

NOTICE

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2015 IL App (4th) 140675-U

NO. 4-14-0675

IN THE APPELLATE COURT

OF ILLINOIS

FOURTH DISTRICT

FILED

April 29, 2015
Carla Bender
4th District Appellate
Court, IL

In re: MARRIAGE OF)	Appeal from
JACQUELINE L. KESINGER,)	Circuit Court of
Petitioner-Appellee,)	Sangamon County
and)	No. 13D197
G. RONALD KESINGER,)	
Respondent-Appellant.)	Honorable
)	Matthew Maurer,
)	Judge Presiding.

JUSTICE HARRIS delivered the judgment of the court.
Presiding Justice Pope and Justice Knecht concurred in the judgment.

ORDER

¶ 1 *Held:* (1) The trial court did not abuse its discretion in awarding the former wife permanent maintenance of \$3,250 per month.

(2) The trial court did not abuse its discretion in ordering the former husband to pay the former wife \$4,892.50 in attorney fees.

¶ 2 In June 2013, the trial court entered a judgment of dissolution of marriage, dissolving the marriage of petitioner, Jacqueline L. Kesinger, and respondent, G. Ronald Kesinger. Following a hearing in April 2014, the court entered an order regarding the division of marital property, maintenance, and attorney fees. Ronald appeals, arguing the court erred in (1) awarding Jacqueline permanent maintenance in the amount of \$3,250 per month and (2) ordering Ronald to pay Jacqueline attorney fees of \$4,892.50. We affirm.

¶ 3

I. BACKGROUND

¶ 4 The parties were married on May 29, 1982, and had three children, all of whom are now adults—Ronny (age 31), Claire (age 21), and Mary (age 20). At the time of hearing, the parties' youngest two daughters were in college. Additionally, Ronald had two daughters from a prior marriage and Jacqueline had three sons. On March 22, 2013, Jacqueline filed a petition for dissolution of marriage and, on May 1, 2013, Ronald filed a counterpetition. On June 6, 2013, the trial court entered a judgment of dissolution of marriage, finding grounds existed to dissolve the parties' marriage. The court continued the matter for later consideration of all remaining issues.

¶ 5 On April 9, 2014, Jacqueline filed a petition for attorney fees, asking the trial court to order Ronald to pay her attorney fees totaling \$4,892.50. Jacqueline asserted she was unemployed and received little income, while Ronald was gainfully employed and had ample resources to pay her attorney fees.

¶ 6 Also on April 9, 2014, the trial court conducted a hearing in the matter to address issues related to property distribution and maintenance. Evidence showed the parties had been married for 31 years. Ronald was 75 years old and an attorney in his forty-eighth year of private practice. Jacqueline was 63 years old and unemployed.

¶ 7 Ronald testified he was a general practitioner and employed a full-time secretary. He paid his secretary \$17 per hour, resulting in gross earnings of \$577 per week. Ronald stated he received income from his practice, which came from clients who paid him for his services. Ronald filed a financial affidavit asserting his gross income from employment from January to March 2014 was \$3,490 per month. In other documents admitted at the hearing and which he prepared (and in his appellant's brief), he identified that figure as his net monthly income for the

first quarter of 2014. Also, in a document entitled "INCOME AND EXPENSES—1st QUARTER 2014," he listed income of \$38,251 (or \$12,750.33 per month) and expenses of \$21,024.04 (or 7,008.01 per month), resulting in a "TOTAL PROFIT" of \$17,226.96 for the first quarter of 2014 (or \$5,742.32 per month).

¶ 8 Ronald testified he also received a net amount of \$1,939 per month in social security. Ronald testified he was supposed to receive approximately \$2,300 per month but the Internal Revenue Service (IRS) garnished both his and Jacqueline's social security, taking out 15% per month for back taxes. Additionally, the parties owned two neighboring office buildings. Ronald operated his practice out of one and received \$1,000 per month in rent from an attorney who operated out of the second building. In February 2013, the building Ronald operated out of was appraised at \$235,000, and the building the parties rented out was appraised at \$95,000. The parties had a consolidated loan for both properties, the balance of which totaled \$231,000.

¶ 9 Ronald identified a document entitled "PROFIT AND LOSS STATEMENT" and asserted it set forth his gross income and expenses in January and February 2014. According to that document, Ronald had gross income totaling \$18,008 during those two months from client payments, rent money, and social security. (Although Ronald testified he received \$1,939 per month in social security and the document he prepared represented both January and February 2014, he added \$1,939 into his calculation of income only once. Additionally, adding each of the amounts listed under gross income on the document results in a total of \$18,208 in gross income rather than the \$18,008 Ronald calculated as the total.) Ronald listed business expenses totaling \$16,069. He testified that, aside from payments to his secretary, his business expenses included utilities; his consolidated bank loan for the two office buildings, which required pay-

ments of \$1,800 per month; court costs; and deposition fees.

¶ 10 Ronald next identified documents filed in connection with his 2013 tax return, including a schedule C form setting forth profits and losses from his business. He agreed the form showed the gross receipts from his law practice in 2013 totaled approximately \$123,000. According to the form, Ronald had gross receipts or sales of \$123,309; gross income of \$109,437; total business expenses of \$112,973; and a net business loss of \$3,536. Ronald testified that, during 2013, he was suspended from practicing law for six months—from February to August—resulting in a significant loss of income.

¶ 11 Ronald testified his itemized business expenses for 2013 included \$3,393 for advertising. Ronald stated he typically advertised in the yellow pages but, following his suspension in 2013, he rented two billboards. He did not intend to rent billboards in 2014. His expenses for 2013 also included \$14,195 for "[c]ar and truck expenses," which Ronald identified as driving-related expenses calculated at 55 or 56 cents per mile. He further made deductions for depreciation of his buildings and office equipment (\$4,102); insurance (\$3,800); his mortgage (\$10,767); mortgage interest (\$3,581); payments to other attorneys or consultants (\$4,106); office expenses (\$3,561); repairs and maintenance (\$12,873); supplies (\$2,933); taxes and licenses (\$11,650); travel (\$900); utilities (\$9,182); wages (\$12,031); and "[o]ther expenses," including postage, aircraft hanger rental, aircraft repair, aircraft gas, and Westlaw books (\$3,862). (We note the total of all of the expenses listed on Ronald's schedule C form is \$100,936, not the \$112,973 indicated on the form. Thus, when subtracting \$100,936, from Ronald's gross income, the record actually reflects a net profit from his business of \$8,501 rather than the \$3,536 loss identified on the form (\$109,437 in gross profits - \$100,936 in total business expenses = \$8,501 net profit).)

¶ 12 Ronald testified he did not recall his gross receipts for 2012, but he agreed that in 2011, his gross receipts totaled \$263,000. He identified a document he prepared showing his yearly gross income from 1997 to 2011, which provided as follows:

"1997 Gross Income, \$414,000.00; Adjusted Gross Income, \$275,000.00
1998 Gross Income, \$317,460.00; Adjusted Gross Income, \$140,386.00
1999 Gross Income, \$255,654.00; Adjusted Gross Income, \$184,417.00
2000 Gross Income, \$370,000.00; Adjusted Gross Income, \$151,000.00
2001 Gross Income, \$375,000.00; Adjusted Gross Income, \$164,000.00
2002 Gross Income, \$336,000.00; Adjusted Gross Income, \$174,000.00
2003 Gross Income, \$105,694.00; Adjusted Gross Income, \$ 82,400.00
2004 Gross Income, \$170,254.00; Adjusted Gross Income, \$164,670.00
2005 Gross Income, \$116,000.00; Adjusted Gross Income, \$106,000.00
2006 Gross Income, \$144,232.00; Adjusted Gross Income, \$134,000.00
2007 Gross Income, \$114,522.00; Adjusted Gross Income, \$104,219.00
2008 Gross Income, \$133,513.00; Adjusted Gross Income, \$123,326.00
2009 Gross Income, \$ 89,151.00; Adjusted Gross Income, \$ 79,683.00
2010 Gross Income, \$105,103.00; Adjusted Gross Income, \$ 94,380.00
2011 Gross Income, \$263,159.00; Adjusted Gross Income, \$ 95,278.00."

Ronald testified that when the document was prepared, he had not yet calculated his 2012 income. However, he believed his gross receipts for 2012 would have been higher than they were in 2013, when his license was suspended.

¶ 13 Ronald testified his health was a major concern. The previous year, he was diag-

nosed with a 60 to 70% blockage in his arteries and sleep apnea. Ronald also had hearing and eye problems. However, he believed he was "really doing pretty well *** for age 75" and "for sure" intended to practice law for two more years. Ronald wanted to assist his daughters through school and possibly graduate school. As a result, he wanted to "hang on practicing law" for five years and try to earn \$200,000 per year. Ronald stated his reputation was tarnished by his suspension but his practice was "getting better." He wanted to continue working and was giving it his "maximum effort."

¶ 14 Ronald continued to live in what had been the marital residence located at 1701 Ebenezer Church Road in Jacksonville (Ebenezer Road property), which he testified he built in 1973. He testified the former marital residence was a six-bedroom, five-bathroom home. However, since 2004, his daughter from a previous marriage, Anne, and son-in-law, Don, have owned the property. Ronald explained he got behind in his mortgage payments and the Ebenezer Road property went into foreclosure. He asked Anne and Don to purchase the home from the bank so he could continue to live there and they agreed. Ronald testified Anne and Don purchased the Ebenezer Road property outright for \$230,000 and did not have a mortgage on the property. He signed a rental agreement with them, whereby he agreed to pay \$2,500 a month for 10 years. At the end of that time, Ronald hoped he would get the property back; however, he again got into financial trouble and missed payments. Ronald had to borrow additional money from Anne and Don on three occasions in the amounts of \$40,000; \$50,000; and \$45,000. He testified he paid back the first two loans of \$40,000 and \$50,000, but he still owed on the \$45,000 loan.

¶ 15 Ronald identified a document he prepared, which set forth debts he owed totaling \$810,700. One of the debts listed represented the amount he still owed on the Ebenezer Road

property pursuant to the rental agreement with Anne and Don—\$105,000. However, Ronald testified he believed the actual amount he owed in connection with the Ebenezer Road property was \$125,000. He believed the total amount of money he owed Anne and Don—for the Ebenezer Road property and other loans—was approximately \$150,000. Ronald testified he had not made any payments to Anne and Don toward the Ebenezer Road property in a couple of years; however, they had not tried to evict him and had done nothing to collect their money. Ronald acknowledged he was not paying rent currently but asserted he did pay his utilities. He wanted to obtain a bank loan of \$150,000 to pay off Anne and Don.

¶ 16 As one of his debts, Ronald identified a first mortgage in the amount of \$100,900 on his daughter Ronny's home, located at 6 Jones Place in Jacksonville, Illinois (Jones Place property). The mortgage was through Farmers State Bank and in his name. He agreed to purchase the home because Ronny and her husband could not obtain a loan. However, Ronny and her husband indirectly made the mortgage payments of \$780 per month on the Jones Place property by giving Ronald the deed to their old home, which another individual was buying contract for deed. Ronald testified a deficit of \$75 per month existed between the amount he received in the contract-for-deed arrangement and the mortgage payments on the Jones Place property. He stated he also paid taxes and insurance on the home, resulting in a total deficit of \$5,000 per year. Recently, Ronald gave a quitclaim deed for the Jones Place property to Ronny and her husband.

¶ 17 Ronald testified that the purchase price of the Jones Place property was \$126,000, but the bank only agreed to loan him approximately \$100,000. A friend and client loaned him the remaining \$26,000. However, the friend's children made a complaint to the Attorney Regis-

tration and Disciplinary Committee (ARDC) regarding the loan and the matter was under investigation. To quickly repay the loan from his friend, Ronald borrowed money from Anne and Don. On the document setting forth his debts, Ronald identified the total amount owed to Anne and Don with respect to the Jones Place property as \$32,000. He also noted the loan was secured by a mortgage on the property at issue.

¶ 18 On the document he prepared, Ronald further identified a debt of \$120,000 to the estate of Loraine Butler. He testified Butler's husband had been his longtime friend and occasionally loaned him money. Both Butler and her husband died; however, their children tried to collect the money from Ronald. To resolve the issue, Ronald agreed to make Loraine Butler's estate the beneficiary of his life insurance policy to the extent of \$100,000. In return, the Butlers' children agreed not to pursue repayment by other means.

¶ 19 Ronald testified that for tax years 2011 and 2012, he owed \$39,000 to the IRS for back taxes. He had not yet worked out a payment plan with the IRS. He also owed \$7,000 with respect to the 2013 tax year for "withholding from [his] secretary" and sales tax of \$1,000 associated with the purchase of an aircraft. The garnishment of his and Jacqueline's social security was related to the back taxes he owed but Ronald did not know for which year.

¶ 20 Ronald stated there were two current ARDC investigations against him. One investigation involved the loan he received from a friend and client to purchase the Jones Place property. The second involved a former client who sought a refund of \$11,500. Ronald testified he owed another client a refund of \$700 to \$800.

¶ 21 Ronald owned property located at 4 Baldwin Road in Jacksonville. He purchased the property at a foreclosure sale. Ronald testified there was a mortgage on the property in the

amount of \$58,500. However, he rented the property and the rental income covered his mortgage payments.

¶ 22 Additionally, Ronald testified he was the trustee of a revocable college education trust for Claire and Mary, the parties' two daughters who were still in college. Ronald testified Claire was a junior at the University of Illinois and Mary was a sophomore at Loyola University. Neither daughter paid for her own tuition but Mary did have scholarships and grants to help with expenses. The trust's assets included several antique vehicles. Ronald testified he would sell the vehicles to pay his daughters' college expenses. In 2013, he sold five of the vehicles and received approximately \$50,000. Ronald estimated that there were eight vehicles left. He acknowledged preparing a financial statement in July 2013, in which he reported that trust assets included "about 14 collector vehicles and Real Estate on West Lafayette, Jacksonville, Illinois, which has a fair market value in excess of \$160,000." Ronald believed he had sold some of the vehicles since that time. He estimated he could obtain \$70,000 to \$80,000 for the trust's remaining vehicles.

¶ 23 Ronald testified he no longer had the real estate he previously listed as trust property. He described it as a "junk piece of property" that was conveyed to him by clients who intended to abandon it. Ronald testified he made the mortgage payments but did not assume the mortgage under his name with the bank. The bank then called in the note, which he refused to pay, and the property went into foreclosure. Ronald stated he signed a deed in lieu of foreclosure and the bank took over the property.

¶ 24 Ronald asserted that, aside from money paid through the trust, he paid at least \$2,500 per month toward his daughters' college expenses—\$2,000 for Claire and \$500 for Mary.

Ronald testified he was current on his daughters' tuition payments. However, he did owe \$10,000 on a student loan for Mary that he was obligated to pay after she graduated.

¶ 25 Ronald testified the parties' other assets, which were not assets of the trust, included two electric cars. He estimated the cars were worth \$8,000 total and he owed around \$5,600 on them. He also owned a Ford F-150, which he used as collateral to obtain money to make an office repair. Ronald testified he listed that debt as \$6,000 on the document he prepared but had been making payments and currently owed around \$5,600. He further made payments of \$509 per month on a 2013 Camaro for Claire. Ronald stated he owed around \$21,000 in connection with that vehicle and his monthly payment was included within the \$2,500 figure he estimated he paid out-of-pocket for his daughters' college-related expenses. Ronald leased a 2013 Cadillac for \$540 per month and owed \$7,000 for a mower, on which he made payments of \$200 per month. Additionally, Ronald owed approximately \$7,000 on credit cards, paying "a couple hundred dollars a month." He also owed \$15,000 in plumbing expenses in connection with Ronny's home.

¶ 26 Ronald testified he owned several items without any liens, including two boats, which he estimated were worth \$1,000 and \$5,000; multiple dirt bikes and four-wheelers; a Yamaha enhanced golf cart; go-carts; and a 1995 Harley Davidson Motorcycle. In a document he prepared that was admitted at the hearing, Ronald listed an aircraft valued at \$60,000 with no lien as an asset. However, testimony at the hearing indicated aircrafts he owned either crashed or were sold prior to the underlying proceedings.

¶ 27 All of the vehicles Ronald described were stored in an outbuilding on the Ebenezer Road property. He described that building as "a real nice 24-car garage" that had por-

tions which were heated and had an inground pool outside. The garage also had a kitchen, bath, Jacuzzi, and a loft where someone could sleep. He testified the garage cost approximately \$100,000 in marital money to build.

¶ 28 Ronald testified he was a member of a country club. His monthly bill was usually \$400 to \$450, which included his membership and meals he ate there. Ronald stated he ate meals at the country club seven or eight times a week. He agreed he did not need his country club membership but testified it was convenient and cheap.

¶ 29 Ronald acknowledged that Jacqueline complained to him she could not afford to buy food. He agreed there were times Jacqueline went to the marital residence where he was living to get food. They had also gone grocery shopping together so that Jacqueline would have food.

¶ 30 Recently, Ronald offered Jacqueline a job as a legal secretary at his law office. He offered to pay her \$30,000 a year beginning May 1, 2014. Ronald understood that Jacqueline did not have an associate's degree and that other than occasionally filling in as a secretary at his law office, she had been a stay-at-home mother. However, he asserted she was a skilled secretary and could earn more money working for him than in other employment. Ronald believed he would also save money through the arrangement, stating that Jacqueline working for him "would be in lieu of paying any alimony or maintenance."

¶ 31 Jacqueline testified that since September 2013, she lived in an apartment in Jacksonville. Her apartment was not representative of the standard of living she enjoyed during the marriage. Jacqueline stated she used to have a yard and performed all of the yard work. She described the marital residence as having seven bedrooms and being a sizeable home with a pool.

Before the divorce, she never wanted for anything and she and Ronald traveled and took nice vacations. She had no restrictions regarding how much money she spent for Christmas gifts and was also a member of the country club. Currently, she did not "get to go anywhere" or "get to do anything" and was no longer a country club member. When she babysat her grandchildren, she took them to the Ebenezer Road property because there was more space and that was where their toys were located.

¶ 32 Jacqueline identified her financial affidavit, which showed gross monthly income of \$742.90, which she received through Ronald's social security, and total monthly living expenses of \$974. Jacqueline's monthly expenses included \$545 for rent; \$87 for electricity; \$86 for cable television; \$36 for water and sewer; \$40 for gasoline; and \$180 for personal expenses, including grooming and medical-related expenses. She testified her vehicle was a 2008 Ford Edge and gasoline actually cost her about \$40 per week, rather than the \$40 per month identified on her financial affidavit. Jacqueline stated she often transported her grandchildren around town.

¶ 33 Jacqueline testified that the last couple of months she had to get cash advances on her credit cards to pay her utilities. Also, she did not list expenses related to food, household supplies, or eating out on her financial affidavit because she did not have any money for those expenses. Jacqueline stated the only way she could obtain food was if Ronald gave her cash to buy food, took her grocery shopping, or allowed her to take food from his home.

¶ 34 On her financial affidavit, Jacqueline listed several credit card debts, including two Capital One credit cards with balances of \$1,519.80 and \$2,548.43; a Target credit card with a balance of \$4,392.28; an Old Navy credit card with a balance of \$1,174.42; and a Victoria's Secret credit card with a balance of \$534. She testified Ronald made the payments on those

credit cards and had agreed to assume the debt associated with every card except for the Target credit card. Also, she believed the balance on both Capital One credit cards was around \$2,500.

¶ 35 Jacqueline testified that since the parties married in 1982, she worked on and off for Ronald at his law office. She did not otherwise work outside the home. Jacqueline stated she had approximately 40 college credit hours but "was just short" of receiving her associate's degree. At the time of the hearing, she was looking for employment as a secretary or a receptionist. Jacqueline had also applied to work as a cashier at a gas station but had not yet had any success.

¶ 36 Evidence showed Ronald wanted Jacqueline to move back into the Ebenezer Road property for financial reasons. Jacqueline considered moving back in with Ronald but believed there were "too many controlling aspects on [Ronald's] part." She declined and believed it would not be good for her emotional well-being. Jacqueline testified she was "evicted" from the marital residence by Ronald's daughter and son-in-law the previous summer. Also, Jacqueline stated she had no desire to work for Ronald at his law office. She believed his offer of employment was a ploy to avoid paying maintenance.

¶ 37 With respect to Jacqueline's petition asking for \$4,892.50 in attorney fees, Ronald agreed the fees and rate were reasonable. However, he asserted he only had the ability to pay \$1,800.

¶ 38 On April 14, 2014, the trial court filed a memorandum of opinion setting forth its findings. Initially, it noted the parties agreed that all marital property except for the two office buildings and Jacqueline's vehicle would be awarded to Ronald. They further agreed Ronald would be responsible for paying all of the marital debt. The court identified the remaining issues as the amount of equity Jacqueline should receive from the parties' office buildings; the amount

and type of maintenance Jacqueline should receive, if any; and the amount of attorney fees to be awarded to Jacqueline.

¶ 39 Ultimately, the trial court awarded Jacqueline \$65,340 in equity from the two office buildings. In awarding Jacqueline permanent maintenance of \$3,250 per month, beginning May 15, 2014, the court stated as follows:

"In this case, the parties' marriage has been a lengthy one (31 years), their present and future earning capacities are significantly disparate, and [Ronald's] earning capacity has been enhanced due to the contributions of [Jacqueline]. The court finds it significant and noteworthy that [Ronald] pays approximately \$3,000 a month total for the girl's [*sic*] college expenses and his country club dues. [Ronald] has been able to pay this amount in a timely fashion without any problems. Although the court believes it's commendable that he's attempting to pay for the entire cost of his children's college education, [Jacqueline's] needs and standard of living must be a priority over that of their children's college expenses and [Ronald's] country club dues. If there are insufficient funds with which to pay [Jacqueline's] maintenance, the children's total college expenses, and [Ronald's] monthly country club dues[,] then [Jacqueline's] maintenance must be the first priority."

¶ 40 Finally, the trial court ordered Ronald to pay Jacqueline's attorney fees in the amount of \$4,892.50. It found that amount reasonable and, in reaching its decision, "considered

the fact that [Ronald was] an experienced attorney and was not required to retain legal services to assist him in the cause as was necessary for [Jacqueline]."

¶ 41 On June 16, 2014, the trial court entered its final written order, which incorporated its earlier memorandum of opinion. Thereafter, Ronald filed multiple motions for clarification and reconsideration of the court's decision. Following a hearing on July 7, 2014, the court granted only one of Ronald's motions, pursuant to which it ordered that Ronald was only responsible for Jacqueline's credit card debts as of the date of the dissolution of marriage. The court otherwise denied Ronald's motions.

¶ 42 This appeal followed.

¶ 43 II. ANALYSIS

¶ 44 Ronald raises two issues on appeal. He first contends the trial court abused its discretion by awarding Jacqueline permanent maintenance of \$3,250 per month. Second, Ronald argues the court erred in ordering him to pay Jacqueline attorney fees of \$4,892.50.

¶ 45 A. Maintenance

¶ 46 "[T]he propriety of a maintenance award is within the discretion of the trial court and the court's decision will not be disturbed absent an abuse of discretion." *In re Marriage of Schneider*, 214 Ill. 2d 152, 173, 824 N.E.2d 177, 189 (2005). An abuse of discretion occurs "only where no reasonable person would take the view adopted by the trial court." *Schneider*, 214 Ill. 2d at 173, 824 N.E.2d at 189. The party seeking reversal has the burden of showing an abuse of discretion. *Schneider*, 214 Ill. 2d at 173, 824 N.E.2d at 189.

¶ 47 Additionally, "[w]hen a party challenges a trial court's factual findings regarding a maintenance determination, this court will not reverse a trial court's findings unless the findings

are against the manifest weight of the evidence." *In re Marriage of Sturm*, 2012 IL App (4th) 110559, ¶ 3, 970 N.E.2d 117. "Findings are against the manifest weight of the evidence where the opposite conclusion is clearly evident or where the court's findings are unreasonable, arbitrary, and not based on any of the evidence." *Sturm*, 2012 IL App (4th) 110559, ¶ 3, 970 N.E.2d 117.

¶ 48 Section 504(a) of the Illinois Marriage and Dissolution of Marriage Act (Dissolution Act) (750 ILCS 5/504(a) (West 2012)) sets forth 12 factors for the trial court to consider when deciding 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."

"The court is not required to give the factors equal weight and has broad discretion to 'grant a temporary or permanent maintenance award for either spouse in amounts and for periods of time as the court deems just.' " *In re Marriage of Reynard*, 344 Ill. App. 3d 785, 790, 801 N.E.2d 591, 595 (2003) (quoting 750 ILCS 5/504(a) (West 2000)). Further, "[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." *In re Marriage of Culp*, 341 Ill. App. 3d 390, 398, 792 N.E.2d 452, 459 (2003).

¶ 49 Ronald argues the trial court abused its discretion in awarding Jacqueline maintenance in the amount of \$3,250 per month. To support that contention, he maintains the court ignored relevant evidence presented at the hearing regarding his income, age, health, ability to con-

tinue to practice law, debt, Jacqueline's financial needs, and Jacqueline's refusal of his offer of employment. For the reasons that follow, we find no abuse of discretion by the court.

¶ 50 Here, the trial court entered a memorandum of opinion which set forth, in a comprehensive manner, the basis for its maintenance award. It noted and addressed each of the 12 factors set forth in section 504(a) of the Dissolution Act relative to the parties' circumstances. The court found the parties had a lengthy marriage of 31 years, during which Ronald was gainfully employed as an attorney while Jacqueline was a full-time homemaker. It determined they enjoyed a high standard of living during the marriage, noting Jacqueline "wanted for nothing," was able to purchase Christmas gifts and presents without limit, traveled and took vacations, and lived in a six-bedroom home on a large lot with a built-in swimming pool and 24-car garage. Jacqueline was also a member of a country club and had access to several vehicles and boats.

¶ 51 Following the dissolution, Jacqueline's income was limited to \$742.90 per month from social security. The trial court noted she could not meet her monthly expenses or afford to purchase food. It found Jacqueline was forced to rely on Ronald for food and payment of her monthly expenses. The court also determined Jacqueline's present and future earning capacity was "extremely limited." She had experience as a legal secretary, could obtain her associate's degree, and was seeking employment; however, she was 63 years old and had been out of the work force for many years, spending "the majority of her income earning years as a homemaker devoted to raising the family."

¶ 52 Conversely, the trial court found Ronald had the ability to earn substantial amounts of income from his law practice and even had substantial earnings in 2013, when he was suspended from practicing law for half of the year. The court stated Ronald also had signifi-

cant assets available to him; was meeting his monthly needs; and continued to live, rent free, in the parties' "luxurious family home with numerous amenities." Further, it noted that although Ronald was 75 years old and had numerous medical ailments, he was "sufficiently healthy that it [was] his stated intention to work for several more years."

¶ 53 It is apparent from the record that the trial court considered the evidence which Ronald now claims it "ignored." Moreover, the trial court's factual findings are supported by the record and are not against the manifest weight of the evidence.

¶ 54 Ronald argues the trial court ignored his history of income for the two years and three months preceding the April 2014 hearing. Although he contends on appeal that the court had before it the parties' 2012 income tax return, the record fails to support his assertion. Ronald's 2013 income tax return was admitted into evidence and the only evidence presented at the hearing regarding his 2012 tax return was that Ronald could not recall his gross receipts for that year and could only estimate that they would have been higher than in 2013, when he was suspended. (We note the parties' 2012 income tax return appears in the appellate record; however, its placement in the record indicates it was filed as an attachment to one of Ronald's motions to reconsider and not submitted to the court in connection with an exhibit at the hearing.)

¶ 55 In any event, although it is clear that Ronald's income fluctuated over the years, the record supports the trial court's finding that he had the ability to earn significant income from his law practice. In the first three months of 2014, Ronald asserted he earned income of \$38,251. Ronald's 2013 tax return showed gross receipts from his law practice totaling \$123,309. While he ultimately reported an operating loss, we note that determining an individual's income for tax-related purposes is not the same as determining income for purposes of support. *In re Marriage*

of Price, 2013 IL App (4th) 120155, ¶ 26, 986 N.E.2d 236.

¶ 56 Additionally, as the trial court found, the record shows Ronald was meeting all of his monthly expenses. Significantly, he testified he paid *at least* \$2,500 per month for his two daughters' college-related expenses over and above amounts paid through the revocable trust, as well as approximately \$450 per month for his country club membership. Jacqueline, on the other hand, could not afford to purchase food. Ronald argues Jacqueline "did not require much in the way of food since she was having a significant amount of meals with [him] at his home"; however, the record reflects Jacqueline was forced to go to Ronald to obtain food and found the experience "humiliating." Ultimately, we find no error in the trial court's finding that, although it was commendable that Ronald was attempting to pay for his daughters' entire college education, Jacqueline's needs and standard of living must take priority.

¶ 57 Ronald also argues the trial court ignored evidence that he reached his professional peak several years ago, noting he was 75 years old, had significant health issues, had been suspended from practicing law for six months in 2013, and was the subject of two pending ARDC investigations. The record refutes his contention and shows the trial court did consider such evidence. Further, the record supports the court's finding that Ronald made significant income from his law practice even during the year he was suspended. Additionally, Ronald testified at the hearing that he was "really doing pretty well *** for age 75" and that he intended to continue practicing law for at least two more years and possibly five. Although his reputation had been tarnished by his suspension, his practice was "getting better." Ronald stated he wanted to continue working and was giving it his "maximum effort." He asserted he was the subject of two ARDC investigations; however, those matters were pending and the outcome speculative.

¶ 58 Ronald next argues the trial court ignored evidence that he agreed to be responsible for marital debt in excess of \$800,000. Again, the record fails to reflect the court ignored evidence and, instead, shows it noted some of the debts Ronald claimed did not, in fact, require him to expend any of his monthly income. The record supports the court's conclusion, showing Ronald listed significant amounts owed to Anne and Don that he was not being asked to repay, including \$32,000 associated with the Jones Place property and approximately \$150,000 associated with the former marital residence and other loans. Also, he claimed debt associated with property when his monthly property payments were offset by rental income (\$58,500) or money he received from a contract-for-deed arrangement (\$100,900). Finally, Ronald listed other debt he owed which was to be paid through life insurance proceeds (\$120,000).

¶ 59 Additionally, Ronald argues the trial court ignored (1) Jacqueline's financial affidavit, which he asserts showed she "needed only a few hundred dollars per month to meet her basic living expenses"; and (2) that Jacqueline denied his offer of employment despite having an affirmative obligation to become financially independent. First, the record shows the court carefully considered the evidence presented and reached a decision that was supported by the evidence. It does not indicate the court ignored any relevant evidence. Second, as stated, "[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." *Culp*, 341 Ill. App. 3d at 398, 792 N.E.2d at 459. Thus, even if we were to find Jacqueline needed only a minimal amount of money to meet her most basic needs, such a finding would not defeat an award of maintenance in excess of that amount. Ronald's argument completely ignores the requirement that a court consider the parties' standard of living during the marriage. Finally, the record showed Jacqueline had

been looking for employment as a legal secretary and a cashier. We decline to find that she was required to accept Ronald's offer of employment to demonstrate that she was attempting to become financially independent.

¶ 60 In this instance, the trial court's factual findings are supported by the record and are not against the manifest weight of the evidence. The court did not abuse its discretion in its award of maintenance to Jacqueline.

¶ 61 B. Attorney Fees

¶ 62 On appeal, Ronald also challenges the trial court's order that he pay Jacqueline \$4,892.50 in attorney fees. He argues he has no ability to pay that amount.

¶ 63 "The court from time to time, after due notice and hearing, and after considering the financial resources of the parties, may order any party to pay a reasonable amount for his own or the other party's costs and attorney's fees." 750 ILCS 5/508(a) (West 2012). Further, "[a]ny award of contribution to one party from the other party shall be based on the criteria for division of marital property under *** Section 503 and, if maintenance has been awarded, on the criteria for an award of maintenance under Section 504." 750 ILCS 5/503(j)(2) (West 2012); see also *Price*, 2013 IL App (4th) 120155, ¶ 39, 986 N.E.2d 236 (stating "a party seeking contribution to attorney fees under section 508(a) of the Dissolution Act must no longer show an inability to pay or the other spouse's ability to pay as no such requirement is contained in the statute"). "An appellate court reviews the amount a trial court awards in attorney fees under an abuse-of-discretion standard." *In re Marriage of Bradley*, 2011 IL App (4th) 110392, ¶ 26, 961 N.E.2d 980.

¶ 64 Initially, we note that in the argument section of his brief, Ronald failed to cite

any legal authority to support his position. Thus, we are entitled to find the matter forfeited. See *In re Marriage of Wassom*, 352 Ill. App. 3d 327, 333, 815 N.E.2d 1251, 1256 (2004) (holding an issue forfeited by a party's failure to cite legal authority in the argument section of his or her brief).

¶ 65 However, in addressing the merits of the issue, we find no error by the trial court. The record reflects the court considered relevant factors, noting in its memorandum of opinion that it considered "the criteria for the division of property pursuant to [section 503 of the Dissolution Act (750 ILCS 5/503 (West 2012))] and *** the criteria for an award of maintenance pursuant to" section 504(a) of the Dissolution Act (750 ILCS 5/504(a) (West 2012)). Further, as discussed, the evidence presented weighed in favor of finding Ronald was earning, and had the potential to earn, significant income. He also had sufficient assets. Conversely, Jacqueline had limited income and income-earning potential and could not meet her monthly living expenses. Additionally, the court was entitled to consider "any other factor that the court expressly finds to be just and equitable." 750 ILCS 5/504(a)(12) (West 2012). In ordering Ronald to pay Jacqueline's attorney fees, the court noted it "considered the fact that [Ronald was] an experienced attorney and was not required to retain legal services to assist him in th[e] cause as was necessary for [Jacqueline]." We find the court relied on appropriate factors and did not abuse its discretion in its award of attorney fees.

¶ 66 III. CONCLUSION

¶ 67 For the reasons stated, we affirm the trial court's judgment.

¶ 68 Affirmed.