

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Jakob Bros. Farms, Inc.-Sterling )  
(Property Identification Number ) PCB 11-  
05-18-100-009 ) (Tax Certification)  
)  
)

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

Norbert Jakobs  
26056 Penrose Road  
Sterling, Illinois 61081

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 17, 2011

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**

Jakob Bros. Farms, Inc.-Sterling )  
(Property Identification Number ) PCB 11-  
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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: February 17, 2011  
Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
(217)782-5544

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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Jakob Bros. Farms, Inc.-Sterling )  
(Property Identification Number ) PCB 11-  
05-18-100-009 ) (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 September 13, 2007, the Illinois EPA received a request from Jakob Bros. Farms, Inc. (log number TC-21-08, 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:

Jakob Bros. Farms, Inc.  
26056 Penrose Road  
Sterling, Illinois 61081

3. The proposed water pollution control facilities in this request are located at Section 29, T4N, R2W of the 4<sup>th</sup> PM in McDonough County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 736 ft. x 42 ft. x 10 ft. ) and the portion of slotted flooring that is over the pit.

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*  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

Dated: February 17, 2011  
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: Jacob Bros Farms INC

Location: Sterling

Reviewer: JTB

Date: February 1, 2011

Log number: TC-21-08

Type:  Agchem  
 Livestock

Applicant: Jakob Bros. Farms INC.  
21950 Ridge Road  
Sterling, IL 61081

Contact: \_

Phone: \_(815) 336 -2441

Facility: Jacob Bros Farms INC  
26056 Penrose Road  
Sterling, IL 61081

Property ID: 05-18-100-009

County: Whiteside

Legal Description:  
S: Section 18 Twp: 22N R: 7E PM: 4th

Signature: David Jakobs

Title: Operator

Date Control Devices installed: 1980

Provided Fair cash Value: \$300,000

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:

Livestock waste management facilities consisting of one concrete manure pit approximately (736 ft. x 42 ft. x 10 ft.) and the portion of slotted flooring over the manure pit in building #1.

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

[2/1/2011 : used National Atlas. gov to clarify Township and Range]-[2/1/2011 : Placed on Dan's desk 1420.]-[1/27/2011 : In regards to Thad's letter requesting the dimensions of pit, Fair Cash Value, and Signatures see second application.]-[ 12/16/10 Logged in]Reviewed by thad



Identify Results



**Point Clicked**

**Longitude:** 89° 39' 46" West

**Latitude:** 41° 52' 20" North

**Elevation:** 500 to 999 feet

**County Name:** Whiteside

**State:** Illinois

Date of Admission: December 3, 1818

Order of Admission: 21

Printable Maps

**Country:** United States

Printable Maps

**Public Land Survey System**

**Survey Name:** Fourth Principal

**Feature Type:** Public Survey

**Township/Range:** Township 22 North Range 7 East









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

217/782-3362

DOUGLAS P. SCOTT, DIRECTOR

May 22, 2009

Mr. Norbert Jakobs  
26056 Penrose Road  
Sterling, IL 61081

Re: Illinois Property Tax: Norbert Jakobs -- Sterling  
Livestock Waste Pollution Control Facilities  
Log No. TC-21-08

Dear Mr. Jakobs:

The application for Illinois Property Tax Certification received September 13, 2007 for the above listed facilities has been reviewed and the following is offered for your consideration and appropriate action.

1. Please provide the dimensions (length and width) of the 10 foot deep manure pit.
2. Please provide a fair cash value as requested in item 5 of Section E of the enclosed application.
3. Please provide an appropriate signature as requested in Section F of the enclosed application.

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 cursive script, appearing to read "Thaddeus J. Faught".

Thaddeus Faught  
Facility Evaluation Unit  
Bureau of Water

TJF:TC-21-08a.doc

Enclosure: Application

cc: T.C. File



STATE OF ILLINOIS ENVIRONMENTAL PROTECTION AGENCY 2200 CHURCHILL ROAD, SPRINGFIELD, ILLINOIS 62706

TC-21-08

\*\*\*\*\* PCB 2011-048 \*\*\*\*\*

POLLUTION CONTROL FACILITY  
AIR  WATER

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. This form has been approved by the Forms Management Center.

FOR AGENCY USE

File No. Date Received Certification No. Date

Sec. A

Company Name: Jakobs Bros Farms, Inc  
Person Authorized to Receive Certification: David JAKOBS  
Street Address: 21950 Ridge RD  
Municipality, State & Zip Code: Stirling, IL 61081  
Telephone Number: (815) 336-2441  
Location of Facility: 1/2 NW 1/4 18-22-7  
Street Address: 26056 PENROSE RD  
Property Identification Number:

Status of this?  
Rec'd ~  
12/11/09

S  
RD  
91  
rip:  
ORDAN  
umber:

APPLICANT

Sec. B

Nature of Operations Conducted at the above location:  
Cattle Feeding CONFINEM

MANUFACTURING OPERATIONS

- (1) Water Pollution Control Construction Permit No. Date Issued
- (2) NPDES Permit No. Date Issued Expiration Date
- (3) Air Pollution Control Construction Permit No. Date Issued
- (4) Air Pollution Control Operating Permit No. Date Issued

Sec. C

(1) Describe Unit Process:  
Slatted Floor over 10' pits to receive MANURE. PITS ARE UNDER ENTIRE BUILDING. MANURE IS HELD IN PITS PRIOR TO PUTTING ON FIELDS AS A FERTILIZER Length = 736 width = 42'

MANUFACTURING PROCESS

(2) Materials Used in Process:  
Concrete

Sec. D

(1) Describe pollution abatement control facility:  
Slatted Floor over 10' pits to receive Manure. PITS ARE UNDER ENTIRE BUILDING. Manure is Held in pits prior to putting on fields AS A Fertilizer

MANUFACTURING FACILITY DESCRIPTION

length - 736'  
width 42'

RECEIVED  
SEP 13 2007

Watershed Management Section  
BUREAU OF...



STATE OF ILLINOIS ENVIRONMENTAL PROTECTION AGENCY 2300 CHURCHILL ROAD, SPRINGFIELD, ILLINOIS 62706

PCB 2011-048  
APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY  
AIR  WATER

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. This form has been approved by the Forms Management Center.

FOR AGENCY USE

File No. Date Received Certification No. Date

APPLICANT	Sec. A	Company Name	
		Person Authorized to Receive Certification NORBERT JAKOBS	Person to Contact for Additional Details: NORBERT JAKOBS
		Street Address: 26056 PENROSE RD	Street Address: 26056 PENROSE PK
		Municipality, State & Zip Code: Springfield, IL 61081	Municipality, State & Zip Code: Springfield IL 61081
		Telephone Number: (815) 336-2441	Telephone Number: 1 (815) 336-2441
		Location of Facility: W/2 NW/4 1B-22-7	Municipality: Township: JORDAN
		Street Address: 26056 PENROSE RD	County: Book Number: Whiteside
		Property Identification Number:	Parcel Number: 05-18-100-009

MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the above location: Cattle Feeding Confinement Building	
		(1) Water Pollution Control Construction Permit No.	Date Issued
		(2) NPDES Permit No.	Date Issued Expiration Date
		(3) Air Pollution Control Construction Permit No.	Date Issued
		(4) Air Pollution Control Operating Permit No.	Date Issued

MANUFACTURING PROCESS	Sec. C	(1) Describe Unit Process: Slatted Floor over 10' Pits to Receive Manure. PITS ARE UNDER ENTIRE BUILDING. MANURE IS HELD IN PITS PRIOR TO PUTTING ON FIELDS AS A FERTILIZER
		(2) Materials Used in Process: Concrete

POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	(1) Describe pollution abatement control facility: Slatted Floor over 10' Pits to Receive Manure. PITS ARE UNDER ENTIRE BUILDING. MANURE IS HELD IN PITS PRIOR TO PUTTING ON FIELDS AS A FERTILIZER
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RECEIVED  
SEP 13 2017

Watershed Management Section  
BUREAU OF WATER

STATE OF ILLINOIS )  
 )  
 )  
COUNTY OF SANGAMON )  
 )

**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on February 17, 2011, 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]**

Norbert Jakobs  
26056 Penrose Road  
Sterling, Illinois 61081

**[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**