

### PROFESSIONAL QUALIFICATIONS

#### **Eric J. Gardner, MAI, CCIM**

#### POSITIONS

Senior Vice President Commercial Appraiser Pillar Valuation Group 7800 Laurel Avenue, Suite 400B Cincinnati, Ohio 45243 Office Phone: (513) 271-1740 Cell Phone: (513) 543-9992 Fax: (513) 271-2276 E-Mail: <a href="mailto:eric@pillarvg.com">eric@pillarvg.com</a>	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 with Pillar Valuation Group, Inc.

2006 – 2010, Senior Vice President, Principal with Cassidy Turley

1998 - 2006, The Gem Real Estate Group, Inc.

1992 - 1998, Property Advisors Corporation

#### **Property Types**

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

#### **Real Estate Analysis Performed Include**

- Market Value
- Lease Up Projections
- Rental Projections
- Discounted Cash Flow Analysis
- Before and After Market Values
- Financial Feasibility of Proposed Projects
- Absorption Studies
- Market Analysis
- Income and Expense Projections
- Cost/Value Analysis

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**Expert Witness Testimony**

I have been qualified as an expert witness in numerous county Board of Revision hearings throughout the State of Ohio and at the Ohio Board of Tax Appeals. I have also been qualified as an expert witness in the Court of Common Pleas in Hamilton, Butler, Warren, Montgomery and Clermont Counties in Ohio.

TYPES OF CLIENTS	Fortune 500 Companies, Lenders (banks, life insurance companies, pension funds, conduits), Private Corporations, REIT's, Developers, Investors, Legal and Financial Counsel, Governments, Economic Development Agencies, and Investors.
COMMUNITY LEADERSHIP	NAIOP – Cincinnati/N. KY Chapter, President, 2002 and Board Member Appraisal Institute – Cardinal Ohio Chapter, 2009 President and Board Member '04-'10 University of Cincinnati, Real Estate Roundtable Cincinnati Area Board of Realtors, Member National Eagle Scout Association, Boy Scouts of America, Class of 1987 Assistant Scout Master, Troop 194, Mason, Ohio Coach – Baseball, Basketball – Mason Youth Organization (MYO)
SPEAKING / TEACHING ENGAGEMENTS	Institute for Property Tax (I.P.T.) – Various Seminars University of Cincinnati, College of Business – Adjunct Professor, Department of Finance/Real Estate – Real Estate Principals & Real Estate Appraisal Courses, 2004 – Current
EDUCATION	M.B.A., Major in Finance, University of Dayton – 1999 B.B.A., Major in Marketing and Management, University of Cincinnati - 1993
DESIGNATIONS / CERTIFICATIONS	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
CONTINUING EDUCATION	Ohio, Kentucky and Indiana 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.
USPAP	I completed the 2016-2017 7.0 hour update course 12/08/15.