

Professional Qualifications

Eric J. Gardner, MAI, CCIM

Appraiser, Litigation Consultant, Expert Witness and Speaker

Positions	Senior Vice President Pillar Valuation Group 7800 Laurel Avenue, Suite 400B Cincinnati, Ohio 45243 Office Phone: (513) 271-1740 Mobile Phone: (513) 543-9992 E-Mail: eric@pillarvg.com	Real Estate Salesperson Edge Real Estate Group 8154 Montgomery Road, Suite 200 Cincinnati, Ohio 45236 Ohio File Number: SAL 2002001921 Broker: Michael Halonen
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Experience	December 2010 to present, Senior Vice President, Pillar Valuation Group, Inc. 2006 – 2010, Principal, Cassidy Turley/Colliers Turley Martin Tucker 1998 – 2006, Principal, The Gem Real Estate Group, Inc. 1992 – 1998, Appraiser, Property Advisors Corporation
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Property Types

Retail	Multi-Family
Office/Medical	Land
Industrial	Special Use Properties

Real Estate Expert Services Include

Market Value	Absorption Studies
Financial Feasibility	Market Analysis
Rental Analysis	Income and Expense Analysis
Discounted Cash Flow Analysis	Before and After Market Values

Expert Witness Testimony

As a qualified expert I have testified in Federal and State courts, as well as numerous Board of Revision and Ohio Board of Tax Appeal cases.

Property Tax Appeal Cases	Damages Cases
Eminent Domain Cases	Divorce Cases

Geographic Coverage	As a Commercial Real Estate Expert I have performed assignments throughout the Midwestern United States. I have also coordinated and reviewed assignments in South America and Europe.
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Types of Clients	Fortune 500 Companies, Lenders (banks, life insurance companies, pension funds, conduits), Private Corporations, REITs, Developers, Investors, Legal and Financial Counsel, Governments, Economic Development Agencies, and Investors.
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Community Leadership	<p>NAIOP – Cincinnati/N. KY Chapter, President (2002) and Board Member Appraisal Institute – Cardinal Ohio Chapter, 2009 President and Board Member '04-'10 Assistant Scout Master, Troop 194, Mason, Ohio Coach – Baseball, Basketball – Mason Youth Organization (MYO) St. Xavier High School – Rugby Advisory Board Member & Treasurer</p>
Memberships	<p>Ohio Chapter of the Appraisal Institute Ohio CCIM Chapter ICSC (International Council of Shopping Centers) IPT (Institute for Property Tax) University of Cincinnati, Real Estate Roundtable Cincinnati Area Board of Realtors, Member National Eagle Scout Association, Boy Scouts of America, Class of 1987</p>
Speaking & Teaching Engagements	<p>Lectured for numerous professional, business and community organizations on Commercial Real Estate, financing, eminent domain, tax appeals and related matters. University of Cincinnati, College of Business – Adjunct Professor, Department of Finance/Real Estate – Real Estate Principles; Real Estate Appraisal; Real Estate Development Courses.</p>
Education	<p>M.B.A., Major in Finance, University of Dayton – 1999 B.B.A., Major in Marketing and Management, University of Cincinnati - 1993</p>
Designations/ Certifications	<p>MAI-Member, Appraisal Institute #11560 – January 2000 CCIM – Certified Commercial Investment Member #10785 – May 2003 State of Ohio – Certified General Appraiser, #419444 State of Kentucky – Certified General Appraiser, #001670 State of Indiana – Certified General Appraiser, #CG40300441 State of Ohio – Real Estate Salesperson, #2002001921 State of Michigan – Certified General Appraiser, #1201007609</p>
Continuing Education	<p>Ohio, Kentucky, Indiana and Michigan require at least 14 hours per year of continuing education. The Appraisal Institute requires at least 20 hours per year of continuing education, with which I am current.</p>
USPAP	<p>I am current with all USPAP requirements.</p>