feeding of the livestock occur below the roof, the animals also ~~benefit~~ shelter from inclement weather and benefit from the ~~it provides~~ from the hot sun.

Similarly, the exterior walls ~~provide~~ ^{not only} support the roof structure, but also provide functions that directly benefit livestock health. ~~and~~ Such functions include sheltering livestock from wind and blowing rain and provide security against predators.

Given that the application ~~does not~~ provides no evidence that these features have a primary purpose of pollution control and given the self evident rational provided above, that is, that primarily these features function as livestock production enhancements, in support of the ultimate goal of the livestock operation, the Agency finds that such features do not have a primary purpose of pollution control.



FRANK & WEST

ENVIRONMENTAL ENGINEERS, INC.

April 3, 2025

Illinois EPA
Attention: Darin LeCrone, Permit Section
Bureau of Water
2520 West Iles Ave.
P.O. Box 19276
Springfield, IL 62794-9276

RECEIVED

MAY 13 2025

IEPA/BOW

RE: Mike Endress

To Whom it May Concern:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Mike Endress facility.

If you have any further questions or comments regarding the Mike Endress facility non-lagoon livestock waste handling facility, please advise.

FRANK & WEST
ENVIRONMENTAL ENGINEERS, INC.

Kari Fraley, E.I.
Agricultural Engineer

Attachment: Application for Certification

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 December 18, 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:

Mike Endress
10740 Antioch Road
Tremont, Illinois 61568

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/ Grace McCarten
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)