



YOUNAN COMPANY
A Private Equity Firm

January 13, 2026

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

To Whom it may Concern:

As Executive Vice President of Younan Properties, Inc. ("Younan"), I have had the privilege to work with the Law Office of Dennis M. Nolan, P.C. and its principal attorney Dennis Nolan. Dennis has represented Younan since 2005. Younan is a commercial real estate investment and management company focused on leveraging its expertise to improve underperforming Class "A" high rise and mid-level office buildings within the top 10 markets of the United States, including Chicago, Houston, Los Angeles and Phoenix.

The Law Office of Dennis M. Nolan represents Younan with respect to all aspects of property tax appeal matters and real estate tax assessment protests in the greater Chicagoland market. Mr. Nolan is well-versed in ad valorem tax matters and has represented Younan in reducing its real estate taxes relative to our Illinois portfolio of office buildings, including properties located in the City of Chicago/Cook County Central Business District. Mr. Nolan has saved Younan millions of dollars in real estate taxes through successful real estate tax protests during the 2005-2025 assessment appeal period.

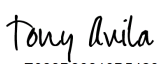
Mr. Nolan's services are invaluable. He uniquely understands property tax issues and the appeal rights of taxpayers at the various levels of appeal that are specific to the State of Illinois, including filings in Cook County. Moreover, he has vast knowledge of general real estate matters, which allows us to be proactive on acquisition issues that relate to real estate taxes. Additionally, Mr. Nolan provides us with meaningful reports, forecasts, budgets and acquisition strategies relative to Illinois property taxes.

Furthermore, Dennis timely responds to Younan property tax issues that require immediate attention. Likewise, his staff also understands the real estate tax appeal process and they are always available for questions.

I can highly recommend the Law Office of Dennis M. Nolan, P.C., which provides unparalleled legal services with respect to Illinois property tax administration and real estate tax appeals. When Mr. Nolan is assigned to a project, the job gets done in a cost-effective and beneficial manner.

Regards,

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Tony Avila

Executive Vice President

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