

Business Valuation

Business appraisal services provided by Markham Norton Mosteller Wright & Company, P.A. are offered to help clients value controlling and minority, non-marketable interests in all types of companies and entities for the purposes of buy/sell transactions, gift and estate tax filings, stock incentives, divorce, dispute resolution, and personal and business planning.

Understanding the “Why?”

Whether you're buying, selling, planning for succession, dealing with a dispute, or managing tax concerns, working with an experienced business appraiser ensures the valuation you receive is reliable and compliant with relevant standards. These services help guide business decisions, provide financial clarity, and protect the interests of business owners, investors, and stakeholders.

What types of business valuation deliverables are there?

The purpose of the appraisal (or the audience) chooses the definition of value, depth of work and report needed, and the cost to prepare it.

Oral Report

An oral report in a meeting, then a recap opinion letter with limited narrative and exhibits.

Summary Report

A summary report provides additional rationale, explanations, depth; more subject company description; economic and industry conditions and outlook. Considered “adequate disclosure” for the IRS.

Detailed Report

A detailed report is the most comprehensive report for the most important situations. This report provides detailed explanations, more comprehensive industry and market analysis

What is a business valuation and what are the reasons for having one performed?

It is the process of determining the appraised value of a business or business interest. It involves analysis of the business; financial performance; financial condition; industry and market.



Closely-held owner-operated businesses are hard to value - there's no active market for shares.



Need effort to find comparable businesses and financial results are kept private, even when sold.



A business valuation is performed to determine a price in exchange, transfer, or exit, for a particular business or business interest/share.



Looking for Fair Market Value because you have a willing buyer, you are a willing seller, or for the IRS for gift, trust and estate needs.



Looking for Strategic Value to provide a price to a strategic investor or to determine a premium of value that may be negotiated by parties.



Business valuations provide owners with insight into their largest asset and key value drivers.

Visit us at Markham-Norton.com for more information.



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Jeff leads our Business Valuation efforts within our Forensic Accounting & Business Valuation Practice. He joined MNMW in 2025 and brings over 30 years of experience as a business appraiser, forensic accountant, dispute consultant, and an expert witness in both State and Federal courts. He focuses on serving clients in the Ohio, Michigan, and Florida markets.

