

---

**MATRIMONIAL TRIAL INSTITUTE IV:  
A MOCK FINANCIAL TRIAL**

---

**Program Agenda**

**and**

**Faculty Biographies**

**Friday, December 13, 2013  
New York City**



**MATRIMONIAL TRIAL INSTITUTE IV: A MOCK FINANCIAL TRIAL**  
**December 13, 2013 New York City**

**Program Agenda**

**8:30-9:00 a.m.**

**REGISTRATION** (outside meeting room)

***MORNING SESSION: HON. ELLEN GESMER PRESIDING***

**9:00-10:20**

**Part I: Wife's Direct Demonstration *SUSAN BENDER***

- A. Proving Lifestyle
  - 1. Introduction into evidence of the Wife's Statement of Net Worth
  - 2. Introduction into evidence of the Wife's credit cards and other supporting documents
  - 3. Introduction into evidence of photos of the house, the boat, vacations, etc.
- B. Proving P/L Arrears
  - 1. Introduction of attorney prepared document (summary)
- C. Proving Contributions
  - 1. Introduction into evidence of various material evidencing contributions (e.g. PTA handbook; school function invitation with Wife's name, etc.)

**Part II: Wife's Cross Demonstration *ADRIA HILLMAN***

- A. Cross on Contributions
  - 1. Inconsistent statements
- B. Cross On Wife's Budget (2-4 budgetary items)
  - 1. Introduction into evidence of the Wife's credit cards
- C. Jointly Signed Tax Return
  - 1. Introduce the return(s) into evidence

**10:20-10:35**

**Coffee Break**

**10:35-11:55**

**Part III: Husband's Direct Demonstration *ADRIA HILLMAN***

- A. Testimony Regarding Present Financial Circumstances
  - 1. Introduction into evidence of 5 years of tax returns
  - 2. Summary – voluminous records
- B. Separate Property Testimony/Trace
  - 1. Introduction into evidence of supporting documents
- C. Testimony Regarding "Anti" Contribution

**Part IV: Husband's Cross Demonstration *SUSAN BENDER***

- A. Lifestyle Challenge
  - 1. Introduction into evidence of Husband's personal credit card statements
  - 2. Testimony regarding perks from the business
- B. Marital Waste
  - 1. Introduction of Victoria's Secrets receipts; vacations receipts; jewelry receipts
- C. E-Evidence
  - 1. Introduce and question Husband about the information on his company website
  - 2. Question Husband about an email he sent to a friend regarding hidden assets

**11:55-1:10 p.m.**

**LUNCH (on your own)**

***AFTERNOON SESSION: HON. MATHEW F. COOPER PRESIDING***

**1:10-1:40**

**Part V: Real Estate Expert Direct Demonstration *BONNIE RABIN***

- A. Expert Qualification Established
- B. Establish Valuation Assignment
  - 1. Define standard of value
  - 2. Establish valuation date
  - 3. Steps to carry out assignment
  - 4. Retention and payments
- C. Conclusion; Report into Evidence; Basis of Conclusion

**Part VI: Real Estate Expert Cross Demonstration *NORMAN HELLER***

- A. Comparables
- B. Any Other Flaws within the Report

**1:40-3:00**

**Part VII: Wife's Business Appraiser Direct Demonstration (Closely Held Business)**

***ADAM WOLFF***

- A. Introduction of Report into Evidence (assume qualifications)
- B. RR 59-60
  - 1. Testimony regarding factors
- C. Discount
- D. Normalization of Earnings
- E. Conclusion

**Part VIII: Wife's Business Appraiser Cross Demonstration (Closely Held Business)**

***WILLIAM HERMAN***

- A. Challenges to the Report
  - 1. Discount rate
  - 2. Interview of key personnel?
  - 3. Site visit
  - 4. Separate property credit
  - 5. Restrictive agreement in place

**3:00-3:15**

**Coffee/Soft Drink Break**

**3:15-4:10**

**Part IX: Husband's CPA – Direct Demonstration - Cash Flow Analysis**

***BONNIE RABIN***

- A. Assignment
- B. Introduction of Cash Flow Analysis
  - 1. Admissibility debate (Expert report or not?)
- C. Testimony Premised on Wife's SPD
  - 1. Tax rate
  - 2. Tax impact of maintenance
  - 3. Impact of ED paid over time
  - 4. Effect of child support
- D. Conclusion

**Part X: Husband's CPA – Cross Demonstration - Cash Flow Analysis**

***NORMAN HELLER***

- A. Critique Tax Rate
- B. Undeclared Cash Income
- C. Impact of Options Vesting over Time
- D. Tax Filing Status

**4:10 p.m.**

**ADJOURNMENT**



**Peter R. Stambleck, Esq.**

Aronson Mayefsky & Sloan, LLP  
New York City

Peter is a partner with Aronson Mayefsky & Sloan, LLP in New York, where he represents clients in all aspects of family law. He is a member of both the Young Lawyers Division and the Family Law Section of the American Bar Association and serves as the Chair of the Young Lawyers Committee of the American Bar Association's Family Law Section. He is also active in the New York State Bar Association where he serves as the liaison between the Young Lawyers Section and the Family Law Section, serves as Co-Chair of the Family Law Section's Continuing Legal Education Committee and is also a member of the Family Law Section's Executive Committee. Peter was recently selected as a Rising Star by Super Lawyers (2011 and 2012). Prior to joining the Firm, Peter worked as a Certified Public Accountant at Pricewaterhouse Coopers for four years.

Peter earned his B.S. in finance and accounting from Indiana University and his Juris Doctor from Brooklyn Law School. He is admitted to the New York and Connecticut State Bars.

**ADMITTED**

New York, 2004

Connecticut, 2005

United States Supreme Court, 2007

**EDUCATION**

Brooklyn Law School, JD., 2003

Indiana University, B.S., 1998

**LECTURES**

Matrimonial Trial Institute III: Trial Techniques and Strategies; Closely Held Businesses, Licenses and Professional Practices, New York State Bar Association, Spring 2013

Practical Skills Family Court Practice: Custody, Child Protective Proceedings and Ethics, New York State Bar Association, Spring 2013

Divorce And Trusts: How to Effectively Represent Your Client, American Bar Association, Fall 2012.

Basic Matrimonial Practice, New York State Bar Association, Fall 2012

Criminal Law in an Un-Civil Case: A Lawyers Guide to Handling the Intersection of

Criminal and Family Law, American Bar Association, Spring 2012

Interview Skills 101: How to Bridge the Gap from Law School to the Start of Your Career, New York State Bar Association, Winter 2011

Mining Individual, Corporate, & Partnership Tax Returns, American Bar Association, Summer 2011

Bridging the Gap: Consultation with the Client and Moving the Matrimonial Case Through the System, New York State Bar Association, Summer 2010, Spring 2013.

### **PUBLICATIONS**

*Understanding New York's O'Brien Decision and its Progeny (with Allan E. Mayefsky)*, Valuing Professional Practices and Licenses, Third Edition, Aspen Publishers (2010)



## SUSAN L. BENDER

### PROFESSIONAL BACKGROUND

SUSAN L. BENDER is the managing partner in the firm of Bender Rosenthal Isaacs & Richter LLP. She recently served as Chair of the Matrimonial Law Committee of the New York City Bar Association. Susan is a Fellow of the American Academy of Matrimonial Lawyers and is a former member of its Board of Governors and Executive Committee. She has served as a member of the Board of JALBCA (Judges and Lawyers Breast Cancer Alert), a Fellow of the American College of Family Trial Lawyers, and she is a past President of the Women's Bar Association of the State of New York. Susan is a former member of the Executive Committee of the Family Law Section of the New York State Bar Association, and was a member of the Executive Committee of the Interdisciplinary Forum and the Board of Directors of the New York Women's Bar Association.

Justice Betty Weinberg Ellerin appointed Susan to the Committee to Certify Law Guardians for Appointment in Domestic Relations Matters, and Chief Judge Judith S. Kaye appointed Susan to the Matrimonial Commission chaired by Justice Sondra Miller.

Susan was appointed by Chief Administrative Judge Ann Pfau to serve on the Matrimonial Advisory Committee for the New York State Judicial Institute.

Ms. Bender has an AV rating from Martindale-Hubbell and is routinely chosen to be included in "The Best Lawyers in America" published by Woodward/White, Inc. and is routinely named a "Super Lawyer."

Ms. Bender's practice is concentrated in domestic relations law matters in Supreme and Family Courts.

# **Hon. Matthew F. Cooper**

## **Judicial Offices**

Justice, Supreme Court, New York County, Elected, 2011 to 2024

Acting Justice, Supreme Court, New York County, Appointed by Chief Administrative Judge Ann Pfau, 2008 to 2010

Judge, Civil Court of the City of New York, New York County, Elected, 2001 to 2010

## **Other Professional Experience**

Teamsters Local 237 Legal Services, Director, 1988 to 2000

District Council 37 Municipal Employees Legal Services Plan, Supervising Attorney/ Staff Attorney, 1980 to 1988

Bronx Legal Services, VISTA Volunteer, 1974 to 1976

City University of the City of New York-- Worker Education Program, Adjunct Professor, 1999 to 2000

## **Admission to the Bar**

NYS, Appellate Division, First Department, 1980

## **Education**

J.D., Antioch School of Law, 1979

B.A., Hobart College, 1974

## **Professional & Civic Activities**

Civil Court Practice Section, New York County Lawyers Association, 2004 to 2005

Vice President, Civil Court Board of Judges, 2004 to 2005

Housing Court Guardian Ad Litem, Association of the Bar of the City of New York, 1994 to 2001

Hon. Ellen Gesmer has presided over matrimonial cases since October 2006, first in the Bronx Supreme Court and, since 2009, in New York Supreme Court. She was elected a Judge of the Civil Court of the City of New York in November 2003, and a Justice of the Supreme Court in November 2011. From 2004 to 2006, she sat in Civil Court, in Kings and New York Counties, and then in Criminal Court.

Judge Gesmer lectures frequently to judges, lawyers, law students and community groups, in New York and internationally. She organized and taught a course on domestic violence in Cuba in 2009, and taught in a course for family court judges in Ghana in 2012. She serves on the Matrimonial Practice Committee of the New York State Courts and is active in the Interdisciplinary Forum on Family Law and Mental Health.

From 1987 until 2003, she was a partner in Gulielmetti & Gesmer, P.C., where she specialized in matrimonial and family law cases. She began her career as a law clerk to the Hon. Joseph L. Tauro on the Massachusetts District Court. She worked for six years at Bedford-Stuyvesant Community Legal Services, taught in the Child Advocacy Program at the University of Michigan Law School, and was an associate at Teitelbaum & Hiller, P.C. She received a BA summa cum laude from Harvard College and a JD from Yale Law School.



## Norman S. Heller

### Partner

Matrimonial Practice Group Leader

New York, NY v. +1.212.885.5510 f. +1.212.885.5002

NHeller@BlankRome.com

### SERVICES

Matrimonial  
Litigation

Norman Heller is Blank Rome's matrimonial practice group leader. He represents high net worth individuals in negotiations and through trial in complex divorce, custody, support and equitable distribution matters in New York and Connecticut.

### ADMISSIONS

Connecticut

New York

U.S. District Court -  
Eastern District of New  
York

U.S. District Court -  
Southern District of  
New York

United States Court of  
Appeals for the Second  
Circuit

Mr. Heller advises clients in all aspects of matrimonial law, including:

- contested and mediated divorce and dissolution proceedings
- equitable distribution, spousal maintenance and related financial issues
- custody, visitation and child support
- prenuptial, post-nuptial and separation agreements

Mr. Heller also serves as a mediator for parties who desire to resolve their divorce, custody and financial disputes amicably rather than through trial.

### MEMBERSHIPS

American Academy of  
Matrimonial Lawyers

Connecticut Bar  
Association

Fairfield County Bar  
Association

Greenwich Reform  
Synagogue

New York County  
Lawyers' Association

New York State Bar  
Association

United States Naval  
Academy Parents Club  
of Connecticut

Mr. Heller writes on a variety of matrimonial law topics. He was a contributing author on post-nuptial and prenuptial agreements for *The Family Guide: Everything You Need to Know to Manage Your Business from Legal Planning to Business Strategies* (Palgrave Macmillan – 2010) and for *Strategies For Family Law in New York* (Aspatore – 2011). His articles include "Minimizing Divorce's Impact On a Family Owned Business", *Family Business Magazine*, Spring 2011; and "Protecting Business Assets Using a Prenuptial Agreement", *Journal of Asset Protection*, Vol. 1 Number 3, Jan/Feb 1966 (Warren, Gorham & Lamont).

Mr. Heller speaks at conferences to attorneys, accountants and financial advisors on current legal issues in matrimonial law.

Mr. Heller has received the highest possible rating from Martindale-Hubbell.

### COMMUNITY SERVICE & AFFILIATIONS

Mr. Heller is a Fellow of the American Academy of Matrimonial Lawyers (New York Chapter). He is a former co-chairman of the Matrimonial Law Section of the New York County Lawyers' Association. Mr. Heller is a past president of the Greenwich Reform Synagogue and the Naval Academy Parents' Club of Connecticut.

### EDUCATION

Boston University  
School of Law, JD  
Haverford College, BA

# William C. Herman

Partner  
Rosenthal Herman & Notaro, P.C.  
New York, NY

<b>University</b>	City College of the City University of New York, B.A., 1958
-------------------	---

<b>Law School</b>	Columbia University, LL.B., 1959
-------------------	----------------------------------

<b>Admitted</b>	1960, New York; 1963, U.S. District Court, Southern District of New York; 1964, U.S. Supreme Court and U.S. District Court, Eastern District of New York; 1970, U.S. Court of Appeals, Second Circuit
-----------------	---

<b>Memberships</b>	New York State (Member, Family Law Section) and American (Member, Section on Family Law) Bar Associations; New York County Lawyers Association (Member: Board of Directors, 1982-1985; Chairman, Matrimonial Law Section, 1983-1984, Member, 1984—).
--------------------	--

<b>Military</b>	P.F.C., U.S. Army, 1959-1960
-----------------	------------------------------

<b>Born</b>	Brooklyn, New York, November 6, 1935
-------------	--------------------------------------

<b>Biography</b>	Member, Board of Directors, Camphill Special Schools, Inc., 1989—. Member, Board of Directors, Camphill Foundation, 1986—. Diplomate, American College of Family Trial Lawyers.
------------------	---

## Adria S. Hillman

Attorney at Law, P.C. 34th Floor

41 East 57th Street

New York, New York 10022

Tel: (212)593-5223

Fax: (212)593-4633

E-mail: [ahillman@adriashillman.com](mailto:ahillman@adriashillman.com)



Adria S. Hillman is a 1967 graduate from Bennington College which she attended on a Jesse Smith Noyes Fellowship and graduated from New York University School of Law in 1970. She joined Richard Green immediately after law school and became a partner in Green & Hillman in 1976 where she concentrated on commercial, copyright, defamation and divorce litigation. She co-authored with Harriet N. Cohen an analysis of Equitable Distribution in Divorce in New York as well as several op ed pieces for the New York Times on divorce related issues and she edited a Chapter in a Family Law Manual on Separation Agreements and was Editor of Women and the Law for several years.

In 1991, Adria went into practice on her own concentrating on complex divorce and custody litigation and appeals. Adria has conducted trials concerning both custody and financial issues and has also done extensive appellate work in these

areas. Since starting her own firm, she also has been a founding member of the New York Women's Foundation, serving on its Advocacy committee, a member of its Executive committee and a Vice-President, and was appointed to the New York State Legislative Advisory Committee concerning the Estates, Powers and Trusts law, a New York City Task Force on Family Violence and a Governor's Task Force on Sexual Harassment.

Adria has been a member of the Bar Association of the City of New York since 1973 and has served on its Judiciary Committee and its Matrimonial Committee and has been a member of the New York Women's Bar Association since 1982 and is a sustaining member of the New York State Bar Association.

Adria is currently a special master for the New York County Supreme Court.

Adria has had a Martindale Hubbell AV rating for successive years and has been named as a Super Lawyer every year since 2007.



## Joan A. Lipton, CPA/ABV, CFF, Ph.D.

**Partner, New York City Office**

**email:** Joan.Lipton@ParenteBeard.com **phone:** 646.375.3845

Joan is a partner in the firm's Forensic, Litigation & Valuation Services group and joined ParenteBeard LLC through a merger with Lazar, Levine & Felix, LLP and its affiliate, Lazar Lipton Valuation Services. A Partner in the New York office, her very distinguished career includes expertise in the most complex valuation engagements. She has performed valuations of business interests and assets, provided valuation consulting services, forensic accounting and litigation support in connection with matrimonial matters, arbitration and mediation, shareholder and partnership disputes and other commercial litigation, estate and gift tax planning and other matters.

Joan is frequently appointed as a neutral expert by the courts in New York, Kings, Queens and Richmond Counties, as well as The Bronx, Westchester, Nassau and Suffolk Counties. Joan has also supervised complex valuation engagements in Connecticut, New Jersey, Pennsylvania, and other states. She is also voluntarily retained as a neutral expert by parties to litigation, mediation and the collaborative law process.

A frequent expert lecturer and presenter, Joan has lectured to judges, lawyers and accountants on valuation, forensic accounting and related topics. She has been a member of the Adjunct Faculty at New York University and a guest lecturer at Fordham University, Cardozo School of Law, and New York Law School.

### Education

Joan holds a Bachelor of Arts degree from Brown University, a Master of Business Administration from New York University and a Ph.D. from the University of Texas.

#### Licenses/Certifications:

Certified Public Accountant in New York

Accredited in Business Valuation

Certified in Financial Forensics

#### Associations:

American Institute of Certified Public Accountants (AICPA)

New York Society of Certified Public Accountants

New Jersey Society of Certified Public Accountants



## Lectures and Presentations

- Association of Divorce Financial Planners, "The Lifestyle Report: An In-Depth Look at Challenges that Arise in the Report Preparation and Expert Testimony Process," September 2012
- New York Law School, "Anatomy of a Divorce, Valuation Issues," March 2005, March 2009, and March 2013
- Institute for Divorce Financial Analysts, National Conference, "Forensic Accounting Aspects of Divorce Cases," February 2010
- Association of the Bar of City of New York, Matrimonial Law Committee, Participation in Panel Discussion of Hedge Fund and Other Case Studies, January 2010
- Brooklyn Bar Association, Family Law Update, "Financial Aspects of Divorce and the Current Economy," October 2009
- Association of New York County Lawyers, Matrimonial Section, "Valuation and Support Issues in the Current Economic Climate," September 2009
- Association of the Bar of The City of New York, Matrimonial Law Committee, "The Role of the Court-Appointed Neutral Expert," January 8, 2009
- Presentation on Family Support Obligations to Judges and Attorneys, Kings County, June 2008
- Association of the Bar of The City of New York, "Mock Trial," March 2008 and March 2007
- Fordham University School of Law, Lawyers' Committee Against Violence, "Mock Trial," March 2008 and March 2007
- New York City Bar Association, "Issues Relating to the Valuation of a Large Law Firm Interest," May 9, 2006
- Sanctuary For Families, "Enhanced Earning Capacity and Related Asset and Income Issues," March 8, 2006
- New York County Lawyers Association, "Overview of Financial and Valuation Issues Relating to Statements of Net Worth," December 7, 2005
- Institute For Divorce Financial Analysts, National Conference, "Forensic Accounting Aspects of Divorce Cases," June 2006 and October 2005
- New York State Bar Association, "The Role of Neutral Experts from the Accountants' Perspective," The Equinox, Manchester, Vermont, July 8, 2005
- Brooklyn Bar Association, Family Law Section, "Forensic Accounting: The Determination of Income and How to Find It," Brooklyn, New York, May 16, 2005
- American Society of Appraisers, "Experts in the Role of Neutrals," May 5, 2005
- Cardozo Law School, "Equitable Distribution: Overview of Recent Cases," 2003 through 2012
- Westchester County Bar Association, Presentation on "Holterman v. Holterman" and "Rubino v. Rubino" Decisions, December 2, 2004
- Smith Barney/Women & Co., "Valuation Issues for Business Owners," November 17, 2004
- New York State Bar Association, "Tax and Deferred Compensation Issues," October 5, 2004
- New York County Lawyers Association, "Recent Cases and Selected Issues Pertaining to Business and Practice Valuations," New York, April 13, 2004
- Judicial Institute, "Matrimonial Seminar: The Business of Business Valuation," White Plains, New York, March 25, 2004
- The Association of the Bar of the City of New York, "The Grunfeld Sundae: Double Dipping," New York, February 11, 2004
- The Association of the Bar of the City of New York, "Through the Looking Glass: If There Was a Time for 'Enhanced Earning Capacity' Has That Time Passed?" New York, December 8, 2003
- New York County Lawyers' Association, Matrimonial Law Section, "The Grunfeld Decision (2002): EEC, Maintenance, and the Avoidance of Duplication," New York, April 28, 2003
- Nassau County Bar Association, Judicial Seminar, "Valuation Overview: Professional Practices, Enhanced Earning Capacity, and How to Avoid Duplication of Awards," February 6, 2003
- Association of the Bar of the City of New York, Matrimonial Law Committee, Judicial Seminar: Valuation Issues, "Valuation of Professional Practices and Enhanced Earning Capacity," August 26, 2002
- Westchester Women's Bar Association, "Selected Tax Issues in Matrimonial Cases," May 20, 2002
- Women's Bar Association of New York, "Valuation of Enhanced Earning Capacity, Income Duplication, and Cash Flow Issues," Annual Conference, May 19, 2001
- Brooklyn Bar Association, "How to Read Tax Returns (Personal and Business) In Matrimonial Cases," Brooklyn, New York, April 25, 2001
- Supreme Court of the State of New York, Presentation to Nassau County Judges, "Business Valuations: Issues Relating to Discovery and Valuation Dates," May 3, 2000
- New York State Bar Association, "Understanding Valuation Reports," Albany, New York, December 3, 1999
- Practising Law Institute, Co-Chair of Seminar, Basics of Accounting & Finance, "What Every Practising Lawyer Needs to Know," 1999, 2000
- Practising Law Institute, Basic Accounting for the General Practitioner, "The Practical Application of Accounting and Auditing in Litigation Scenarios," 1998, 1999, 2000
- Metropolitan Women's Bar Association, "Valuation and Cash Flow Analyses in Matrimonial Actions," January 13, 1999
- New York County Bar Association, "Analyzing Stock Options (the DeJesus Formula) and Cash Flow Analyses," December 14, 1998
- New York Women's Bar Association, Matrimonial and Family Law Committee: "Tax and Financial Issues in Matrimonial Actions," November 20, 1997
- Office of Court Administration, Judicial Seminars, "Matrimonial Law Update," July 1997
- American Society of Appraisers, "Divorce Valuation in the Context of Recent Court Decisions," May 1997
- Institute for International Research, Seminar on Family Wealth Preservation, "Understanding Minority Interest and Lack of Marketability Discounts Applied in the Valuation of Family Business Interests," March 1997
- National Business Institute: "Attorneys and CPA's in New York: How to Utilize Accountant Expertise in Litigation," 1996
- National Business Institute, "Tax Aspects of Divorce in New York," all-day seminar, 1995
- New York County Lawyers' Association, Matrimonial Law Section, New Trends Committee, "Issues and New Trends in the Valuation of Law Practices," February 1994
- Fordham University School of Law, New York City, "Financial Accounting for Lawyers," 1993, 1994, 1995
- New York State Society of Certified Public Accountants, New York City, "Understanding Financial Statements," December 1994
- New York State Society of Certified Public Accountants, "Valuation Techniques and Strategies for Closely-Held Businesses," all-day seminar series for CPA's on valuation of businesses and intangible assets. Various locations in New York, Connecticut, Eastern and Midwest U.S., 1992, 1993, 1994, 1995, 1996
- New York State Society of Certified Public Accountants, New York City, "First in a series of guest lectures for the Committee on the Advancement of Women in the Profession", January 1993
- Shearson Lehman Bros. and Fink Weinberger P.C./Pace University, White Plains, NY, "Valuation of Business Interests," June 1993
- Nassau Academy of Law, Nassau County, NY, "Tax Returns and Financial Statements," March 1992
- Suffolk County Bar Association, Tax Committee, Suffolk County, NY, "Valuing Closely-Held Businesses and Intangible Assets in the Context of Acquisitions and Divestitures," April 1992
- Fordham University, Graduate School of Business Administration: "Intangible Asset Valuations and Goodwill," May 1991
- Fordham University, Graduate School of Business Administration, Guest Lecturer. "The Valuation of Intangible Assets," Spring 1989, 1990, 1991
- New York University, Graduate School of Public Service, Lecturer, "Financial Analysis," Spring 1988; Lecturer, "Financial Decision Making," Spring 1990
- Practising Law Institute, Seminar on Basic Matrimonial Settlements, "Valuation of Professional Practices and Licenses," April 1997

**Bonnie E. Rabin, Esq.**

Cohen Rabin Stine Schumann LLP  
New York City

Ms. Rabin spent ten years with the Juvenile Rights Division of the Legal Aid Society as a supervising Attorney in Charge of the Manhattan Trial Office, where she represented, supervised and trained other attorneys representing children in cases involving custody, adoption, paternity, termination of parental rights, abuse and neglect, etc. She has been appointed law guardian (attorney for the child) by the Courts of New York County in numerous and complex child custody proceedings.

Ms. Rabin has been a member or Chair of the matrimonial and family law committees and sections of the major bar associations, including the New York City Bar Association, the New York County Lawyers' Association, the New York State Bar Association and the New York Women's Bar Association, among others, and has been the Chair of the Children and the Law Committee of the New York City Bar Association.

Ms. Rabin regularly teaches CLE courses in the area of family law, custody, marriage equality, domestic violence and children's rights under the auspices of law schools and the major bar associations and has been an Adjunct Professor of Law at Cardozo Law School where she has taught the Family Court Clinic. Ms. Rabin also lectures at Judicial Conferences, including the New York State Judicial Institute, in the Appellate Division and for the New York State Bar Association, among others.

Ms. Rabin has published articles on domestic violence, children's rights, marriage equality and other family law issues and is a founding member of the Center for Battered Women's Legal Services (1990), a director of Sanctuary for Families (1990-2002) and past Chair of the Legal Advisory Council (1996-2005).

## **David Ruzow**

President

Eastern Appraisal Company, Inc.

Pleasantville

### **APPRAISAL EXPERIENCE**

I have been a real estate appraiser, analysis and consultant for more than 30 years.

I began my career at the **Albert Appraisal Company**, in Croton-On-Hudson New York. I quickly rose up the ranks from staff residential appraiser to senior commercial appraiser. (2-1979-6/1984)

In June 1984, I formed **Eastern Appraisal Company**, where we specialize in the appraisal of all kinds of residential, commercial, and industrial properties and vacant land. (6-1984-Present). In 1987, I formed a partnership with Daniel P. Lane, MAI, and together we formed **Daniel Lane and David Ruzow Associates**; a commercial appraisal consulting company.

I have personally inspected and appraised over 15,000 properties, including single and multi family dwellings, condominium apartments and co-operative apartments.

In addition, I have appraised office buildings, apartment buildings, retail stores, taxpayers, supermarkets, warehouses, gas stations, restaurants, equestrian facilities, dog grooming facilities, sand and gravel operation, marinas, and professional condominiums.

I have done appraisals for mortgage security, estate tax, and estate planning, gift taxes, condemnation, market value, assessment tax review, and grievance and certiorari, feasibility analysis, matrimonial, employee relocation.

The first part of the appraisal process is to take the time to listen to the client, and understand the problem. With over 30 years of real estate appraisal consulting, I am able to quickly analyze the situation, from the simple to the complex, and offer solutions that can save our clients time and money. Sometimes the solution is a traditional appraisal, and other times, it's a consulting assignment, doing some research and analysis, to offer solutions that require less than a traditional valuation approach.

### **EDUCATION**

B.S. Political Science, **State University of New York at Brockport**, May 1977 Cum Laude

Real Estate Appraisal and Analysis, **New York University (NYU)**, May 1980

### **MEMBERSHIPS**

Westchester County Society of Real Estate Appraisers

New York State Society of Real Estate Appraisers

Westchester County Board of Realtors

Employee Relocation Council

Appraisal Institute, Candidate SRA designation

# KASOWITZ

KASOWITZ BENSON TORRES & FRIEDMAN LLP



## Adam John Wolff

PARTNER | NEW YORK

T (212) 506-1746

F (212) 506-1800

[awolff@kasowitz.com](mailto:awolff@kasowitz.com)

Adam Wolff has specialized in all aspects of family law since 1995. He has settled, and if necessary, litigated and tried complicated disputes involving divorce, equitable distribution, custody, visitation, child and spousal support, paternity, adoption and other areas of family and matrimonial practice. While Adam is an experienced litigator, more often than not, his matters result in negotiated settlement agreements. Adam has been selected as a *New York Super Lawyer* for Family Law since 2007.

### Associations/Memberships

Adam is a Fellow of the American Academy of Matrimonial Lawyers ([www.aaml.org](http://www.aaml.org)), New York Chapter, where he is a Member of its Board of Governors, co-chair of the Leaders of the Future Committee and a member of the Committee of Attorneys, Appraisers and Accountants. He is also a member of the Family Law Section of the New York State Bar Association.

### RELATED INFORMATION

#### PRACTICE AREAS

Matrimonial and Family Law

#### EDUCATION

- University of California at Berkeley, Boalt Hall School of Law (J.D., 1994)
- The Wharton School, University of Pennsylvania (B.S., *magna cum laude*, 1991)

#### BAR ADMISSIONS

- New York, 1995