

No. 1-10-2728

NOTICE: This order was filed under Supreme Court Rule 23 and may not be cited as precedent by any party except in the limited circumstances allowed under Rule 23(e)(1).

IN THE APPELLATE COURT
OF ILLINOIS
FIRST JUDICIAL DISTRICT

IN RE THE MARRIAGE OF:)
) Appeal from the
CHARLES MILLS,) Circuit Court of
) Cook County
)
)
) Petitioner-Appellee;)
) No. 03 D 5910
)
)
) v.)
)
)
)
) ELLE MILLS,) Honorable
) Moshe Jacobius,
)
) Respondent-Appellant.) Judge Presiding.

PRESIDING JUSTICE EPSTEIN delivered the judgment of the court.
Justices Joseph Gordon and Howse concurred in the judgment.

ORDER

Held: Trial court's judgment awarding Respondent 30% of marital estate, \$126,000 of maintenance in gross, and portion of Petitioner's pension payments in an amount of \$1,025 per month was not an abuse of discretion. Trial court's valuation of particular marital asset was not against the manifest weight of the evidence. Judgment affirmed.

¶ 1 On June 15, 2010, the trial court entered a judgment of dissolution of marriage.

Petitioner, Charles Mills, filed a motion to enforce the judgment while Respondent, Elveder

(“Elle”) Mills, filed a motion to stay enforcement of the judgment. On August 31, 2010, denied Respondent's motion and entered its final order. Respondent filed a timely appeal on September 17, 2010. She now argues that the trial court abused its discretion in awarding her maintenance in gross and in awarding her only \$3,500 per month for three years. She also argues that the trial court abused its discretion in awarding her only 30% of the marital estate after a 17-year marriage. We affirm.

BACKGROUND

¶ 2 As the trial court noted, this is an “interesting and unusual case.” The trial commenced on October 20, 2009 and was tried on 19 separate days, as a result of Respondent's numerous continuances and failures to appear. On June 15, 2010, the trial court entered a judgment for dissolution of marriage concluding that Petitioner had proved that irreconcilable differences had arisen between the parties that had led to the irretrievable breakdown of the marriage. The following evidence was adduced at trial.

¶ 3 The parties were married on December 16, 1993 in Jamaica. No children were born during the marriage and none were adopted. At the time of the marriage, Petitioner was living in Chicago where he was employed as a professor by the University of Illinois in Chicago. Respondent was living in Toronto, Canada. As the trial court noted, the parties “had an unusual marriage with regard to their living arrangements.” Respondent called the parties' marriage a “commuter marriage.” Petitioner's attorney referred to it as a “shell marriage.” Petitioner testified that, at the time of the marriage, he had a green card and the plan was for him to sponsor Respondent to come to the United States to live and work. Between 1993 and 2000, the parties

maintained separate residences and each was self-supporting. According to Petitioner, during that time period, Respondent came to visit him in Chicago approximately three weeks per year. He estimated her aggregate stay time during that period to be three months. Petitioner testified that the parties did not have any sexual relations during the marriage. Respondent did not rebut this testimony, but acknowledged that the parties had not had sexual intercourse for at least the prior two years. Respondent claimed that the reason was due to her learning of Petitioner's infidelity; Petitioner claimed the reason was because he realized that they were not a good fit immediately after the marriage and wanted a divorce.

¶ 4 Petitioner obtained his Ph.D from the University of Toronto in 1985. He was employed as an assistant professor by the University of Oklahoma in 1987. He started his employment with the University of Illinois in Chicago in 1990, commenced his tenure track in 1993, and received a full professor appointment in 1999. In 2007, he was appointed to the full professor position at Northwestern. At the time of trial, Petitioner was a professor of philosophy at Northwestern University.

¶ 5 Respondent graduated from York University in Toronto in 1985 with a degree in English and Mass Communication with combined honors. She served as associate editor for the university's newspaper, "Community" and continued to serve as a newspaper editor until 1998. She also served as coordinator for the Congress of Black Women in Canada, where she produced an anti-racist film that was used as an educational tool for government workers and the police. Respondent testified that the film was in every library in the world. In addition to these two positions, Respondent created a single proprietorship organization, Editing Challenges, that

wrote funding proposals for community organizations. She produced a successful funding proposal for a project in Ghana. The trial court found that she had an accomplished career in Canada and distinguished herself as an excellent writer and eloquent speaker. The trial court additionally observed that Respondent used these skills in representing herself before the court.

¶ 6 In 1998, Respondent sold her condominium in Toronto. Between 1998 and 2000, Respondent lived with her sister. Respondent testified that during this time she was planning to work with the Prime Minister of St. Vincent who was her second cousin.

¶ 7 In early 2000, Respondent came to Chicago. She had received a job offer from the Ugandan Ambassador to Canada to work at either the Ugandan embassy in Washington or with the United Nations. Respondent testified that, based on this job offer, she asked Petitioner for a divorce in 2000 and even offered to pay him alimony. The parties traveled together to meet the Ugandan ambassador in Canada in 2000. Petitioner refused to shake his hand and accused him of having an affair with Respondent. The Ambassador summarily withdrew his employment offer.

¶ 8 The parties resided together in Petitioner's leased apartment for the next two years. Respondent's personal possessions were stored in Ottawa, Canada. In August 2002, Respondent left the United States and went to St. Vincent because her grandmother's common law husband had died and Respondent wanted to support her grandmother and protect the grandmother's estate. On August 13, 2003, while Respondent was still away, Petitioner obtained a default judgment of Dissolution of Marriage on the grounds of abandonment.

¶ 9 Respondent returned to the apartment in Chicago in August 2004. Petitioner did

not tell her about the dissolution judgment and the parties resumed living together. In April 2005, Respondent left and went to Canada to sort out the personal belongings that she had left there in storage. In June 2005, her grandmother died and she went to St. Vincent where she remained for a year.

¶ 10 In June 2006, Respondent returned to the United States and lived with Petitioner in a leased apartment on Sheridan Road in Chicago, Illinois. They lived there continuously, with the exception of a two month period (September 2009 to December 2009) in the midst of the trial, when Petitioner moved out and stayed at a hotel.

¶ 11 On June 18, 2007, Respondent filed a petition to vacate the judgment for dissolution of marriage that had been entered on August 13, 2003. This judgment was vacated by agreement on July 3, 2009.

¶ 12 As noted earlier, the trial commenced on October 20, 2009. Although Petitioner addressed Respondent's immigration status during the trial which included expert testimony that Respondent did not have legal status to reside in the United States, the trial court found that Respondent's immigration status was relevant only to the issue of whether she was able to legally work in the United States. As the trial court concluded “[i]n today's global economy, it is possible to work anywhere and be paid by a company located in any part of the globe especially in [Respondent's] fields of mass communication, editing and grant application.”

¶ 13 On June 15, 2010, when it entered its judgment of dissolution of marriage, the trial court also entered a comprehensive 30-page memorandum opinion and order. Both parties filed motions for reconsideration. The trial court entered its final order on August 31, 2010, and

modified the maintenance in gross to an award of \$126,000 to be paid for 36 months in the amount of \$3,500 per month. The court also noted its award of the marital portion of Petitioner's pension to Respondent in the amount of \$1,025 per month. Respondent also received 30% of the marital estate. The court denied Respondent's motion to stay the judgment. Respondent filed this timely appeal.

ANALYSIS

¶ 14 *Maintenance in Gross*

¶ 15 Respondent first argues that the trial court erred in awarding her only maintenance in gross for three years after a 17-year marriage. Maintenance in gross is nonmodifiable and respondent contends that the facts in this case require that her maintenance award be subject to reviewability.

¶ 16 The propriety of a maintenance award (formerly known as alimony) is within the discretion of the trial court and its decision will not be disturbed absent an abuse of discretion. *In re Marriage of Schneider*, 214 Ill. 2d 152, 173 (2005); see also *In re Marriage of Preston*, 81 Ill. App. 3d 672 (1980) (abuse of discretion standard applies to award of maintenance in gross). The trial court abuses its discretion only where no reasonable person would take the view adopted by the trial court. *Id.* Additionally, “the burden is on the party seeking reversal concerning maintenance to show an abuse of discretion.” *Id.*

¶ 17 Section 504(a) of the Illinois Marriage and Dissolution of Marriage Act (the Act) states that the court “may grant a temporary or permanent maintenance award for either spouse in amounts and for periods of time as the court deems just * * *, *in gross* or for fixed or indefinite

periods of time.” (Emphasis added.) 750 ILCS 5/504(a) (West 2008). Section 504(a) also sets forth the following relevant factors which must be considered by the trial court in determining whether to award maintenance:

- “(1) the income and property of each party, including marital property apportioned and non-marital property assigned to the party seeking maintenance;
- (2) the needs of each party;
- (3) the present and future earning capacity of each party;
- (4) any impairment of the present and future earning capacity of the party seeking maintenance due to that party devoting time to domestic duties or having forgone or delayed education, training, employment, or career opportunities due to the marriage;
- (5) the time necessary to enable the party seeking maintenance to acquire appropriate education, training, and employment, and whether that party is able to support himself or herself through appropriate employment or is the custodian of a child making it appropriate that the custodian not seek employment;
- (6) the standard of living established during the marriage;
- (7) the duration of the marriage;
- (8) the age and the physical and emotional condition of both parties;
- (9) the tax consequences of the property division upon the respective economic circumstances of the parties;
- (10) contributions and services by the party seeking maintenance to the education,

training, career or career potential, or license of the other spouse;

(11) any valid agreement of the parties; and

(12) any other factor that the court expressly finds to be just and equitable.” 750

ILCS 5/504(a) (West 2008).

¶ 18 The Illinois Supreme Court has defined maintenance in gross as a “nonmodifiable sum certain to be received by the former spouse regardless of changes in circumstances.” *In re Marriage of Freeman*, 106 Ill. 2d 290, 298 (1985); see also *In re Marriage of Michaelson*, 359 Ill. App. 3d 706, 712 (2005). Maintenance in gross is in the nature of a property settlement and creates a vested interest in the recipient. *Id.* The vesting date and definite sum of maintenance in gross is the primary distinguishing characteristic between periodic maintenance and maintenance in gross. *Id.* at 713.

¶ 19 Citing *Lamp v. Lamp*, 81 Ill. 2d 364, 374 (1980), Respondent contends that the preferred form of maintenance is by periodic payments and that “exceptional circumstances” must exist before a trial court can award maintenance in gross. She concedes that the parties themselves can agree to preclude modification of a maintenance award. Section 502 of the Illinois Marriage and Dissolution of Marriage Act deals with marital settlement agreements. 750 ILCS 5/502(a) (West 2008). As this court has explained “section 502(a) of the *** Act encourages parties to enter into marital settlement agreements.” *In re Marriage of Adamson and Cosner*, 308 Ill. App. 3d 759, 765 (1999). Respondent asserts, however, that pursuant to *Blum v. Koster*, 235 Ill. 2d 21 (2009), the court itself “cannot order a non-modifiable and non-reviewable maintenance award.” We disagree. As Respondent herself concedes, citing *In re Marriage of*

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Freeman, 106 Ill. 2d 290 (1985), “as a matter of law, the court can award maintenance that is non-modifiable.” Respondent misapprehends the holding in *Blum v. Kostner*. That case does not stand for the proposition that “the high court is embracing a trend toward reviewable maintenance in light of current economic circumstances.” In fact, the *Blum v. Kostner* court cited *In re Marriage of Freeman* with approval, but noted its inapplicability because the *Blum v. Kostner* court did not involve an award of maintenance in gross. Thus, its discussion regarding the review of periodic maintenance is irrelevant to this case. Moreover, we believe that the rationale that allows parties to agree to limit modification of maintenance awards applies equally to a court's decision to grant a nonmodifiable award. As the *Adamson* court explained, “limitations on modification in section 502(f) allow the parties to a dissolution to maximize the benefits of future planning and eliminate the uncertainties arising from the fear of future motions to increase or decrease the parties' obligations.” *In re Marriage of Adamson and Cosner*, 308 Ill. App. 3d 759, 766 (1999).

¶ 20 Although section 504(a) of the Act does not state that “exceptional circumstances” must exist before a court can exercise its discretion in awarding maintenance in gross, Respondent correctly notes that the Illinois Supreme Court has considered this to be a requirement. See, e.g., *Lamp v. Lamp*, 81 Ill. 2d 364, 374 (1980) (“an award in gross is appropriate only in exceptional circumstances”); *Canady v. Canady*, 30 Ill. 2d 440, 445 (1964) (stating that the General Assembly has recognized that there are “situations” in which a periodic modifiable award may not fully achieve a “fit, reasonable and just” result); *Schwarz v. Schwarz*, 27 Ill. 2d 140, 147 (1963) (court may order fixed sum of money in lieu of periodic alimony

payments “under certain circumstances”). As the *Canady* court further explained, however, the facts of the case before it warranted an award of maintenance in gross and a “final disposition of the rights of the parties” and the facts also argued “against the advisability of allowing room for future disputes about modification of the decree.” *Canady*, 30 Ill. 2d 446. The court also noted, however, that “there are risks in such a decree, but there would also have been risks in a decree that was subject to modification.” *Id.*, at 446-47.

¶ 21 In *Hall v. Hall*, 18 Ill. App. 3d 583, 586 (1974), the court concluded that a lump sum gross award was more appropriate under the factual circumstances of the case because “[t]here [was] no reason to continue the financial bickering between the parties through periodic alimony.” *Id.* The court discussed some of the other factors that justified the gross award. The court noted that the husband had a substantial net worth but a somewhat irregular yearly income, and also explained that the variables regarding need in connection with a mother supporting a child was not present because no children were born of the marriage, nor were there any adopted children. *Id.*

¶ 22 In the instant case, no children were born to the marriage and Respondent has a college degree and marketable skills. Moreover, the court took note of Respondent's propensity to prolong litigation. The court found that Respondent “engaged in a deliberate course of conduct in these proceedings to continually delay the conclusion of the trial and ward off a resolution of this dispute and the entry of a Judgment for Dissolution of Marriage.” The court also stated it was “convinced that the delays were deliberately calculated by [Respondent] to postpone resolution of this dispute.” The special circumstances present in this case justified an

award of maintenance in gross. We agree with Petitioner that the trial court here did not abuse its discretion in awarding Respondent maintenance in gross.

¶ 23 “One goal of the [Illinois Marriage and Dissolution] Act is 'to permit the parties to sever economic ties within a reasonable time period and to provide an incentive for a spouse seeking maintenance to acquire the skills necessary to become self-sufficient.'” *In re Marriage of Robinson*, 184 Ill. App. 3d 235, 238 (1989). “The goal of the Act embodies the concept which is to help and encourage a spouse to regain dormant employment skills or develop new ones [citation], and in certain situations, to provide supplementary income where the spouse cannot support herself in her pre-dissolution lifestyle [Citation.]” *Id.* However, “the overriding intent in awarding [maintenance] *** in gross is to buoy the recipient spouse's financial security by minimizing the risks inherent in a periodic [maintenance] *** award.” *Brandis v. Brandis* 51 Ill. App. 3d 467, 471 (1977).

¶ 24 Respondent further contends that the trial court abused its discretion by failing to adequately consider the following:

- (1) she was 50 years old at the time of judgment;
- (2) she was undergoing physical therapy at the time of judgment;
- (3) although educated, she had not worked in over a decade, is not a U.S. citizen and has no green card;
- (4) she has no immediate job prospects in a rather dismal employment climate;
- and
- (5) it is difficult to predict what her circumstances will be in three years.

However, as Petitioner notes, the trial court considered the factors listed in section 504(a). The trial court found as follows:

“At the time of trial, [Petitioner] was earning a substantial salary as a college professor and [Respondent] was unemployed. She had marketable skills, however, and had proven that she is able to support herself by working during the marriage from 1993 to 2000 without any support from [Petitioner]. Although the marriage is 17 years in duration, the parties only lived together about six years. [Respondent] was 50 at the time of trial and [Petitioner] was 59. There was no testimony and certainly no medical expert testified that [Respondent] is unable to work and suffers from any chronic, debilitating illness. [Respondent] has not worked for 10 years and she needs some time to find employment and work on honing her skills. She does have a college degree and an ability to write, edit, produce films and create funding proposals.”

¶ 25 As this court has explained:

“In considering [the factors listed in section 504(a)], the trial court is not required to give them equal weight so long as the balance struck by the court is reasonable under the circumstances. [Citation.] Although the trial court must consider all the relevant statutory factors, it need not make specific findings as to the reasons for its decisions. [Citation.] The benchmark for determining the amount of maintenance is the recipient's reasonable needs in light of the standard of living established during the marriage. [Citation.]” (Internal quotation marks

omitted). *In re Marriage of Nord*, 402 Ill. App. 3d 288, 293, (2010).

Although Respondent's maintenance award will not be subject to future modification or review, we do not believe that Respondent has established her burden of showing that the trial court abused its discretion in awarding her maintenance in gross. Respondent has not shown that “no reasonable person would take the view adopted by the trial court.” See *In re Marriage of Schneider*, 214 Ill. 2d at 173 (2005).

¶ 26 *Amount of Maintenance Award*

¶ 27 Respondent additionally argues that the amount of maintenance awarded by the trial court, which was \$126,000 (\$3,500 per month for three years) is inadequate to meet her needs. As Petitioner notes, Respondent also received \$1,025 per month from the marital portion of his pension, totaling \$4,525 per month. Respondent claims her monthly living expenses total \$5,609.78.

¶ 28 As noted earlier, “[t]he benchmark for determining the amount of maintenance is the recipient's *reasonable* needs in light of the standard of living established during the marriage. [Citation.]” (Emphasis added.) *In re Marriage of Nord*, 402 Ill. App. 3d at 293. Respondent asserts that she testified regarding her living expenses, but concedes that Petitioner challenged the credibility of those expenses. Where a record contains conflicting testimony as to expenses, this court will decline to substitute its own judgment in place of the trial court's and so alter the amount of maintenance. *In re Marriage of Dodge*, 184 Ill. App. 3d 495, 502 (1989). In *Dodge*, the court noted that the trial court had the opportunity to, and carefully did, consider the evidence concerning any discrepancies in the claimed amounts. Thus, the issue became one of credibility,

and there was no basis to disturb the award. *Id.*

¶ 29 In the instant case, the trial court considered Respondent's needs and made a determination based on all of the evidence before the court. Respondent has not controverted any of the trial court's factual findings, nor has she argued that they are against the manifest weight of the evidence. She has failed to argue that the trial court made any mathematical calculations that were in error. Rather, it appears to be Respondent's position that the trial court is required to automatically award an amount equivalent to the amount of expenses claimed by Respondent. Respondent has failed to meet her burden of showing that the trial court abused its discretion.

¶ 30 *Amount of Marital Property Award*

¶ 31 Respondent next contends that the trial court's award of only 30% of the marital estate was an abuse of discretion. “The touchstone of proper and just apportionment is whether it is equitable in nature,” which does not require mathematical equality. [Citation.] *In re Marriage of Thornley*, 361 Ill. App. 3d 1067, 1071 (2005). A reviewing court will not disturb a trial court's division of marital assets unless it has clearly abused its discretion. *In re Marriage of Crook*, 211 Ill. 2d 437, 453 (2004). “The question is not whether a reviewing court agrees with the trial court; rather, an abuse of discretion occurs only where no reasonable person would take the view adopted by the court.” *In re Marriage of DeRossett*, 173 Ill. 2d 416, 422 (1996).

¶ 32 Section 503 of the Act governs the disposition of marital property. 750 ILCS 5/503 (2008). Section 503(d) requires a trial court to divide marital property “in just proportions considering all relevant factors.” 750 ILCS 5/503(d) (West 2004). Those factors include:

- (1) the contribution of each party to the acquisition, preservation, or increase or

decrease in value of the marital or non-marital property, including (I) any such decrease attributable to a payment deemed to have been an advance from the parties' marital estate under subsection (c-1)(2) of Section 501 and (ii) the contribution of a spouse as a homemaker or to the family unit;

(2) the dissipation by each party of the marital or non-marital property;

(3) the value of the property assigned to each spouse;

(4) the duration of the marriage;

(5) the relevant economic circumstances of each spouse when the division of property is to become effective, including the desirability of awarding the family home, or the right to live therein for reasonable periods, to the spouse having custody of the children;

(6) any obligations and rights arising from a prior marriage of either party;

(7) any antenuptial agreement of the parties;

(8) the age, health, station, occupation, amount and sources of income, vocational skills, employability, estate, liabilities, and needs of each of the parties;

(9) the custodial provisions for any children;

(10) whether the apportionment is in lieu of or in addition to maintenance;

(11) the reasonable opportunity of each spouse for future acquisition of capital assets and income; and

(12) the tax consequences of the property division upon the respective economic circumstances of the parties.”

¶ 33 Petitioner asserts that “based upon the facts and circumstances of the case, the trial court properly considered the relevant *** [section] 503 factors, particularly [Respondent's] non-contribution toward the marital estate.” Petitioner further notes that Respondent successfully sought a determination that Petitioner had commingled his \$170,000 inheritance from his father causing it to be transmuted into marital funds. As a result, Respondent's portion of the marital estate was comprised of a substantial amount of funds that would otherwise have been assigned solely to Petitioner.

¶ 34 In its Memorandum Opinion, the court stated:

“This Court has carefully considered the factors set forth in Section 503 for the purpose of dividing the marital estate. At the time of trial [Respondent] Elle was 50 years old and [Petitioner] Charles was 59. The evidence convincingly established that Charles made the only monetary contribution during the marriage resulting in the acquisition of marital assets which were still extant at the time of trial. Elle was not employed after 2000 even though she has considerable skills and is university trained. This Court is awarding Elle maintenance as part of the divorce judgment. It is true that Charles has a greater ability to earn income in the future. However, Elle also has the ability to earn a respectable salary. Although she has not worked in ten years, Elle has the ability to rehabilitate herself and to earn a respectable income in the future. She testified that she was previously offered a job with a yearly salary of \$100,000 by the Ugandan ambassador to Canada. Although the marriage is 17 years in duration, the parties only lived in

the same residence approximately six of those seventeen years. Although she claimed during the trial that she had severe cervical pain and that her nodule might be cancerous, no expert testimony was presented that Elle is unable to work or suffers from any chronic, debilitating illness. Elle has substantial debt which she incurred during the marriage. However, Charles did pay her substantial sums of money which she could have used to defray some of those debts. Charles has nonmarital assets while Elle has none. Based on these considerations, the Court will award Elle 30% of the marital estate.”

Thus, the record shows that the trial court here properly considered all relevant factors under section 503 of the Act. As Petitioner notes, in addition to the monthly maintenance award and the portion of his pension, which together totaled \$4,525 per month, the trial court assigned Respondent \$184,041.30 in assets, and assigned Petitioner \$432,123.53 in assets. We conclude that the trial court did not abuse its discretion and Respondent has not shown that “no reasonable person would take the view adopted by the court.” *DeRossett*, 173 Ill. 2d at 422.

¶ 35 Valuation of a Particular Asset

¶ 36 Respondent has also asserted, however, that the trial court erred in awarding a particular marital asset to her. The trial court awarded her a timeshare which it valued at \$4,025. Respondent contends that the loan balance on this timeshare was \$6,437.17, and she was therefore awarded a debt of \$2,392.17.

¶ 37 The valuation of marital assets is a question of fact and will not be disturbed on review unless contrary to the manifest weight of the evidence. *In re Marriage of Wilder*, 122 Ill.

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App. 3d 338, 349 (1983). “[A] valuation within the range presented by the evidence will not be disturbed on appeal. “ *In re Marriage of Moll*, 232 Ill. App. 3d 746, 752 (1992). “The court cannot determine such value without competent evidence.” *Id.* “However, it is the burden of the parties to present evidence for the court's consideration.” *Id.* “We will not reverse and remand an order of distribution when a party had ample opportunity to present evidence of value and failed to do so.” *Id.*

¶ 38 Petitioner correctly notes that Respondent did not cite to the record in her opening brief regarding the purported overvalued asset. Although Respondent refers to an exhibit, Petitioner correctly notes that “[t]here is no showing that the exhibit was actually offered and admitted into evidence.” In her reply, although Respondent provides a citation to the record, she does not reply to Petitioner's assertion and fails to state that the exhibit was offered into evidence. Moreover, the references to the record fail to support Respondent's contention. The first citation is to a letter from the resale specialist of the resort where the timeshare is located. The letter clearly notes that “the value of any ownership can only be determined at time of sale by both the buyer and the seller.” Respondent has failed to cite to any appraisal of the property or any statement regarding its purchase price. Thus, the second citation to the amount owned on the mortgage is irrelevant. Moreover, in the letter to which Respondent cites, the resale specialist states that, based on the previous year's sales of similar timeshares, “the owners are realizing anywhere from \$2,240 to \$4,025 take home after commissions and fees.”

¶ 39 Thus, our review of the record shows that Respondent has failed to show that the trial court's valuation of the timeshare was against the manifest weight of the evidence.

¶ 40

CONCLUSION

¶ 41 In accordance with the foregoing, we conclude that the trial judge did not abuse its discretion in awarding Respondent maintenance in gross of \$126,000 and 30% of the marital estate. Respondent has failed to show that the trial court's valuation of a marital asset was incorrect. We affirm the judgment of the circuit court of Cook County.

¶ 42 Affirmed.