2013 IL App (1st) 1120625-U

FOURTH DIVISION
August 1, 2013

Nos. 1-12-0625 & 1-12-1825 (Cons.)

IN THE
APPELLATE COURT OF ILLINOIS
FIRST JUDICIAL DISTRICT

AZULAY, HORN AND SEIDEN, LLC, Plaintiff and Counterdefendant-Appellant, v. STANLEY J. HORN, Defendant and Counterplaintiff and Third-Party Plaintiff-Appellee (Y. Judd Azulay and Ira Azulay, Third-Party Defendants-Appellants; Glenn Seiden, Third-Party Defendant).	)	Appeal from the Circuit Court of Cook County No. 07 CH 31924 Honorable Peter Flynn Judge Presiding.
AZULAY, HORN AND SEIDEN, LLC, Plaintiff and Counterdefendant, v. STANLEY J. HORN, Defendant and Counterplaintiff and Third-Party Plaintiff-Appellant (Y. Judd Azulay and Ira Azulay,	)	Appeal from the Circuit Court of Cook County No. 07 CH 31924

	)	
Third-Party Defendants-Appellees;	)	
	)	
Glenn Seiden,	)	Honorable
	)	Peter Flynn
Third-Party Defendant).	)	Judge Presiding.

PRESIDING JUSTICE LAVIN delivered the judgment of the court.
Justices Fitzgerald Smith and Pucinski concurred in the judgment.

ORDER

¶ 1 *Held*: The appeals filed by a limited liability company (LLC) and two of its members were dismissed as moot where the trial court's order dissolved the LLC and declined to dissociate a member. Appellants failed to develop an argument showing that their appeals fell within an exception to the mootness doctrine. The minority member's appeal from the trial court's denial of injunctive relief was denied since he failed to develop an argument that an inadequate remedy existed at law and that irreparable harm would occur absent an injunction.

¶ 2 These interlocutory appeals arise from a dispute between attorneys practicing immigration law as members of an LLC, even though the nitty-gritty iteration of their travails is legally redolent of a four-spouse divorce. The three majority members of Azulay, Horn and Seiden, LLC (AHS) were Y. Judd Azulay, his son Ira Azulay and Glenn Seiden. The Azulays (*pater et filius*) and Seiden developed concerns as to the viability of continuing to practice law with the fourth member, Stanley Horn. While the majority members wanted to phase Stanley out of the practice, Stanley wanted to continue his legal practice and would not relinquish his membership without adequate compensation. When negotiations stalled, the majority members expelled Stanley from AHS through what can gently be described as "extrajudicial means" and thereafter sought a declaration that AHS was entitled to dissociate him. In turn, Stanley sought an accounting and an order dissolving AHS. The trial court found there were no valid

grounds to dissociate Stanley, but further found that Stanley was entitled to have AHS dissolved. AHS, Judd and Ira appealed (No. 1-12-0625). The trial court subsequently denied Stanley's motion for injunctive relief to protect AHS's assets from Judd and Ira. Stanley appealed from that order (No. 1-12-1825), and the two interlocutory appeals were consolidated. We consider each appeal in turn.

¶ 3 I. BACKGROUND

¶ 4 On November 2, 2007, AHS filed a complaint seeking a declaratory judgment dissociating Stanley from AHS pursuant to section 35-45(6) of the Limited Liability Company Act (the Act) (805 ILCS 180/35-45(6) (West 2006)), despite having already barred Stanley from AHS's premises the same day. AHS alleged that Stanley had "engaged in conduct relating to AHS's business that makes it not reasonably practicable to carry on the business with [Stanley] as a member." Specifically, AHS alleged that Stanley (1) failed to follow AHS's rules regarding billing, filing and record keeping; (2) diverted firm resources; (3) was verbally abusive to employees; (4) undermined other members' authority; and (5) demonstrated hostility and a lack of candor.

¶ 5 In turn, Stanley filed a counterclaim against AHS and a third-party complaint against Judd, Ira and Glenn.[1] Stanley's second-amended counterclaim/third-party complaint sought the dissolution and windup of AHS, as well as an accounting. He argued that dissolution was proper under section 35-1(4)(B) of the Act (805 ILCS 180/35-1(4)(B)

[1]We note that although Stanley characterized Judd, Ira and Glenn as counterdefendants, AHS was the sole plaintiff in this case. Accordingly, we recharacterize Stanley's pleading seeking relief against his fellow members, newly added parties, as a third-party complaint.

(West 2006)) because the conduct of Judd, Ira and Glenn made it "not reasonably practicable for [Stanley] to carry on AHS's business with [them]." Specifically, Stanley alleged that on November 2, 2007, his fellow members locked him out of AHS's offices without justification, denied him access to records and deprived him of his management rights. Moreover, Stanley has also apparently pursued claims against his fellow members' for their alleged breaches of duty to Stanley and/or AHS in a separate action in the circuit court's law division (Case No. 08 L 14220), adding a complicating dimension to this parties' dispute.

¶ 6 Pending a determination on the merits in the present action, the trial court entered an "agreed order" concerning the interim separation of Stanley's legal practice from AHS's practice. This led to numerous disputes between the four attorneys, particularly with respect to AHS's obligation to transfer client files to Stanley. Suffice it to say, clients who expressly or presumably desired that Stanley continue representing them were generally transferred from AHS to Stanley's new practice. The record further indicates, however, that over the course of proceedings in the trial court, AHS's offices were closed with Glenn parting ways from the Azulays. The latter separation is the subject of yet another dispute between these lawyers, but one which is currently not before us. Accordingly, at the time of this appeal, the four members of AHS now operate three separate legal practices.

¶ 7 II. TRIAL

¶ 8 Over the course of nine days, the parties presented the testimony of all four members,

three associate or former associate attorneys and two paralegals, and numerous exhibits were admitted into evidence. The evidence generally showed that in August 2003, AHS filed articles of organization. Although Ira joined AHS in 2003, unlike Judd, Glenn and Stanley, Ira did not become a member until January 1, 2007. In addition, the members attempted to create an operating agreement but were unsuccessful. From its genesis, it is fair to say that AHS's office culture was personified by disorganization and disagreement. This chaotic environment can be described, hopefully absent prolixity, as follows. Ira took charge of finances, management and marketing but his ideas could not be implemented without the members' support. In addition, Ira, and to a lesser extent Judd and Glenn, had numerous disputes with Stanley, who denied even being asked for consent to hire Ira. Disputes focused on billing procedures and the location of files, although the majority members' testimony on these matters at times indicated that their protests against Stanley's practices were not as vocal as suggested or were based on alleged misconduct that the majority members themselves engaged in. Moreover, while the majority members objected to Stanley's treatment of subordinates and absence from meetings, the subordinates gave no testimonial appearance of being offended by Stanley's seemingly harsh treatment of them and they did not recall Stanley missing meetings more than any other member.

¶ 9 One notable dispute involved "attorney" Zeller Jenkins, who AHS learned was not actually a licensed attorney because she had failed the bar exam. Stanley's testimony indicated he was upset because he believed the firm had not contacted the ARDC. Ira

testified, however, that Glenn did contact the ARDC. In addition, Ira became angry when employees allegedly informed him that Stanley had been talking about the Jenkins matter inside and outside of the office because the matter was confidential. Stanley denied that Ira said the matter was confidential but, remarkably enough, specifically acknowledged telling two or three paralegals about the situation.

¶ 10 Other noteworthy disputes involved clients. One client, Professor Ronen Avraham, questioned why it had taken AHS so long to perform the work in his case. Ira emailed Stanley, stating, "[t]he papers have been in your office for weeks. How do you want to explain this to the client?" Stanley responded, "I will deal with it. Stay out." In addition, Stanley explained that the client had been difficult and that AHS had done a great deal of work on his case. In 2006, a second client, Mickey's Trucking Express, Inc. (Mickey's), wanted a refund of $28,800 and ultimately put a hold on its credit card payment when AHS was unable to obtain the desired visas because the visa quota had closed. Ira wanted Stanley to get Mickey's to release the hold before AHS would resolve the issue. When Stanley was unable to do so, he unilaterally wrote a personal check to Mickey's for $28,800. Stanley was reimbursed but Ira testified that Stanley had turned a $28,800 problem into a $57,600 problem. Nonetheless, Mickey's released the hold.

¶ 11 In 2006, a dispute arose with respect to a complaint filed by Stanley against Al Chaib. Judd testified he was disturbed because court documents, other than the complaint, listed the name of Stanley's prior law firm, and because Stanley used AHS's resources. Stanley explained to Judd, however, that he had filed the case *pro se* on his own behalf and paid

the fees himself. In addition, Stanley essentially testified he was unaware that the process server had billed AHS.

¶ 12 In January 2007, AHS informed a client, Innovative Systems Group (Innovative), that AHS had not received the requisite retainer payment. Innovative informed AHS that it had cashed Innovative's $1,000 check five days earlier and that this matter was time sensitive. Stanley testified that when Ira initially asked Stanley if he had stolen money, he did not recognize his signature. According to Ira, Stanley said, "That's not my signature. Get out." Shortly thereafter, Stanley identified the signature as his and reimbursed AHS. He essentially explained that he had believed the check pertained to a side investment with Judd and Glenn, referred to as Lombard, because the check was drawn from a bank in Lombard, Illinois. Judd testified that he was not satisfied by Stanley's explanation, notwithstanding that Stanley had also issued Judd a check for $333 and had written "Lombard" on it.

¶ 13 Apparently beginning in 2005, disputes arose from Stanley's representation of Tabrez Niazi, a client of a New York attorney, Marcia Edelman. Testimony essentially showed that it was "fuzzy" whether Niazi or Edelman was AHS's client. Upon questioning from the court, Stanley acknowledged that "fuzzy" was bad from a lawyer's perspective. In addition, Ira testified that the Niazi case presented a serious conflict because if Niazi was the client, an ineffective assistance of counsel claim may have been raised. Although Stanley believed the judge, rather than counsel, had erred, Stanley ultimately testified that the suggestion to include an ineffective assistance of counsel claim represented a

reasonable difference of opinion. Furthermore, notwithstanding the majority members' desire that work on the Niazi case stop due to insufficient payments, Stanley told the associate attorney assigned to the case to keep working. Ira testified that the bill was $19,738.20 but the total receipts equaled only $8,500. Although Judd testified that he lost all respect for Stanley as a result of the Niazi incident, Judd acknowledged that after the Niazi case, he wrote to Stanley stating, "I respect you like no other."

¶ 14 When Ira became a member on January 1, 2007, he was given the title of chief executive officer (CEO), which according to Ira, implied that he outranked everyone else at AHS. Ira added that the members still made decisions as a group, but he oversaw operational issues. In addition, Stanley did not want Ira to be a member but did not oppose it because he was Judd's son. Moreover, Stanley had a negative reaction to Ira's assertion of authority.

¶ 15 In 2007, Stanley sought an increase to his monthly draw. Judd had been designated as the individual who would make the initial draw determination, which would then be reviewed by other members. After speaking to Judd, Stanley told the bookkeeper that he wanted to increase his draw. When the bookkeeper responded that she first had to obtain Ira's permission, Stanley reminded her that he was a member and threatened to have her fired. Ira subsequently informed Judd and Glenn that Stanley "tried to give himself a raise." Stanley also told Judd that Stanley had advised bookkeeping of his new draw check amount but Judd denied that any such agreement had been reached. Moreover, Ira told Stanley that Judd probably was not listening when Stanley was speaking to him about

the increase and it was more likely that Judd was avoiding the issue, as Judd generally avoided confrontation. Judd himself added that he had a tendency to become emotional.

¶ 16 Beginning in about January 2007, the majority members, with varying degrees of resolve, decided that Stanley should not be a member. On January 19, 2007, they proposed that Stanley (1) remain associated with AHS during 2007; (2) transfer his case work to other AHS attorneys by the end of the year; (3) become a "non-equity member" effective immediately; and (4) continue to seek business opportunities for AHS for three years. Stanley did not accept the proposal. While Stanley was out of town in February 2007, the majority members voted in favor of a mandatory retirement age of 70, which (coincidentally or not) would first affect Stanley who would be turning 70 years old within a year.

¶ 17 Negotiations were unsuccessful. Stanley wanted to continue practicing and wanted particular financial records to assess the value of his interest, while Ira refused to turn them over because they were inaccurate and otherwise accessible to Stanley. Meanwhile, the majority members were frustrated when Stanley did not relay what he believed the value of his interest was. The majority members were also frustrated because Stanley communicated with Judd, even though the members had selected Ira to negotiate, and because Stanley suggested that he negotiate through an attorney but did not do so in a timely or consistent matter. Furthermore, evidence was conflicting as to when Stanley learned that separation was inevitable. Adding to this endless confusion was an email Judd sent to Stanley on February 19, 2007, stating, "I do want you here. I want you here

for three years. The position, duties etc. are the issues. If we need to deal with your attorney, we may have to. I do not like the idea." Moreover, all members expressed frustration at the snail's pace of negotiations.

¶ 18 On October 29, 2007, the majority members' attorney proposed that (1) Stanley would have no membership or distributional interest effective immediately; (2) AHS would purchase his distributional interest for the amount of his capital account plus $200,000; and (3) AHS would relocate him to another office. The proposal was to be void in two days. On October 31, 2007, Stanley wrote a memorandum to Judd, which essentially rejected the offer, but was unable to deliver the memorandum because Judd was out of town. Meanwhile, on November 2, 2007, AHS informed Stanley's attorney that his membership was terminated immediately and that AHS would provide him with a temporary office space and certain office resources, but emphasized that Stanley would not be allowed to enter AHS's offices. AHS commenced this action the same day. Ira testified that Stanley had not been expelled or ousted from AHS, but had merely been relocated. When Stanley's attorney informed him of what had happened, he went to AHS's office, saw Ira in the waiting room and was extremely agitated. According to Ira, Stanley threatened to kill him. Certain staff members subsequently joined Stanley at his new office space, which was said to have provided a manifestly inefficient work environment.

¶ 19 III. THE TRIAL COURT'S FINDINGS

¶ 20 On April 25, 2011, the trial court entered judgment in favor of Stanley and against AHS,

Judd, Ira and Glenn, finding that the evidence did not demonstrate a basis to dissociate Stanley, but that Stanley had established a basis to dissolve AHS. Specifically, the court found that the lockout was unjustified because there was no emergency, frustration and hostility were insufficient to dissociate a member, and the Act did not authorize self-help. The court found that even if AHS had not locked Stanley out, the court would have difficulty dissociating him because the record was bereft of misconduct from January 2007 through the lockout, and "[t]here can be no better evidence of the practicability of doing something than the doing of it." The court also incisively noted that "although Stanley Horn could be regarded as abrasive and uncooperative, Ira Azulay, on both grounds, could see Stanley and raise him a couple of cards." Specifically, the court found Ira was not a diplomat, Stanley was not willing to take orders from him and "almost any lawyer with a separate book of business and a degree of experience and self-perceived independence would have found it difficult to work to Ira's drummer." Although Stanley's conduct did not make it impractical for AHS to carry on with Stanley, the majority members' conduct in locking Stanley out rendered it impractical for Stanley to carry on AHS's business with them. The trial court denied AHS's motion to reconsider. AHS, Judd and Ira appealed.

¶ 21 IV. INJUNCTIVE RELIEF

¶ 22 On February 28, 2012, Stanley filed a motion for a preliminary and interlocutory injunction against the Azulays as well as their new practice, Immigration Attorneys, LLP (IA), to protect and preserve AHS's property pending a decision in the Azulays' appeal.

Attached to the motion was an extensive order drafted by Stanley, which found that the Azulays had taken AHS's assets to IA, found that good cause had been shown for judicial supervision of the winding up process and required the Azulays to account for the assets they took. The proposed order also stated that a letter must be sent to clients explaining that IA had not been authorized to act as their attorney, and that the clients must now decide whether to be represented by Stanley's firm, Glenn's firm, or the Azulays' firm. Moreover, the proposed order enjoined all parties from communicating with clients in a manner inconsistent with the proposed order and letter. Thus, it effectively prohibited the Azulays from practicing law, at least until a given client had made a decision regarding representation.

¶ 23 The trial court denied Stanley's motion without an evidentiary hearing, finding that he was attempting to "have his cake and eat it too." Specifically, the court found Stanley's position was that because he was a member of AHS, he was entitled to stop his fellow members from doing things that were inconsistent with the continued existence of AHS, but that Stanley himself was not required to stop. The court also found that "an injunction against all of these people telling them to stop practicing law would be *** damaging to everybody, including the clients." The court found Stanley's request for affirmative drastic relief would make the situation worse.

¶ 24 Stanley's motion to reconsider argued, in pertinent part, that the injunctive relief he proposed incorporated appropriate steps toward windup, that it was not practical for the members to work together and that the court should not deny him relief solely because he

may also be required to account for and return property of AHS. The trial court denied Stanley's motion "except insofar as the Court directs proceedings for selection of an accountant."

¶ 25 V. ANALYSIS

¶ 26 On appeal, AHS asserts that it established grounds to dissociate Stanley from AHS and the court erred by dissolving AHS where it could have continued without Stanley. Judd and Ira have adopted AHS's brief in its entirety. As a threshold matter, we ordered the parties to file briefs addressing the extent to which the appeal(s) from that judgment might be moot given that Glenn too has parted ways from Judd and Ira, and that it appears from this record that neither Judd, Ira nor AHS desire that AHS continue to operate. AHS has filed a supplemental brief, which Judd and Ira have adopted. Stanley has also filed a supplemental brief.

¶ 27 A reviewing court will not decide moot issues, or review cases merely to render an advisory opinion or *establish precedent*. *Greater Pleasant Valley Church in Christ v. Pappas*, 2012 IL App (1st) 111853, ¶ 43. An issue is moot where no actual controversy exists or where events have rendered it impossible for the reviewing court to grant the appellant effective relief. *Unesco Industries, Inc. v. Poolman of Wisconsin, Inc.*, 2013 IL App (1st) 112566, ¶ 75. AHS, Judd and Ira have confirmed that the individual members of AHS, excluding Judd and Ira, no longer wish to work together. Accordingly, they do not ask this court to put Humpty Dumpty together again. We also note that although they have sought reversal of the trial court's order denying their request for the dissociation of

Stanley, they have not developed any legal argument as to how or why Stanley should be dissociated from an already dissolved LLC. In addition, AHS, Judd and Ira acknowledge that Stanley's claims as to their alleged breaches of duty and other allegedly tortious behavior are pending in a different case before a different trial judge in the law division of the circuit court. As a result, neither AHS, Judd nor Ira have not shown that we can grant them relief in *this case*. Accordingly, their respective appeals are moot.

¶ 28 The sole exception to the mootness doctrine cited by AHS, Judd and Ira, is the public interest exception, which permits a court to consider an otherwise moot case where the issue presented is of a public nature, an authoritative resolution is desirable for public officers and the question is likely to recur. *Bocanegra v. City of Chicago Electoral Board*, 2011 IL App (1st) 110424, ¶ 7. Suffice it to say, the public has no interest in this nettlesome personal dispute between four practicing attorneys who cannot seem to get along or figure out how to properly get apart. Moreover, although AHS, Judd and Ira suggest that this dispute is of a substantial public nature because there is a lack of Illinois authority on this subject, we repeat that a reviewing court will not review cases merely to *establish precedent*. *Greater Pleasant Valley Church in Christ*, 2012 IL App (1st) 111853, ¶ 43. Accordingly, neither AHS, Judd nor Ira have developed an argument demonstrating why their issues are not moot or are otherwise subject to an exception to the mootness doctrine.

¶ 29 As for Stanley, his supplemental brief contains no citation to any law whatsoever. It is well settled that a reviewing court is entitled to clearly defined issues, cohesive

arguments, and citation to pertinent authority. *Sexton v. City of Chicago*, 2012 IL App (1st) 100010, ¶ 79. Notwithstanding this deficiency, Stanley essentially argues that we should consider the appeal from the judgment dissolving AHS and declining to dissociate Stanley because the trial court needs guidance regarding the windup of AHS. Stanley has failed to articulate how reviewing the dissociation and dissolution judgment, but not altering it, would impact the windup of AHS. As a result, the appeals of AHS, Judd and Ira are dismissed as moot.

¶ 30 Next, Stanley asserts the trial court erred in denying him injunctive relief needed to remedy the Azulays' appropriation of AHS's property because AHS's business was suppose to be wound up and its value distributed in equal shares to its members. The scope of review in an interlocutory appeal is generally limited to an examination of whether the trial court abused its discretion in refusing the relief requested. *In re Lawrence M.*, 172 Ill. 2d 523, 526 (2006); see also 805 ILCS 180/35-4 (West 2012) ("the Circuit Court, for good cause shown, may order judicial supervision of the winding up"). Although no evidentiary hearing was held on Stanley's motion, we reject his suggestion that the court's order involves a question of law, warranting *de novo* review. *In re Lawrence M.*, 172 Ill. 2d at 526. The record shows the trial court's order was based on the facts and circumstances of this case, including concerns regarding the specific relief sought by Stanley. Moreover, the record does not support the parties' suggestion that the court's denial of injunctive relief was effectively a decision on the merits requiring us to review this issue under the manifest weight of the evidence standard. *Cf. Sparks v. Gray*,

334 Ill. App. 3d 390, 396 (2002) ("When granting permanent injunctive relief, the trial court, by definition necessarily decides the plaintiff's success on the merits.") The trial court made no findings regarding what constitutes AHS's property, whether the Azulays' had appropriated AHS's property, whether they were holding it on behalf of AHS or whether the value of assets in their possession must be attributed to AHS. See 805 ILCS 180/15-3, 35-7, 35-10 (West 2012). Contrary to Judd and Ira's suggestion, the court has not made a final determination that the four members of AHS possess no assets belonging to AHS. Accordingly, we review the trial court's judgment for an abuse of discretion. Nonetheless, Stanley has not demonstrated he is entitled to relief under any standard of review.

¶ 31 A preliminary injunction preserves the *status quo* until the merits of the case have been decided. *Helping Others Maintain Environmental Standards v. Bos, LLC*, 406 Ill. App. 3d 669, 697 (2010). As Stanley acknowledges, he must demonstrate (1) a clear right in need of protection; (2) an inadequate remedy at law; (3) irreparable harm that will occur absent an injunction; and (4) a likelihood of success on the merits of the underlying action. *Id*. Stanley has largely focused, however, on the first and the last element, making only conclusory statements as to the second and third elements.

¶ 32 Stanley's appellant brief concludes that "it would be virtually impossible to establish the damages caused him by the Azulays appropriating the Plaintiff firm's property." Notwithstanding this bald conclusion, he has neither explained why an accounting would not permit AHS's assets to be traced, nor cited any authority showing that his fellow

members or their transferees cannot be held liable to AHS or Stanley for allegedly improper transfers of AHS's assets. Accordingly, Stanley has not developed an argument showing a lack of adequate remedy at law.

¶ 33 Moreover, Stanley has not articulated how irreparable harm will occur absent an injunction. According to Stanley, the Azulays have already taken AHS's assets. Thus, the harm alleged has already occurred. Stanley has not explained how the trial court could prevent the Azulays from taking what they have already taken. *Behl v. Duffin*, 406 Ill. App. 3d 1084, 1093 (2010) (Irreparable harm speaks to transgressions of a continuing nature). To the extent Stanley requests that the Azulays be required to immediately transfer assets back to AHS, injunctive relief is to preserve the *status quo*, "the situation that currently exists." Black's Law Dictionary (9th ed. 2009). In contrast, Stanley's request seeks to alter the current situation by transferring assets presently in the Azulays' possession.

¶ 34 As stated, it is well settled that a reviewing court is entitled to clearly defined issues, cohesive arguments, and citation to pertinent authority. *Sexton*, 2012 IL App (1st) 100010, ¶ 79. Accordingly, Stanley has forfeited this issue by failing to develop an argument with respect to half of the elements necessary to obtain relief. *Holtzrichter v. Yorath*, 2013 IL App (1st) 110287, ¶ 149. To the extent that Stanley has somewhat elaborated on the elements in his reply brief, new points may not be raised in a reply brief. ILCS S. Ct. Rule 341(h)(7) (eff. Feb. 6, 2013). Accordingly, we need not consider those contentions. Nonetheless, we briefly address certain aspects of the parties'

arguments given their apparent confusion.

¶ 35 Regardless of whether AHS holds itself out as a functioning law firm, it effectively continues to exist as an LLC because windup has not yet been completed. See 805 ILCS 180/35-3 (West 2012). Judd, Ira, Glenn and Stanley remain members of AHS with all the rights and duties to each other and the firm that derive from their membership. *Cf.* 805 ILCS 180/35-55(b) (West 2012). Although the parties have at times suggested that the lockout and practical separation of their legal practices altered their rights and duties as set forth in the Act, no authority has been cited to that effect. In addition, while the members' obligations to their clients are of the utmost importance, we urge the parties and the court not to confuse clients with the revenue generated from the clients. Moreover, Stanley, without citation to authority, has treated judicially supervised windup and injunctive relief as interchangeable legal concepts. Having addressed the former, we note that Stanley's concern that it is not practical for the members to work together in winding up AHS's business is somewhat ameliorated by the fact that clients have already been divided and the remaining assets primarily involve a review of finances. Finally, although an accountant may be in a superior position to value AHS's assets, only the trial court can determine what those assets are. Thus, we encourage the trial court to provide any accountant(s) with the necessary guidance to provide meaningful evidence concerning the value of AHS's assets, notwithstanding difficulties that may arise.

¶ 36 For the foregoing reasons, the appeal is dismissed in part and the trial court's judgment is affirmed in part.

¶ 37 Appeal dismissed in part and affirmed in part.