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FACTS

¶ 4 In 1988, Troy Goines purchased from relatives 60 acres in Johnson County for \$23,000. In 1998, Troy borrowed approximately \$91,000 to purchase a double-wide mobile home and placed it on the property.

¶ 5 In 2000, Troy married Gina, and they proceeded to live in the mobile home. In 2001, the Goines purchased an adjacent tract of approximately 13 acres, borrowing approximately \$26,000. Both Troy and Gina placed their names on the deed for the 13 acres, but Troy remained the sole record owner of the 60 acres. In 2003, the Goines refinanced, borrowing approximately \$121,000 against both tracts. They refinanced again in 2005 for \$109,000. In 2010, Gina moved to a new residence and the parties legally separated.

¶ 6 During the time the parties lived together in matrimony, the mortgage was paid from a joint checking account. Troy testified that approximately \$91,000 remained in the account at the time of separation, and \$84,000 at the time the divorce was granted. Gina asserted that the mobile home was improved while they lived there. Troy admitted that joint funds were used for repairs and improvements during the time they lived in the mobile home, including new siding worth approximately \$3,000, a new metal roof worth approximately \$3,000, new carpet worth approximately \$1,000, and the addition of a pavilion that resembled a pole barn for \$17,000. On cross-examination, Gina testified that she had no documentation on the amount of mortgage payments after refinancing that went to the principal for the 60-acre tract, and further admitted that she received the benefit of living in the home and recreational use of all the land, including hunting and fishing.

¶ 7 On March 30, 2012, the court issued a letter ruling on the contested issues—including the real estate. The court found that the tract of approximately 13 acres, which was purchased during the course of the marriage, was marital property. The court ruled that the 60 acres was nonmarital property which had been purchased by Troy prior to the marriage

and had not been transmuted into marital property.

¶ 8 On June 4, 2012, Gina filed a motion to reconsider, specifically challenging the distribution of the 60-acre tract of real estate. Gina asserted that the property had been transmuted into marital property or, in the alternative, that she was entitled to reimbursement for contributions made from marital funds to the 60 acres. In his response, Troy pointed out that Gina bore the burden to prove contribution and argued that no such evidence was presented.

¶ 9 On September 14, 2012, the court entered a final judgment of dissolution of marriage. The court assigned the 13 acres that were purchased during the course of marriage to Troy as his separate marital property and awarded Gina \$11,700 as her distributive share of the value of the real estate. Regarding the 60-acre tract the court ruled:

"5. As the facts were presented in this case, the [c]ourt disagreed with [Gina's] argument that the 60-acre tract purchased by [Troy] prior to the parties' marriage has been transmuted to marital property. As stated, the property was purchased prior to the marriage. [Troy] further testified that it was his intent to maintain the 60-acres as his non-marital property and there was no evidence presented that the property was purchased in contemplation of the marriage."

¶ 10 Gina appeals.

¶ 11 ANALYSIS

¶ 12 The Illinois Marriage and Dissolution of Marriage Act (Act) controls our disposition. Section 503 of the Act provides for the disposition of property. Paragraph (a) carves out from the marital estate property acquired before the marriage. 750 ILCS 5/503(a)(6) (West 2012). The Act provides that such nonmarital property may be transmuted or commingled for purposes of reimbursement. 750 ILCS 5/503(c) (West 2012). The trial court did not abuse its discretion by not awarding an amount for transmutation.

¶ 13 The focus of the argument before the circuit court was whether the 60 acres had been transmuted into marital property. Section 503(c)(1) provides that when property is commingled "by contributing one estate of property into another resulting in a loss of identity of the contributed property, the classification of the contributed property is transmuted to the estate receiving the contribution." 750 ILCS 5/503(c)(1) (West 2012).

¶ 14 The record clearly indicates that the 60 acres had not been transmuted into the marital estate. Gina asserts that both parties treated the 60 acres as marital property, pointing to various actions such as her participation in the refinancing of the property and execution of the cell tower lease. Gina also points out that real estate taxes, mortgage payments, maintenance, and improvements were paid from joint funds. Nonetheless, the actions pointed to by Gina do not rise to the level of indicating that the 60-acre tract lost its identity as the nonmarital property of Troy.

¶ 15 Troy kept the identity of the 60-acre tract separate. In order to support a finding that property has been transmuted, the record must display an intention that nonmarital property was intended to be gifted to the marital estate. *In re Marriage of Olson*, 96 Ill. 2d 432, 439, 451 N.E.2d 825, 828 (1983). The trial court noted that the tract fell under the classification of property acquired before and not in contemplation of marriage. See, *cf.*, *In re Marriage of Hacker*, 239 Ill. App. 3d 658, 664, 606 N.E.2d 648, 652 (1992) (property purchased in contemplation of marriage two months before wedding was deemed transmuted). The additional 13 acres purchased during the marriage were held jointly, but the 60-acre tract was kept legally distinct. See, *cf.*, *In re Marriage of Gattone*, 317 Ill. App. 3d 346, 352, 739 N.E.2d 998, 1003 (2000) (placing property in joint tenancy creates presumption of transmutation). The conduct pointed to by Gina does not support a conclusion that the 60-acre tract was transmuted to the marital estate. The closer question, and the focus of the appeal, is whether Gina is entitled to reimbursement for contribution. 750 ILCS 5/503(a)(7),

(c)(2) (West 2012). The issue is somewhat problematic because the trial court did not explicitly address contribution in either the letter ruling or the final judgment. We recognize that the trial court is entitled to deference in distributing property on divorce and its determination will not be disturbed absent an abuse of that discretion. *In re Marriage of Crook*, 211 Ill. 2d 437, 453, 813 N.E.2d 198, 206 (2004). The trial court here, however, made no findings on contribution even though the record clearly indicates contribution was at issue. We, therefore, remand this cause with directions to consider and rule on the issue of contribution.

¶ 16 Accordingly, the judgment of the circuit court of Johnson County is hereby affirmed in part and remanded with directions.

¶ 17 Affirmed in part, remanded with directions.