

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Rich Gastler (Prairie Hollow, LLC)  
(Property Identification Number  
04-0-0087-002-00)**

)  
) **PCB 19-**  
) **(Tax Certification)**  
)

**NOTICE**

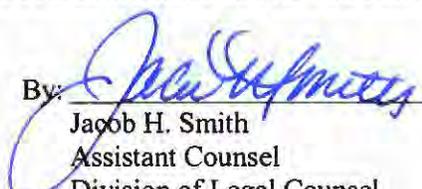
Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

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

Rich Gastler  
381 N. County Road 1800  
West Point, Illinois 62380

**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**, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 

Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel

DATED: August 14, 2018

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**

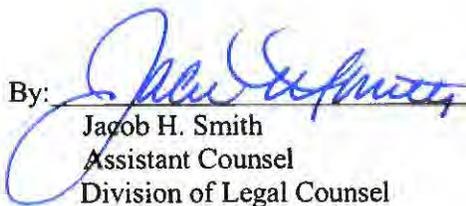
**Rich Gastler (Prairie Hollow, LLC)  
(Property Identification Number  
04-0-0087-002-00)**

)  
) **PCB 19-**  
) **(Tax Certification)**  
)

**APPEARANCE**

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:   
Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel

DATED: August 14, 2018

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**

**Rich Gastler (Prairie Hollow, LLC)** )  
**(Property Identification Number** ) **PCB 19-**  
**04-0-0087-002-00)** ) **(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 August 17, 2017, the Illinois EPA received two applications from Rich Gastler (log number TC-138587-A & TC 138587-B, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. These applications were consolidated into one application and treated as such.
2. The facility's location is just west of Route 94/61 and just north of County Road 2800 North in Adams County. This facility does not have an independent address. The proposed water pollution control facilities in this request are located in the SE ¼ of Section 10, T2N, R6W of the 4th P.M. in Adams County, at the above street address and consist of the following:

The livestock waste management facilities consisting of one concrete manure pit (approximately 561 ft. x 71 ft. x 8 ft. deep) with 16 concrete manure pumpout pits (approximately 6 ft. x 6 ft. each) and the portion of concrete slotted flooring over the manure pit. The manure pit is surrounded by approximately 1460 linear feet of 4 inch diameter plastic perimeter foundation drainage tile.

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

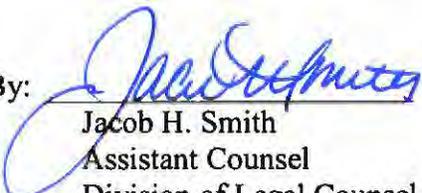
3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "pollution control facilities" as:

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 (2014), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2014) and 35 Ill. Adm. Code 125.200(a).
5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
6. Based on the information in the application and the purpose of the facility, it is the Illinois EPA's engineering judgment that the described facilities may be considered "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and is 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:   
Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel

Dated: August 14, 2018

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



# ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

BRUCE RAUNER, GOVERNOR

ALEC MESSINA, DIRECTOR

## Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Darin LeCrone, Manager, Industrial Unit, Permit Section *DEL*

Date: **AUG 07 2018**

Re: Rich Gastler (Prairie Hollow) – Chatton  
Recommendation of Tax Certification  
Log # TC-138587  
BOW ID: W0678180007  
Property Identification # 04-0-0087-002-00

**RECEIVED**  
Division of Legal Counsel  
**AUG 08 2018**  
Environmental Protection  
Agency

The Bureau of Water received a request on August 17, 2017 from Rich Gastler (Prairie Hollow) 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:

Rich Gastler  
381 N. County Road 1800  
West Point, IL 62380

SE quarter of Section 10, Township 2N, Range 6W of the 4<sup>th</sup> PM in Adams County.

Livestock waste management facilities consisting of one concrete manure pit (approximately 561 ft. x 71 ft. x 8 ft. deep) with 16 concrete manure pump out pits (approximately 6 ft. x 6 ft. each) and the portion of concrete slotted flooring over the manure pit. The manure pit is surrounded by approximately 1460 linear feet of 4 inch diameter plastic perimeter foundation drainage tile.

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 217/782-0610.

DEL:TJF:TC-138587.docx

cc: Tax Cert File

Project Name: Rich Gastler (Prairie Hollow) Location: Chattan  
 Reviewer: Thaddeus Fausch Date: 7/27/18  
 Log No.: TC-138587 (and TC-138588 - see notes) Type:  Agchem  
 Livestock

Applicant: Rich Gastler (Prairie Hollow) Contact: applicant  
381 N. County Rd. 1800 Phone: 217 430 2788  
West Point, IL 62380  
217 430 2788

Facility: Just west of Route 94/61 Property ID: 04-0-0087-002-00  
≈ 2.25 miles north of Route 61

Legal Description: SE section 10, T2N, R6W of the County: Adams  
4th PM

Date Control Devices Installed: 7/1-14/2014 Provided Fair Cash Value:  not on new farm

Signature: by Rich Gastler 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 (approximately 56 ft x 71 ft x 8 ft deep) w/ concrete slats +  
16 concrete supports (each ≈ 6 ft x 6 ft)  
≈ 1460 feet of 4 inch diameter drain tile

Facility description is in application box entitled "Describe the Pollution Control  
Facility for Low Sulfur Dioxide Emission Coal Fueled Device:"

Waste flow diagram in attachment titled "Pollution Control Facility  
Process Flow Diagram"

Other: 2 applications were received on 8/17/17. Logged in as TC-138587 + TC-138588.  
I confirmed w/ Rich Gastler on 10/11/17 that the applications were both  
for the same single building. Rich said the consultant had sent him a  
copy to fill out missing information. Instead of combining the forms  
apparently the consultant sent both sets in together.  
Information missing on one form is on the other form.  
Will combine both into TC-138587.



# Illinois Environmental Protection Agency

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

## Application for Certification (Property Tax Treatment) Pollution Control Facility

### FOR AGENCY USE ONLY

File Number: _____	Date Rec'd: _____
Certification Number: _____	Date: _____

Facility Type (check one):  Air  Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA.

You must have Adobe Acrobat Reader 10 or above installed to use the features on this form.

You may complete this form online, save a copy locally, print, sign and submit it to:

Illinois EPA  
Attention: Al Keller, Permit Section  
Division of Water Pollution Control  
1021 North Grand Avenue East, P.O. Box 19276  
Springfield, IL 62794-9276

### I. Applicant Information:

Company Name: <u>Rich Gastler</u>	Person to Contact for Additional Details: <u>Same</u>
Person Authorized to Receive Certification: <u>Rich Gastler</u>	Street Address: _____
Street Address: <u>381 N. County Rd. 1800</u>	City: _____ State: _____
City: <u>West Point</u> State: <u>IL</u>	Zip: _____ Phone: _____
Zip: <u>62380</u> Phone: <u>217-430-2788</u>	Email Address: _____
Email Address: _____	

### II. Facility Information:

Facility Location: Quarter Section: SE Township: 2-North Range: 6-West  
Municipality: \_\_\_\_\_ Township: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_  
State: \_\_\_\_\_ Zip Code: \_\_\_\_\_ County: Adams Book Number: \_\_\_\_\_

Property Index Number: \_\_\_\_\_

Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes.

### Manufacturing Operations Information:

Nature of Operations Conducted at the Above Location:

The structure is a swine finishing building where swine are housed on concrete slats with a below ground concrete pit used as waste storage.

### Permit Information:

WPC Construction Permit Number: _____	N/A	Date Issued: _____	
NPDES Permit Number: _____	N/A	Date Issued: _____	Exp. Date: _____
APC Construction Permit Number: _____	N/A	Date Issued: _____	
APC Operating Permit Number: _____	N/A	Date Issued: _____	Exp. Date: _____

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

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

**Manufacturing Process Information:**

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device).  
Description of the Process:

Not applicable

**Materials Used in the Process:**

Not applicable

RECEIVED  
AUG 17 2017  
BOWMAN COUNTY HEALTH DEPARTMENT PERMIT SECTION

**Pollution Control Facility Information:**

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution.

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

A concrete pits with dimensions of 561'4" x 71'2" x 8' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has sixteen (16) 6' x 6' pumpouts, 1,460' of 4" perforated tile around the perimeter of the footings, and 39,200 ft<sup>2</sup> of precast concrete slats.

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

The primary purpose of the pits is to have a years worth of livestock manure storage to allow flexibility for application to agricultural fields when conditions are ideal.

Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).

Not applicable

**Nature of Contaminants or Pollutants:**

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use
Livestock Manure	Stored in below ground concrete pit	Field applied at agronomic rates

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



# Illinois Environmental Protection Agency

## Point(s) of Waste Water Discharge:

Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.  
1021 North Grand Avenue East P.O. Box 19278 Springfield Illinois 62704-0278 (217) 782-3397

Plans and Specifications Attached  Yes  No

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.

Are contaminants (or residues) collected by the control facility?  Yes  No

Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.

### Project Status:

Date Installation Completed: 7-1-14

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

Status of installation on date of application:

### III. Verification and Signature:

The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

**Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))**

Richard Gustler

Printed Name:

Owner

Title:

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

Richard Gustler

Signature:

7-7-17

Date:



**Frank & West**  
Environmental Engineers, Inc.

RECEIVED  
AUG 17 2017  
IEPA  
BOW/WPC/PERMIT SECTION

May 11, 2017

Al Keller  
Permit Section  
Division of Water Pollution Control  
Illinois EPA  
P.O. Box 19276  
Springfield, Illinois 62794-9276

RE: Rich Gastler facility

Dear Mr. Keller:

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

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

**FRANK & WEST**  
**ENVIRONMENTAL ENGINEERS, INC.**

A handwritten signature in black ink, appearing to read 'Jacob Nims', is written over the printed name.

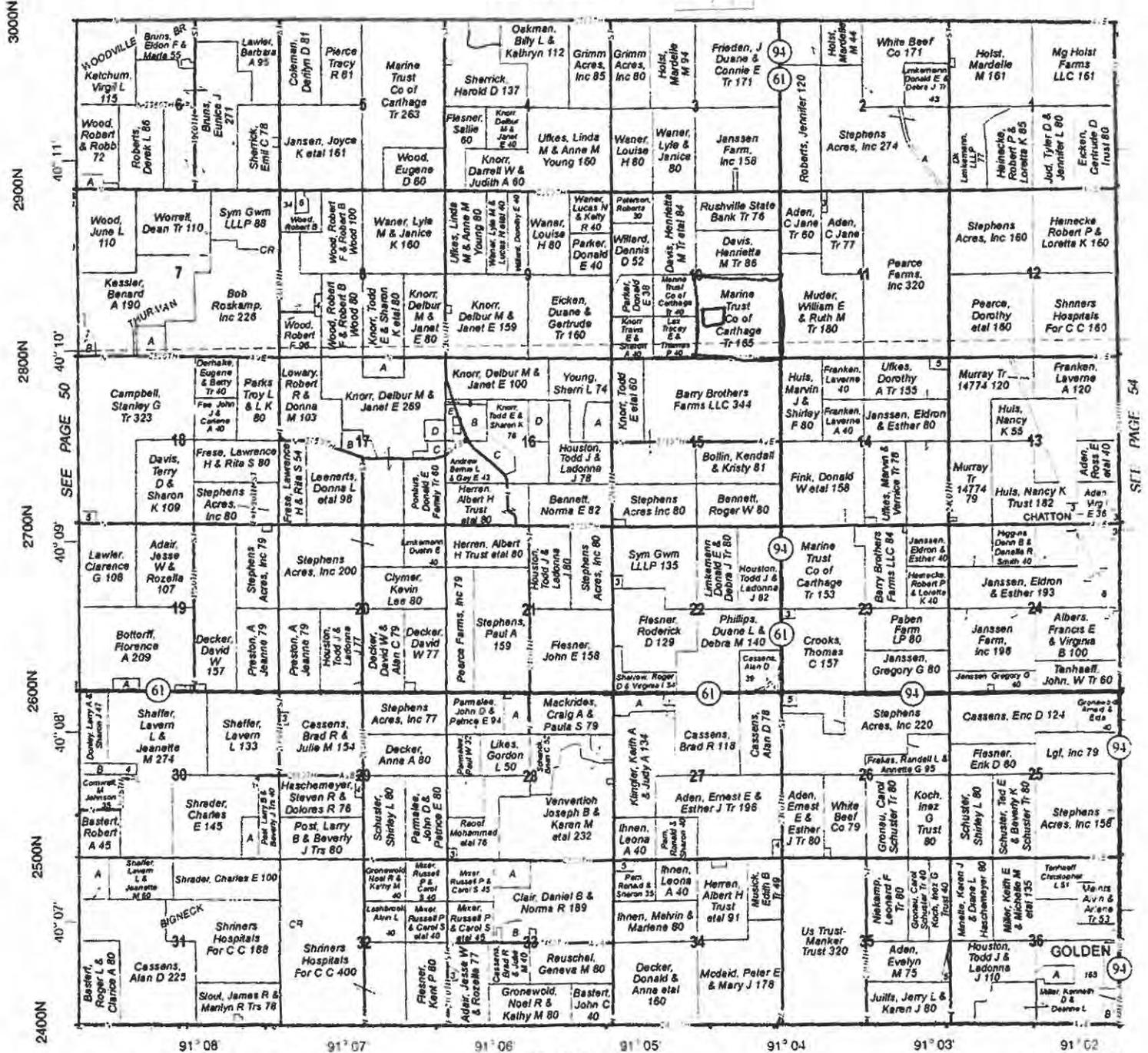
Jacob Nims  
Agricultural Engineer

Attachment: Application for Certification

# HOUSTON

HANCOCK COUNTY

# T.2N.-R.6W.



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SEE PAGE 44

Adams County, IL

1900E

2000E

2100E

2200E

2300E

2400E

2500E

## Dearwester Grain Services, Inc.



**Clayton**  
217-894-6561  
**Industry**  
217-440-8309

**Locations**  
**Chatton**  
217-696-4491  
**Liberty**  
217-645-3441  
**Paloma**  
217-455-2600



**Golden**  
217-696-4461  
**Mount Sterling**  
217-773-9030



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# Illinois Environmental Protection Agency

~~TC-138588~~  
TC-138587B

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

## Application for Certification (Property Tax Treatment) Pollution Control Facility

### FOR AGENCY USE ONLY

File Number: _____	Date Rec'd: _____
Certification Number: _____	Date: _____

Facility Type (check one):  Air  Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA. Separate applications must be completed for each control facility claimed. Do not mix types (air and water). Where both air and water operations are related, file two applications.

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

You may complete this form online, save a copy locally, print, sign and submit it to:

Illinois EPA  
Attention: Al Keller, Permit Section  
Division of Water Pollution Control  
1021 North Grand Avenue East, P.O. Box 19276  
Springfield, IL 62794-9276

### I. Applicant Information:

Company Name: <u>Prairie Hollow</u>	Person to Contact for Additional Details: _____
Person Authorized to Receive Certification: <u>Rich Gastler</u>	Street Address: _____
Street Address: <u>381 No Cty Rd 1900</u>	City: _____ State: _____
City: <u>W. Point</u> State: <u>IL</u>	City: _____ State: _____
Zip: <u>62380</u> Phone: <u>217 430-2788</u>	Zip: _____ Phone: _____
Email Address: <u>gastler@frontier.com</u>	Email Address: _____

### II. Facility Information:

Facility Location: Quarter Section: 10 Township: Houston Range: \_\_\_\_\_  
Municipality: \_\_\_\_\_ Township: \_\_\_\_\_

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

Address: \_\_\_\_\_ City: \_\_\_\_\_  
State: \_\_\_\_\_ Zip Code: \_\_\_\_\_ County: \_\_\_\_\_ Book Number: \_\_\_\_\_

RECEIVED  
AUG 14 2018  
I EPA  
DIVISION OF PERMIT SECTION

Property Index Number: 64-0-0087-602-00

Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes.

### Manufacturing Operations Information:

Nature of Operations Conducted at the Above Location:

### Permit Information:

WPC Construction Permit Number: _____	Date Issued: _____
NPDES Permit Number: _____	Date Issued: _____ Exp. Date: _____
APC Construction Permit Number: _____	Date Issued: _____
APC Operating Permit Number: _____	Date Issued: _____ Exp. Date: _____

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

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

**Manufacturing Process Information:**

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device).  
Description of the Process:

**Materials Used in the Process:**

**Pollution Control Facility Information:**

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable.

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

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

Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).

**Nature of Contaminants or Pollutants:**

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use

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

**Point(s) of Waste Water Discharge:**

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

Plans and Specifications Attached  Yes  No

Submit Drawings, which clearly show:

- (a) Point(s) of discharge to receiving stream; and
- (b) Sewers and process piping to and from the control facility.

Are contaminants (or residues) collected by the control facility?  Yes  No

Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.

**Project Status:**

Date Installation Completed: 07-14-2014

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

Status of installation on date of application:

*operating normally*

**III. Verification and Signature:**

The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

**Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))**

Richard Gustler

Printed Name:

owner

Title:

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

*Richard Gustler*

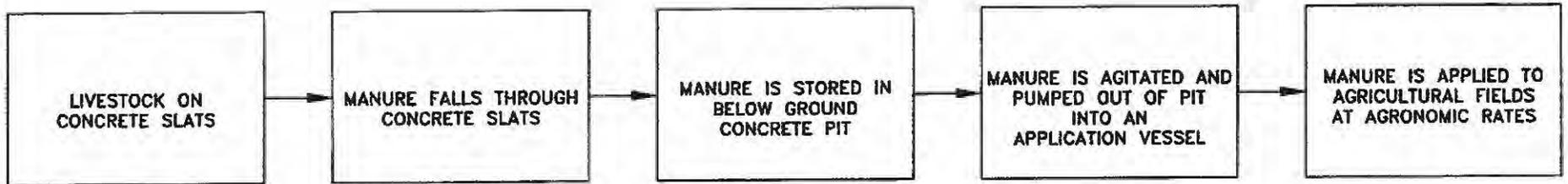
Signature:

7-7-17

Date:



POLLUTION CONTROL FACILITY  
PROCESS FLOW DIAGRAM



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 August 14, 2018, the attached **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:

Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
P.O. Box 19033  
Springfield, Illinois 62794

Rich Gastler  
381 N. County Road 1800  
West Point, Illinois 62380

**[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/ Jacob H. Smith  
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**