



# ART of ESTATES

PERSONAL PROPERTY APPRAISAL FIRM

## Service Bid

prepared by

Brady L. Dreasher, ISA CAPP, CES, GPPA, CAGA, WSET1

President of BBB Award-Winning Art of Estates

ISA Awarded & Certified Appraiser

### Locations

Denver  
720.495.3753

Chicago  
317.373.8845

Aspen  
970.922.9068

Colorado Springs  
720.495.3753

Boulder  
720.643.0899

Indianapolis  
317.373.8845

Omaha  
402.607.5521

Kansas City  
816.808.7562

Vail  
970.922.9068

Wichita  
316.613.9686

Cheyenne  
720.643.0899

St Louis  
314.296.7239

Cincinnati  
317.373.8845

Des Moines  
402.607.5521

Roswell Museum  
Caroline Brooks | Museum Director  
1011 N. Richardson Avenue  
Roswell, New Mexico 88201  
[C.Brooks@Roswell-NM.gov](mailto:C.Brooks@Roswell-NM.gov)  
575.500.0357



Hello,

Thank you for contacting my company Art of Estates regarding an insurance coverage appraisal, performed remotely (desktop appraisal) relating to an insurance claim of a portion of the Roswell Museum collection. I was provided with an inventory list of 968 items that include Historic Weaponry (firearms, blades, armor, etc.) and Cultural History (pottery, artifacts, etc.) in an inventory. Based on that information and necessary forthcoming information (dimensions, photos, pre-loss conditions, provenance, serial numbers, maker marker marks, etc.), I will provide an insurance replacement cost (pre-loss) appraisal. Correspondence suggests that if further details are not retrievable from old records, that an onsite inspection may be necessary to conclude final results.

Art of Estates may not always appear to be the least expensive up front, but we are often the most professional, most accredited, and expeditious without cutting necessary corners. In cases where auditing or litigation can arise, we handle the personal property valuation process professionally, in the same manner that an accountant will handle the finances and other asset conclusions, meeting or exceeding the minimum thresholds that need to be met to satisfy reviewing oversight entities.

Our primary goal is to provide a reliable appraisal report to ensure a smooth transition in the event there is a dispute made in the claim. All the appraisal reports produced by Art of Estates are comprehensive, signed, certified, and USPAP (governed by the United States Congress) compliant.

Please read this entire package of 22 pages, as focusing on the numbers only may leave any intended user of our services with an incomplete understanding of the professional appraisal process. This service document has been compiled for this appraisal assignment only. We appreciate the opportunity to work together and provide our signed, certified, and USPAP-compliant appraisal services.

Thanks,

A handwritten signature in black ink, appearing to read 'Brady L. Dreasher', is located below the 'Thanks,' text. The signature is fluid and cursive.

December 16, 2025

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Brady L. Dreasher, ISA CAPP, CAGA, CES, GPPA, WSET1  
President & Lead Appraiser  
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[Brady@ArtofEstates.com](mailto:Brady@ArtofEstates.com)  
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Date

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*A collection of 131 rifles ranging from 18<sup>th</sup> Century to WWII we worked on in 2023 related to deaccessioning for a private collector in Wyoming. The entire collection was sold privately by the family (not by us) at the beginning of this year to an arms dealer in Utah using the detailed inventory and data we collected from a formal inspection and the appraisals we provided based on research.*

## COVER DOCUMENT

### 1. General Appraisal Assignment Information

#### 1.1. Property Owner

Roswell Museum

#### 1.2. Client (assumed)

Roswell Museum

#### 1.3. Inspection Location(s)

desktop/remote

#### 1.4. Appraiser(s) Scheduled for this Appraisal

Brady L. Dreasher – certified appraiser

#### 1.5. Relevant Dates & Timeline

Estimated Inspection Dates: TBD

Anticipated Report Date Delivery: 2-5 weeks after assignment approved (However, if the number of items goes up 10% (96-97 more items), you can expect 10% more time (hours and timeline increase), delays may result in the event an onsite inspection is required.

Effective Date: October 19, 2024



#### 1.6. Report Objective, Intended Use, & Intended Users

The objective of the valuation conclusions is to conclude a replacement cost for a portion of the Roswell Museum collection. The intended use of the report is to provide an appraisal to be used in obtaining insurance coverage. The intended users of these results is the Roswell Museum, City of Roswell, Poms & Associates, Huntington Block, and Axis. Other users of this report are unintended.

#### 1.7. Type of Report (excel format)

Appraisal reports have two acceptable formats according to the 2024-2025 Uniform Standards of Professional Appraisal Practice (USPAP): restricted appraisal reports and appraisal reports. Restricted appraisal reports may only be considered when the exact person(s) is named as the intended user(s) of the report and needs to be restrictive in nature. As there is more than one intended user of this report and not all person(s) are named, it will be written in the format of an appraisal report.

#### 1.8. Scope of Work (detail)

Perform an appraisal of 968 items for insurance replacement purposes. I will research and analyze the appropriate market and conclude values using the proper methods and approaches with information collected through an onsite inspection and details provided by the client/owner.

This quote includes desktop inspection, digital excel inventory, valuation conclusions, report construction, and a digital pdf file delivery of a signed, certified, and USPAP (governed by US Congress) compliant appraisal report. In the event a printed report is requested, additional fees will apply.

We recommend providing a digital pdf of old receipts, intake appraisals (typically donation), provenance, exhibition history, conservation records, literature references, authentications, and other historically related documents that might impact value. If that information is not important to the client/owner, then it will be included as a limiting condition and could impact valuations unknowingly.

#### 1.9. Scope of Agency

Art of Estates will provide a final determination of approaches and the conclusion of values within an appraisal report for reconciliation for the client.

## 2. Valuation Principles & Procedures

### 2.1. Scope of Work

The scope of work is the research and analysis utilized to value the property. Based on this report's objective and intended use, the scope of work included:

- Inspection of the property
- Property Identification
- Analyze Market
- Determine Definition
- Approach Selection
- Valuation Conclusion(s)



### 2.2. Definition of Replacement Cost

Most Insurance policies state that in the case of loss, indemnification of the insured can be accomplished through a variety of means including repair, replacement, or payment of a cash settlement. It is the intent of insurer to make the insured "whole" again by returning the policy holder to the condition or position they were in before the loss — not any better and not any worse.

*Art of Estates are not insurance representatives and most often have not been educated on the insured's underwritten policy. Therefore property owners should have a formal conversation with their agent to make sure they are properly covered in the event of a loss.*

### 2.3 Replacement Methodologies Utilizing the Cost Approach

- Purchase of an exact duplicate
- Purchase of a suitable substitute
- Manufacture of an exact duplicate or a suitable substitute
- **Replacement Cost New:** The cost necessary to replace an item of personal property with a new item of like kind, utility, and having similar qualities within a reasonable amount of time in the relevant marketplace.

*To estimate replacement cost new, the appraiser explores examples of the retail replacement market such as department and specialty stores, mail order catalogs, and even discount stores. Typically, property such as original works of art and antiques that have value characteristics such as age and provenance that are not inherently present in a new replacement.*

- **Replacement Cost Comparable:** The cost necessary to replace an item of personal property with an equivalent item having similar appearance, quality, condition, age, authorship, and utility within a reasonable amount of time in the relevant marketplace.

*This is generally used with antiques or items where age or provenance is a significant value characteristic. Replacement cost comparable commonly applies to appreciable property such as fine art, antiques, and collectibles for which neither replacement with a new equivalent item nor reproduction is a suitable measure of settlement. To estimate replacement cost comparable, the appraiser explores examples of the retail replacement market for items of that age having similar physical and intangible relevant characteristics, such as antique stores, art galleries, and possibly consignment shops. Replacement cost comparable was once called replacement cost used. However, most clients objected to their very valuable antiques or important paintings being called "used."*

- **Reproduction Cost:** The total cost of constructing an exact replica, using the same materials and construction techniques as the original by a qualified craftsman.

*It is not appropriate to reproduce some items of property such as antiques and collectibles. However, many items of property are capable of being purchased new or of being reproduced, such as most contemporary jewelry, some artwork, and handcrafted items. In such cases, the cost approach may dictate considering reproduction cost as the replacement cost new.*

- **Production Cost:** This is the total cost of constructing an equally good substitute or an equivalent.

*It is not a duplicate, but a satisfactory and acceptable substitute providing the owner with equivalent satisfaction and utility.*

## 2.4 Definitions for Replacing Personal Property

- **Replacement Value:** The amount it would cost to replace an item with one similar and like quality purchased in the most appropriate marketplace within a reasonable amount of time.

*Replacement value includes not only the costs of acquiring or replicating the property (i.e., the replacement cost comparable and/or replacement cost new), but also all the relevant costs associated with replacement.*

- **Replacement Cost New Less Depreciation (also called Actual Cash Value):** The cost of replacing the property at the time of loss with a new item, less a proper deduction for depreciation.

*While this level of indemnification frequently forms the basis for the definition of the insurance contract term actual cash value, some jurisdictions define actual cash value as fair market value or even as replacement value. (check your insurance policy or state jurisdiction.)*

Actual cash value is an insurance industry term that is often synonymous with "actual value" or "cash value." This term is used to describe the amount of compensation that the insured would recover in the event of a loss. The cardinal doctrine of actual cash value is the principle of indemnity. This means that compensation to the insured must directly correspond to the loss. In other words, indemnification leaves the insured whole - nothing less, nothing more.

*This definition is usually applied to depreciating property such as contemporary furniture, electronics, or appliances. Depreciation refers to an incremental reduction in value based on age/life formulas commonly in use with the insurance industry.*

## 2.5 Approaches to Value (also known as Valuation Approaches)

There are three accepted approaches to determining value as described by *International Society of Appraisers Core Course in Appraisal Studies Manual*, revised August 2021:

- **Income Approach:** This approach is used primarily for investment property and analyzes comparable data as are available and/or applies a present value formula to calculate the present worth of income anticipated to be generated in the future through sale or lease.

*Present worth is an accounting term which represents the current amount, in terms of dollars, that would be the equivalent of income generated by the sale of property at some point in the future or the stream of income generated by leasing property for a specified amount of time.*

- **Cost Approach:** An approach that analyzes comparable cost data as are available to replace the property being appraised with a suitable substitute. The cost approach provides an estimate of or an exact quote of the cost to replace through production, reproduction, or purchase.

*The cost approach is frequently used for insurance and damage claim appraisals when it is necessary to establish the amount that would have to be paid to replace an item of property should that property require replacement in the future.*

- **Sales Comparison Approach:** This approach analyzes comparable sales data as are available to indicate a value conclusion within the market considered most common for the property.

*It assumes that a reasonably prudent person will not pay more to acquire a property than it would cost to acquire a comparable substitute property, and that a prudent seller will not ordinarily sell a property for less than other sellers will be able to get for their similar properties. It is frequently used for tax functions such as donation and estate appraisals. It can also be used for insurance appraisals if the cost approach fails to yield results.*

The Income Approach is not applicable because the property cannot be construed as an investment property, having no inherent anticipated or potential stream of revenue associated with it.

The **Cost Approach** is the preferred application of value since the report will be used in obtaining insurance coverage and it often provides the most reliable results for replacing the property.

The Sales Comparison Approach is not applicable because the intended use of the property is not associated with a tax function or division of property. However, if the cost approach fails to yield reliable results, the sales comparison approach can be used.

### 3. Statements Regarding IRS Appraisals & Art of Estates' Testament to Impartiality

#### 3.1. Qualified Appraisal Statement

This appraisal report will meet the definition of a "qualified appraisal" under Internal Revenue Code § 170(f) (11) (E) (i) (ii) (iii) as clarified by Internal Revenue Service.

*"I understand that a substantial or gross valuation misstatement resulting from this appraisal, used in connection with a return or claim for refund, may subject us to civil penalties under § 6695A of the Pension Protection Act of 2006 as revised by Internal Revenue Bulletin 2006-46, Notice 2006-96, Section 3.04(2), Transitional Guidance, Revision to Appraiser Declaration."*

#### 3.2. Qualified Appraiser Statement

Brady L. Dreasher [meets and exceeds](#) the definition of a "[qualified appraiser](#)" as a certified appraiser of personal property (CAPP) designation with the International Society of Appraisers. I regularly perform IRS estate and non-cash charitable donation appraisals that are used in conjunction with returns and claim for refund for which I receive compensation. IRS [Publication 561](#) provides clarification on page 10 (of that document, not this one) as to what defines a "qualified appraiser" and applies in estate (and donations through court rulings) appraisals

My education, background, training, experience, references, reviews, and clientele verifies my experience on the type of property found in this collection can be found in the Addendum section of this appraisal report. Dreasher's background, experience, education, and memberships in professional associations make him qualified to make appraisals of the type of property that will be the subject of his appraisal report. Dreasher has not been prohibited from practicing before or ever been contested by the IRS.

*"I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under § 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. section 330(c)."*

*"To the best of my knowledge, this appraisal report satisfies the IRS requirements for a "qualified appraisal" under 26 CFR § 1.170A-13(c)(3) and T.D. 9836, and follows the guidelines provided in IRS Publications [526](#) and [561](#)."*

#### 3.3. Latest Tax Court Cases Related Directly to Appraisals

Recently, auction houses (Sotheby's in the case reference), dealers, and galleries have been called into question regarding biased appraisal services. The 9th Circuit Court ruling that agreed with a U.S. Tax Court opinion that found an appraisal from an esteemed auction house is not adequate assurance of appraisal expertise or competency. *"This also means wealth managers and estate attorneys now have a greater fiduciary duty to their clients to fully understand appraiser qualification criteria and appraisal standards when vetting personal property appraisal experts."* – [Jon Brennan, VP of Appraisal Services at The Appraisal Foundation \(TAF\)](#)

Ben Alli & Shaki Alli v. Commissioner of Internal Revenue, [Tax Court docket# 24863-11](#) (decision **2014**)

Tax Court disallowed the taxpayers' charitable contribution for failure to follow Code Section 170 regulations that **require a qualified appraisal by a qualified appraiser**, and other substantiation requirements to be filed.

Estate of Eva F. Kollman v. Commissioner of Internal Revenue, [Tax Court docket# 26077-09](#) (decision **2019**)

The estate's expert witness, the vice president of **Sotheby's Auction** North America and South America and co-chairman of Sotheby's Old Master Paintings ([George Wachter](#)), prepared a consignment agreement for the executor of the decedent's estate in which he valued "[Dance Around the Maypole](#)" between \$600,000 and \$800,000 and Orpheus between \$100,000 and \$150,000. Then provided lower Fair Market Values for the IRS Tax estate.

Luke Joseph Chiarelli v. Commissioner of Internal Revenue, [Tax Court docket# 2115-18](#) (decision **2021**)

An [attorney](#) that practices in taxation, claimed over \$75k in donations of miscellaneous household items over the course of 3 tax years. No **proper appraisal** was performed, no 8283 was signed, and a lack of [support and evidence](#) invoked **non-compliance in the requirements of Section 170** forcing a large underpayment penalty.

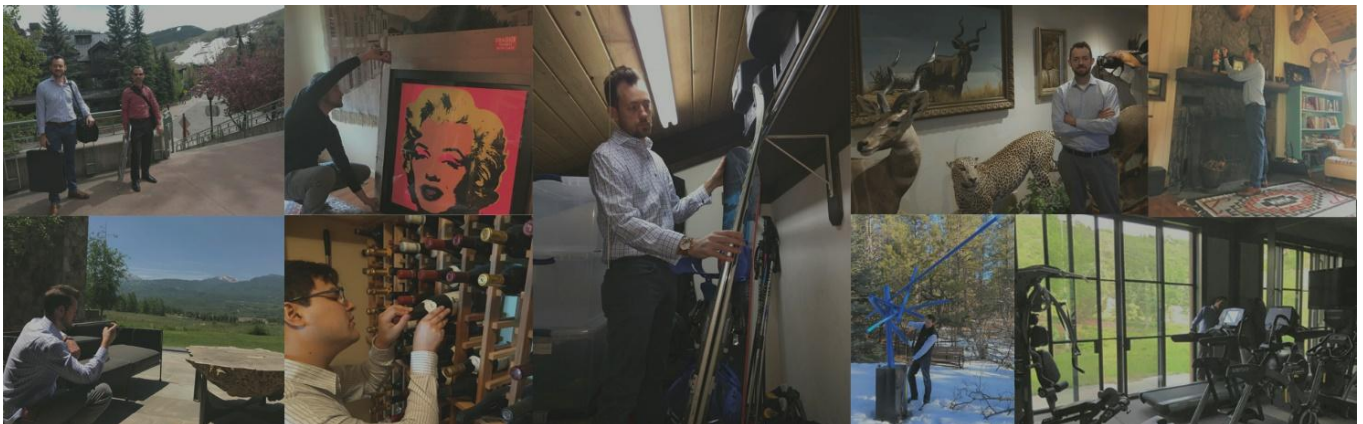
Heinrich C. Schweizer v. Commissioner of Internal Revenue, Tax Court docket# 3679-18 (decision 2022)

For nine years, Heinrich was the Director of the African and Oceanic Art department at Sotheby's. As part of this role, Heinrich interfaced with and supported Sotheby's appraisal department from time to time to provide fair market value (FMV) estimates of certain works. During this time, Heinrich made several donations to museums of African art, including a Dogon sculpture (which he had allegedly purchased for \$100,000 in 2003) and gifted to the Minneapolis Institute of Art in 2011.

The IRS asserted that the charitable contribution deduction should be denied in its entirety because Heinrich **failed to satisfy the substantiation requirements** of Section 170(f)(11) and the associated regulations, including a **failure to obtain a qualified appraisal**, failure to attach to the Form 8283 an appraisal of any kind and failure to submit a completed Form 8283. (The IRS' staff appraiser initially valued the contributed sculpture at \$250,000, but the IRS took the position that the deduction should be fully disallowed.) The IRS assessed a deficiency of \$95,081 and accuracy-related penalties of \$19,016. The Tax Court agreed with the IRS and upheld the denial of Heinrich's charitable deduction due to his failure to substantiate the value of his deduction and the absence of reasonable cause for that failure.

- ✓ I have no present or prospective interest in the property that will be the subject of this appraisal and no personal interest with respect to the parties involved.
- ✓ I have not performed any services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment. *(USPAP required statement in any appraiser's certification statement)*
- ✓ I have no bias with respect to the property that will be the subject of this report or to the parties involved in the assignment.
- ✓ My engagement and compensation in this assignment is not contingent upon developing or reporting predetermined results.

While this appraisal report is not intended for the IRS, this does not mean that any lawsuit related to an insurance claim could not use personal property case law precedents to achieve an upper hand in a court of law. As a full-time accredited Appraisal Firm, we are focused on providing reliable, unbiased, and dependable appraisal services coupled with the latest in market analyses for collections. **Art of Estates never buys property from current or potential clients and does not take property into our possession.**



#### 4. Privacy Policy of Art of Estates

Art of Estates is committed to safeguarding the confidential information collected from our clients in connection with the appraisal of personal property. All clients' personal information provided during our preliminary walk-through and during the appraisal process is held in the strictest confidence and guided by the Uniform Standards of Professional Appraisal Practices (USPAP) 2024-2025. We have not, at any time in the past, disclosed confidential information to third parties except as specifically authorized by the client or as required (or subpoenaed) by law.

We are prohibited under USPAP, ASA, CAGA, NAA, and the ISA's Appraisal Report Writing Standards and Code of Ethics from changing this policy without first advising the client and obtaining permission. The personal property information provided by our clients is used strictly to help meet their appraisal requests.

Some of our specific privacy policies and practices at Art of Estates include but are not limited to the following:

- ✓ Limiting employee access to confidential client information only to those who have a business or professional reason to know and only to non-affiliated parties as required by law.
- ✓ Maintaining a secure office and computer environment to ensure that the client's confidential information in electronic form is not placed at unreasonable risk.
- ✓ Collecting only categories of non-public personal information from clients as required by the scope of the client's appraisal engagement. These categories include such facts as personal property assets, tax identification numbers, transactions between clients and third parties and other non-public information.
- ✓ Permitting a review of confidential client records by unaffiliated third parties such as federal and state tax regulators only as required by law or mandated by court order.
- ✓ Maintaining all confidential records about our clients throughout our contracted engagement, for the period following the engagement as required by USPAP 2024-2025, and after that period those records may be professionally discarded.
- ✓ In the unique event that a non-disclosure agreement was entered as a pre-requisite to an appraisal assignment, the work file will be retained for at least five years after preparation or for at least two years after the final disposition of any judicial proceeding, whichever period expires last.



## 5. Payments, Costs, Fees, & Disclaimers

### 5.1 Fees

Art of Estates standard company hourly rate is \$175. This project is quoted for 968 items. If the number of items goes up 10% (96-97 more items), you can expect a 10% increase in costs. If the number of items goes down 10% (96-97 less items), you can expect the estimated hours and cost to go down 10%. However, our bottom estimated time/cost will be our lowest cost for this job (\$19,250), regardless of how many items are subtracted or unresearched after scheduling occurs. If items need to be limited or removed from the inventory process, please do so before moving forward. All other services outside this quote have the following rates.

- ❖ Appraisal Report Process (inspection to report writing): \$175/hourly (3-hour minimum)
- ❖ Deposition Prep & Trial Preparation: \$225/hourly (1-hr remote & 3-hr onsite | *minimums*)
- ❖ Appraisal Review & Consulting for Law Firms: \$250/hourly (1-hr remote & 3-hr onsite | *minimums*)
- ❖ Expert Witness Deposition: \$300/hourly + travel & gas (4-hr remote & 5-hr onsite | *minimums*)
- ❖ Expert Witness Testimony: \$325/hourly + travel & gas (4-hr remote & 5-hr onsite | *minimums*)

*Service Rates for this appraisal report*

### 5.2 Payment

Final payment of the billing invoice will be required before the completed report is delivered. All checks are mailed directly to [Art of Estates preferred banking institution](#) for immediate deposit. Otherwise, wiring information can be provided. Payments are due upon receipt and will accrue a service charge of 10% per 45 days. Clients and contracts overdue by 60 days will be interpreted as contract abandonment.

### 5.3 Insurance

Party in ownership possession (onsite policy) of the property shall be responsible for insuring the property. No claims have ever been submitted to or against Art of Estates. Policy can be added, but not included.

### 5.4 Report Delivery

Reports will be delivered after final payment is received via pdf. The report is estimated to be 200-250 pdf pages in length and, if printing is requested, will be \$1 per page. Reports are printed in color, bound, and present professionally. Reports are delivered the same day payment is received or priority mail 2-3 day with tracking if printing is chosen.

### 5.5 Contract

A formal contract can be signed and delivered upon approval of this service bid. In the event the terms of a contract are abandoned after engagement, the time expenses involved up to that point will be due upon receipt. Travel and travel expenses are not a component of this quote because the data is being delivered digitally. However, because it is unknown how much historical data and item details will be retrievable in the museum records, we reserve the right to charge for travel (gas, flight, lodging) and necessary time onsite to retrieve such data. Travel is definitely not the intent of this engagement, and we hope that does not transpire.

### 5.6 Disclaimer

Extra time may be necessary in case of some unforeseen hurdles in the inspection process (i.e., power outage, technology, weather, wildfires, illness, chaperone scheduling, etc.) or in the appraisal research process (i.e., authenticators and expert response times). This appraisal does not include authenticator fees, but when they are needed, those are provided by 3<sup>rd</sup> party authenticators.

### 5.7 Value Conclusions

Our conclusions are unbiased and market-based only in relationship to the effective date of the report. Typically, higher value items require more time. In the event of a claim, an insurer, and the insured, will have smoother transition during a claim process if the documented information and photos stand on their own merits even when 3<sup>rd</sup> parties are engaged. This level of documentation allows little question as to the condition of the artwork at the time of their valuation and prior to a loss. If a work is ever stolen, there will be adequate and identifiable information available for filing with the [FBI Stolen Art File](#) or [Interpol](#).

### 5.8 Travel

Not considered part of this quote but may become a component in the valuation process. See 5.5 and page 2.

### 5.9 Quote for Art Collection Appraisal

968 items to be appraised for insurance coverage  
110-125 hours of total time estimated to research, value, & produce a report on 968 items  
\$19,250-\$21,875

## ADDENDUM

### 1. References Available for Immediate Contact

#### **IRS Estate Tax Appraisal – Fair Market Value 2020**

##### John Massey x 1

Director of Affiliate Services / President JGE Company  
Trust Services for Platte Valley Bank  
Scottsbluff, Nebraska  
(308) 633-9721 (direct) & (308) 631-3631 (cell)  
[JohnM@JGelliott.com](mailto:JohnM@JGelliott.com)



Connection: Mr. Massey and Hod Kosman (director/chairman) performed a thorough and rigorous multi-step interview process with me and my company, ultimately selecting Art of Estates over several other appraisers. I selected six of our appraisers that were brought onsite to their HNW client's multi-location property for an extensive 2-week long inspection in Steamboat Springs, Colorado. The inspection began on January 7, 2020 and ended on January 20, 2020. One of their stipulations was a short timeline for completing the appraisal report. The report was completed on March 4, 2020, which was on time. The reports were split into two sections, totaling 297 pages in length for 3,154 report entries, which in many cases had multiple items in groupings, and included 2D & 3D fine art, firearms, coins, African art, Native American sculptures, and fossils.

#### **Appraisal & Inventory of Museum Property – Insurance Replacement Value**

##### Robbie Breaux (primary point of contact) x 1

Former President, Board of Trustees, Secretary, WCCA Endowment Foundation, Chair, Permanent Collection Management Committee & Instructor, Ceramics  
Grand Junction, Colorado  
(970) 216-2215 (cell)  
[ChuckRobbieBreaux@gmail.com](mailto:ChuckRobbieBreaux@gmail.com)

Connection: The Western Colorado Center for the Arts, also known as The Art Center, had been collecting and receiving donations since 1986 with varying levels of diligence performed over those decades. We performed 509 report entry appraisals on their collection, updating them on appropriate mediums, condition issues, attributions, and of course values. Lee Borden is the executive director and was my secondary point of contact, but also available for reference. (970) 243-7337 ext. 5 & [LBorden@GJartcenter.org](mailto:LBorden@GJartcenter.org)

#### **IRS Non-Cash Charitable Contribution – Fair Market Value 2018-2022**

##### William 'Bill' Bennett x 7

Bennett & Kennedy PLC, Scottsdale, Arizona (partner, retired in May 2020)  
Legal Representative for Stephen Sprouse LLC  
Paradise Valley, Arizona  
(602) 418-0628  
[Bill22Bennett@gmail.com](mailto:Bill22Bennett@gmail.com)

Connection: Mr. Bennett first hired us in 2018 for a single item appraisal for an artwork on the way to the MET Museum in New York at the direction of the Indianapolis Museum of Art (now [Newfield's](#)). After our professional expertise was on full display for that first report, we were subsequently hired to appraise a large collection of art and fashion designer clothing in 2019 (641 report entries) and then again in 2020 (123 report entries completed on December 21, 2020). In total, from 2018-2022, we appraised 1,410 fashion and art related properties over 7 total appraisal reports for rock and roll fashion and art icon Stephen Sprouse LLC.

#### **Estate Probate with Equitable Distribution – Fair Market Value 2019-2020**

##### Jennifer S. Tuttle x 1

Dorothy M. Healy Professor of Literature & Health at University of New England  
Portland, Maine  
(207) 632-5507  
[Jtuttle1967@gmail.com](mailto:Jtuttle1967@gmail.com)

Connection: Dreasher worked with Tuttle over a year and a half period starting in February 2019 on a complex Castle Rock area estate process that involved an inspection, inventory, valuation, liquidation, and an expert witness letter regarding my role as an appraiser and consultant with the estate. The estate involved a variety of property that included fine art (sculptures, prints, paintings), furniture, and decorative furnishings.

##### Maria E. Drake x 1

The Drake Law Firm, P.C.  
Golden & Greenwood Village, Colorado  
(303) 261-8111  
[Marie@TheDrakeLawFirm.com](mailto:Marie@TheDrakeLawFirm.com)

Connection: Appraisal provided for family division & subsequent insurance coverage.

## ***Divorce / Marital Dissolution with Equitable Distribution – Fair Market Value 2020***

### **Nicholas D. Jonson x 1**

Beck, Jonson & Nolan, PC  
300 Union Blvd., Suite 300  
Lakewood, Colorado  
(303) 278-3078

[NDjonson@bjnLaw.com](mailto:NDjonson@bjnLaw.com)

Connection: Dreasher was selected from area appraisers to provide a rebuttal appraisal to another local area appraisal firm with accredited appraisers that had already completed an appraisal. Dreasher provided a 4-day inspection on the fine art of then two large collections. The inspection ended on October 29, 2020. The collection included prints, mixed media, ceramics, paintings, and sculptures for a total of 4,715 artworks, which was paired down to 354 report entries. After the appraisal was completed on November 8, 2020, Dreasher provided Mr. Jonson with litigation support. That support resulted in the other appraiser's admission that their report was not reliable or credible while testifying and was subsequently dismissed by the judge. Dreasher testified on November 17, 2020, as an expert witness on behalf of the inspection and conclusions presented in his appraisal report.

### **Michael L. Schechter x 2**

The Schechter Law Firm, P.C.  
8000 Maryland Avenue, suite 950  
Clayton, Missouri 63105  
(314) 727-7289

[Mike@SchechterLaw.com](mailto:Mike@SchechterLaw.com)

Connection: Dreasher was hired to perform a marital dissolution equitable distribution, fair market value appraisal in 2018. Unaccepting of the service bid that requested 2 days of inspection, opposing counsel only allowed for a single day inspection. As a result, Dreasher brought two teams (4 total from Art of Estates) and a jewelry appraiser onsite to the property in order to be able to appraise all the property in one day. The inspection and valuation process was a success, Dreasher's deposition was provided on May 14, 2018. Dreasher was subsequently hired again in 2020 for another St. Louis area marital dissolution and is scheduled to testify on March 29<sup>th</sup>, 2023. Both cases involved high net worth (HNW) parties.

## ***Appraisal & Inventory of Museum Property & Acquisitions – Fair Market Value 2016-2022***

### **Jacelyn Chambers x 2**

Director of Hutchinson Art Center  
Hutchinson, Kansas  
(620) 663-1081

[HutchinsonArtCenter@gmail.com](mailto:HutchinsonArtCenter@gmail.com)

Connection: Art of Estates was hired to inspect and inventory the collection to ascertain condition and proper collection management in 2019. The fine art collection contained 2D and 3D and 344 entries. Dreasher was subsequently hired in 2022 to perform insurance coverage on their most valuable artworks.

### **Jennifer Rigsby x 10**

Associate Registrar for Collections at Newfield's (formerly Indianapolis Museum of Art)  
Indianapolis, Indiana  
(317) 923-1331 x483

[JRigsby@DiscoverNewfields.org](mailto:JRigsby@DiscoverNewfields.org)

Connection: Dreasher has worked with Mrs. Rigsby over the course of the past 5 years working on non-cash charitable contribution donations that involved inspections ranging from 1 hour to 4-day inventory projects. Fine art to designer fashion.



## 2. Appraiser's Curriculum Vitae: Qualifications & Experience (updated 12/4/2025)

**Brady L. Dreasher ISA CAPP, GPPA, CES, CAGA, WSET1**

[Brady@ArtofEstates.com](mailto:Brady@ArtofEstates.com)

970.922.9068 (c)



### **Overview**

Brady L. Dreasher entered the art field in 1998 and has served the arts industry as an appraiser, artist's representative, broker, art fair VIP director during Art Basel, exhibition curator, consignment contract negotiator, estate consultant, auction conductor, collector, private-treaty acquisition consultant, expert witness (deposing & testifying), and collection manager. After starting Original Art Brokerage in 2000 while attending Wichita State University, the company's name was changed in 2010 as it grew and transitioned into the nationally known and regionally recognized Personal Property Appraisal Firm known as Art of Estates.

As a member of the Better Business Bureau (accredited locations from [Aspen](#) to [Indianapolis](#)) and [Angie's List](#) with an A+ rating, Art of Estates director Dreasher brings a spectrum of experience to the evaluation field. After spending 10 years selling fine art privately and 5 more years with Kansas' largest privately-owned retail art gallery, Dreasher performed auctions, and estate sales, eventually dedicating himself entirely to the appraisal industry. Since 2012, he has been featured at 37 appraisal fair events across 4 states at museums, historical societies, [libraries](#), and multiple PBS locations. This foundation of experience, coupled with educational training from trusted associations by attending more than 17 conferences and 54 antique and art fairs (including satellite fairs at Art Basel) across the United States since 2009 and in Italy (59th Venice Biennale) has added even more experience to his appraisal company's professional profile. Art of Estates, at Dreasher's pursuit, was a professional member of the American Wine Society for 7 years and he has a Level 1 Certification with the Wine & Spirits Educational Trust from London. Accepted within court case proceedings as an expert, he has provided deposition and testimony four times since January 2018 for personal property in marital dissolution divorce proceedings within the states of Michigan, Missouri, and Colorado (3x).

Art of Estates appraisal firm won the Better Business Bureau's coveted [BBB Torch Awards for Ethics](#) in Summer 2023. Dreasher is the recipient of the International Society of Appraiser's 2014-2015 Leadership Award and is a member of four respected appraisal organizations and was previously a member of multiple International Society of Appraiser committees. He has been featured in the coveted publications of the [Miami Art Guide](#), Kansas City Public Television (KCPT), Hollywood Sentinel, Dallas Paper City Magazine, Kansas Public Television (KPTS), Indianapolis Monthly, Antique Trader Magazine, Art-Collecting of Seattle, Miami Herald, Kansas News (KSN), and Ocean Drive Magazine of Miami. Dreasher's also been televised on Channel 12 KWCH News of Kansas, Channel 10 KAKE-TV News of Wichita, PBS KPTS (Kansas Public Telecommunications Service) Channel 8 (multiple times), and broadcast on radio stations KCLY of Kansas and WIBC of Indianapolis, Indiana.

### **Academic Degrees, Professional Certifications, & Association Memberships**

- ✓ Colorado-Wyoming Association of Museum (CWAM) Corporate Member #17291 – 2023 to present
- ✓ Western Museums Association (WMA) Corporate Member #70423225 – 2023 to present
- ✓ Association of Midwest Museums (AMM) Corporate Member #71256298 – 2023 to present
- ✓ International Institute for Conservation of Historic & Artistic Works (IIC) Member – 2019 to present
- ✓ Wine & Spirits Educational Trust (WSET) Level 1 Certified – 2018 to present
- ✓ American Wine Society (AWS) Professional Member – 2018 to present
- ✓ International Society of Appraisers (ISA) Certified Appraiser Personal Property (CAPP) #120616889 - 2013 to now
- ✓ National Auctioneers Association (NAA) Graduate, Personal Property Appraiser (GPPA) #95785 – 2013to present
- ✓ NAA: Certified Estate Specialist (CES) Certification – 2013 to present
- ✓ NAA: Auction Marketing Management (AMM) Candidate – 2013 to present
- ✓ Better Business Bureau (BBB) Accredited Business (multi-state) – 2013 to present
- ✓ Candidate, American Society of Appraisers (ASA) #99327 – 2012 to present
- ✓ Certified Appraisers Guild of America (CAGA) Member #11-0718054 – 2011 to present
- ✓ Wichita State University (WSU) – Bachelor of Arts – 2007
- ✓ Wichita State University (WSU) – Minors in Business Marketing & Entrepreneurship – 2005 & 2007

## **Appraiser Profession Courses & Related Continuing Education**

- ❖ Care of Tin-Mercury Amalgam Mirrors, July 2023 Webinar, American Institute for Conservation (AIC) - 2025
- ❖ Sound Advice: Music & Celebrity Appraisals, Course 1593, International Society of Appraisers (ISA) – 2024
- ❖ The Art of Appraising Fine & Rare Wine, Course 1514, International Society of Appraisers (ISA) - 2024
- ❖ USPAP 2024/2025 7-hour Course (Los Angeles, California), Chapter #25 American Society of Appraisers (ASA) – 2024
- ❖ Judaica: Identifying Jewish Art, KSP International Society of Appraisers (ISA) - 2023
- ❖ Luxury Goods, Real & Fake: New Challenge for Appraisers, Handbags, KSP International Society of Appraisers - 2023
- ❖ USPAP 2022/2023, 7-hour Course (Hope, New Jersey) National Appraisal Consultants (NAC) - 2022
- ❖ Appraising Personal Property for IRS Non-Cash Charitable Contributions & IRS Estates 18-hr, Course PP400, ASA - 2022
- ❖ Appraiser Requalification 23-hour, Course 380, International Society of Appraisers (ISA) - 2021
- ❖ The ABC's of NFT's (Digital Art), Course 403, International Society of Appraisers (ISA) - 2021
- ❖ Mastering the Art of Object Descriptions, Course 4498, International Society of Appraisers (ISA) - 2021
- ❖ Working with Attorneys: What Appraisal Professionals Need to Know, Course PP115, ASA - 2021
- ❖ Art and the Law: Legal Issues for Collectors & Appraisers, Course PP120, American Society of Appraisers (ASA) - 2021
- ❖ A Defensible Appraisal Report, Appraisers Association of America (AAA) - 2021
- ❖ Planning Strategies for Fine Art & Collectibles Forum, Wealth Management Trust & Estates - 2020
- ❖ Working with Regional Auction Houses, Course 4509, International Society of Appraisers (ISA) - 2020
- ❖ Do not Drink & Appraise: Introduction to Appraising Wine, Course 4488, International Society of Appraisers – 2020
- ❖ History of Jade Course, Appraisers Association of America (AAA) – 2020
- ❖ Delivering Expert Testimony via Online Technology, Course AR120, American Society of Appraisers (ASA) - 2020
- ❖ Wine Assessment & Appraisal Practice Course, Appraisers Association of America (AAA) – 2020
- ❖ Alaska Native Art: Artifacts to Contemporary Craft, Course PP121, American Society of Appraisers (ASA) – 2020
- ❖ Part II: Home Furnishing & Accessory Currently Being Produced & Retailed, Class 4501, ISA - 2020
- ❖ Home Furnishings & Accessories Currently Being Produced & Retailed, Course 4490, ISA - 2020
- ❖ What is it? Petroliana & Automobilia, Course 4502, International Society of Appraisers (ISA) - 2020
- ❖ USPAP 2020/2021 (extended to 2023) 15-hour Class, (Hope, New Jersey) National Appraisal Consultants (NAC) - 2020
- ❖ Art Market Metrics: An Overview Course, Appraisers Association of America (AAA) - 2020
- ❖ Chinese Art Market, Challenges, Course PP144, American Society of Appraisers (ASA) - 2020
- ❖ What's New in USPAP 2020/2021, Course PP143, American Society of Appraisers (ASA) - 2020
- ❖ Recent Issues Regarding Charitable Contributions, Course PP146, American Society of Appraisers (ASA) – 2019
- ❖ Wine & Spirit Education Trust 1 & 2 Courses (Denver, Colorado) WSET – 2018 & 2019
- ❖ Impact of the New Tax Legislation Course, Appraisers Association of America (AAA) - 2018
- ❖ Foundations of Wine Course, Wine & Spirit Education Trust (Denver, Colorado) WSET – 2018
- ❖ Appraising Chinese Jade Carvings, Course 5940, International Society of Appraisers (ISA) - 2018
- ❖ Expert Witness, Advanced Testifying, & Report Writing, (multi-city) SEAK – 2012, 2013, 2014, & 2018
- ❖ Personal Property Report Writing, Course PP445 (Houston, Texas) American Society of Appraisers (ASA) - 2017
- ❖ Legal Pitfalls in Appraising Native American Art & Crafts, Course 4497, International Society of Appraisers (ISA) – 2016
- ❖ Mid-Century Modern & Everything Between (Mid Mod), Course 4500, International Society of Appraisers (ISA) - 2016
- ❖ Introductory to Dolls/Hello Dolly, Course 4424, International Society of Appraisers (ISA) – 2016
- ❖ Appraising Southwestern American Indian Pottery, Course PP118, American Society of Appraisers (ASA) - 2016
- ❖ USPAP 2016/2017, 7-hour Course (Cincinnati, Ohio), National Auctioneers Association (NAA) – 2016
- ❖ Fundamentals of Watch Appraising, Course 4489, International Society of Appraisers (ISA) - 2015
- ❖ Antiques & Residential Contents Designation Course (Chicago, Illinois), International Society of Appraisers – 2014
- ❖ Fine Arts Designation Course (Chicago, Illinois), International Society of Appraisers (ISA) – 2014
- ❖ USPAP Uniform Standards Professional Appraisal Class 2014/2015, 15-hour (Las Vegas, NV) NAA – 2013
- ❖ Graduate Personal Property Appraiser (GPPA) Course (Las Vegas, Nevada), NAA – 2013
- ❖ Auction Technology Specialist Course (Indianapolis, Indiana), National Auctioneers Association (NAA) – 2013
- ❖ Certified Estate Specialist (CES) Course (Indianapolis, Indiana), National Auctioneers Association (NAA) – 2013
- ❖ Core Course in Appraisal Studies (Toronto, Canada), International Society of Appraisers (ISA) – 2013
- ❖ Missouri Auction School, Nationwide Extended Classes (St. Louis, Missouri) – 2013
- ❖ USPAP 2012/2013 15-hour (Reston, Virginia), American Society of Appraisers (ASA) – 2012
- ❖ Art Crime Investigation Seminar (Philadelphia, Pennsylvania), Robert Wittman INC. - 2012
- ❖ Advanced Methodologies & Appraisal Report Writing, Course MD215, (Reston, Virginia), ASA – 2012
- ❖ Certification for Appraising Classes (St. Louis, Missouri), Certified Appraisers Guild of America (CAGA) – 2011

## **Appraiser Industry Conferences**

- Foundation of Appraisal Education Conference, Susanin's Auctioneers (Chicago, Illinois), FAE / ISA - 2015
- Annual Personal Property Conference & International (New York City, NY), ASA - 2015
- Annual Assets Conference (Philadelphia, Pennsylvania), International Society of Appraisers (ISA) – 2015
- Annual Assets Conference (Kansas City, Missouri), International Society of Appraisers (ISA) – 2014
- Personal Property Insights & Issues Conference (San Francisco, California), ASA – 2014
- International Appraisers Conference (Arlington, Texas), American Society of Appraisers (ASA) – 2013
- Auctioneers Annual Conference (Indianapolis, Indiana), National Auctioneers Association (NAA) – 2013
- International Personal Property Conference Annual (San Antonio, Texas), ASA - 2013
- Estate Sale Conference (St. Louis, Missouri), EstateSales.net – 2013
- Trusts & Estates for Personal Property Appraisers: Fair Market Value (Arlington, Virginia), ASA – 2013

## **Appraisal Fairs, Professional Presentations, Positions, Philanthropic & Volunteer Activities**

- Birger Sandzén Memorial Gallery Fundraiser (Auction & Appraisal Event), Kansas City, Missouri - 2025
- Kansas Public Television Station / KPTS Channel 8 Appraisal Fair (x6), Wichita, Kansas – 2019, 2021 - [2025](#)
- AnyThink Library, Insurance Appraisal Presentation & Appraisal Fairs (x7) – Adams County, Colorado - 2024
- Kansas State Fair, Art, Antiques, & Vintage Toys & Memorabilia Judge – Hutchinson, Kansas - 2023
- The Regent: Legend Senior Living, Antique Appraisal Public Event – Wichita, Kansas - 2023
- Kansas Public Television Station / KPTS Channel 8 Televised Pledge Drive (x4), Wichita, Kansas – 2021 to 2023
- Foundation for Appraisal Education, Contributor to Benefactor Level Sponsor – 2014 to present
- Golden Fine Arts Festival, Art Fair, Golden, Colorado - 2019
- New Castle / Henry County Public Library, Appraisal Fair, New Castle, Indiana – 2019
- Albrecht Kemper Museum of Art, Meet the Appraisers Event, St. Joseph, Missouri – 2019 & 2021
- Kansas City Public Television / KCPT Channel 19, Appraisal Fair (x3), Kansas City, Missouri – 2015, 2019 & [2024](#)
- Jefferson County Belmar Public Library, What's it Worth, Appraisal Fair, Lakewood, Colorado - 2019
- Christian County Library Appraisal Fair Fundraiser in Ozark & Nixa, Missouri – 2017, 2018 & 2019
- Cherry Creek Arts Festival, Art Fair, Denver, Colorado - 2018
- Carmel Arts Council, Guild Member in Carmel, Indiana – 2016, 2017 & 2018
- Clay County Arts Council, Attic Appraisal Fair, Clay Center, Kansas – 2016, 2017 & 2018
- Watch Auction Preview & Scotch Tasting, Heritage Auction, Chicago, Illinois – 2018
- Beaver Creek Art Festival, Art Fair, Avon, Colorado - 2017
- Style Chicago: Art of Fashion & Fashion Chicago Runway & Exhibitors VIP (Chicago, Illinois) - 2016
- Style Bias: Street Style Fashion Presentation VIP, Chicago, Illinois - 2016
- Historic Brown County Art Gallery, Collector's Showcase Sponsor, Nashville, Indiana – 2016
- Elmcroft (formerly GreenTree) Assisted Living Appraisal Fair in Indianapolis, Indiana – 2016
- Meridian-Kessler of Indianapolis, Indiana Home Tour Appraisal Day Event – 2015 & 2016
- Kansas City Public Television Fundraiser Antique Appraisal Fair – 2015 & 2019
- Indiana Historical Society Appraisal Fair Fundraiser, Indianapolis, Indiana - 2015, 2016, 2017 & 2018
- International Society of Appraisers, Vice Chair, Marketing Committee, Chicago, Illinois – 2015
- Conference Planning Committee, Mural Arts Tour, ISA, Philadelphia, Pennsylvania – 2015
- International Society of Appraisers, Resource Development Committee – 2014, 2015 & 2016
- Expo Chicago Art Fair, Gala Opening & Art Fair, Chicago, Illinois – 2014
- Select Art Fair, VIP Coordinator, Artist Recruiter & Organizer, Miami, Florida – 2011 to 2014
- Mural Arts Philadelphia, Wall Ball Fundraiser, Philadelphia, Pennsylvania – 2013 & 2014
- Art & Autumn Bradley Fair, Speaker: Art as an Investment Portfolio, Wichita, Kansas – 2013
- Westside Christian Church Delano, Fundraiser Appraisal Fair, Wichita, Kansas – 2011 & 2012
- Acquisition Board Presenter, Nelson-Atkins Museum Print Society, Kansas City, Missouri – 2012
- Dallas International Art Fair, Vernissage, Dallas, Texas – 2011 & 2013
- amfAR, TWO x TWO First Look Art Gala Fundraiser, Dallas, Texas – 2011
- Art 4 Life, Fundraiser Event & Donor, Wichita, Kansas – 2011
- Art Basel Miami, Vernissage Invitational, Miami, Florida – 2009 to 2013
- Numana, Volunteer for Haiti Event, Meal Packing Event, Wichita, Kansas– 2009
- Mid-America Fine Arts Gallery, Art Broker, Dealer, & Curator, Wichita, Kansas – 2009 to 2014
- Art Aid, Art Donor & Fundraiser, Wichita, Kansas – 2004, 2005, 2007, 2009, 2010 & 2012
- Original Art Brokerage, (original owner of ArtBrokerage.com) Wichita, Kansas – 1998 to 2014

## **Personal Property Appraisal Experience**

- Fine Art, Paintings, Prints & Sculpture (16<sup>th</sup> Century+ multi-Continent)
- African & Native American Pottery, Rugs, Basketry, & Artifacts
- Antiques, Vintage, & Mid-Century Designer Furniture
- Sterling Silver Flatware, Coins & Bullion
- Petroliana & Automobilia Collectibles
- Historical Memorabilia & Documents
- Sports, Hunting, & Fishing Equipment
- Utilitarian & Decorative Art
- Fine Wine & Spirits
- ATVs, UTVs, Automobiles & Trailers
- Appliances, Cabinets, & Housewares
- Designer Fashion Handbags & Accessories
- Musical Instruments & Audio Stereo Equipment
- Furnishings, Rugs, Clocks, & General Residential Contents
- Pre-Columbian Art & Artifacts (Central America, New World, Mexico)



## **Personal Property Appraisal & Consulting Services Provided**

- Bankruptcy & Collateral Loan Appraisals using Market Value, Actual Cash Value, or Net Value
- Non-Cash Charitable Donations & Internal Revenue Service Estate Taxation
- IRS / Internal Revenue Service Appraisal Services (Taxes & Donation)
- Insurance Replacement Value, Coverage, & Cost for Scheduling
- Private Collection, Museum & Corporate Acquisition Consulting
- Divorce, Marital Dissolution with Equitable Distribution & Division
- Expert Witness Testimony, Deposition & Legal Appraisal Review
- Pre-loan Museum Inventory & Appraisal Valuation Services
- Client-centered Consignment Contract Negotiations
- Potential Sale Estimates (Estimated Range of Value)
- Authentication Analysis, Identification & Assistance
- Asset Marketing Plans & Long-term Exposure Goals
- Insurance Claim, Dispute, Resolution, & Settlement
- Inventory for Archival Storage & Moving Processes
- Mass Quantity Appraisals & Blockage Application
- Restoration & Conservation Consulting & Review
- Auction House Estimate of Value Consultations
- Art Loan Valuations for Collateral Procurement
- Collection Inventory Management & Curation
- Value-maximizing Auction Location Services
- Property Investigation & Research Services



## **Local & Regional Auction & Estate Sales (experience in valuing & selling wide ranges & levels of personal property)**

- Fine Art, Books, Costumes, Furniture, Antiques, Decorative Arts, & Toys (Indianapolis, Indiana) - 2016
- Real Estate Multi-Parcel Auction of Investment Properties (Indianapolis, Indiana) - 2014
- Fashion, Memorabilia, Dec Arts, Paintings, Jewelry & Residential Contents (Andover, KS) - 2014
- Comics, Baseball Cards, Toys, Collectibles & Residential Contents (Haysville, Kansas) - 2013
- Antiques, Stereo Gear & Tools with Two Residential Contents (Wichita, Kansas) - 2013
- Workshop Tools, Stereo Electronics, China, & Residential Contents (Goddard, Kansas) - 2013
- Antiques, Coins, Jewelry, Tools, Residential Contents, & Office Furniture (Wichita, KS) - 2013
- Furniture, Antiques, Appliances, Electronics, & Residential Contents (Augusta, Kansas) - 2013
- Coins & Personal Property Auction (Saint Louis, Missouri) - 2013
- Crystal & Decorative Arts Auction (St. Louis, Missouri) - 2013

### **Notable Insurance Coverage Appraisal Projects (ending number represents report entries)**

- Boulder Colorado – Contemporary Chicago (IL) & Los Angeles (CA) Based Collection - 37
- Gillette Wyoming – Public Collection of Western Paintings, Bronzes, Prints, & Outdoor Sculptures - 108
- Boulder Colorado - Fossils, Coins, Luxury Luggage, Music Instruments, Sports & Movie Memorabilia, Art - 46
- Grand Junction Colorado - Fine Art Paintings, Sculptures, Sports Memorabilia & Native American Rug - 38
- Indianapolis Indiana - 20<sup>th</sup> Century African Art, Photographs, Couture Clothing, & Designer Furniture - 71
- Manitou Springs Colorado - 20<sup>th</sup> Century Native American Weavings, Kachinas, Antiques, & Western Art - 33
- Wichita Kansas - 20<sup>th</sup> & 21<sup>st</sup> Century Fine Art Impressionist to Western Paintings, Prints & Sculptures - 63
- Denver Colorado - 20<sup>th</sup> & 21<sup>st</sup> Century Fine Art Paintings & Native American Weaving - 30
- Hutchinson Kansas - 20<sup>th</sup> Century Fine Art Impressionist & Western Paintings, Prints, Sculptures & Ceramics - 92
- Grand Junction Colorado - 20<sup>th</sup> & 21<sup>st</sup> Century Western & European Drawings, Sculptures, & Paintings - 60
- Indianapolis Indiana - 20<sup>th</sup> Century Cubist, Surrealist & Impressionist Prints, Paintings, & Sculptures - 42
- Snowmass Colorado - European Antiques, American Designer Furniture, Fine Art, & Persian Rugs - 84
- Richmond Indiana - 19<sup>th</sup> to 21<sup>st</sup> Century Antiques, Piano, Luxury Furnishings, Rugs, Silver, Prints, & Paintings - 72
- Edwards Colorado - 20<sup>th</sup> Century Canadian Inuit Sculptures, American Fine Art Paintings, & Sculpture - 33
- Zionsville Indiana - 20<sup>th</sup> & 21<sup>st</sup> Impressionist Fine Art Paintings & Decorative Arts - 41
- Lafayette Colorado - 20<sup>th</sup> & 21<sup>st</sup> Century European & American Fine Art Paintings, Prints & Sculptures - 39
- Aspen Colorado - 20<sup>th</sup> & 21<sup>st</sup> Century Fine Art Paintings, Prints, Sculptures, Drawings & Designer Furniture - 84
- Salina Kansas - 20<sup>th</sup> Century Western Fine Art Paintings & Drawings - 42
- Denver Colorado - 20<sup>th</sup> & 21<sup>st</sup> Century American, Cuban, & European Paintings, Prints, & Sculptures - 43
- Carmel Indiana - 20<sup>th</sup> Century African Shona Stone & Wood Carvings - 34
- Grand Junction Colorado - Public Art Collection - 19<sup>th</sup> Century to 21<sup>st</sup> Century Asian Art, Western Art, Decorative Art, & Historical to Vintage Native American Pottery & Weavings – 509

### **Divorce & Equitable Distribution Appraisal Reports (since 2016 – most never reach court status)**

- Denver Colorado Divorce - Two Artist Living Estates: Ceramics, Etchings, Silkscreens, Paintings, Watercolors, & Drawings - **Testified** on November 17, 2020, then settled - 354 (4,715)
- Kansas City Kansas Estate Equitable Division - Asian Art, Vintage Furniture, Clocks, Rugs, & Antiques - 276
- Vail Colorado Divorce - Contemporary Art, Residential Contents, Luxury Furniture & Furnishings - 97
- Wichita Kansas Divorce - Mid-Century Modern Designer Furniture, Modern Art, Luxury Furnishings, Designer Handbags, Sterling Silver, Photography, Luxury Automobile, & Residential Contents - 270
- Franktown Colorado Estate Division - Asian Art, Fine Art, Persian Rugs, Antiques, & Decorative Arts - 139
- Omaha Nebraska Divorce - ATV, Golf Cart, Boat, Art, Furnishings, Furniture, Exercise Equipment, Wine Collection, Tools, Firearms, Luxury Designer Handbags, Sports Memorabilia - 334
- St Louis Missouri Divorce - Art, Furniture, Residential Contents, Electronics, Sports Memorabilia, Music Instruments & Related Vintage Gear – **Deposition** on May 14, 2018, settled - 281
- Breckenridge Colorado Divorce - Art, Electronics, Designer Furniture, Wine, & Residential Contents - 250
- Ladue Missouri Divorce - Competition Bicycles, Tools, Fine Art, Rugs, Sports Collectables & Designer Furniture - 66
- Indianapolis Indiana Divorce Case - Recording Studio Equipment, Pedals, Soundboards, Amplifiers, & Music Instruments - settled & case closed – 49
- Steamboat Springs Colorado Divorce Case - Wine Collection 119 Vintages, George Nakashima Furniture, Designer Furniture, SUV Vehicle, Fine Art, & Residential Contents - 294
- St Louis Missouri Family Equitable Distribution - Fine Art Ivory Sculpture Carvings & Ivory Tusk Collection – 53
- Wichita Kansas Divorce - Firearms, Purses, Coins, Household Contents, Contemporary Furniture & Furnishings - 242
- Tulsa Oklahoma Market Value - Fine Art, Antiques, Decorative Arts, Furniture, & Asian Art - 163
- Vail Colorado Market Value & Consulting - Fine Wine & Spirits Collection 1920-2010 Vintages - 308
- Grand Rapids Michigan Divorce - Colorado Art Collection - **Testified** on January 12, 2018, then settled - 16
- Noblesville Indiana Divorce - Art Collection of Artist Spouse - settled after report completion & presented - 159
- Council Bluffs Iowa Divorce - Antiques, Fine Art Photography, Coins, Comics, Sports Memorabilia, Office Equipment, Musical Instruments, & Furniture – settled after report completion - 150
- Denver Colorado Divorce – Sculptures, Prints, Paintings, Furniture & Handbags – **Testified** on August 20, 2025 – 147
- Wildwood Missouri Divorce – Handbags, Furniture, Collectibles, Professional Holiday Props, Clothing & Furnishings - 496

### **Donation Non-Cash Charitable Contribution w/8283 Form & Gift Tax IRS Appraisal Submissions**

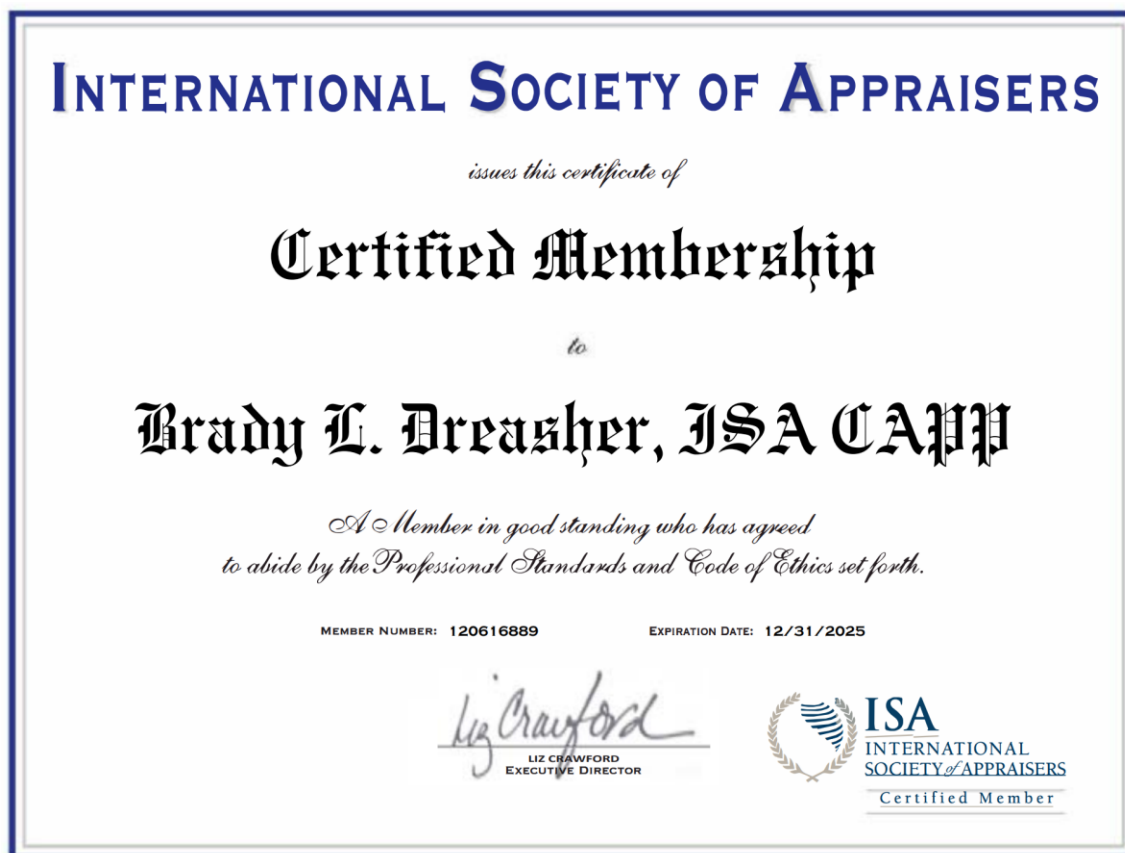
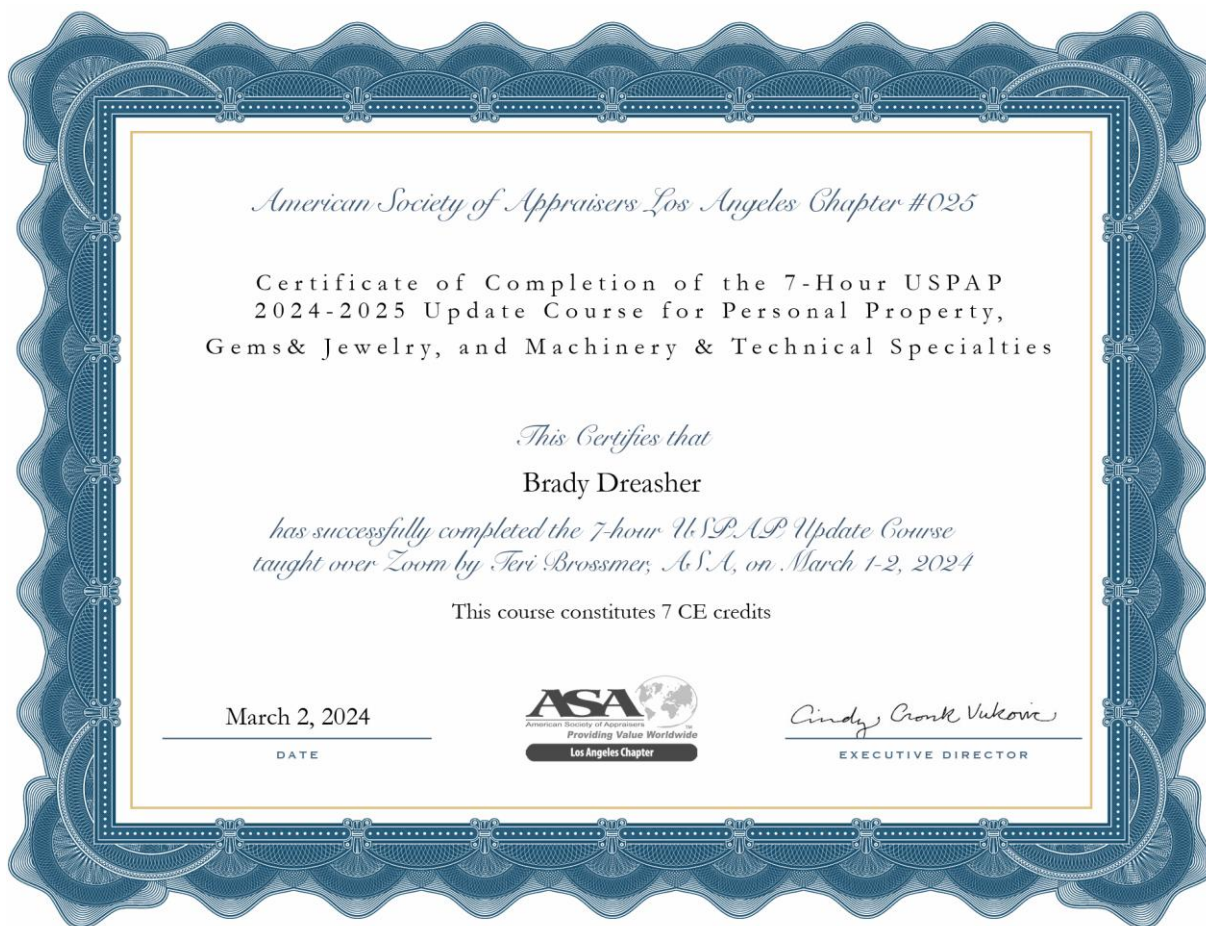
- Aspen Colorado Charitable Contribution IRS Donation – Designer Furniture, Furnishings, Fixtures, & Cabinets – 100
- Boston Massachusetts IRS Donation – Fine Art & Contemporary Art Collection of Paintings, Prints, & Sculpture – 24
- Grand Rapids Michigan IRS Museum Donation - Couture Fashion Runway Designer Clothing Collection – 123
- Bloomington Indiana IRS Museum Donation – 17<sup>th</sup> Century Italian Master Copper Plate Etchings – 33
- Aspen Colorado IRS Non-Cash Charitable Contribution - Professional Artist Studio with Letter Typeface - 125 (129,933)
- Indianapolis Indiana IRS Museum Donation - Fine Art, Luxury Runway Designer Fashion, Accessories, & Clothing – 645
- Topeka Kansas IRS Non-Cash Museum Donation – European Impressionist & American Fine Art Collection – 52
- Lexington Kentucky Non-Profit Net Asset Scheduling – Sterling Silver Trophies, Award Sculptures, Fine Art & Toys - 311
- Aspen Colorado IRS Donation - Cabinets, Appliances, Flooring, Granite, Wood Beams, Accent Lighting & Fixtures – 172
- Kansas City Missouri IRS Donation - Northwest & Southwest Native American Art, Artifacts, Pottery, & Weavings – 252
- Phoenix Arizona Museum Donation - Fashion Designer Clothing, Costume Jewelry, Textiles, Paintings & Drawings – 521
- Aspen Colorado IRS Gift Tax – Designer Furniture, Luxury Furnishings, Antiques, Rugs, African Art, & Fine Art – 180

## **Noteworthy IRS Estate & State Filed Estate Probate Appraisals (since 2016 / bold is report entries 275+)**

Cheyenne Wyoming State Probate – Native American Pottery, Coins, MCM Furniture, Decorative Arts & Sterling Silver - **457**  
 Aspen Colorado IRS Estate Tax – Fine Art Prints, Designer Artisan Glass, Books, Vintage Furniture & Residential Contents - 187  
 Lexington Kentucky - 20th & 21st Silver Trophy Equestrian Awards, Fine Art, Autographs & Toy Collectibles - **289**  
 Colorado Springs IRS Estate Tax – Rugs, Vintage Furniture, Ivory, Sterling Silver, Clocks, & Far East Art & Antiquities - **278**  
 Kansas City Kansas IRS Estate Tax – Native American Indian Pottery, Asian Art, Decorative Arts & Fine Art - **575**  
 Omaha Nebraska IRS Estate Tax – Fine Art, Persian Rugs, Books, Manuscripts, Luxury Furnishings & Residential Contents - **990**  
 Evergreen Colorado Estate Probate – Sterling Flatware, Decorative Arts, Antiques, Rugs, Fur Coats & Books – 170  
 Aspen Colorado IRS Estate Tax - Art, Sterling Silver, Collectibles, Decorative Art, Wine, General Contents & Furniture - **317**  
 Woody Creek Colorado IRS Estate Tax – Native American Artifacts, Antiques, Sculptures, Furniture, Paintings, Fine Wine - **763**  
 Indianapolis Indiana Estate Probate – Antiques, Sterling Silver, Fine Art, Books & Residential Contents - 140  
 Greenwood Village Colorado IRS Estate – Designer Furniture, Silver, Electronics, Inuit, Native American, Fine & Folk Art - **300**  
 Wichita Kansas IRS Estate Tax – Shaker & Victorian Antiques, Civil War Flags, Firearms, Belt Plates, Currency & Books – **2,522**  
 Springfield Missouri State Probate – MCM Furniture, Art, Antiques, Vintage Stereo Equipment, Coins & General Contents - 199  
 St Louis Missouri IRS Estate Tax - Art, Vintage Posters, Decorative Art, Instruments, Furniture, Collectibles & Taxidermy - **409**  
 Aspen Colorado IRS Gift Tax – Designer Furniture, Antiques, Electronics, Furnishings & Residential Contents – 180  
 Aspen Colorado & Miami Florida IRS Estate Tax – Fine Art, Designer Furniture, Antiques, Sterling Silver Collectibles - **558**  
 Geuda Springs Kansas IRS Estate Tax – Farm Tools, ATV, Quilts, Vehicles, Generators, Coins & Residential Contents - 177  
 Boulder Colorado IRS Estate Tax - Antiques, Fine Art, Native American Rugs, Pottery & Clothing – **582**  
 Aspen Colorado IRS Estate Tax – Asian Arts, Fine Art, Vintage Collectibles, Furniture & Clothing - 253  
 Indianapolis Indiana Estate Probate - Artist Estate, Ivory, General Contents, MCM, & Vintage Designer Furnishings - **404**  
 Beaver Creek Colorado & Dallas Texas IRS Estate Tax - Art, Designer Furniture & Residential Contents - **299**  
 St Louis Missouri IRS Estate Tax – Piano, Fine Art, Residential Contents, Posters, Sterling Silver, Rugs & Furniture - 149  
 Parker Colorado Estate Probate – Peruvian Furniture, Vintage Collectibles, Woodshop Tools, Art & Residential Contents - **275**  
 Topeka Kansas IRS Estate Tax - Art, Antiques, Glass, Porcelain, Silver, Rugs, Designer Clothing & Handbags - **867**  
 Vail Colorado IRS Estate Tax - Fine Art, MCM Designer Furniture & Residential Contents - 134  
 Indianapolis Indiana State Probate – MCM Furniture, Vintage Furnishings, Household Contents, Coins & Firearms - **339**  
 Wichita Kansas IRS Estate Tax - Antiques, Decorative Arts, Fine Art, Sterling Silver, Artifacts & Prints – 124  
 Basalt Colorado IRS Estate Tax of US Dignitary – Presidential Collectibles, Art, Antiques, Native American Artifacts - **320**  
 Aspen Colorado Estate Probate – Art, Coins, Native American Artifacts, War Memorabilia, Firearms & Instruments - **328**  
 Boulder Colorado IRS Estate Tax – Designer Furniture, Decorative Arts, Luxury Handbags & Fine Art - 145  
 Aspen Colorado & Washington DC IRS Estate Tax - Art, Wine Antiques, Furniture & Native American - **619**  
 Palm Springs California & Wichita Kansas IRS Estate Tax - Antiques, Fine Art Paintings, Prints, Sculptures & Sterling Silver – 178  
 Joplin Missouri – Jade Antiquities, Sterling Silver Collectibles, Art, Antiques, Furniture, General Contents & Furnishings - **443**  
 McPherson Kansas & Richmond Virginia IRS Estate Tax for Fortune 900 Company CEO - Native American Artifacts, Hunting Gear, Firearms, Ammunition, Wine, Boats, Decoys, ATVs, Farm Equipment & Residential Contents - 195  
 Aspen Colorado & Chicago Illinois IRS Estate Tax for Fortune 500 Company - Fine Art, Decorative Art, Asian Art, Mid-Century Designer Furniture, Luxury Furnishings, Rugs, Books & Residential Contents – **325**  
 Aspen Colorado / Palm Beach Florida / Malibu California IRS Estate Tax for Fortune 500 Company CEO - Decorative Art & Furnishings, Wine, Prints, Fine Art Photography, Fabergé Egg, & Designer Furniture - **760**  
 Aspen Colorado IRS Estate Tax – Designer & MCM Furniture, Coins, Firearms, Motorcycle, WWI & WWII Collectibles, Fine Art, Glass Insulators Collection, Guitars, Decorative Arts, Native American Weaving & Artifacts - **329**  
 Steamboat Springs IRS Estate Tax - Fine Art, Antiques, Ivory, Native American, African, Sports Memorabilia, Collectibles, Cameras, Specialty Firearms, Silver, Coins, Vehicles, Tools & Residential Contents - **3,154**  
 Kansas City Missouri & Miami Oklahoma IRS Estate Tax for Fortune 500 Company CEO - Fine Art, Artifacts, Electronics, Sports Equipment, Textiles, Outdoor Furniture, Decorative Furnishings & Designer Furniture - **310**  
 Aspen Colorado & Los Angeles California IRS Estate Tax for Fortune 500 Company CEO – Folk Art, Antiques, Decorative Art, Native American, Rugs, Antique Advertising, Sports Equipment, Textiles & Outdoor Furniture – **351**

## **Insurance Claim Appraisal Assignments (many of our appraisals for divorces & claims never reach dispute status)**

- Colorado Theft & Unjust Enrichment Lawsuit - Fine Art – counsel(s) stipulated to appraisal's valuation & admissibility
- New Mexico Insurance Flood Claim - Roswell Museum - Historical Native American Artifacts & Weaponry & Firearms
- Alabama Insurance Fire Claim - Large Fine Art Print Collection - case is currently stayed
- Texas Insurance Theft Claim – Fine Art Collection - case is currently stayed
- Nebraska Insurance Fire Claim – Antique Furnishings, Prints, Militaria, Records, Clocks, Trains, & Books – settled
- Missouri Insurance Fire Claim - Antique Glass & Historical Artifacts - settled after report completion
- Florida Insurance Fraud Claim - Fine Art Collection - case is currently stayed
- Kansas Insurance Flood Claim - Designer Clothing & West African Traditional Clothing - settled & case closed
- England Insurance Fraud Claim – Large Print Collection - case is currently stayed
- New Jersey Auction House vs Indiana Collector Case - Misrepresentation of Art (deemed forgery/fraudulent based on report evidence) - settled after report completion & presented
- California Moving Company Vs Kansas Private Party - Insurance Claim Damage Dispute – settled after report
- Missouri Insurance Tornado Claim – Petroliana & Automobilia Collectibles – settled after report completion
- Kansas Private Party vs PayPal / eBay - Misrepresentation of Designer Fashion Handbag (deemed forgery/fraudulent based on report evidence) - settled after report completion & presented



### 3. Reviews & Clientele List

Art of Estates - Art Appraisal & Consulting

5.0 ★★★★★ (42) · Estate appraiser

(720) 495-3753

Open · Closes 6 PM

"Rapid, Thorough, Accurate Appraisals!"



**BBB Rating: A+**

As of 12/16/2025

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Google Reviews can be found in each of our markets (with exception to Cincinnati, Chicago, & Colorado Springs where no Google Profiles exist yet). Art of Estates' first office and Better Business Bureau location originated in [Wichita, Kansas](#). The logo above is clickable and will take you to BBB verified reviews. The list below has not been updated in 3 years but does provide a brief look at the number of clients we have served over the years. A running internal list of our past clients includes more than 569 Museums, Art Associations, Law Firms, Art Galleries, CPAs, Frame Shops, Conservators, Banks, Institutions, Foundations, Public Trusts, Universities, Auctions, Schools, Foundations, Libraries, and Corporations. This list of 578 does not include private parties confidentially served. Since 2010, Art of Estates has delivered 853 signed, certified, and USPAP-compliant appraisal reports as of this quote.

|                                                          |                                                                   |
|----------------------------------------------------------|-------------------------------------------------------------------|
| McGuire Woods LLP, Richmond, Virginia                    | Leslie Hindman Auctioneers, Denver, Colorado                      |
| Liberty Mutual Insurance, Golden, Colorado               | Corbett's Auction House, Denver, Colorado                         |
| Heidman Law Firm, P.L.L.C., Sioux City, Iowa             | Slotin Folk Art Auction, Buford, Georgia                          |
| Looking Sharp LLC, Loveland, Colorado                    | Customized Estate Sales, Wichita, Kansas                          |
| Intrust Bank, Wichita, Kansas                            | Denver Museum of Nature & Science, Colorado                       |
| State Farm Insurance Agency, O'Fallon, Missouri          | Sarkovics Law, Carmel & Indianapolis, Indiana                     |
| Neot Ephratah Academy, Council Grove, Kansas             | Southwest National Bank, Wichita, Kansas                          |
| Streng, ESQ, Georgetown, Colorado                        | Bonham's Auctions, San Francisco, California                      |
| Liberty Mutual Insurance, Seattle, Washington            | Lloyds of London, United Kingdom                                  |
| Entegra Technology Solutions, Indianapolis, Indiana      | Emprise Bank Collection, Wichita, Kansas                          |
| Florida Homes Realty & Mortgage, Melbourne, Florida      | Chubb Insurance Group, Alabama                                    |
| WSU Foundation, Wichita Kansas                           | Great Northern Insurance Company, Indianapolis, IN                |
| Drake Law Firm, PC, Golden & Greenwood Village, Colorado | Wichita Art Museum, Kansas                                        |
| Heida Law Firm, Omaha, Nebraska                          | Gavin Spanierman Gallery, Manhattan, New York                     |
| Swope Museum of Art, Terre Haute, Indiana                | Trenna S. Parker Law Office, Noblesville, Indiana                 |
| Liberty Mutual, Boston, Massachusetts                    | Fort Hays State University, Kansas                                |
| Faegre Drinker Biddle & Reath LLP, Denver, Colorado      | Doan-Bezner Attorneys at Law, Rancho Palos Verdes, CA             |
| Moss Adams CPA & Consulting, Eugene, Oregon              | Coutts Museum of Art, El Dorado, Kansas                           |
| Stephen Sprouse LLC, Traverse City, Michigan             | Indiana Home Auctions, Danville, Indiana                          |
| Paul M. Cowan & Associates, P.A., Palmetto Bay, Florida  | Wichita State University, Wichita, Kansas                         |
| Beck, Jonson & Nolan, PC, Lakewood, Colorado             | Firestone Fine Art, Miami, Florida                                |
| Don Mill Law Office, Cheyenne, Wyoming                   | Van Witt Fine Art Conservation, Kansas City, Kansas               |
| Yampa Valley Bank, Steamboat Springs, Colorado           | Farmers Insurance, Indianapolis, Indiana                          |
| Society of St. Vincent de Paul, Wichita, Kansas          | Lester Raymer Society Museum & Red Barn Studio, Lindsborg, Kansas |
| Weiss and Van Scoyk, LLP, Steamboat Springs, Colorado    | Baltzell Design, Philadelphia, Pennsylvania                       |
| Global Academic Consultants, Boulder, Colorado           | Farmer's Alliance Insurance Companies, Salina, Kansas             |
| Kansas Public Television, Wichita, Kansas                | Thunderbird Foundation   Maynard Dixon Home, Mount Carmel, Utah   |
| J. G. Elliot, Insurance Center, Scottsbluff, Nebraska    | Southwestern College, Winfield, Kansas                            |
| Platte Valley Bank, Scottsbluff, Nebraska                | Nationwide Insurance, Kansas City, Missouri                       |
| Washburn University, School of Law, Topeka, Kansas       | Wichita Historical Society, Kansas                                |
| AIG, Art Collection Management, West Palm Beach, Florida | Wayne County Historical Museum, Richmond, Indiana                 |
| Nadeau's Auction Gallery, Windsor, Connecticut           | Mid-America Fine Arts Gallery, Wichita, Kansas                    |
| HMK Properties Estate Investment, St Louis, Missouri     | New Orleans Auction Galleries, Louisiana                          |
| Roanoke Insurance Group, Houston, Texas                  | Carriage Factory Art Gallery, Newton, Kansas                      |
| Della & Zella Interiors, Aspen, Colorado                 | Kansas City Auction Company, Missouri                             |
| Bank of America, Estate Settlement Branch, Washington DC | Haysville Municipal Library, Haysville, Kansas                    |

|                                                                |                                                            |
|----------------------------------------------------------------|------------------------------------------------------------|
| E.Central, Denver, Colorado                                    | Susanin's Auctioneers, Chicago, Illinois                   |
| DECO Insurance Agency, Laurie, Missouri                        | Art & Frame, Wichita, Kansas                               |
| Indianapolis Museum of Art, Indianapolis Indiana               | Carmel High School, Carmel, Indiana                        |
| Armed Forces Insurance Exchange, Leavenworth, Kansas           | Legend Fine Arts Gallery, Kansas                           |
| Sharpnack Bigley Stroh & Washburn LLP, Columbus, Indiana       | Masterson Properties Property Management, Indianapolis, IN |
| Lupien Insurance Group Travelers Insurance, Aurora, Colorado   | Beauchamp Gallery, Topeka, Kansas                          |
| Old National Bank & Wealth Management, Columbus, Indiana       | Midwest Energy Partners, Indianapolis, Indiana             |
| East West Resorts & Beaver Creek Mountain Lodging, Avon, CO    | Philanthropist Timothy Johnson, Fort Hays, Kansas          |
| Cornhusker Bank, Lincoln, Nebraska                             | Melody's Estate Sale, Logansport, Indiana                  |
| Wells Fargo Advisors, Fort Worth, Texas                        | Pratt County Collection, Kansas                            |
| Goshen Public Library, Goshen, Indiana                         | Frame Designs Custom Picture Framing, Carmel, Indiana      |
| State Farm Insurance, Carbondale, Colorado                     | McCurdy Auction Real Estate Specialists, Wichita, Kansas   |
| Hooverwood Jewish Home, Indianapolis, Indiana                  | Allstate Insurance, Carmel, Indiana                        |
| Stucker Fisher Investment Group, Fort Worth, Texas             | Vernon Filley Art Museum, Pratt, Kansas                    |
| Edward Jones Financial Advisor, Boulder, Colorado              | Dayton Art Institute, Ohio                                 |
| Dolan & Associates, P.C. Attorney at Law, Westminster, CO      | Westside Delano Church, Wichita, Kansas                    |
| Tabor Christian College, Hillsboro, Kansas                     | Moonshot Gallery, Noblesville, Indiana                     |
| Silversmith Legal, Vail, Colorado                              | Kansas City Public Television, Kansas City, Missouri       |
| Heritage Auction, Beverly Hill, California                     | Nelson-Atkins Museum, Kansas City, Missouri                |
| USAA Casualty Insurance Company, Kansas City, Missouri         | Foulston Siefkin Legal LLP, Wichita, Kansas                |
| The Little Nell, Aspen, Colorado                               | Sotheby's Auction, New York City, New York                 |
| Roane Architecture, Santa Rosa, California                     | Premier Insurance Services, Miami, Florida                 |
| Gaughan & Connealy Estate Planning, Overland Park, Kansas      | Friends University, Wichita, Kansas                        |
| Elder Law Source, Greenwood Village, Colorado                  | Indiana Historical Society, Indianapolis, Indiana          |
| Brown & James Law Firm, St Louis, Missouri                     | Adamson-Duvannes Gallery, Los Angeles, California          |
| Freedom Hooves Therapeutic Riding Center, Wichita, Kansas      | Meridian-Kessler Association – Indianapolis, Indiana       |
| Wine Bid, Napa, California                                     | Art Link International, Palm Beach, Florida                |
| The Frame Shop & Franklin Barry Gallery, Indianapolis, Indiana | Selective Insurance, Carmel, Indiana                       |
| Dolan & Associates, P.C. Attorney at Law, Brighton, Colorado   | Service Master Restore & Recovery, Kansas City, Missouri   |
| Simon Reed & Salazar, Miami, Florida                           | Indianapolis Art Museum, Indiana                           |
| Farmers Insurance, Salina, Kansas                              | Ulrich Museum of Art, Wichita, Kansas                      |
| Engel & Völkers, Aspen & Snowmass, Colorado                    | Ontario Systems, Muncie, Indiana                           |
| City Chamber of Commerce, Council Grove, Kansas                | Mesirow Insurance Services INC, Chicago, Illinois          |
| Cincinnati Insurance, Fort Wayne, Indiana                      | Farm Bureau Insurance, McPherson, Kansas                   |
| Rhinestone Exchange, Westminster, Colorado                     | The China Cellar, Philadelphia, Pennsylvania               |
| Mousel, Brooks, Schneider & Mustion, P.C., McCook, Nebraska    | Indiana Association of Realtors, Indianapolis, Indiana     |
| AIG (American International Group), Denver, Colorado           | University of Kansas, Lawrence, Kansas                     |
| Heilman Law Office, Council Grove, Kansas                      | McDougall Fine Arts, Gloucester, Massachusetts             |
| Luxury Estate Managers of Aspen, Colorado                      | Pittsburg State University, Kansas                         |
| The Benton House, Indianapolis, Indiana                        | GreenTree Assisted Living, Fort Harrison, Indiana          |
| UniGroup Moving, Fenton, Missouri                              | Bonham's Auctions, Los Angeles, California                 |
| Farmers Insurance, Centennial, Colorado                        | Community Bank of Raymore, Baxter Springs, Kansas          |
| RR Auction, Boston, Massachusetts                              | Seigfreid Bingham, Kansas City, Missouri                   |
| Insurance Store Inc., Chesterfield, Missouri                   | Frame Guild Restoration, Wichita, Kansas                   |
| Newfields Museum of Art, Indianapolis, Indiana                 | Another One's Treasure, Indianapolis, Indiana              |
| Chubb Group of Insurance Agency, Kansas City, Missouri         | MK Consignments, Wichita, Kansas                           |
| Concordia University, Seward, Nebraska                         | SELECT Art Fair Miami, New York City, New York             |
| Thomas Waterman Wood Gallery, Montpelier, Vermont              | Birger Sandzén Memorial Art Gallery, Lindsborg, Kansas     |
| Southern Utah University, Cedar City, Utah                     | Everything But the House, Indianapolis, Indiana            |
| Fireman's Fund Insurance, Shawnee Mission, Kansas              | Art Gallery XII, Wichita, Kansas                           |

Whalen Law Office, Wichita, Kansas  
 Bentley Cellars, Walnut Creek, California  
 Akerman LLP, Miami, Florida  
 State Farm Insurance, Aurora, Colorado  
 Kahrs Law Offices P.A., Wichita, Kansas  
 Mata Photography, Hickory, North Carolina  
 Heritage Auctions, Dallas, Texas  
 Northwestern Mutual, Los Angeles, California  
 United States Marine Corps Reserve, Omaha, Nebraska  
 State Farm Insurance, Lakewood, Westminster, Colorado  
 Haven Art Group, Chicago, Illinois  
 Chubb Group of Insurance Companies, O'Fallon, Missouri  
 Bennett & Kennedy PLC, Scottsdale, Arizona  
 ACE Limited Insurance Company, Edmonds, Washington  
 Denver Art Museum, Denver, Colorado  
 Chubb Insurance Company, Texas  
 Magnatone USA, St. Louis, Missouri  
 Ebbinghouse Law Group, Indianapolis, Indiana  
 KC Auction & Appraisal, Kansas City, Missouri  
 Hawker Beechcraft General Aviation, Wichita, Kansas  
 Joslyn Art Museum, Omaha, Nebraska  
 Lane County Historical Museum, Dighton Kansas  
 Morris Funeral Homes, Andover, Kansas  
 Ciccone Law ESQ LLC, Denver, Colorado  
 State Farm Agency, Lincoln, Nebraska  
 Hospital Sisters of St. Francis, Springfield, Illinois  
 Schechter Law Firm, Saint Louis, Missouri  
 Textron Aviation, Wichita, Kansas  
 Major Hospital Foundation, Indianapolis, IN  
 Reno County Museum, Hutchinson, Kansas  
 Clay County Art Council, Clay Center, Kansas  
 Christian County Library, Springfield, Missouri  
 Wiebold Restoration Studio, Cincinnati, Ohio  
 Cohen Garelick & Glazier Attorneys at Law, Indianapolis, IN  
 Rago Arts & Auction Center, Lambertville, New Jersey  
 Stifel Financial Advisors, Saint Louis, Missouri  
 Earlham College, Richmond, Indiana  
 Beloit Auction & Realty, Beloit, Wisconsin  
 Sherri Roizen Estate Jewelry, Indianapolis, Indiana  
 Attic to Appraisals, Naperville, Illinois  
 Amanda McGhee Appraisals, St. Louis, Missouri  
 Bauer Kloeckner Rose Appraisers, St. Louis, Missouri  
 Cornejo & Sons Construction, Wichita, Kansas  
 Lane Powell Law Firm, Seattle, Washington  
 Professional Cargo Services, Wichita, Kansas  
 Arnie Nudell Estate, Beaver Creek, Colorado  
 Cessna Aviation, Wichita, Kansas  
 Richmond Art Museum, Richmond, Indiana  
 J.H. Berra Construction Company, Saint Louis, MO  
 Matthew Bullock Auctioneers, Ottawa, Illinois

Brownsburg High School, Brownsburg, Indiana  
 Chubb Insurance Group, Indiana  
 Armstrong Chamberlin, Haysville, Kansas  
 Albrecht-Kemper Museum of Art, Saint Joseph, Missouri  
 Wesley Medical Center, Kansas  
 Chubb Insurance Company, Arkansas  
 Heartland Coin Gallery, Andover, Kansas  
 Bethany College, Lindsborg, Kansas  
 Farmers Insurance, Joplin, Missouri  
 Clay County Arts Council, Kansas  
 Christian County Library Foundation, Ozark, Missouri  
 Bessemer Trust, New York City, New York  
 Merrill Lynch Di Lanni Financial, Aspen, Colorado  
 Milfam LLC / Lima Advisory, West Palm Beach, Florida  
 McGinn Law Firm, Council Bluffs, Iowa  
 Freeport-McMoRan, Phoenix, Arizona  
 Snowmass Select Properties, Snowmass, Colorado  
 Fortner & Short CPA, Wichita, Kansas  
 Leamon, Peterson & Bello Adjusters, Overland Park, Kansas  
 Redline Consulting, Denver, Colorado  
 Ameriprise Private Wealth Advisory, Council Bluffs, Iowa  
 Auto Owners Insurance, Independence, Missouri  
 SLAB Limited Liability Corporation, Wichita, Kansas  
 Bessemer Trust, Denver, Colorado  
 Woody Auction, Augusta, Kansas  
 Hoffman, Sabban & Watenmaker, Los Angeles, California  
 Independence Claim Branch, Independence, Missouri  
 Summit Medical Center Foundation, Frisco, Colorado  
 Camp High Hopes, Sioux City, Iowa  
 National Mining Hall of Fame & Museum, Leadville, Colorado  
 Frasca Joiner Goodman & Greenstein, Boulder, Colorado  
 Ritz-Carlton Hotel & Luxury Resort, Sarasota, Florida  
 Lewis Art Consulting, Englewood, Colorado  
 Case Antiques, Nashville, Tennessee  
 Marquette Manor Senior Living, Indianapolis, Indiana  
 Gresham Savage Nolan & Tilden, PC, San Diego, California  
 Biloxi Marsh Lands Corporation, New Orleans, Louisiana  
 Eichner Law Firm Trial Lawyer, Denver, Colorado  
 Hutchinson Art Center, Hutchinson, Kansas  
 Ameriprise Financial, Nebraska City, Nebraska  
 Alimco Financial Corporation, West Palm Beach, Florida  
 Centura Health Physician Group, Centennial, Colorado  
 CHUBB Group of Insurance, Denver, Colorado  
 Flying Moose Antique Mall, Wichita, Kansas  
 Indiana University, Bloomington, Indiana  
 Hays Insurance Broker, Minneapolis, Minnesota  
 Jefferson County Belmar Library, Lakewood, Colorado  
 Vail Valley Foundation, Vail, Colorado  
 Summit Hill Insurance, Lees Summit, Missouri  
 Freeport Foundation, Empire, Colorado