

# *2012 Annual Review of Valuation Cases and Hot Issues* ©

**Objective:** An excellent way to learn about valuing a closely-held business or other asset is to read the written court decisions in valuation disputes. In their opinions, judges often note what the valuation expert did and the flaws in their analysis. The written judicial opinions, in effect, provide a roadmap for valuation experts. The instructor will discuss numerous valuation cases.

## **Learning objectives:**

- Explain the lessons that can be learned from each case
- Explain the valuation methodologies that were used and why
- Identify the valuation discounts that were used and note how they were calculated
- Summarize the mistakes that were made by the valuation experts
- Set forth the penalties that were imposed or not, and why
- Point out tips for writing or reviewing a valuation report
- Explain how the court assessed the valuation expert
- Highlight and explain the current “hot issues” in the valuation area

**CPE:** 4 hours

**Level:** Update

**Category:** Technical Consulting

**Prerequisites:** None

**Instructor:** Dennis J. Gerschick

**Code:** ARBV