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MURIEL QUANCARD APPRAISALS

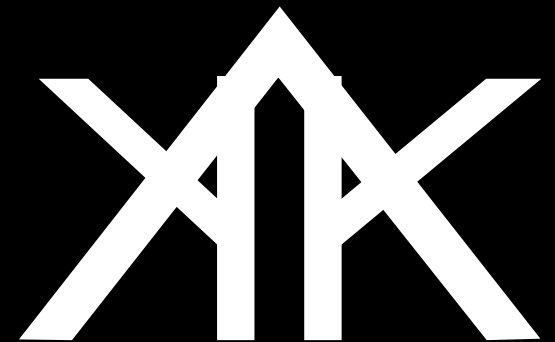
APPRAISAL SERVICES

NEW YORK

DALLAS

LOS ANGELES

SAN FRANCISCO



KEIJZERS KONING APPRAISALS

Esteemed appraisers Louky Keijzers Koning and Muriel Quancard jointly serve collectors and art institutions in the cities of New York, Dallas, Los Angeles and San Francisco.

With a combined 50 years of experience in the global art world as gallerists, curators and consultants, Louky and Muriel execute comprehensive appraisals relied upon by private and corporate collectors, institutions, insurance companies, estate attorneys, financial advisors and the Internal Revenue Service. They have appraised hundreds of items encompassing modern, postwar and contemporary painting, sculpture, works on paper, photography, and time-based media.



A Dutch native, **Louky Keijzers Koning, AAA**, has been active in the New York contemporary art world since the early-2000s. She started out as an independent curator, continued to manage several contemporary art galleries before founding the multi-media art gallery LMAKgallery in 2005, which she co-owned until 2019. Through the gallery, she was able to place artists' works in various private and public collections such as the

Guggenheim Museum, the Whitney Museum of American Art, the Contemporary Museum of Photography, the Rhode Island Museum of Art, the Contemporary Museum of Photography, the Minneapolis Institute of Art, El Museo del Barrio, and the Kadist Art Foundation to name a few. She currently serves as the Director of the Estate of Barbara Hammer. She holds an M.A. in Art History and an M.A. in Art Management from the University of Amsterdam, the Netherlands and completed the Certificate of Appraisal Studies at NYU in 2014. She is a certified member of the Appraisers Association of America (AAA) and is Uniform Standards of Professional Appraisal Practice (USPAP), compliant through February 2024.



Raised in Bordeaux, France, **Muriel Quancard, AAA**, has been working in the global art world for over 25 years as a gallerist, a curator and an appraiser. She moved to New York in 1999 to join Casey Kaplan Gallery and was subsequently appointed Director of the New York branch of France's legendary Yvon Lambert Gallery, working closely with some of the most significant artists of her generation. In 2008, she co-founded the advisory

firm, OPUS to advise collectors on acquisitions and collection management. From its inception in 2014 until June 2019, she was Curator-at-Large of the SOLUNA Festival, an inter-disciplinary festival created by the Dallas Symphony Orchestra in partnership with Dallas' finest art institutions such as the Dallas Museum of Art, the Nasher Sculpture Center and Dallas Contemporary. She holds a M.A. in Fine Arts from University Michel de Montaigne, Bordeaux and later attended the program of Appraisal Studies at New York University. She is a certified member of the Appraisers Association of America (AAA) and is Uniform Standards of Professional Appraisal Practice (USPAP), compliant through May 2023.

APPRAISAL SERVICES

NON-CASH CHARITABLE CONTRIBUTIONS:

Fair Market Value appraisals of artworks estimated above \$5,000 earmarked for donation to non-profit 501(c)3 cultural institutions. Reports document the appropriateness of the donation, thereby substantiating the tax deduction.

ESTATE:

Fair Market Value appraisals for estate planning and settlement; to facilitate decision-making as it pertains to the equitable division of an art collection among heirs and beneficiaries.

EQUITABLE DISTRIBUTION:

Fair Market Value or Marketable Cash Value necessary in divorce proceedings and family division.

INSURANCE:

Retail Replacement Value appraisals for brokers, underwriters and insurance companies.

DAMAGE AND LOSS:

Retail Replacement Value or Marketable Cash Value to determine whether damage artworks merit conservation, restoration or sale; assess pre-loss, post-loss or percentage lost value to support insurance claims and disputes.

INVENTORY:

Fair Market Value for collection management; in anticipation of distribution or disposition decisions.

LOAN COLLATERAL:

Fair Market Value or Marketable Cash Value appraisals to be used to facilitate a loan using art and collections as collateral.

EXPERT WITNESS AND TESTIMONY SERVICES:

Fair Market Value for litigation support for civil cases involving valuation of art.

CREDENTIALS



Louky Keijsers Koning, AAA and Muriel Quancard, AAA prepare appraisals in compliance with the Uniform Standards for Professional Appraisal Practice (USPAP) and the Internal Revenue Service regulations. They are USPAP compliant through February 2024 and May 2023 respectively, taking an update course every two years to remain current as required by the Appraisal Foundation.

WHAT IS USPAP?

USPAP is the generally recognized ethical and performance standards for the appraisal profession in the United States. USPAP was adopted by Congress in 1989, and contains standards for all types of appraisal services: real estate, personal property including fine art and business appraisal.

Louky and Muriel are certified members of the Appraisers Association of America with a specialty in Post-war, Contemporary and Emerging Art, adhering to a strict code of ethics and continuous education requirements.

THE APPRAISERS ASSOCIATION OF AMERICA (AAA)

International organization based in New York with members in the US, Canada, Europe and Asia. Membership in the AAA is one of the most important credentials to look for in a personal property appraiser. All members are USPAP compliant and known for the highest standards of ethics, conduct and professionalism. "Certified" is the highest level of membership and a Certified Member has a designation of AAA after their name indicating that they have particular expertise in a specified area.

SPECIALTY



Louky and Muriel have extensive experience appraising all media in modern, postwar and contemporary art.

Over the years they have developed a deep expertise in minimalism, post-minimalism, conceptual art and post-conceptual practices.

They are currently pioneering the research in appraisal methodology for time-based media, performance, new technologies, including digital native artworks and NFTs.



OTHER SERVICES

1 | CONDITION REPORTS:

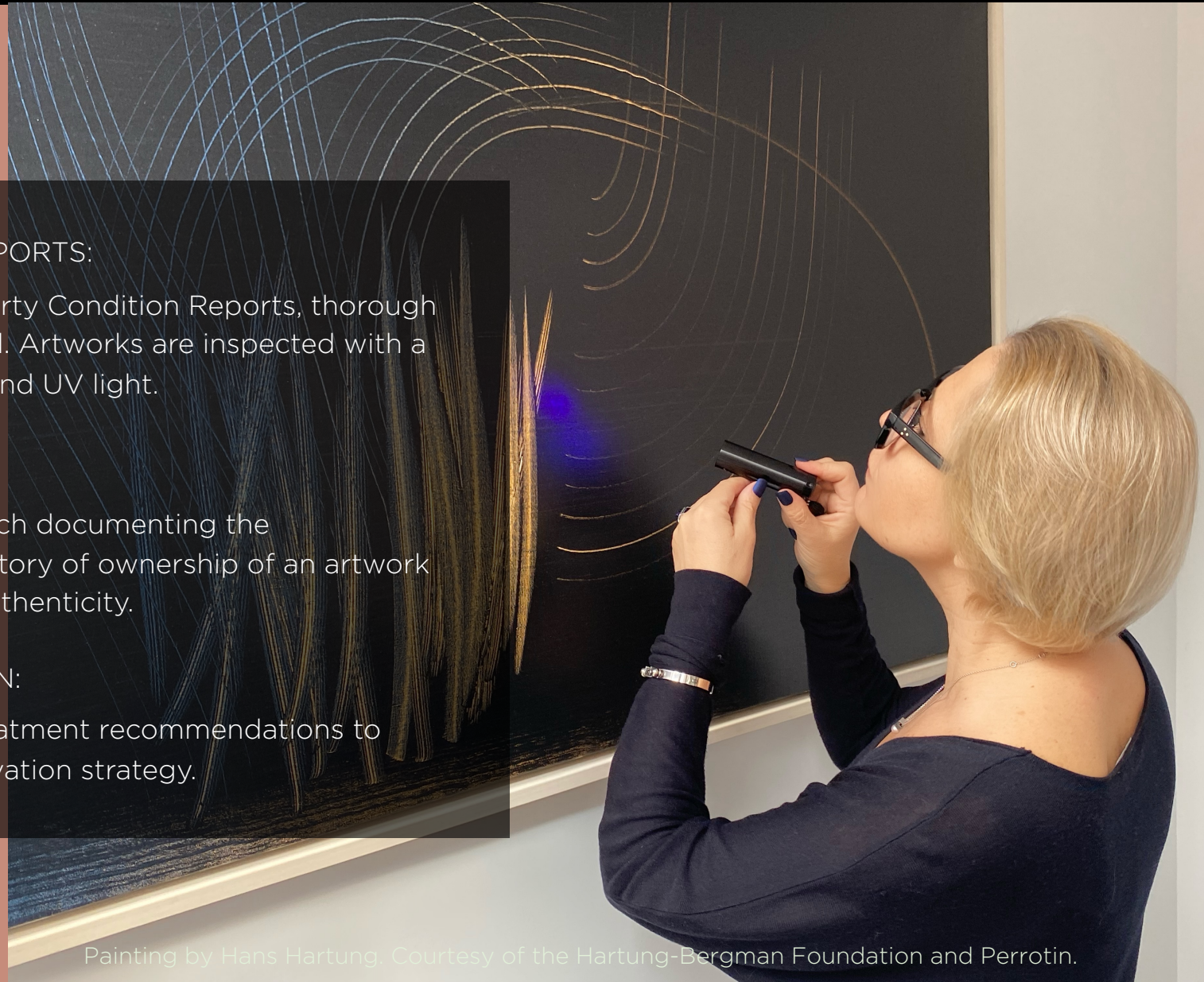
Unbiased third party Condition Reports, thorough and fully illustrated. Artworks are inspected with a magnifying glass and UV light.

2 | PROVENANCE:

Provenance research documenting the comprehensive history of ownership of an artwork to guarantee its authenticity.

3 | CONSERVATION:

Preventive and treatment recommendations to establish a conservation strategy.



Painting by Hans Hartung. Courtesy of the Hartung-Bergman Foundation and Perrotin.

We provide objective, thorough and fully illustrated appraisal reports, which are written statements of value of the artworks.

All information shared during the appraisal process are kept confidential.

Appraisal reports are considered legally binding and may be subject to legal supervision by the local jurisdiction in which they are issued.



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