Fine and Decorative Art Services 415 Central Park West, Fifth Floor New York, New York 10025 Tel 212-316-5406 Fax 518-851-2427

GAYLE M. SKLUZACEK, AAA

Principal Appraiser, Fine Art Specialist, and Review Appraiser

EXPERIENCE

1985 - Abigail Hartmann Associates

New York City

present President. Successfully established a state-of-the-art computerized personal property appraisal firm with clients nationwide. Extensive client contact and business development. Hired, trained, coordinated staff of 11 appraisers plus researchers and interns. Conduct authentication, research studies, and appraisals of personal property, specializing in fine and decorative arts, jewelry, and wine. Clients include galleries, auction houses, estates, artist's estates, educational institutions, corporations, the IRS, and individuals internationally. Appraisals fulfill insurance, estate, tax, banking, and legal requirements. Prepare expert reports for legal testimony concerning damage/loss of personal property, loss of income potential, and equitable distribution valuations. Auction house and museum liaison. Advise clients on purchases, sales, conservation, installation, charitable contributions, and estate planning. Featured on CNN/Headline News, Good Morning America, CNN Moneywatch; in the New York Times, Wall Street Journal. Recipient of the Appraisers Association of America's prestigious Director's Award in 2015.

2012 - Various Auction Houses

United States

- present AQB Certified USPAP Instructor. Currently teach the 15 and 7 hour USPAP course (appraisal standards and ethics) to Personal Property Appraisers to US and some international staff experts in-house at Sothebys, Phillips, Heritage, Skinners, and Bonhams. Approximately 150 students per year.
- 2011- International Society of Appraisers (ISA) Chicago
- AQB Certified USPAP Instructor. Taught the 7 hour USPAP course (appraisal standards and ethics) to Personal Property Appraisers throughout the country. Approximately 125 students per year.
- 2003- Florida State University (FSU)

Tallahassee

- Developed with FSU an online appraisal methodology course offered as part of their undergraduate and graduate curriculum as well as a certificate program; offered Fall 2007, Spring and Summer 2008.
- 1996- Fashion Institute of Technology (SUNY) New York City
- present Adjunct Professor. Currently teach a graduate course entitled *Valuation and Appraisal* in the Graduate Division of the Museum and Gallery Studies Department. Approximately 12-18 students per year. Masters thesis advisor. Presently spearheading an appraisal certificate program to launch Fall 2018.
- 1994- Appraisers Association of America (AAA) New York City
- present AQB Certified USPAP Instructor. Currently teach the 15 hour and the 7 hour USPAP course to Personal Property Appraisers throughout the country and online. Approximately 500 students per year. Also teach the Generalist and the Wine Appraisal classes. Instructor in their CASP program, teaching USPAP and Research Methods. Approximately 20 students in each class.

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1992-	New York University (NYU)	New York City
present	Adjunct Assistant Professor.	Taught required courses on appraisal
	methodology and elective courses of	on fine art and wine, in classroom and
	online until the program disbanded in 2017. Co-authored and taught first	
	Uniform Standards of Professional	Appraisal Practice (USPAP) course to
	personal property appraisers in the	US beginning in 1994. Approximately 300
	students per year, 1992 - 2017. Par	ticipated on panel lectures on the legal
	matters for the appraiser. Presen	tly teaching connoisseurship courses on
	Wine and American Art.	

- 1990 New Jersey Center for the Arts Summit, New Jersey
 Instructor. Taught courses on appraisal studies and art investment.
 Coordinated tours of New York City auction houses.
- 1985 Hubert Gallery New York City
- Director of gallery specializing in 20th century masters. Responsibilities included sales, promotion, public relations, organization of exhibits and openings, supervising support staff, research, purchasing, and appraising. Authored company newsletter *Art Investment Strategies*.
- 1983- Jason Rahm and Associates New York City
- Director of the Fine Arts Appraisal Division. Appraised personal property for individuals, corporations, museums and galleries for the purpose of insurance, gift tax, divorce, estate, or damage/loss settlements.
- 1982- Board of Education / Hotel-Restaurant Union New York City
- Wine and Food Service Instructor.

 Developed a 60-hour course on the history, marketing, tasting, and service of food and wine for industry professionals after working in various service positions at some of the country's most prestigious dining establishments including The Pump Room (Chicago) and Sardi's (New York). Organized vineyard trips and tastings.
- 1981 Carnegie Institute, Museum of Art Pittsburgh Curatorial Assistant / 20th Century and American Art Department.

EDUCATION

- 2006 The Appraisal Foundation Washington, D.C.
- AQB Certified USPAP Instructor, Certified/re-certified through March 2018. Passed a rigorous government-sanctioned exam to teach ethics to fellow appraisers. One of eight personal property appraisers in country certified to teach USPAP.
- 1977 University of Chicago Chicago, Illinois
- Master of Arts Degree Program, Art History Department.

 Degree requirements included public speaking, teaching seminars, European travel, extensive research and writing, a museum internship, and reading ability in French, German, and Italian. Concentration on Renaissance and Baroque. Dissertation research on M. Gerard and Bernini.

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1972 - University of Minnesota
1977 - Graduate and undergraduate courses in American art and architecture, history, decorative arts, and journalism. Thesis research on criticism of Bernini.

1971- Barat College Lake Forest, Illinois 1975 Bachelor of Arts, 1976. Art History. Lectured in Community Arts Circuit.

PROFESSIONAL AFFILIATIONS

Appraisal Foundation, Washington, D.C., Personal Property Task Force, 2010 Appraisers Association of America (AAA), board member (1992-2011) President, AAA (2000-2002 term) First Vice President, AAA (1998-2000 term) Secretary, AAA (1996-1998 term) Sergeant-at-arms, AAA (1994-1996 term) New York City Regional Representative, AAA (1996-1999 term) Co-chairman, National Conference, AAA (1994-1998) Chairman, Nominating Committee, AAA (1993, 2003) Co-chairman, PR/Marketing Committee, AAA (1993-1995) Co-chairman, Wine Tasting Fundraising Committee, AAA (1994) Member of several other committees including Strategic Planning Committee, Membership/Admissions Committee, Education Committee, Mentor Committee, Committee, Ethics Committee Directory International Society of Appraisers (ISA), Associate Member, 1982-84, 2003-04 American Society of Appraisers (ASA), Washington, D.C., Passed exams, 1993

CERTIFICATION

AQB Certified Instructor of USPAP (2006-2020)
Updated and rewrote Contemporary Art certification exam, AAA (1999-2000)
Updated and rewrote Methodology certification exam, AAA (1997-1998)
Wrote and passed American Art certification exam, AAA (1998)
Passed Uniform Standards for Professional Appraisers, ASA (1994)
Passed Uniform Standards for Professional Appraisers, AAA (1999, 2004, 2009)
Updated Uniform Standards for Professional Appraisers, AAA (2011, 2013, 2015, 2017)
Wrote and passed Wine certification exam, AAA (1993-1996); rewriting 2016
Passed Fine Art exam, ASA (1994)
Passed Methodology exam, ASA (1994)
Passed Prints certification exam, AAA (1992)
Passed Methodology certification exam, AAA (1992)

PUBLICATIONS

E column, "Q & A with Gayle", events@appraisersassociation.org, 2008-present Contributor, Appraising Art: The Definitive Appraisal Handbook, 2013 Contributor, All About Appraising: The Definitive Appraisal Handbook, 2003 Contributor, International Auction House Directory (1999, 2000) Appraisal Pro, CD Program for appraisers (2001)

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SELECT LECTURES

Guidelines on Following USPAP Standards and a Review of Formal Appraisal Structure, Violin Society of America, Indianapolis, September 2014 The Business of Appraising, AAA, NYC, September 2014 The Appraiser and the IRS, New York City, February 2014 Appraising Wine, www.winefairy.com Why Hire an Appraiser?, Palm Beach, February 2010 Tools in Light of the Market, AAA, NYC, November 2009 Changes in the IRS and USPAP, AAA, NYC, November 2008 The Impact of Terrorism on the Art Market, AAA, NYC, November 2003 The Ultimate Damage and Loss: World Trade Center Art, ISA, Phila., April 2003 Professional Responsibilities and Legal Requirements, NYC, November 2002 Divorce and Appraisals, AAA, NYC, November 2002 Mock IRS Trial, AAA, NYC, November 2001 Getting Up to Speed, AAA, Havana, Cuba, 2001 New Expectations by Clients in the Age of New Technology, NYC, 2000 Mastering Comparable Analysis, AAA, NYC, 1997 Into the 21st Century: Technology and the Appraiser, AAA, NYC, 1997 The Appraiser in Cyberspace, AAA, NYC, 1996 The Art Market: Appraisers and Dealers, AAA, NYC, 1996 Getting Up to Speed, AAA, Boston, 1995 Problems in Running an Appraisal Business, AAA, NYC, 1994 How to Write a Damage/Loss Appraisal, AAA, NYC, 1994 Getting Up to Speed, AAA, NYC, 1994 Computer Programs for the Appraiser, AAA, NYC, 1993 Legal Liabilities for the Professional Appraiser, NYU, NYC, 1993

SELECT MEDIA QUOTES

New York Times, The Specialized Art of the Appraiser, October 18, 2011
Antique Trader. Dealers Turning to Appraisals as Income Source, January 2010
Art and Antiques. Appraisers Study Tax Changes, September 2007
Art+Auction. For What It's Worth, Annual Issue Art+Money 2005
CNNfn, Your Money: Estates and Appraisals, June 1, 2004
ArtNews. The Case of the Escaped Spirit, March 2004
Optionetics.com, "Outside the Box: Matching Intangible Assets with Solid Economics", August 9, 2002

Rosie. Antiques Web Show, February 2002

Appraising Wine, www.winefairy.com

Martha Stewart Living, The Value of an Appraisal, October 2001

Worth, September 1996

Home, Home Economics - What is it Worth?, March 1995

Cleveland Plains Dealer, Appraising the Appraisers, February 9, 1995

San Francisco Chronicle, Choosing the Right Appraiser, January 1995

 $\underline{\text{New York Times}}$, Where to Find It - Choosing an Appraiser to Evaluate Your Treasures, January 19, 1995

<u>Kiplinger's Magazine</u>, Your Family Finances - How to Get a Good Appraisal, November 1993

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ABC, Good Morning America, Collecting trends, July 1994

CNN, Science and Technology, Artworld computerization, January 1993

PBS, Greta Garbo Sale Effects on the Market, interview, November 1990

RELEVANT VOLUNTEER PROJECTS

Paw Picnic, Columbia-Greene Humane Society Hudson, New York Coordinated live and silent auction at major fundraising event, solicited local and national artists to present their work for the auction, Summers 2004-2015

Midwinter Paws, Columbia-Greene Humane Society Hudson, New York Coordinated live and silent charity auction at Stair Gallery, Hudson, solicited local and international artists in presenting their work for the auction, wrote 25 page catalogue for the event, raised more than \$9,000, March 2011

RECENT SELECT LEGAL ASSISTANCE

Annamarie Trombetta v. The City of New York, as Owner and Operator of the M/V Andrew J. Barberi (2010)

World Trade Center (2001; 2012)

Lilly F. Lawrence v. Southern California Edison Company (2012)

Newberger v. Commissioner (2015)

Larraz v Larraz (2016)

Kaplan v Karambelas (2016)