
Going Concern Valuation Real Estate

going concern forum valuation issues in appraising realty ... - indefinitely). under the going-concern premise, the value of the tangible assets and the value of the intangible assets, which may include the value of excess profit, where asset values are derived consistent with the going-concern premise. dictionary of real estate appraising, 5th edition, the appraisal institute, chicago, il, page 88 **valuing going concerns - appraisal institute** - valuing going concerns at national meetings august 2012 valuation premises going concern premise: the appraiser assumes the business ... the business as a going concern, including real property, personal property, intangible property and financial assets . **hyde valuing real property going concerns - asa appraisers** - another part of the problem associated with valuing real property going concerns is the wide dispersion of different terminology and the lack of agreement among those trying to describe the entities in question. many real estate appraisers refer to what i call a real property going concern as simply a "going concern." the problem with this **going concern valuation - real estate valuations, research ...** - applicability to real estate valuation purpose of appraisal estimate is market value of real estate (or going concern) implicit in value definition is highest and best use the probable use of land or improved property - specific with respect to the user and timing of the use - that is adequately supported and results in **intangible assets in the valuation of going concern real ...** - intangible assets in the valuation of going concern real estate robert e. dietrich, mai, cre, ccim, mrics director, specialty practice colliers international los angeles, ca justin r. glasser, mai, asa, mrics managing director valuation & advisory financial reporting san diego, ca july 12, 2016 cerritos, ca everett allen greer, mai, frics, ai-grs **understanding intangible assets and real estate** - intangible assets, and real estate appraisers and assessors must also contend with intangible assets in valuing properties that are part of a going-concern. complicating matters more, terms used to describe intangible assets and their valuation approaches have become confusing over time. some terms are synonymous, such as going-concern value **understanding intangible assets and real estate** - a going concern, or real property and possibly personal property the market is the best source for determining if intangible value was included in a real property transaction - not theorists or appraisers • if sale price reflects going concern, verify how much of price represented intangible assets (and personal property)

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