



REAL ESTATE & CONSTRUCTION

Real Estate Valuation Services

Our dedicated team of highly qualified and experienced professionals focus on commercial and multi-family residential appraisals, along with consulting and valuations of operating businesses, holding companies and funds, syndicators and fractional ownership.

Cherry Bekaert's Real Estate Valuation Services practice can assist with a full range of real estate valuation solutions under the following specific driving purposes:

Financial Reporting

- ▶ **Portfolio Valuations (ASC 946/ASC 820)**
- ▶ **Lease Valuations & Consultations (ASC 842)**
- ▶ **Purchase Price Allocations (ASC 805)**
 - Company/Fund/Syndicator Level
 - Subject Real Estate Property Level
 - Real Estate Operating Businesses: Construction, Development, Asset Management and Property Management Companies
 - Portfolio Acquisitions
 - Intangible Assets
- ▶ **Impairment Studies (ASC 350/ASC 360)**
- ▶ **Promote/Carried Interests, Preferred & Mezzanine Positions**
- ▶ **CLOs, MBS & Mortgage Servicing Rights (ASC 860)**
- ▶ **Appraisal Reviews & Consultations**

Real Estate Appraisals

- ▶ **Commercial, Multi-family Residential and Special Purpose Properties**
- ▶ **MAI-Certified Appraisals**
- ▶ **CMA Valuation**

We have conducted and consulted on hundreds of valuations of fractional ownership interests in upper- and lower-tier real estate entities and funds owning, managing and operating diverse portfolios of CRE property types.

Tax Planning & Reporting

- ▶ Gift & Estate
- ▶ Charitable Contributions
- ▶ Structuring & Restructuring
 - Forgiveness of Debt
 - Call/Put Options in LIHTCs and NMTCs Deals

Consulting Services

- ▶ Benchmarking Analysis
- ▶ Market Studies
- ▶ Buy/Sell Agreements

M&A and Private Equity Services

- ▶ Acquisitions & Portfolio Company Valuations
- ▶ Expertise in Development and Syndication Businesses
- ▶ Extensive Experience in Affordable Housing/ LIHTCs Deals

Dispute & Litigation Services

- ▶ Arbitrations
- ▶ Claims & Disputes
- ▶ Economic Damages
- ▶ Lost Profits

Let Us Be Your Guide Forward

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About Cherry Bekaert

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