



📞 678.662.3475

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@jarogeti@corporatevaluationservices.com

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📍 Offices in Chicago

## JAMES S. AROGETI

CFA, CVA

Mr. Arogeti is a Director 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”) Charter holder and an

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### 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

- TAX PLANNING
- CORPORATE FINANCE
- FINANCIAL REPORTING
- LITIGATION SUPPORT AND FORENSIC SERVICES



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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

- "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.

## 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
- "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.

## 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.

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## PRESENTATIONS MADE:

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

- In re Marriage of Luther, Case No. 20-D-1845 DuPage County (Deposition and Report Testimony)
- In re Marriage of Crane, Case No. 2020-D-003130 Cook County (Report Testimony)
- In re Marriage of Bonilla, Case No. 2018-D-000330 DuPage County (Report Testimony)
- In re Marriage of Nasson, Case No. 2019-D-5148, Cook County, (Trial and Report Testimony)
- In re Marriage of Ostrander, Case No. 2019-D-948
- 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)
- Family Law: Restaurant Franchise
- Family Law: Commercial Roofing Contractor
- Family Law: Auto Parts Importer
- Family Law: Computer Programming Company
- Family Law: Surgical Practice

## MEMBERSHIP IN PROFESSIONAL & CIVIC ORGANIZATIONS:

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

## ACCREDITATIONS

*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)