CERTIFICATE OF APPRAISAL

Joueur de diaule et faune (A.R. 342)

Pablo Picasso · terre de faience plate



Fig. 1 Subject photograph.

OBJECT IDENTITY

MAKER	Pablo Picasso
OBJECT	terre de faience plate
MATERIAL	terre de faience
REPORT ID	0b98787f
EFFECTIVE DATE	04 May 2026
VALUE BASIS	Fair market value

FAIR MARKET VALUE

$7,000

The subject is Picasso’s Joueur de diaule et faune (A.R. 342), described as a 1956 terre de faience plate from an edition of 100.

This certificate confirms that the referenced item has been reviewed and valued as of the effective date shown for IRS-related charitable contribution reporting, based on the information provided and market evidence.

The appraiser's conclusion of fair market value is USD 7,000. Other edition impressions and nearby Madoura plate designs give dated transaction context; differences in condition, provenance, size, and currency are not quantified.

APPRAISER

Andrés G.

Professional Appraiser

Prepared and signed by Andrés G.

VERIFICATION

Verify this report

Scan the QR code or use the verification link.

Code: 86B8042E

ID: 0b98787f

SECTION 1

Assignment Summary and Scope of Work

The assignment terms below define the reliance boundary for the supporting analysis that follows.

INTENDED USE	tax-deduction valuation support
INTENDED USER	Named customer and their tax advisor
VALUE STANDARD	Fair market value
DEFINITION OF VALUE	The price at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of relevant facts.
EFFECTIVE DATE	04 May 2026
PREPARED ON	23 Sep 2026

Remote, image-based appraisal based on supplied photographs, documents, descriptions, and stated facts; no physical inspection unless separately agreed in writing.

SECTION 2

Tax-Deduction Assignment Information

INTENDED USE	IRS-related charitable contribution reporting (e.g., Form 8283).
INTENDED USER	Taxpayer and their tax advisors; the IRS upon request.
TAXPAYER / DONOR LEGAL NAME	John Doe
CONTRIBUTION DATE	2026-05-04
PREPARED ON	23 Sep 2026
DONEE (CHARITY) NAME	Jane Doe Museum of Art
DONEE EIN	
DONEE ADDRESS	123 Main Street, Springfield, IL 62701
HOW ACQUIRED BY DONOR	Purchase
ACQUISITION DATE	2015-06-15
COST BASIS (IF PROVIDED)	3500 USD
AGREEMENT/UNDERSTANDING TERMS	
FEE ARRANGEMENT	Fixed fee (not contingent upon the reported value).
APPRAISER ADDRESS	Not provided
APPRAISER IDENTIFYING NUMBER (EIN/SSN/PTIN)	Sample placeholder, not a real number

Client-supplied taxpayer and charity fields are left blank when not provided so they can be completed by hand before tax review or filing.

Qualified appraisal for charitable contribution (Form 8283 Section B).

SECTION 3

Item identification

ITEM TYPE
terre de faience plate

MAKER
Pablo Picasso

ESTIMATED AGE
1956, as stated in the appraiser's description

FRAME
No frame visible.

ORIGIN
Madoura workshop, Vallauris, France, as stated by the approved attribution

MATERIAL	terre de faience. White earthenware relief plate; material stated by appraiser and visually consistent.
MARKS	No handwritten signature observed; impressed underside workshop and Picasso edition marks visible.
CONDITION	Light surface specks and handling traces are visible in the photographs, without a physical condition examination.

SECTION 4

Valuation Conclusion

FAIR MARKET VALUE
$7,000

VALUE STANDARD	Fair market value
DEFINITION OF VALUE	The price at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of relevant facts.
EFFECTIVE DATE	04 May 2026
PURPOSE	Charitable contribution

The appraiser-reviewed fair market value for the stated charitable-contribution purpose is USD 7,000 as of May 4, 2026. This appraisal supports the donor's Form 8283 Section B filing; it does not by itself determine the allowable deduction.

SECTION 5

Comparable realized sales

Based on realized sales of other pieces by the same maker.

Relevance is an overall comparison score out of 100. It does not calculate the appraisal value.

TABLE 1

IMAGE	COMPARABLE / WHY RELEVANT	SOURCE / DATE	PRICE	RELEVANCE
	**Pablo Picasso, Joueur de diaule (A.R. 342)** 2026 Wright sale of another numbered impression of the same A.R. 342 design and 31 cm white earthenware plate; the catalog cites Madoura B101 and a 24/100 number, plus direct workshop acquisition provenance that is not supplied for this plate.	**Wright** Apr 28, 2026 · Lot 150	**$11,000**	95 / 100
	**Pablo Picasso, Joueur de Diaule et Faune** 2025 Arnold sale of another A.R. 342 white ceramic plate, numbered 71/100 with Madoura B101 marks; catalog notes metallic abrasion, while the condition and edition number of this plate remain unverified. Price shown in euros, as sold.	**Auktionshaus Arnold** Nov 22, 2025 · Lot 253	**€2,200**	88 / 100
	**Pablo Picasso, Joueur de flûte et cavaliers** 2023 Freeman's sale of a 1956 Picasso Madoura round-square white earthenware plate, A.R. 340, with flute player and riders; the musician and format overlap, while its riders replace the subject faun and its diameter is larger.	**Freeman's | Hindman** Mar 08, 2023 · Lot 80	**$7,000**	83 / 100

IMAGE	COMPARABLE / WHY RELEVANT	SOURCE / DATE	PRICE	RELEVANCE
	**Danseurs et joueur de diaule (A.R. 341)** 2023 Sotheby's sale of A.R. 341, a 1956 Picasso Madoura faience platter from an edition of 100 with a diaule player and dancers; its composition and framed presentation differ from the faun plate.	**Sotheby's** Sep 21, 2023 · Lot 56	**$3,048**	81 / 100
	**Pablo Picasso, Danseur et joueur de diaule** 2016 Cornette de Saint-Cyr sale of A.R. 341, a 1956 edition-of-100 white faience oval platter with diaule player and dancer; the format and depicted companion differ and the sale is older.	**Cornette de Saint-Cyr** Nov 07, 2016 · Lot 118	**€4,766**	77 / 100

SECTION 6

Scope, Certification, Assumptions, and Limiting Conditions

This page states the scope, certification, assumptions, and limiting conditions that govern use of the appraisal opinion. It applies to the whole report: the certificate, comparable evidence, analysis, and supporting sections.

This report is a qualified appraisal prepared for charitable-contribution reporting under U.S. tax law, including Form 8283 Section B when required. It does not promise deductibility or IRS acceptance and is not tax or legal advice.

ASSUMPTIONS AND LIMITING CONDITIONS

- Object identity, authorship, medium, dimensions, provenance, condition, and ownership facts are assumed from the supplied materials unless independently documented in the report.
- Condition observations are limited by the photographs and descriptions provided; hidden damage, restoration, repairs, alterations, or authenticity issues may affect value.
- Comparable sales can vary by venue, date, buyer premium, currency conversion, condition, provenance, lot quality, and buyer motivation.
- Additional documentation, expert examination, conservation records, provenance evidence, technical analysis, or physical inspection may be incorporated in a future revised report when requested.
- Appraisily is not responsible for decisions made by parties using this report outside the intended use and intended users stated in the report.
- Deductibility and acceptance by the IRS are not guaranteed; compliance and filing responsibility rest with the taxpayer.

DISCLAIMER

This appraisal is an independent opinion of value prepared for IRS-related charitable contribution reporting based on the information and images provided, and publicly available market evidence. It is not, and should not be construed as, a certificate of authenticity. The conclusions herein may change if additional documentation, expert examinations, conservation records, provenance evidence, or technical analyses become available. Where materials or documentation were not supplied, assumptions have been limited accordingly.

APPRAISER CERTIFICATION FOR IRS REVIEW

I certify, to the best of my knowledge and belief, that the facts stated in this report are true and correct; the analyses, opinions, and conclusions are my personal, impartial, and unbiased professional work; I am qualified to appraise this type of property; I have no present or prospective interest in the property or the parties involved; my compensation is not contingent upon a reported value or tax result; this appraisal was prepared for federal income tax purposes; and I have not been barred from presenting evidence or testimony before the Treasury Department or the Internal Revenue Service.

APPRAISER QUALIFICATIONS

The appraiser personally prepares and signs every professional appraisal issued through Appraisily and reviews the submitted evidence, market analysis and final value conclusion before signing. Appraisily retains order and final-report records for this work. Full appraiser name appears on the delivered signed report; the appraiser writes the identifying number by hand on Form 8283.

APPRAISER DECLARATION (IRC §6695A)

I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

APPRAISER NAME	Andrés G.
APPRAISER ADDRESS	
APPRAISER SIGNATURE	Andrés G.
SIGNING DATE	23 Sep 2026
APPRAISER IDENTIFYING NUMBER	Sample placeholder, not a real number
FORM 8283 ACTION	Taxpayer attaches Form 8283. Appraiser completes Part IV when required.

SECTION 7

Subject Photographs

Customer-provided views reviewed for identity, construction, marks, and condition.



PHOTO 1



PHOTO 2