



February 10, 2014

Re: Reference - Law Office of Dennis M. Nolan, P.C.

Dear Sir or Madam:

I am writing this letter to let you know that I highly recommend the **Law Office of Dennis M. Nolan, P.C.** for Illinois property tax appeal services. Meritax provides a full range of property tax services for all types of real estate (commercial, industrial, hotels/motels, special-use property) and personal property throughout the United States. In Illinois, we consistently work with attorney Dennis Nolan relative to property tax audits, forecasts, projections and property tax protests/appeals. Mr. Nolan is thorough, knowledgeable and fully understands Illinois law and current trends in matters of real estate taxation. Further, he is professional, detail oriented and obtains meaningful results for the client, namely significant real estate tax reductions.

Mr. Nolan works in all counties throughout the State of Illinois, including Cook County, and he handles real estate tax appeals, exemptions, tax incentives/abatements and assists in tax reporting and budgets. Dennis is very capable of handling property tax appeals at all levels of the appeal process - County, State and Court. I have worked with many attorneys over the years, but Dennis is second to none in Illinois. He allows client input, applies the law and fairly and comprehensively reviews each and every client matter that comes before him for possible tax protest.

Meritax believes that when a property tax matter arises in Illinois, the **Law Office of Dennis M. Nolan, P.C.** is the top pick for legal and property tax appeal/administration services. If you would like to speak with me personally to address Mr. Nolan's proven track record and qualifications, please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Carla D. Higgins', is written over a faint circular stamp.

Carla D. Higgins  
President, Midwest Operations

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