



# JAMES S. AROGETI

## CFA, CVA

### REPRESENTATIVE ENGAGEMENTS:

*Mr. Arogeti has rendered on a range of appraisals in many industries for companies of less than \$1 Million to over \$35 Billion in assets. Among the notable industries served: food processing construction, financial institutions, manufacturing, professional services, technology, and metal forming. Below are representative engagements that Mr. Arogeti has co-signed with Mr. Garvy on behalf of clients within the last three years:*

### Tax Planning

- Numerous appraisals for closely held businesses for gift and estate planning with assets of over \$100 million in certain engagements
- Dozens of Discount Studies
- Numerous S-Corp and pass-thru entity appraisals
- Complex estates with +20 entities

### Financial Reporting Purposes & Corporate Planning

- *Fair Value* Engagement: Purchase price allocation of \$15 million fitness equipment manufacturer.
- *Fair Value* Engagement: Purchase Price Allocation of an acquisition of a \$5 million Brazilian food processing company.
- Numerous appraisals for *Fair Value* Standards
- Numerous appraisals for intangible allocation and testing
- Numerous appraisals for shareholder redemptions

Mr. Arogeti is a Manager at Corporate Valuation Services, Inc. He joined the company in 2012. Prior to starting at CVS, he studied at the Tulane University, A.B. Freeman School of Business where he received a Master of Risk Management (2010) and a Bachelor of Science in Management (2009).

Mr. Arogeti is a Certified Financial Analyst (“CFA”) Charterholder and an accredited Certified Valuation Analyst (CVA) with the National Association of Certified Valuation Analysts.

Mr. Arogeti currently resides in the city of Chicago with his family.

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- 📍 Offices in Chicago and Naples
  - 📞 Chicago: 312.238.8690
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## Litigation; Shareholder Litigation and Family Law

- Shareholder Buyout: \$300 Million national oil distribution company. Battle of the experts
- Shareholder Buyout: Real Estate Brokerage Firm
- Shareholder Buyout: Construction Management Firm
- Shareholder Buyout: Food Distributor / Exporter
- Shareholder Litigation: Vehicle Importer
- Shareholder Arbitration: BBQ Restaurant Chain
- Family Law: Restaurant Franchise
- Family Law: Commercial Roofing Contractor
- Family Law: Auto Parts Importer
- Family Law: Computer Programming Company
- Family Law: Surgical Practice

## PRESENTATIONS MADE

*In the last five years, Mr. Arogeti has given the following presentations:*

- “Wisdom from the Battlefield: Overview of Valuation Topics Within The Shareholder Buyout and Business Divorce Engagement” – Chicago Bar Association, Business Divorce Subcommittee, November 2019

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- “Wisdom from the Battlefield: Overview of Valuation Topics for Family Law Practices.” – Internal CLE for Law Firms November 2018.
- “Wisdom from the Battlefield”: Techniques and Takeaways from IRS Audits and Shareholder Disputes.” – Internal CLE for Law Firms 2016 through present.
- “Surviving the IRS Valuation Audit” – Northwest Suburban Estate Planning Council, October 13, 2015.
- How to Cross Examine an Expert Witness” – several family law firms in 2014;
- “Surviving the IRS Valuation Audit” – several law firms and legal departments focused on tax planning in 2014.

## RECENT ARTICLES PUBLISHED

*Mr. Arogeti has co-authored the following:*

- Personal Goodwill: Can we limit the subjectivity?, DuPage County Bar Association’s Brief Magazine, February 2021.
- Personal Goodwill: Can we limit the subjectivity?, Illinois State Bar Association’s Family Law Newsletter, April 2018.
- Valuation Sanity Revisited, Illinois State Bar Association’s Trusts & Estates Newsletter, April 2015.
- Oldie but Goodie and Other Wisdoms in Valuations, Illinois State Bar Association’s Family Law Newsletter, September 2014.



## RECENT LITIGATION TESTIMONY

*In the last five years, Mr. Arogeti has been involved in the following matters of litigation:*

- In the Matter of Arbitration Between Michael J. Lapidus v. Q Restaurant Group Holding, LLC et.al., AAA Case No. 01-17-0005-8979 (Arbitration and Report Testimony)
- *In re Windy City Distribution Company v. Shelton Brothers Inc.*, 2012 L 000774 DuPage County, IL (Deposition and Report Testimony)
- *In re Marriage of Preston*, 2015-D-2326 DuPage County, IL (Deposition and Report testimony)
- *In Re Marriage of Basgall*, 2014-D-1696 DuPage County, IL (Deposition and Report testimony)
- *Philip McCaleb et. al. v. Scooterworks Holdings, LLC et. al.* 2014-L-007469 Cook County, IL (Report testimony)
- *In re Marriage of Theodore* 2014–D-566 DuPage County, IL (Report testimony)
- *In re Marriage of Neumann*, 2012-D-661. Will County, IL (Report testimony).
- *In Re Marriage of Eliasek*, 2012 -D-81 Kane County, IL (Report testimony)
- *In re Marriage of Ketsios*, 2013-D-2031 Will County, IL (Report testimony)
- *In re Marriage of Gallagher*, Cook County Case No. 13D8529 (Report testimony)

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## ACCREDITATIONS

*Mr. Arogeti's accreditations include:*

- Certified Financial Analyst (CFA) Charterholder – CFA Society Institute
- Certified Valuation Analyst (CVA) – National Association of Certified Valuation Analysts

## EDUCATION

*Mr. Arogeti's Education include:*

- Master of Risk Management, A.B. Freeman School of Business (Tulane University)
- Bachelor of Science in Management, Finance and Management, A.B. Freeman School of Business (Tulane University)

## MEMBERSHIP IN PROFESSIONAL & CIVIC ORGANIZATIONS

- CFA Society of Chicago
- CFA Institute - Chartered Financial Analyst
- NACVA – National Association of Certified Valuation Analysts.
- Business Valuation Association