

Eric B. Garfield, MAI, CCIM, FRICS

Eric B. Garfield has over 20 years of experience in performing real estate valuations. He is the Co-Chairman of the Appraisal Institute's IRS Valuation Summit and the past president of the Beverly Hills Estate Planning Council. In his efforts, he has presented alongside estate planning attorneys, CPAs, U.S. Tax Court Judges and IRS Agents on the topics of real estate valuation, Qualified Appraisals/Appraisers, conservation easements, minority/fractional interest discounts and non-cash charitable donations. He has testified in depositions for trial and has successfully defended his work in IRS examinations. Mr. Garfield sits on the Appraisal Institute's Government Relations Committee.

Professional Credentials

- MAI - Member of the Appraisal Institute
- CCIM - Member of the CCIM Institute
- FRICS - Fellow, Royal Institution of Chartered Surveyors

Education

- MBA, University of San Diego, Real Estate Emphasis
- BA, University of Southern California, Political Science

Published Articles

- [Cap Rate Calculations Today: Lenders and investors see ROI differently](#), CCIM CIRE Magazine, Sep/Oct 2013
- [Cap Rate Calculations: How do investors determine ROI in an unsteady market?](#), CCIM CIRE Magazine, Sep/Oct 2009



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Managing Director

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Trusts & Estates

Dispute Analysis & Litigation Support

Our broad interdisciplinary valuation experience provides a one-stop solution for clients. Business valuation expertise in conjunction with our nationwide group of state-licensed real estate appraisers can assist attorneys and accountants with effective estate, gifting, non-cash charitable donation and succession plans for their clients.

Cushman & Wakefield provides counsel and counsel's clients with multiple aspects of valuation in the context of estate planning. Our professionals have significant tax-related valuation experience in appraisal of closely-held businesses and commercial real estate and for a variety of stakeholders, including minority/majority shareholders, federal and state regulatory agencies, REITS, real property investors and partnerships.

Cushman & Wakefield has defended our opinions against challenges by tax authorities and, when needed, has provided litigation support services in such situations. We have been retained in numerous cases across the country on behalf of both taxpayers and the Internal Revenue Service, and have been featured speakers at industry events and conferences.

In addition to real estate valuers who are Designated Members of the Appraisal Institute (MAIs), Cushman & Wakefield has highly credentialed business valuation experts to provide an integrated valuation team. Our business valuation experts have valued hundreds of business entities in a variety of industries and have deep experience with analyzing partnership/operating agreements and application of appropriate entity-level discounts for operating entities, limited partnerships and limited liability companies.

Capabilities

People

Our professionals are highly qualified with deep technical capabilities and project management skills. Practice leaders have rich expertise in providing services that meet the expectations of IRS examination.

Approach

Clients benefit from a one-stop approach where real estate and business valuation teams collaborate together throughout the valuation assignment. Since all valuation teams are in-house, clients save time and resources with only one point of contact.

Expertise

Nationwide breadth of appraisal experts capable of appraising real estate, businesses and holding companies. Our "deep bench" of local experts provides clients with minimized travel costs.