

# Laura Markee, CFA, ASA

## Business Appraiser and Damages Expert



Ms. Markee has worked as a business appraiser for 27 years. Since 1998, she has performed well over 2,500 business appraisals in numerous industries for a variety of purposes, including estate and gift tax reporting, litigation, divorce, owner succession planning, potential sale, stock compensation reporting and bankruptcy. Through her firm, Markee Valuations, LLC, based in Southwest Washington, she provides financial damage analysis and business valuation services to a full range of companies, from small local service businesses with sales less than \$1 million to large corporations with sales up to \$1 billion. She has successfully defended her opinions and value conclusions as an expert in state and federal courts across the country on over 55 occasions.

Prior to operating her own firm, her valuation experience includes six years with the West Coast accounting firm of Moss Adams LLP and seven years as a partner in a small business valuation and forensic accounting firm in Portland, Oregon. Prior to 1998, she worked in corporate finance at the Frank Russell Company in Tacoma, Washington and at Bank of America (formerly Seafirst Bank). She began her career as an investment analyst at Continental Bank in Chicago, Illinois.

### PROFESSIONAL CREDENTIALS AND EDUCATION

- Accredited Senior Appraiser (ASA) in Business Valuation, American Society of Appraisers
- Chartered Financial Analyst (CFA) with the CFA Institute
- Master in Business Administration (MBA), University of Washington (1993)
- Bachelor of Arts in Economics, Wheaton College (1989)

### PROFESSIONAL MEMBERSHIPS

- American Society of Appraisers
- Portland Chapter of American Society of Appraisers
- CFA Institute
- CFA Society of Portland
- Estate Planning Council of Southwest Washington

### PRESENTATIONS

- *Current Market Issues in Business Valuation*; presented to the Estate Planning Council of Southwest Washington, November 2011.
- *Nuts and Bolts of Business Valuation*; presented to Stoll Berne law firm January 2011.

### SERVICES PROVIDED

- Business valuation for buy-sell transactions, succession planning, gift or estate planning, general litigation or divorce
- Economic loss analysis for litigation
- Lost earnings analysis related to wrongful termination or wrongful death
- Valuation of partial interests in real estate
- Valuation of private party notes receivable

### SCOPE OF SERVICES AVAILABLE

- Full or Limited Appraisal Report that meets professional USPAP standards
- Expert Testimony on Business Valuation or Financial Damages
- Lower Scope Calculations Letter
- Document Review or Business Valuation Consulting on an hourly basis.

### PUBLISHED ARTICLES

- “*CIR-iously? Washington’s Quirky Alternative to Common Law Marriage*”, Published in *Hearsay*, the official newsletter of the Clark County Bar Association, April 2025.
- “*A Legacy Worth More than \$12 Million*,” Published in *Hearsay*, the official newsletter of the Clark County Bar Association, September 2022.
- “*Unexpected Opportunities in an Upside-Down World*,” *The Portland Business Journal*, July 9, 2021.
- “*What’s Fair About Fair Market Value*,” Published in the *King County Bar Bulletin (and the Clark County Bar Bulletin)*, September 1, 2020.
- “*Find your silver lining in this economic slowdown*” *The Portland Business Journal*, July 10, 2020.
- “*Desperation in a Business Sale Deflates Value*,” Published in *Hearsay*, the official newsletter of the Clark County Bar Association, September 2015.
- “*Protecting Your Assets through Financial Damages Analysis*,” published September 2016.
- “*Valuing the Inside Basis Shareholder Tax Liability*,” *Business Valuation Update*, Vol. 18, No. 7, July 2012

## PRESENTATIONS

- Panelist for “Business Valuations” presentation for the Domestic Relations Attorneys of Washington 2024 Annual Meeting and CLE, Heathman Lodge, Vancouver. September 29, 2024.
- “Business Exit and Succession Planning” panelist with WestPac Wealth Partners. October 2023.
- “Build Back Better Business Valuations,” presented to the Clark County Bar Association Family Law Section, February 2022.
- “Trends and Gems in Business Valuation Transition Planning,” presented to Peterson & Associates, CPAs, February 2018.
- Southwest Washington Contractors Association, Succession Planning Seminar, Business Valuation in Ownership Transition presentation, January 2017
- Clark County Bar Association Family Law, Business Valuation in Dissolution presentation, November 2016
- Panelist for Key Bank Business Transition Seminar; December 2014.
- “Current Market Issues in Business Valuation,” presented to Estate Planning Council of Southwest Washington, November 2011.
- “Nuts and Bolts of Business Valuation,” presented to the Stoll Berne law firm, January 2011

## SELECTED BUSINESS VALUATIONS

- Annual valuations for an Oregon grocery chain with revenues of over \$500 million for stock price determination
- Valuation of a food manufacturing company with revenues of \$75 million for litigation purposes
- Over 40 nationwide automobile dealership valuations with sales of \$80 million to over \$400 million
- Valuation of a local green startup company for stock compensation reporting
- Valuation of established, well-known, restaurant chain valued at \$30 million
- Value of private party notes with a face value in excess of \$5 million for estate tax reporting purposes
- Valuation of local lumber company revenues of \$30 million
- Valuation of a local courier and logistic services business with revenues of \$10 million
- Local branding and advertising agency, revenues of \$6 million
- Numerous family limited partnerships, assets ranging in size from \$1 million to \$30 million or more
- Hotel and family restaurant, revenues of \$3 million
- Electronic component manufacturer, revenues of \$2 million
- Valuations of private party notes receivable
- Valuations of partial interests in real estate holdings

## MEMBERSHIP / COMMUNITY POSITIONS HELD

- Treasurer, Estate Planning Council of Southwest Washington (June 2019 through present)
- Board Member at Large, Estate Planning Council of Southwest Washington (2016-2019)
- President, American Society of Appraisers Portland Chapter (2012-2014)
- Vice President, American Society of Appraisers Portland Chapter (2010-2012)
- Treasurer, American Society of Appraisers Portland Chapter (2008-2010)

## EXPERT TESTIMONY (PAST FIVE YEARS)

- Kunrath and Miller, Clackamas County, Oregon. April 2025. (Marital Dissolution).
- Ahrens and Ahrens, Clackamas County, Oregon. October 2024. (Marital Dissolution).
- Dinberg and Cohen, Multnomah County, Oregon. May 2024. (Marital Dissolution).
- Warren v. Shaeffer, Jackson County, Oregon. January 2024. (Shareholder Dispute).
- Brandt v Siansimbi, Clark County, Washington. October 2023. (Marital Dissolution).
- Werbin and Werbin, Clark County, Washington. September 2023. (Marital Dissolution).
- Flynn and Flynn. Benton County, Oregon. March 2023. (Marital Dissolution).
- Garlock and Garlock, Pacific County, Washington. February 2023. (Marital Dissolution).
- Simon and Simon, Hood River County, Oregon. October 2022. (Marital Dissolution).
- Martel and Vilkin, Clark County, Washington. June 2022. (Marital Dissolution).
- Clanton and Clanton, Cowlitz County, Washington. March 2022. (Marital Dissolution).
- Burgener and Burgener, Wasco County, Oregon. May 2021. (Marital Dissolution).
- McCormick and McCormick, Clark County, Washington. January 2021. (Marital Dissolution).
- Johnson and Twilley, Clark County, Washington. January 2021. (Marital Dissolution).
- Frederiksen and Murphy, Clark County, Washington, Clark County Case No. 17-3-01832-2, September and October 2020. (Marital Dissolution)
- Armstrong and Armstrong, Clark County, Washington. October 2020. (Marital Dissolution).
- Ameriflex Engineering LLC v. Zoller, United States District Court No. 6:18-cv-00587-MC, February 2020 (Financial Damages)

