

**Recognition:** Recognized by US Court of Appeals, Second Highest Court in the USA , as an "Expert Professional Appraiser": US Court of Appeals, in No. 92-70108, 1993 APP, ruled in Tom G. Murphy v. Commissioner that a person with Joe Cornell, CMA's training, experience, and education is an "expert professional appraiser."

**Knowledge & Experience:** Appraising since June 27, 1972.

**Fields of Study and Expertise:** Antiques, collectables, art, decorative arts, residential contents, American, Oriental, European Furniture, china, sterling, jewelry, firearms and military, tools, livestock, Americana, motorcycles, boats, equipment, machinery, oriental rugs, automobiles, wine, collectables, etc.

**Membership and Training:** Is a member in good standing of the International Appraiser's Guild. The American Society of Appraisers, and the International Society of Appraisers.

**Honors & Title:** Has been awarded the professional designation of Certified Master Appraiser by the International Appraiser's Guild, Accredited Senior Appraiser by the American Society of Appraisers, and Accredited Member of the International Society of Appraisers.

**Unique Distinction:** The only accredited and certified firearms specialty appraiser in the world.

**Published Recognized Expert:** Authored: Introduction to Personal Property Valuation, Ethical Appraisal Behavior, Effective Appraisal Report Writing, The Appraisal Process, Anatomy of an Appraisal, Estate Sale Theory and Practice, The Credible Appraisal Report, Choosing an Appraiser, Critique of Internet Appraising, and The Ethics of the Estate Sale Professional.

**International Publication:** Contributing editor to the one of the most respected firearms price guides in the world, The Standard Catalog of Firearms.

**International Versatility:** Versed in the International Valuation Standards... the only Personal Property Appraiser in the USA prepared to use both USPAP or the IVS, and the only person in the USA instructing others in both standards.

**Leadership:** First in the U.S.A. to develop ethics, theory, standards and practices for the estate sale industry ... is the only Certified Estate Liquidator in central USA. Twice elected President of the Colorado Chapter of the American Society of Appraiser.

**Recognized Expertise:** Acknowledged and certified expert witness, consultant to Businesses, Attorneys, Trust Administrators, Probate Advisors, Museums, Insurance Companies, Collectors, Dealers, Auction Houses, IRS, etc.

**Education & Training:** Taken, passed by written examination and received college credit for, the following four (4) appraisal courses: Principles of Valuation, Personal Property Valuation - Report Writing, Personal Property Valuation Methodology - Research & Analysis, Personal Property Valuation - Appraisal Practice & Standards and the other following courses, for which college credit was not given: USPAP, and Ethics.

**Practical Experience:** Operates an accredited appraisal service, and an estate liquidation business.

**Personal Interest:** Owns a personal collection of American antique furniture, American cut glass, sterling silver and Winchester firearms.

**Specific Knowledge:** The Appraiser has specific knowledge as to the market and the applicable market levels relevant to the item(s) being appraised.