

**Gregory W. Kort, P.E., ASA** is an energy infrastructure appraiser in Austin, Texas. His 20 years of experience includes complex valuations of ad valorem property tax, purchase price allocations, and studies for fair market value in continued use and in exchange. Properties he has valued include petroleum refineries, petrochemical plants, electric power generation facilities, breweries, pipelines, general manufacturing and business personal property. Mr. Kort is certified in Wisconsin as a Professional Engineer (P.E.), licensed as a Certified General Appraiser in Texas and Wisconsin, earned the designation of Accredited Senior Appraiser (ASA) in Machinery & Technical Specialties from the American Society of Appraisers, and a BS in Chemical Engineering from Michigan Technological University in 1994, and MBA from DeVry University in 2002.