

ILLINOIS POLLUTION CONTROL BOARD
May 30, 2019

JEFF & SHEILA KOESTER (Property)
Identification Number 08-000-005-00),)
)
Petitioners,)
)
v.) PCB 19-98
) (Tax Certification – Water)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY,)
)
Respondent.)

ORDER OF THE BOARD (by A. Palivos):

On May 7, 2019, the Illinois Environmental Protection Agency (IEPA) filed an amended recommendation (Am. Rec.) on whether the Board should certify certain facilities of Jeff and Sheila Koester (Koesters) as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2016); 35 Ill. Adm. Code 125. The Koesters’ livestock facility is located at 5405 North Mill Creek Road in Scales Mound, Jo Daviess County.

IEPA recommends that the Board issue a tax certificate for the following facilities of the Koesters:

One reinforced concrete manure pit with greatest dimensions of 100 ft. (length) x 100 ft. (width) x 8.83 ft. (depth) with one interior reinforced concrete wall abutting and supporting a reinforced concrete ramp measuring approximately 71.5 ft. (length) x 16 ft (width) x 8.83 ft. (depth) used to facilitate solids removal from within the pit and with approximately 400 linear feet of 4 inch diameter perforated drain tile around the perimeter of the concrete manure pit.

The approximately 7,216 square feet of concrete scrape alley surface area located inside of the freestall barn and the holding pen and the outdoor scrape alley connecting the barn to the waste holding basin described above.

The entire length of 6" PVC underground piping used to convey liquid wastes from the milking parlor and the milk house and utility room to the waste holding basin described above. Am. Rec. at 2-3.

However, IEPA recommends that the Board deny a tax certificate for the following facilities of the Koesters:


The walls and roofs of the freestall barns and;

The solid concrete floors within the freestall barns. Am. Rec. at 3-4.

If the Koesters wish to contest IEPA's amended recommendation regarding the walls and roofs of the freestall barns and the solid concrete floors within the freestall barns, the Koesters must file a petition to contest with the Clerk within 35 days after IEPA served the amended recommendation on the Koesters. *See* 35 Ill. Adm. Code 125.206(a). If the Koesters fail to timely file a petition, the Board may deny tax certification for the walls and roofs of the freestall barns and the solid concrete floors within the freestall barns based on the IEPA's amended recommendation.

IT IS SO ORDERED.

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on May 30, 2019, by a vote of 4-0.

A handwritten signature in cursive script that reads "Don A. Brown". The signature is written in black ink and is positioned above the printed name and title.

Don A. Brown, Clerk
Illinois Pollution Control Board