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**Failure to challenge distinction between personal and professional goodwill leads to affirmation for opposing valuation**

*Geaccone v. Geaccone*, 2005 Tex. App. LEXIS 5857 (Tex. App. July 28, 2005). *Judge Hanks*.

One of the issues in this marital dissolution was the value of husband's dental practice. The wife's expert submitted a report indicating that the dental practice had an appraised market value of \$433,000, and testified that his "values all excluded the issue of personal goodwill."

The husband's expert valued the dental practice between \$19,000 and \$47,000, depending on the accounts receivable, arguing that the opposing valuation "includes a substantial amount of goodwill, which in my understanding is not divisible [in] Texas." The trial court concluded that the dental practice had a net value of \$377,740. The court concluded that because the husband's expert had not challenged the opposing report at trial, and had not attempted to distinguish between personal and professional goodwill, it could not determine if there had been error. Therefore, the court held that because the wife's expert testified that his values all excluded the issue of personal goodwill, the trial court did not abuse its discretion in its valuation of the dental practice.

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