



Monday, September 16, 2024

CONTENT SUBJECT TO CHANGE

All session times noted are U.S. Pacific Daylight Time

8:00 - 8:15am

Welcome & Opening Remarks

[G. Adrian Gonzalez, Jr.](#), ASA, MRICS | President | Adrian Gonzalez & Associates, P.A.

8:15 - 9:15am

Keynote Address: The Status and Outlook for the U.S. Economy

[LaVaughn M. Henry](#), PhD, CBE | Former Senior Economist for the Council of Economic Advisers in the Executive Office of the President (the White House) and the Senior Regional Officer and Vice President for the Federal Reserve Bank of Cleveland, Cincinnati Branch

In this enlightening keynote, Dr. Henry will discuss in detail the current state of the economic environment of the United States. Focus will be made on the current state and outlook for the U.S. GDP and production trends; consumer demand, market sentiment, and financial conditions; U.S. employment and unemployment trends; the outlook for U.S. inflation, and Federal Reserve Monetary Policy, and its implications for interest rates and selected credit markets.

9:20am – 9:30am

**[Gems & Jewelry]
Discipline Welcome**

9:30 – 10:30am

**[Gems & Jewelry]
The Value of Jewellers' Work: Appraising Work From the Bench**
[Duncan Parker](#) | Vice President | Dupuis Fine Jewellery Auctioneers

As appraisers, we see jewels from designers and artists, high-end studios, famous houses, and from large-scale manufacturers. It's important, as an appraiser, to recognize and properly represent the time and value of the work that went into producing the jewel you're valuing. This presentation will explore methods for recognizing different methods of manufacture, from jewels entirely hand-built at the bench, to single-piece castings from 3-D models. Various manufacturing methods reflect a range of costs of production and an appraisal should reflect the differences.

**[Personal Property]
Art and History of Native American Basketry**
Natalie Linn | Owner | Natalie Linn Indian Baskets

This will be an introduction to prominent value characteristics of Native American baskets. One of the topics covered will be the difference between baskets as artwork and

as utility items. Another topic covered will be the fact that there are a number of "fakes" and how to help identify these. The subject of the market, marketplaces, and prices being realized will also be addressed. On the evening of September 17th, after the final presentations, Ms. Linn invites you to visit her home and view her collection - RSVP requested.

[ARM/Multi-Discipline]

How Appraisers Get Into Trouble (and How To Stay Out Of It)

[Steven F. Bauer](#), Esq. | Attorney and National Claims Counsel for Aspen American Insurance Company | Gaglione, Dolan & Kaplan APC

This program will discuss the most common types of complaints and claims issues facing appraisers today and provide tips for preventing or minimizing exposure to claims. It will also cover recent trends, including discrimination and bias complaints involving appraisers being investigated by federal and state fair housing agencies, etc.

11:00am – 12:30pm

[Gems & Jewelry]

Eureka Moments with Monumental Impacts:

Innovations and Discoveries that Changed the Jewelry World

[Starla Turner](#) | Gemologist | Lang Antiques and Estate Jewelry
[Suzanne Martinez](#) | Owner | Lang Antiques and Estate Jewelry

The jewelry we enjoy today is rooted in past centuries technology and discoveries. Since 1851 World Expositions flattened the world becoming a forum for sharing/inspiring ideas and techniques while today the internet explodes with new knowledge. Opportunities to be faster, cheaper, or finer, to meet consumer demand and price point, comes from borrowing techniques from other industries, discovering gemstones as a byproduct of other mining, or developing the next new wonder. This lecture studies the transitions/adaptations/improvements/booms/busts of our industry and enables you to date pieces and gain appreciation for those that came before us and changed our world.

[ARM/Multi-Discipline]

Economic Obsolescence Across Disciplines

[Lorrie Beaumont](#), FASA | Owner | LB Appraisal Associates, Inc.
[Chris Mellen](#), ASA, MCBA, CVA, ABAR, ICVS, CM&AA | Senior Managing Director | Valuation Research Corporation
[Joel D. Gonia](#), ASA - ARM & MTS / M& | Senior Review Appraiser | KATS Machinery & Equipment Appraisals, LLC

Economic Obsolescence – loss in asset value caused by external factors – impacts appraisals across all disciplines. This cross-discipline session will cover the impact of EO on business, intangible assets, machinery and technical, and real property appraisals. This panel presentation will compare and contrast factors that cause EO, applicability of EO, and measurement of EO from the perspective of each discipline.

11:00 – 11:45am

[Personal Property]

Arts Services for Arts Professionals

Jennifer Viviano | Managing Director | X Gallery Art Services

X Gallery is a fine arts service company serving national and regional West Coast clients. Recognizing that art objects have a life cycle, X Gallery's service offerings are built around

a dedication to keeping those artworks in circulation. Providing storage, collection management, consulting, art sales and transport, our services are oriented around collectors and collections – and mirror the ecosystem of arts professionals. We frequently work as a resource for artists, estate managers, appraisers, consultants, auction houses, galleries and national and regional art shippers. Our item-based approach allows piece-specific management, and our clean, professional facility is available to professional partners while working on an item or collection.

11:45am – 12:30pm

[Personal Property]

How to Avoid IRS Scrutiny

[Robin Bonner](#) | Art Appraiser | Bonner Arts

What do you need to know to avoid IRS scrutiny? What recent unique court cases should you be aware of? Former art appraiser with Art Appraisal Services at the IRS will dispel your fears and promote confidence in your tax appraisal reports.

1:30 – 2:30pm

[Gems & Jewelry]

Harry Winston: In Pursuit of the Perfect Jewel

[Angela Hedges](#), GG | President | AMH Luxury Consulting, LLC

Join Angela Hedges, former Archives and Estate Jewelry Director for Harry Winston, who will guide you through Mr. Winston's life-long pursuit of the perfect jewel.

[Personal Property]

Changing Trends in the Fine Art Collector and Investment World

Frank Coates | Founder/Owner | Bloomsbury Fine Art & Antiques

Frank will share his insights into the changing trends in the fine art collector and investment world.

[ARM/Multi-Discipline]

Valuing the Future: AI's Revolutionary Impact on Appraisal

[Scott DeMarco](#), MBA, CBA, CVA, CDFA, CPVA | CEO | Equitable Value LLC

The presentation explores the evolution of Artificial Intelligence (AI) and its profound expected effects on the field of business valuation. It delves into the fundamentals of AI, including its history, technological overview, and specific applications in business valuation calculations, research, and report writing. The presentation also addresses the challenges and ethical considerations of AI in this field, providing a well-rounded view of AI's role in shaping the future of business appraisal. Note: This description was drafted by AI, edited by a human, and proofread by AI.

2:35 – 3:35pm

[Gems & Jewelry]

Pearl Evaluation and Appraisal Expertise

[Sarah Senzer](#), GIA GG, GD, AJP, Gem-A FGA | Gemologist GG FGA | Independent

How much do you know about pearls? The quality and value of a pearl can be quite subjective, due to the complexity of the pearl's structure and a variety of factors. Appreciating and properly identifying a specimen requires a thorough investigation combined with best practices; I am delighted to provide a unique and original immersion

course in pearl appraisal to assist all professionals. Motivated by the goal of offering excellent service during appraisal examinations, we will cover all the aspects of each type of pearl present on the market – yesterday, today, and tomorrow. This seminar is ideal for appraisers and gemologists looking to excel in accurate analyses of pearls, using simple tools.

[Personal Property]

Decoding the Essence of Value in Automobiles: Art & Science

[Donald W. Osborne](#), ASA | Principal | Donald W Osborne, LLC / Automotive Valuation Services

Why does the evaluation and creation of value opinions of automobiles and motorcycles vary from other collectible categories? It is vital to understand how and when general appraisal knowledge and practice applies in this area and when a completely different viewpoint and expertise is demanded. Donald W Osborne, ASA will discuss how he and his fellow members of the ASA Automotive Specialties Group approach the complex and exciting world of appraising veteran, antique, classic, historic, special interest and exotic vehicles.

2:35 – 5:30pm

[ARM/Multi-Discipline]

Expert Appraisers as Expert Witnesses: A Mock Trial Event

[Pamela Bensoussan](#), ASA, ARM, ISA, AM | Owner | Bensoussan & Associates

[Terri Lastovka](#), ASA, CPA, JD, ARM | Owner | Valuation & Litigation Consulting, LLC

[Richard Conti](#), ASA, ARM | President, Senior Appraiser | Conti Appraisal Service

[Charles Dixon](#), ASA | President/Owner | CD Valuation Services, Inc.

[Jack Young](#), ASA, CPA | Owner, Senior Appraiser | NorCal Valuation

[J. Mark Penny](#), FASA | Managing Director | Hempstead & Co LLC

[John Rake](#) | Managing Partner | Larkins Vacura Kayser LLP

Attendees from all disciplines are invited to witness appraisers and appraisal reviewers testifying in the hot seat! ASA appraisal professionals will swear under mock oath to testify in various mock lawsuits revolving around a fictional Oregon wildfire disaster, involving multiple disciplines. This extended ARM session will spotlight segments of unscripted testimony with real attorneys using real courtroom strategies. This mock trial session will highlight expert witness testimony based on real world assignments, involving various property types. Mediation, deposition, and courtroom testimony will be featured. This educational event is hosted by the Appraisal Review & Management Committee, which offers POV courses in appraisal review report writing, appraisal management, and litigation services. Plan to attend this mock— yet very realistic— unscripted afternoon....as court will be in session!

4:00 - 5:30pm

[Gems & Jewelry]

Ancient Cut Diamonds

Dr. Celine Rose David | Expert and legal appraiser | Céline Rose David Expertise srl

Unsure how to recognize a table cut, double table cut, a Mazarin cut, Peruzzi, old mine, old European and different rose cut diamonds? Or how to estimate the weight of those diamonds? Ancient cut diamonds are very common on antique jewels in Europe. This talk will be a journey through jewelry history.

[Personal Property]

The Cost and Income Approaches for Personal Property Appraiser

Robert Schlegel, FASA, MCBA | Principal | Houlihan Valuation Advisors

Patrick H. Ela, ASA, Fine Arts, MBA | President | Comprehensive Art Services, LLC

This session will offer an overview of the income approach, examples of where Personal Property appraisers may need to use it and examples of discounted cash flow models. We will also review the application of the cost approach to valuation with a focus on public artworks and how their values and approaches to valuation can change over time.

Tuesday, September 17, 2024

8:00 - 9:00am

[Gems & Jewelry]

Jade Adventures in Guatemala

[Charles Carmona](#), ASA | President | Guild Laboratories, Inc.

The carving of figures out of jade and associated minerals was one expression of the Mayan culture and spirituality dating back over 3500 years. But when the Spanish arrived 500 years ago, they forbade the carving of idols, under penalty of death, and within a few generations, the skills of carving and knowledge of where to source the jade was lost. It wasn't until the 1970's, after years of searching, that these ancient jade deposits were rediscovered. In this presentation, various aspects of the history, geology and archaeology of Guatemalan jade will be discussed.

[Personal Property]

What's that Rug Worth? A Changing Rug Market and Values

Randy Hyde | Business Owner/ Consultant | Renaissance Rug Cleaning Inc.

The classic model of rug commerce, how rugs are made, marketed, and sold to consumers is changing. We will explore what has changed in rug values and what it means for rug values for new, used, vintage and antique rugs.

[ARM/Multi-Discipline]

Panel on IRS Valuation Issues

Robert Schlegel, FASA, MCBA | Principal | Houlihan Valuation Advisors

[Curtis R. Kimball](#), ASA, ARM (BV), CFA | President | Vinewood Investment Analytics Inc.

[Mark Bovee](#), MAI, ASA, CVA | Lead Appraiser | Internal Revenue Service - Large Business International Division

[Christopher Pavilonis](#), CPA (inactive), J.D., L.L.M. | Special Trial Attorney | IRS Office of Chief Counsel

This panel discussion will explore some of the recent tax court decisions involving appraisals of equity interests and other non-cash gifts. Standards for a qualified appraisal will be discussed, as well as situations where business appraisers need to incorporate appraisals from other disciplines.

9:05 - 10:05am

[Gems & Jewelry]

Sharing Knowledge to Further Your Appraisal Practice

[Sharon Kerwick](#), ASA | Owner Senior Appraiser | Kerwick Appraisals

By providing various types of students with knowledge and awareness of our appraisal business we broaden our base of potential clients. Personalized Classes are an outgrowth of Sharon Kerwick's over 40 years in the appraisal business in South Florida. Sharon suggests that by focusing on mutually agreed-upon subjects, such as gold, silver, or coral your class will provide various types of students with knowledge and awareness of our appraisal business. Suggestions for some classes for your use will be provided.

[Personal Property]

Collectible Sneaker Market

Mikey Nguyen | Co-Owner | Index PDX

Learn more about the collectible sneaker market in this session with an in-depth look at market trends, the state of the sneaker industry and the secondary market.

[ARM/Multi-Discipline]

AI, Ethics, and Valuation: Navigating Complex Terrain

[Karen M. Lascelle](#), CPA, CVA, CFE | Managing Director | John G. Burk & Associates, CPAs, PC

Explore the intricate intersection of AI, ethics, and valuation in this compelling presentation. In navigating the realm of AI and valuation, avoiding ethical dilemmas requires a proactive approach. Key considerations include ensuring transparency in AI algorithms, addressing bias in data sources, prioritizing privacy protection, and fostering accountability in decision-making processes. By incorporating these principles, practitioners can mitigate ethical challenges and contribute to the responsible and fair application of AI in valuation practices.

10:30am - 12:00pm

[Gems & Jewelry]

The Impact of \$80 Billion and 87,000 Additional IRS Employees on PP and Gems and Jewelry

[Michael A. Gregory](#), ASA, CVA, Qualified Mediator with the MN Supreme Court | Founder | Michael Gregory Consulting, LLC

The Inflation Reduction Act was supposed to provide the IRS \$80 billion additional dollars and add 87,000 employees over the next 10 years but has been reduced by Congress. During this session Mike takes a look at the IRS strategic plan, public information available from the Treasury Department and IRS, and shares with you his insights of what this may mean overall related to personal property, machinery and equipment in the IRS Engineering Program and gems and jewelry as they relate to the artwork panel and valuation. Both short term and longer-term implications are presented to give appraisers an idea of what may be expected in the future given IRS objectives.

[ARM/Multi-Discipline]

Mock Mediation: What Really Matters

[Barry J. Cunningham](#), Ph.D., ASA, MAI, AI-GRS | CEO | Property Tax Research, LLC

As appraisers, we are sometimes drawn into hostile environments shrouded in cordial

banter and usually, though not always, polite talk of the weather. All the while, you know deep down that it's a battle over your opinion versus someone else's. It's fluid and unpredictable. But there are some common denominators regarding process and people. Namely, conflict runs in stages. And personality traits are fairly consistent. This mock mediation is a fun and educational exercise involving volunteers from the class in it usually results in loud laughter.

1:00 - 2:00pm

[Gems & Jewelry]

Pioneering a Mercury-Free Era in Gold Mining

[Toby Pomeroy](#) | Founder and Lead Researcher | Mercury Free Mining, Inc.

Toby Pomeroy's journey through the artisanal and small-scale gold mining (ASGM) sector highlights his quest for ethical gold extraction. Since 2010 Toby has visited ASGM sites globally, researching the world's most responsible mining communities and methods, leading him to discover the groundbreaking Goldrop® system. His audacious commitment to mercury-free gold mining methods that provide millions of miners across the globe access to safe, mercury-free alternatives, will leave you with an indelible experience of the power of one's stand.

[Personal Property]

Unique Assets from an Estate Lawyer's Point of View

J. Mackenzie Hogan, Esq. | Partner | Harris & Bowker, LLP Attorneys at Law

Mackenzie Hogan will cover estate planning probate, real estate, business dispositions and acquisitions and trusts.

[ARM/Multi-Discipline]

How Testifying Experts Assist the Trier of Fact

[Morris R. Borea](#) | Partner | McGivney Kluger Clark & Intoccia, P.C.

2:30 – 3:30pm

[Gems & Jewelry]

Mexican Silver: Roots to Revival

[Maranda Moran](#) | Vice President | John Moran Auctioneers & Appraisers

Creating a historical overview of Mexican silver design, from its pre-Columbian origins and historical revival, culminating with contemporary examples from well-known designers such as Fred Davis, William Spratling, Hector Aguilar, Matilde Poulat, and Antonio Pineda. This lecture will weave market analysis, identification pitfalls, and history to create a comprehensive narrative on Mexican silver.

[ARM/Multi-Discipline]

Managing Director | Hempstead & Co LLC

What is ARM? In the 1980's, when the Appraisal Foundation was developing the first USPAP publication, they recognized the need for qualified appraisal reviews/appraisal reviewers and with common standards, just as USPAP Standards for other appraisal disciplines (RP, BV (intangible assets), Mass, PP. development and reporting). Standard 3 was developed and contained the requirements for review, development, and reporting all in the one Standard (3). Since then, Development and Reporting are their own separate Standards (3 and 4). ARM provides appropriate analyses development for logical reviews, and demonstrates competent review writing skills for an understandable presentation, including protection against defamation. Appraisal Review can help you become a better

appraiser, provide an additional income stream for your business, and support the appraisal profession by increasing public trust in the profession.

3:35 – 4:35pm

[Gems & Jewelry]

When Was It Made? Materials, Manufacturing and Design to Pinpoint Era

[Jessie English](#), GIA, GG, NAJA | J.S. English Appraisals

Learn more about jewelry design eras based on materials, manufacturing and a smidge of history. You will leave this session with applicable tips and tricks to help you place a circa date on a piece of estate jewelry.

[Personal Property]

Market Trends within Contemporary Auctions and Primary Markets

[Kate Rosenheim](#), ISA, A.M., M.A. | Specialist Post-War & Contemporary Art, Head of Sale Bonhams

This diverse panel of industry experts will discuss emerging trends in contemporary auctions and primary art markets, focusing on the increasing influence of a new wave of young collectors on market trends.

[ARM/Multi-Discipline]

Implicit Bias in Valuation

[Michael A. Gregory](#), ASA, CVA, Qualified Mediator with the MN Supreme Court | Founder | Michael Gregory Consulting, LLC

Mike will provide information from various sources related to bias and unconscious bias. Ideas will be presented on how we as individuals and as organizations can take steps to overcome bias. A deeper dive is offered into how we as appraisers can address bias and prejudice in Valuation. As appraisers we can reduce bias by paying attention, having a clear intention to address bias, and take specific actions to reduce bias. These elements are being offered for your consideration for you to be proactive in this area in the future.

[Register Now!](#)

