

RECEIVED
CLERK'S OFFICE

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

MAY 26 2004

STATE OF ILLINOIS
Pollution Control Board

GRASS MAN LAWN CARE
(Property Identification Number
07-13-400-004-006)
Petitioner,

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)
)
) **PCB 04- 217**
) **(Tax Certification)**

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY
Respondent.

)
)
)

NOTICE


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

Emmet Rusteberg
Grass Man Lawn Care
956 State Route
Post Office Box 105
Waterloo, Illinois 62298

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE AND THE RECOMMENDATION** of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

By: 
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: May 24, 2004

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

THIS FILING IS SUBMITTED ON RECYCLED PAPER

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MAY 26 2004

STATE OF ILLINOIS
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

GRASS MAN LAWN CARE
(Property Identification Number
07-13-400-004-006)
Petitioner,

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) **PCB 04- 212**
) **(Tax Certification)**

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY
Respondent.

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A P P E A R A N C E

The undersigned, as one of its attorneys, hereby enters an APPEARANCE on behalf of Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: May 24, 2004

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

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

MAY 26 2004

GRASS MAN LAWN CARE
(Property Identification Number
07-13-400-004-006)

)
) PCB 04-212
) Tax Certification)
)

STATE OF ILLINOIS
Pollution Control Board

RECOMMENDATION

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, 35 Ill. Adm. Code 125.204.

1. On December 23, 2002, the Illinois EPA received a request from Grass Man Law Care (log number TC-20-02, 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 applicant's address is: Mr. Emmet Rusteberg
Grass Man Lawn Care
956 State Route, Post Office Box 105
Waterloo, Illinois 62298
3. The proposed water pollution control facilities in this request are located at Section 13, T2S, R10W of the 3rd P.M. in Monroe County, at the above street address and consist of the following:

Property Identification No. 07-13-400-004-006

Agrichemical containment structures consisting of one liquid agrichemical operational area containment structure; one bulk liquid agrichemical secondary containment structure; the portion of the building over one liquid agrichemical operational area containment structure and one bulk liquid agrichemical secondary containment structure; and associated

collection and recovery systems as approved under Agency endorsed Agrichemical Facility Permit No. 96064327 (Log No. 01056587).

These facilities collect, transport, and store agrichemical rinsates, residues, or washwaters prior to reuse or disposal, and are further described in Exhibit A.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2002), defines

“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: (a) eliminating, preventing, or reducing air or water pollution ...or (b) 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.”

5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5

6. Based on the information in the application and the purpose of the facilities, 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: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: May 24, 2004

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

Watershed Unit Tax Certification Review Sheet

Project Name: Grass Man Lawn Care
Reviewer: David Ginder
Log No.: TC-20-02

Location: Waterloo
Date: 2-11-04
Type: Agchem
 Livestock

Applicant: Grass Man Lawn Care
956 State Route 3, Box 105
Waterloo, IL 62298

Contact: Emmett Rusteberg
Phone: 618/939-6467

Facility: at applicant address

Property ID: 07-13-400-004-006

Legal Description: Section 13, T2S, R10W of
the 3rd P.M.

County: Monroe

- Date Control
Devices Installed: 3/90

- Provided
Fair Cash
Value: \$ 52,333.00

Signature: Emmett Rusteberg

Title: President

Wastes: Livestock waste is applied to cropland.
 Agrichemical rinsate and spillage is recycled through the facility and/or land applied.
 Other: _____

Physical Description of Pollution Control Devices:

- one liquid agrichemical operational containment structure
- one bulk liquid agrichemical secondary containment structure
- the portion of the building located over ~~one~~ one liquid agrichemical operational containment structure & one bulk liquid agrichemical 2^o containment structure
- associated collection/recovery systems

Permit 96064327 (01056587)

Other: _____

**Grassman Lawncare, Inc.
P.O. Box 105
Waterloo, Illinois 62298
618-939-6467**

February 13, 2004

Mr. David Ginder
217-782-3362, 217 785-1225 Fax

^{EPA}
Illinois Department of Agriculture
P.O. Box 19281
Springfield, Illinois 62794-9281

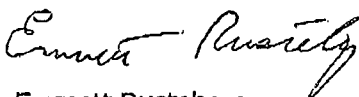
LOG-T-C-20-02

Dear Mr. Ginder:

Enclosed is the additional information you requested:

- #1. The portion of the building used for containment, chemical storage, and loading/wash pad. 1,500 SQUARE FT
- #2. Month and Year Building was built. MARCH - 1990
- #3. Estimate cost of pollution control facility area. \$ 52,333.00

Sincerely yours,



Emmett Rusteberg
President

LOG-T-C-20-02

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**Watershed Management Section
BUREAU OF WATER**

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

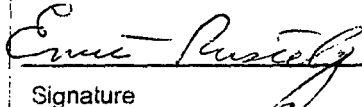
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

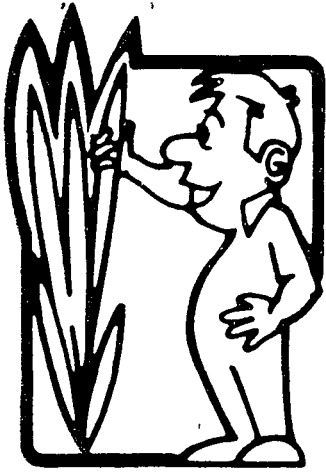
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date
Sec. A APPLICANT	Company Name <i>GRASS MACH LAWN CARE</i>		
	Person Authorized to Receive Certification <i>EMMETT RUSTEBERG</i>		Person to Contact for Additional Details <i>EMMETT RUSTEBERG</i>
	Street Address <i>956 STATE RT 3 - P.O. BOX 105</i>		Street Address
	Municipality, State & Zip Code <i>WATERLOO, IL. 62298</i>		
	Telephone Number <i>618-939-6467</i>		Telephone Number
	Location of Facility	Municipality	Township
	Quarter Section <i>13</i>	Township <i>2 South</i>	Range <i>10 West</i>
	Street Address <i>956 STATE RT 3</i>	County <i>MONROE</i>	Book Number <i>137 19 154</i>
	Property Identification Number <i>07-13-400-004-006</i>	Parcel Number	
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>STORAGE + LOADING OF LAWN CARE TRUCKS WITH AGRICHEMICAL CONTAINMENT</i>	
Water Pollution Control Construction Permit No.		Date Issued	
NPDES PERMIT No.		Date Issued	Expiration Date
Air Pollution Control Construction Permit No.		Date Issued	
Air Pollution Control Operating Permit No.		Date Issued	
Sec. C MANUFACTURING PROCESS	Describe Unit Process		ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION
	Materials Used in Process <i>FERTILIZERS - HERBICIDES - INSECTICIDES / BUILDING USED TO STORE - MIX + LOAD LAWN-CARE TRUCKS - HAVE CONTAINMENT - LOADING AREA + SUMP, NO FLOOR DRAINS - LOCKED + ALARMED BUILDING</i>		
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describes Pollution Abatement Control Facility <i>ILLINOIS ENVIRONMENTAL PROTECTION AGENCY AGRICHEMICAL FACILITY PERMIT # AC 96064327 FACILITY ID # AC 1374050000</i>		

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 DEC 23 2002

Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants			
			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	FERTILIZER		USED ON	
	LAWN CARE CHEMICALS		TUNE CAR	
	(2) Point(s) of Waste Water Discharge			
	NONE		LANDSCAPE PLANTS	
			Plans and Specifications Attached	
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
	(4)	Date installation completed _____ status of installation on date of application _____		
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	152,860.00	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	152,860.00	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	250,000.00	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	50,000.00	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	75	
Sec. F 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. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.			
	 Signature			
	PRESIDENT Title			
Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION			
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.			
Sec. A	Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.			
Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)			
Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.			
Sec. D	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.			
Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. Submit drawings, which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the control facility. Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.			
Sec. F	Self-explanatory. Signature must be a corporate authorized signature.			
	Submit to:	Attention:	Attention:	
	Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control	



Grass Man

Lawn Care, Inc.

BOX 105

WATERLOO, ILLINOIS 62298

PHONE 618/939-6467

CALL US FOR A FREE ESTIMATE

"With our care, the best grass will grow there"

PROFESSIONAL SPRAYING OF GRASS • TREES • EVERGREENS
STATE LICENSED

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DEC 23 2002

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY
BOW/WPC/PERMIT SECTION

DEAR SIR:

REPRESENTATIVE DAN RITZ TOLD
ME ABOUT THIS PROGRAM AND TOLD ME
TO APPLY FOR THIS.

THANK YOU

Ernie Ruzich

P.S.

PLEASE GET IT BACK
AS SOON AS POSSIBLE

Don Hanko
WPC - Collinsville
APC - Collinsville

State of Illinois
Department of Agriculture
AGRICHEMICAL FACILITY PERMIT

JRA
records
binds

Permittee:	Facility ID Number:	AC1334050000
Grass Man Lawn Care PO Box 105 Waterloo, IL 62298	Facility Location:	Waterloo, IL
Permit #: AC96064327	Log Number:	01056587
Facility Type: Commercial: Retail Dealer	Date Received:	May 30, 2001
Date Issued: August 28, 2001	Expiration Date:	August 28, 2006

Permit is hereby granted to the above designated permittee to construct and operate an agrichemical containment facility as follows:

OPERATIONAL CONTAINMENT STRUCTURES

Operation of an existing reinforced concrete operational containment structure with the greatest dimensions measuring 11.33' (width) x 26.33' (length) x 0.41' (depth) with a total design capacity of 232.0 cubic feet (ft.³). The floor shall slope to a single sump measuring 3' (width) x 8' (length) x 5.5' (depth) to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to a single 200 gallon recovery tank with a manually activated sump pump. All loading, unloading and washing of bulk liquid agrichemical transportation and application equipment shall be performed upon the herein permitted structure.

SECONDARY CONTAINMENT STRUCTURES

Operation of an existing reinforced concrete secondary containment structure measuring 8.83' (width) x 9.5' (length) x 3.3' (height) with a total design capacity of 201.0 cubic feet (ft.³). The floor shall slope to the lowest elevation to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to the aforementioned 200 gallon recovery tank(s) with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All bulk liquid fertilizer shall be stored within the said structure.

There shall be no discharge of wastewater from the herein permitted facilities.

This permit has been reviewed and approved by the Illinois Environmental Protection Agency per the attached permit endorsement. This permit is subject to standard conditions on the reverse side of this document and the following special conditions:

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SEP 13 2001

Watershed Management Section
BUREAU OF WATER



**STANDARD CONDITIONS FOR AGRICHEMICAL FACILITY PERMITS
ISSUED BY THE ILLINOIS DEPARTMENT OF AGRICULTURE**

The Illinois Pesticide Act (415 ILCS 60) and the Illinois Fertilizer Act of 1961 (505 ILCS 80) authorizes the Illinois Department of Agriculture to impose standard conditions on permits which it issues. The following standard conditions are applicable unless superseded by special condition(s):

1. The construction or development covered by this permit shall be done in compliance with applicable provisions of the Illinois Pesticide Act, the Illinois Fertilizer Act of 1961, the Illinois Environmental Protection Act and regulations adopted therein, and any applicable federal rules and regulations.
2. There shall be no deviations from the approved plans and specifications unless a written request for modification, along with plans and specifications as required, is submitted to the Department and a supplemental or modified permit is issued.
3. There shall be no discharge of agrichemicals, agrichemical residues, rinsates or agrichemical contaminated wash water from the permitted facility to the waters of the State. Accumulated precipitation from containment structures may be discharged provided the following conditions are met pursuant to 8 Illinois Administrative Code 255.110 and the Illinois Environmental Protection Act and rules and regulations adopted thereunder:
 - a. The discharge shall not cause water quality violations;
 - b. The discharge shall not cause a pesticide release;
 - c. The containment structures have been rinsed and cleaned of agrichemicals prior to discharge.
4. Agrichemicals, agrichemical residues, rinsates or agrichemical contaminated wash water collected by the agrichemical containment structures shall be properly reused on agricultural land or disposed in accordance with the requirements of 8 Illinois Administrative Code 255.110 and the Illinois Environmental Protection Act and rules and regulations adopted thereunder.
5. The permittee shall allow any duly authorized representative of the Department or the Agency, upon the presentation of credentials, at reasonable times:
 - a. to enter the permittee's property where a permitted agrichemical facility is located or where any activity is to be conducted pursuant to this permit;
 - b. to have access to and copy any records required to be kept under the terms and conditions of this permit or by 8 Illinois Administrative Code 255;
 - c. to inspect, during any hours of operation of equipment or structures constructed or operated under this permit, such equipment and structures are required to be kept, used, operated, and maintained under this permit;
 - d. to enter and utilize any photographic equipment for the purpose of preserving or recording any activity or structure as authorized by this permit;
 - e. to obtain and remove, at reasonable times, samples of any discharge or emission of pollutants.
6. The issuance of this permit:
 - a. shall not be considered as, in any manner, affecting the title of the premises upon which the permitted facilities are located;
 - b. does not release the permittee from any liability for damage to person or property caused by the construction, maintenance or the operation of the proposed facilities;
 - c. does not release the permittee from compliance with other applicable statutes and regulations of the United States, of the State of Illinois or with applicable local laws, ordinances and regulations;
 - d. does not take into consideration or attest to the structural stability of any units or parts of the project;
 - e. in no manner implies or suggests that the Illinois Department of Agriculture or the Illinois Environmental Protection Agency (or its officers, agents or employees) assumes any liability, directly or indirectly, for any loss due to damage, installation, maintenance, or operation of the proposed equipment, structures or facility.
7. These standard conditions shall prevail unless modified by special conditions.
8. The Illinois Department of Agriculture may suspend or revoke a permit:
 - a. upon discovery that the permit application contained misrepresentations, misinformation or false statements or that relevant facts were not disclosed; or
 - b. upon finding a violation of any standard or special conditions;
 - c. upon any violation of the Illinois Department of Agriculture's or Illinois Environmental Protection Agency's rules or regulations effective thereunder.
9. The Illinois Environmental Protection Agency endorsement of this permit shall expire concurrently with the expiration of this permit.
10. The Illinois Environmental Protection Agency endorsement of this permit does not grant immunity from enforcement action found necessary by the Illinois Environmental Protection Agency to meet its responsibilities in prevention, abatement, and control of water or air pollution.

State of Illinois
Department of Agriculture
AGRICHEMICAL FACILITY PERMIT

Grass Man Lawn Care

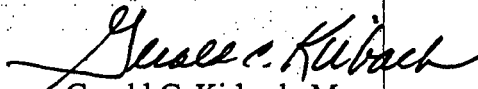
Page 2

SPECIAL CONDITION 1: The permittee shall provide backflow protection in accordance with the Illinois Department of Public Health Plumbing Code (77 Ill. Adm. Code 890) and the Illinois Environmental Protection Agency's Technical Policy Statement (35 Ill. Adm. Code 653.803(c)(4).

THE STANDARD CONDITIONS OF ISSUANCE ON THE REVERSE SIDES OF THIS MUST BE COMPLIED WITH IN FULL.



Warren D. Goetsch, P.E.
Administrator, Division of Natural Resources



Gerald C. Kirbach, Manager
Permits and Downstate Field Operations

cc: Illinois EPA: WPC: Permits
file
a:133405.per



**STANDARD CONDITIONS FOR AGRICHEMICAL FACILITY PERMITS
ISSUED BY THE ILLINOIS DEPARTMENT OF AGRICULTURE**

The Illinois Pesticide Act (415 ILCS 60) and the Illinois Fertilizer Act of 1961 (505 ILCS 80) authorizes the Illinois Department of Agriculture to impose standard conditions on permits which it issues. The following standard conditions are applicable unless superseded by special condition(s):

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 - a. The discharge shall not cause water quality violations;
 - b. The discharge shall not cause a pesticide release;
 - c. The containment structures have been rinsed and cleaned of agrichemicals prior to discharge.
4. Agrichemicals, agrichemical residues, rinsates or agrichemical contaminated wash water collected by the agrichemical containment structures shall be properly reused on agricultural land or disposed in accordance with the requirements of 8 Illinois Administrative Code 255.110 and the Illinois Environmental Protection Act and rules and regulations adopted thereunder.
5. The permittee shall allow any duly authorized representative of the Department or the Agency, upon the presentation of credentials, at reasonable times:
 - a. to enter the permittee's property where a permitted agrichemical facility is located or where any activity is to be conducted pursuant to this permit;
 - b. to have access to and copy any records required to be kept under the terms and conditions of this permit or by 8 Illinois Administrative Code 255;
 - c. to inspect, during any hours of operation of equipment or structures constructed or operated under this permit, such equipment and structures are required to be kept, used, operated, and maintained under this permit;
 - d. to enter and utilize any photographic equipment for the purpose of preserving or recording any activity or structure as authorized by this permit;
 - e. to obtain and remove, at reasonable times, samples of any discharge or emission of pollutants.
6. The issuance of this permit:
 - a. shall not be considered as, in any manner, affecting the title of the premises upon which the permitted facilities are located;
 - b. does not release the permittee from any liability for damage to person or property caused by the construction, maintenance or the operation of the proposed facilities;
 - c. does not release the permittee from compliance with other applicable statutes and regulations of the United States, of the State of Illinois or with applicable local laws, ordinances and regulations;
 - d. does not take into consideration or attest to the structural stability of any units or parts of the project;
 - e. in no manner implies or suggests that the Illinois Department of Agriculture or the Illinois Environmental Protection Agency (or its officers, agents or employees) assumes any liability, directly or indirectly, for any loss due to damage, installation, maintenance, or operation of the proposed equipment, structure or facility.
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 - a. upon discovery that the permit application contained misrepresentations, misinformation or false statements or that relevant facts were not disclosed; or
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 - c. upon any violation of the Illinois Department of Agriculture's or Illinois Environmental Protection Agency's rules or regulations effective thereunder.
9. The Illinois Environmental Protection Agency endorsement of this permit shall expire concurrently with the expiration of this permit.
10. The Illinois Environmental Protection Agency endorsement of this permit does not grant immunity from enforcement action found necessary by the Illinois Environmental Protection Agency to meet its responsibilities in prevention, abatement, and control of water or air pollution.

STATE OF ILLINOIS

COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned, on oath state that I have served the attached **APPEARANCE AND THE RECOMMENDATION**, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

Dorothy M. Gunn, Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite. 11-500
Chicago, Illinois 60601
(first class mail)

Emmet Rusteberg
Grass Man Lawn Care
956 State Route
Post Office Box 105
Waterloo, Illinois 62298
(first class mail)

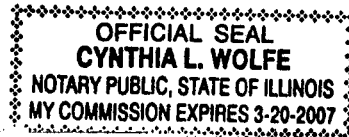
Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794
(first class mail)

and mailing it from Springfield, Illinois on **May 24, 2004** with sufficient postage affixed as indicated above.

Nancy J D Lampert

SUBSCRIBED AND SWORN TO BEFORE ME
this 24th day of May, 2004

Cynthia L. Wolfe
Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER