

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mark Dunn-Aledo )  
(Property Identification Number ) PCB 10-  
15-15-22-400-001 ) (Tax Certification)  
)

NOTICE

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

Mark Dunn  
1981 24<sup>th</sup> Street  
Aledo, Illinois 61231

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  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

DATED: February 1, 2010

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**

Mark Dunn-Aledo )  
(Property Identification Number ) PCB 10-  
15-15-22-400-001 ) (Tax Certification)  
)

**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: February 1, 2010  
Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
(217)782-5544

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(Property Identification Number ) PCB 10-  
15-15-22-400-001 ) (Tax Certification)  
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**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 February 13, 2008, the Illinois EPA received a request from Mark Dunn (log number TC-13-08, 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: Mark Dunn  
198124<sup>th</sup> Street  
Aledo, Illinois 61231

3. The proposed water pollution control facilities in this request are located at Section 22, T130 North, R3W of the 4<sup>th</sup> PM in Mercer County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 391 ft. x 51 ft. x 8 ft. deep) with ten concrete pump out pits (each approximately 6 ft. x 5 ft. x 8 ft. deep), and the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 886 feet of 6-inch diameter PVC perimeter foundation drainage tubing. The foundation tubing also includes 1 inspection port (8 ft. deep 6-inch diameter PVC pipe).

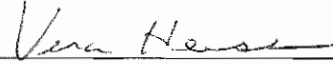
These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application, and are further described in Exhibit A.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2008), 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  
Assistant Counsel  
Division of Legal Counsel

Dated: February 1, 2010  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
)

**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on February 1, 2010, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

**[1<sup>st</sup> Class U.S. Mail]**

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

**[1<sup>st</sup> Class U.S. Mail]**

Mark Dunn  
1981 24<sup>th</sup> Street  
Aledo, Illinois 61231

**[Electronic Filing]**

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Vera Herst  
Assistant Counsel  
Division of Legal Counsel  
1021 North Grand Avenue East  
P.O. Box 19276-  
Springfield, Illinois 62794-9276  
217.782.5544  
217.782.9143 (TDD)

**THIS FILING IS SUBMITTED ON RECYCLED PAPER**

\*\*\*\*\* PCB 2010-057 \*\*\*\*\*

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY



1021 North Grand Avenue East, P.O. Box 19276, Springfield, Illinois 62794-9276 • (217) 782-2829  
James R. Thompson Center, 100 West Randolph, Suite 11-300, Chicago, IL 60601 • (312) 814-6026

PAT QUINN, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, P.E., Manager, Permit Section

Date: December 28, 2009

Re: Mark Dunn – Aledo  
Recommendation of Tax Certification  
Log # TC-13-08  
Property Identification # 15-15-22-400-001

The Bureau of Water received a request on February 13, 2008 from Mark Dunn for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

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

Mark Dunn  
1981 24<sup>th</sup> Ave.  
Aledo, IL 61231

Section 22, T13N, R3W of the 4<sup>th</sup> P.M. in Mercer County

Livestock waste management facilities consisting of one concrete manure pit (approximately 391 ft. x 51 ft. x 8 ft. deep) with ten concrete pump out pits (each approximately 6 ft. x 5 ft. x 8 ft. deep), and the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 886 feet of 6-inch diameter PVC perimeter foundation drainage tubing. The foundation tubing also includes 1 inspection port (8 ft. deep 6-inch diameter PVC pipe).

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

These 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 IAC 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 the above, please contact Thaddeus Faught at 217/782-3362.

SAK:TJF:TC-13-08.docx

cc: Tax Cert File

Project Name: Mark Dunn  
Reviewer: Thaddeus Fought  
Log No.: TC-13-09

Location: Aledo  
Date: 4/30/09  
Type:  Agchem  
 Livestock

Applicant: Mark Dunn  
1901 74th Ave.  
Aledo, IL 61731  
309-562-7792

Contact: Mark Dunn  
Phone: 309-562-7792

Facility: Same as applicant

Property ID: 15-15-22-400-001

Legal Description: Section 27, T13N, R3W of 4th PM.

County: Moire

Date Control Devices installed: 4/2009

Provided Fair Cash Value: \$229,700

Signature: By Mark Dunn

Title: Owner

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 concrete manure pit (approx 39 ft x 51 ft x 8 ft deep) w/ 1/2 concrete impoundment  
basin approx 6 ft x 5 ft x 8 ft deep) w/ concrete slabs  
perimeter drainage tile = 88 ft 6 inch PVC pipe w/ 8 ft deep 6 inch PVC inspection  
port

Other: 10/13/09 spoke w/ Mark Dunn  
Mark said the actual pit dimension is 51 ft 2 inch.  
The perimeter tile is approx 88 ft of 6-inch diameter PVC pipe with  
a 8 ft deep 6 inch PVC inspection port.





ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 - (217) 782-2829  
JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601 - (312) 814-6026

DOUGLAS P. SCOTT, DIRECTOR

217/782-3362

**JUN 19 2009**

Mr. Mark Dunn  
1981 24<sup>th</sup> Ave.  
Aledo, IL 61231

Re: Illinois Property Tax: Mark Dunn -- Aledo  
Livestock Waste Pollution Control Facilities  
Log No. TC-13-08

Dear Mr. Dunn:

The application for Illinois Property Tax Certification received February 13, 2008 for the above listed facilities has been reviewed and the following is offered for your consideration and appropriate action.

1. Please provide the length, diameter and material of construction of the perimeter drainage tile and inspection port.
2. Please verify the width of the manure pit as the submitted diagram indicates 50 feet while the narrative indicates 53 feet.

Please review the subject applications accordingly for the items specified above and submit to the Illinois Environmental Protection Agency so that we may complete the review of the subject application. Please include the above log number on all correspondence.

If you have any questions or comments concerning the above items, please contact me at 217-782-3362.

Very truly yours,

A handwritten signature in black ink that reads "Thaddeus J. Faught".

Thaddeus Faught  
Facility Evaluation Unit  
Bureau of Water

TJF:TC-13-08a.doc

Enclosure: Application

cc: T.C. File ✓

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

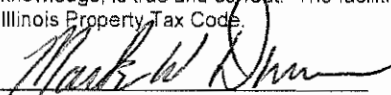
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 P. O. Box 19276, Springfield, IL 62794-9276

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>Dunn, Mark and Brenda</i>			
	Person Authorized to Receive Certification <i>Mark Dunn</i>	Person to Contact for Additional Details <i>Mark Dunn</i>		
	Street Address <i>1981 24th Ave</i>	Street Address <i>1981 24th Ave</i>		
	Municipality, State & Zip Code <i>Aledo, IL 61231</i>	Municipality, State & Zip Code <i>Aledo, IL 61231</i>		
	Telephone Number <i>309-582-7792</i>	Telephone Number <i>309-582-7792</i>		
	Location of Facility Quarter Section <i>22</i> Township <i>T13 N</i> Range <i>R-3W</i>	Municipality	Township <i>Ohio Grove</i>	
	Street Address <i>1981 24th Ave</i>	County <i>Mercer</i>	Book Number	
	Property Identification Number <i>15 15 22 400 001</i>	Parcel Number		
	Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location  <i>Swine Production</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			
	Materials Used in Process			
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility  <i>see attached</i>			

RECEIVED  
 FEB 13 2008

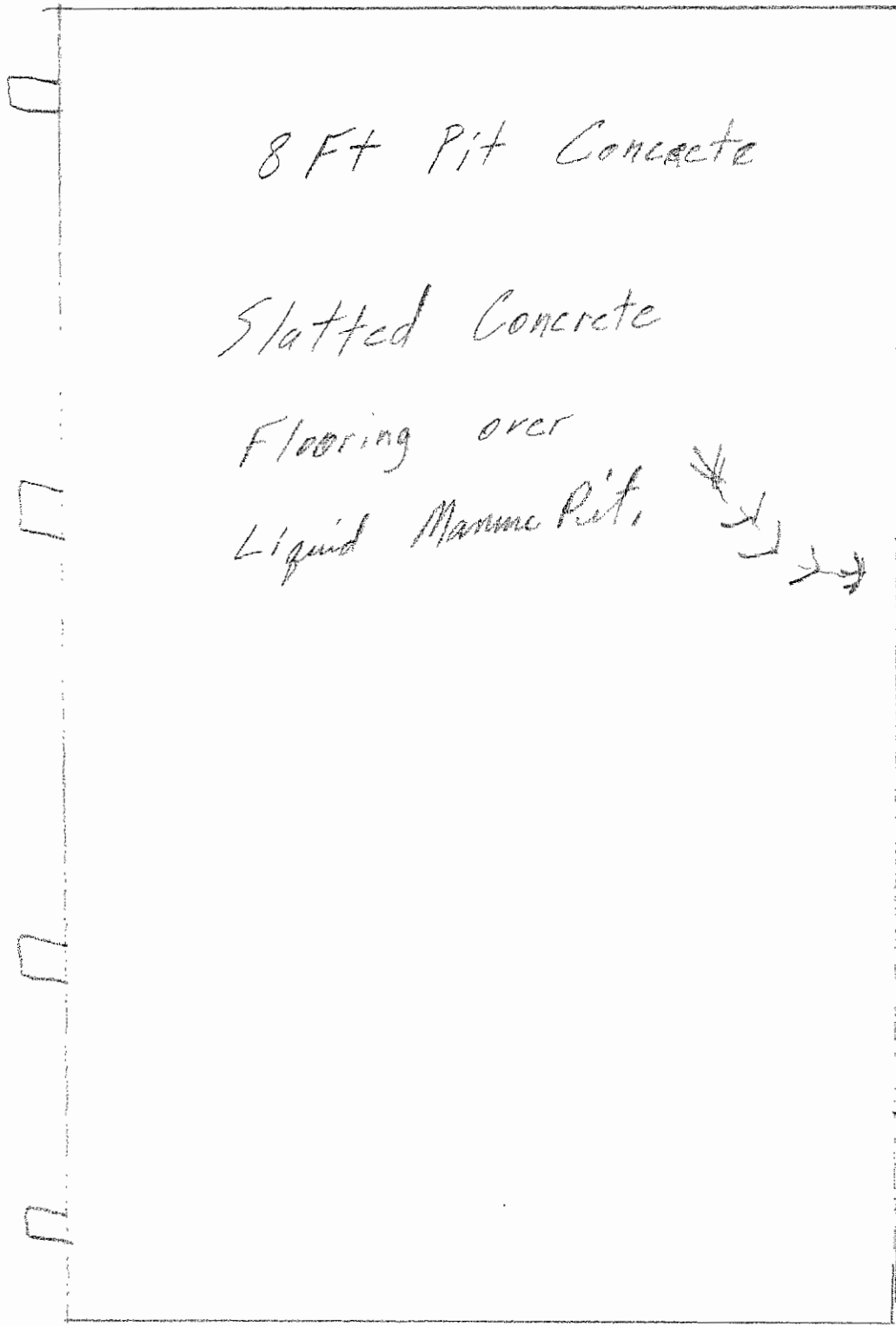
Watershed Management Section  
 BUREAU OF WATER

Sec. E	(1) Nature of Contaminants or Pollutants		
POLLUTION CONTROL FACILITY - CONTAMINANTS			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	swine manure	swine manure	fertilizer for crop
(2) Point(s) of Waste Water Discharge			
Plans and Specifications Attached Yes <input type="checkbox"/> No <input type="checkbox"/>			
ACCOUNTING DATA	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input type="checkbox"/> No <input type="checkbox"/>
	(4)	Date installation completed <u>1-08</u> status of installation on date of application <u>in use</u>	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>224,700.00</u>
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>0</u>
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>0</u>
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>0</u>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>100</u>	
Sec. F	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	 <span style="margin-left: 100px;">owner</span>		
	Signature _____ 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.			
INSTRUCTIONS	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:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	AI Keller Permit Section Division of Water Pollution Control
			Donald E. Sutton Permit Section Division of Air Pollution Control

\*\*\*\*\* PCB 2010-057 \*\*\*\*\*

50' x 391'

Grass vegetation  
around shed next to field &  
Road,



10 pump out  
concrete  
5x6'-8' deep

Slatted Concrete

Flooring over  
Liquid Manure Pit,

Tractor + loadout  
pump



Tractor JD4450  
3300 gallon  
portable tank  
used to haul out.

Well  
D

0 Inspection Port for tile around Building

\*\*\*\*\* PCB 2010-057 \*\*\*\*\*

## Description of pollution control components

1 Means to finish shed 53x39x8 deep pit. Concrete slotted floor over the entire 53x39x8 Deep pit.

The grade around the building is sloped to prevent fresh water running into pit. Manure Storage is adequate to store 14 months of manure production from this facility protecting the well and nearby cropland, From manure entry or contamination. An inspection port providing monitor of tile around soil near pit area. Manure is pumped out of pit and applied sub surface application units and is applied agronomic rate to nearby cropland.