

February 9, 2023

To Whom it May Concern:

Re: Sebert Landscaping - - Law Office of Dennis M. Nolan, P.C., Bartlett, IL

Our company has retained the legal services of the Law Office of Dennis M. Nolan, P.C. on various properties that Sebert Landscaping owns. We have utilized Dennis for over 20 years to protest our real estate tax assessments in multiple Illinois counties, and he has proven himself as a knowledgeable and successful attorney in real property assessments and tax appeal law.

Further, he has assisted Sebert with respect to Cook County Class 6B property tax incentives that have reduced our real estate tax liability on both land and buildings. He understands the Cook County process relative to preferential tax assessments under the Illinois statute and has successfully accomplished the Class 6B tax incentive classification for the company.

Mr. Nolan is timely, keeps us updated on client matters and provides tax estimates and strategies for our business relative to the tax assessment process. We also believe that Dennis has the company's best interest in place at all times during the case/filing process.

I recommend the Law Office of Dennis M. Nolan, P.C. If you have any questions, please feel free to contact me.

Dana Ludvigsen

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Controller