



Dan A. Paulus, MAI

RP Valuation Group, LLC

Scope of Responsibilities

Dan A. Paulus, MAI specializes in solving complex commercial real estate (“CRE”) problems through focused consulting or real property interest valuation complying with USPAP, UASFLA or FASB guidelines. He has a people-focused approach to client management, marketing, planning, and managing complex engagements. He is a veteran in the supervision and appraisal or review of both single and multiple asset properties and large multi-state portfolios. He has extensive experience in market and statistical analysis, land use and feasibility studies.

Throughout a 37+ year appraisal career, Mr. Paulus has been engaged by HUD, BIA, SBA, lenders, portfolio management firms, Special Servicers, developers, mortgage bankers, accounting and law firms, insurance companies and corporate clients. He has supervised innumerable multi-discipline, multi-state engagements. He has extensive bank and institutional lender experience, and financial reporting expertise with purchase price allocation (ASC 805/842) engagements, leasehold reporting compliance, and mergers & acquisitions teaming and collaborating with intangible valuation (entity) and tangible personal property (M&E) experts, and also with marketability and minority interest discounting experts for estates.

Background & Appraisal Experience

Mr. Paulus has been engaged in commercial real estate since 1983. His experience includes virtually all property types including raw land and/or agricultural acreage, proposed subdivisions and MPC’s, RV/MH parks, residential income (low income and traditional) and senior living (IL, AL, SN), medical office buildings, hospital campuses, garden to high-rise office towers, office and industrial condos, distribution and manufacturing facilities, C-Stores with gas, fast food and sit-down restaurants/chains, car washes, retail strip and neighborhood centers, regional malls, motels, hotels and resorts, time shares and residential condo projects, marinas/boat slips and related mixed-use commercial, self-storage, and special use/special purpose properties such as university campuses. He is one of a few experts conversant in the Senior Housing/Healthcare industry and has sovereign lands experience working with Indian communities and the BIA.

He is a seasoned real property dispute analyst and damages consultant, and expert witness in deposition and trial (Superior and Federal Bankruptcy Courts). He has testified as an expert at the DOJ in Washington D.C., the U.S. Court of Federal Claims, U.S. Tax Court, and provided direct testimony in IRS mediation and DOI arbitration. He assists legal counsel, their clients and other experts interpret pertinent CRE issues pre- and post-Discovery regarding disputed valuations and potential damages. He has assisted in evaluating expert witnesses and the issues on both sides of litigation through research, providing hard evidence and truth-testing the assertions through forensic analysis.

He provides specialized knowledge and skills applying an independent assessment to a vast range of consulting engagements including market vs. contract lease analysis/studies, analysis of real property rights, and market trends. He understands basic audit standards i.e. purchase price allocation, lease accounting, etc. subcontracting with regional/global accounting and business valuation firms.

Mr. Paulus has lectured on appraisal techniques, addressed topics relating to the local & national real estate market and forecasts to numerous law firms, the AICPA, civic groups, and presented to professional and industry associations, REITs, and university-sponsored conferences. He has paneled on several legal webinars and taught CLE courses at the Arizona School of Real Estate.



Paradise Valley Corporate Center
4835 E. Cactus Road, Suite 320
Scottsdale, AZ 85254

Direct: (480) 212-7631

Cell: (602) 738-5860

Fax: (480) 212-7610

Main: (480) 212-7600

dpaulus@rpvaluation.com



www.RPValuationGroup.com

Specialization:

Commercial real property appraisal and consultation:

- Asset Based Lending
- Litigation Support
- Financial Reporting



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Professional Designation & Certification

Mr. Paulus is current with all MAI designation continuing education requirements of the Appraisal Institute through the year 2023 under Membership No. 10103. He is a past member of the Appraisal Institute's Review Committee and its Regional Ethics and Counseling Panel.

Mr. Paulus has assisted the Disciplinary Committee of the Arizona Board of Appraisal (now the Arizona Department of Financial Institutions) in reviewing local market complaints. He is a Certified General Real Estate Appraiser licensed in the states of Arizona (No. 30234) and Michigan (No. 1201076577).

Educational Background

Mr. Paulus is a graduate of Arizona State University and holds a Bachelor of Science degree from the W.P. Carey School of Business in Accountancy and Real Estate.

History

Mr. Paulus founded the **RP Valuation Group, LLC** in early 2014; a private boutique consulting and real property rights valuation firm. He routinely teams on engagements with going-concern/entity valuation experts, tangible personal property specialists and forensic accounting specialists; most of whom he has worked with closely for decades.

From 2009 through late 2013, he was the President of NAI Global Valuation Services Group, a commercial real estate appraisal firm and member of the NAI Global network of 375± commercial real estate brokerage offices (6,000± professionals) worldwide.

Previously, he was employed by Colliers International in 2002 through 2009 to establish, build and manage a Phoenix appraisal operation, and thereafter became the President of their North American Appraisal Operations (U.S. and Canada). Colliers is a global real estate brokerage organization with 17,000± employees in 400+ offices in 68 countries.

He was a Senior Appraiser with Cushman & Wakefield (1999-2002) and earlier was a partner in the Phoenix-based, regional appraisal firm Burke Hansen, Inc. (1996-1999).

In 1989, he was hired by the international accounting firm Arthur Andersen LLP (Senior Manager, Tax Division, Valuation Services Group) launching a Desert Southwest Valuation Services Group as part of their international real estate valuation practice (1989-1996).

He started his appraisal career in 1983 with Coldwell Banker Commercial; now known as CBRE (1983-1989).

A Closing Comment

I enjoy the challenge of helping clients identify and solve a real estate problem, and then present a realistic and supportable position i.e. **Service with Solutions**. If we lack a particular expertise, we'll add the appropriate person to the client team or otherwise provide a quality referral.