

Joseph M. Cornell, CMA, ASA, ISA

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: Has been appraising since July of 1972 and brings experience in retail and wholesale sales of personal property, retail store management experience in the areas of study, estate liquidation and personal involvement in the relative markets at all market levels.

Fields of Study and Expertise: Antiques, collectibles, decorative arts, residential contents, firearms and militaria, tools, household goods, art, motor vehicles, motorcycles, livestock, farm equipment and machinery, etc.

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

Honors & Title: Has been awarded the honorary professional title of *Certified Master Appraiser* by the International Appraiser's Guild.

Unique Distinction: The only accredited, designated and certified firearm appraiser in the United States of America, of which we are aware (or the world, for that matter).

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

Contributing Editor for an International Publication: Selected as a contributing editor for the *Standard Catalog of Firearms*, a leading internationally recognized price guide.

Recognized Published Author: Two fairly recently released hardcover books can be found for sale on the Internet e.g. Amazon – *THE STANDARD CATALOG OF WINCHESTER FIREARMS* and *THE STANDARD CATALOG OF BROWNING FIREARMS*.

International Versatility: Well 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.

Elected Responsibility: Was President and CEO of a company that owned and operated an antique store and an upscale used-furniture store.

Leadership: First in the U.S.A. to develop ethics, theory, standards and practices for the estate sale industry.

Recognized Expertise: Provided consultant services to Businesses, Attorneys, Trust Administrators, Probate Advisors, Museums, Insurance Companies, Collectors, Dealers, Auction Houses, Courts, Private Individuals and the IRS.

Education & Training: Taken, passed by written examination and received college credit for, the following four (4) appraisal courses which were taught and administered by American Society of Appraisers: *Principles of Valuation*, *Personal Property Valuation - Report Writing*, *Personal Property Valuation Methodology - Research & Analysis* and *Personal Property Valuation - Appraisal Practice & Standards*.

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.