2015 IL App (5th) 130404-U

NO. 5-13-0404

IN THE

APPELLATE COURT OF ILLINOIS

FIFTH DISTRICT

In re MARRIAGE OF	)	Appeal from the
	)	Circuit Court of
ARTIE W. MYERS,	)	Bond County.
	)	
Petitioner-Appellant,	)	
	)	
and	)	No. 07-D-42
	)	
PAULA M. MYERS, n/k/a Paula M. Zobrist,	)	Honorable
	)	Keith Jensen,
Respondent-Appellee.	)	Judge, presiding.

JUSTICE CHAPMAN delivered the judgment of the court.
Justices Goldenhersh and Schwarm concurred in the judgment.

ORDER

¶ 1 *Held*: The court's valuation of farm property in this dissolution proceeding was not against the manifest weight of the evidence where the trial court expressly found the wife's expert's appraisal to be more credible than the husband's. The trial court did not abuse its discretion in confirming its award of maintenance after remand for valuation of the property where the husband's outside income was significantly higher than the wife's and where the court did not change its property distribution on remand. The court did not exceed the appellate court's mandate by ordering the husband to make a payment to comply with a previous order entered in the case.

¶ 2 The petitioner, Artie W. Myers, appeals an order of the trial court which (1) divided the marital property between himself and the respondent, Paula M. Myers, now

known as Paula M. Zobrist; (2) awarded maintenance to Paula; and (3) ordered Artie to pay Paula for her interest in a life insurance policy found to be marital property. This is the second appeal in this matter. After a previous appeal, this court remanded the matter to the trial court for findings regarding the value of two pieces of real estate. In addition, this court instructed the trial court to reconsider the issue of maintenance in light of any changes to the property distribution that resulted from these findings. In this appeal, Artie argues that (1) the court's valuation of property on remand was against the manifest weight of the evidence; (2) the court abused its discretion and contravened the mandate of this court because it did not change the maintenance award; and (3) the court exceeded the mandate of this court by ordering him to pay Paula for her interest in the life insurance policy. We affirm.

¶ 3 The parties were married for 27 years, from July 1980 to July 2007. Before the parties were married, Artie's parents owned a 140-acre farm (the Myers farm). Artie lived with his parents in a house on that farm. After the parties were married, a second house was built on the Myers farm. That house became the parties' marital home. In 1987, Artie's parents deeded the Myers farm to Artie and Paula as joint tenants. During their marriage, Artie and Paula purchased an additional 120-acre property (the Jacobs/Gall farm) and acquired farm machinery and equipment. Both Artie and Paula worked on the farms throughout their marriage. Both also held part-time jobs outside of the farm to supplement their income. Artie worked part-time as a truck driver, while Paula worked part-time as a school bus driver.

¶ 4 The parties separated in 2007. On October 29, 2008, the court entered an order dissolving their marriage. In distributing the property, the court expressly found that the parties each were "entitled to an award of essentially half [of] the marital assets." However, the court found that Artie had dissipated $32,000 worth of assets and awarded Paula $16,000 in additional property to make up for her share of the dissipated assets. The court found that the Myers farm began as Artie's separate property, but was transmuted into marital property. The court further found that the Jacobs/Gall farm was marital property. The court awarded the Myers farm to Paula, and it awarded the Jacobs/Gall farm to Artie.

¶ 5 Finally, the court awarded Paula $48,000 in maintenance in gross, to be paid over the course of five years. However, the court offset much of this maintenance award in order to effect a division of property that was equal aside from the $16,000 awarded to Paula to offset Artie's dissipation of assets.

¶ 6 On June 26, 2009, the court entered an ancillary order. In relevant part, the court found that a life insurance policy constituted marital property. The court determined that Paula's interest in the policy was $8,919 and ordered Artie to pay this sum to Paula.

¶ 7 Artie filed an appeal challenging both orders. He argued that (1) the court erred in characterizing various items of property as marital, including the Myers farm and the life insurance policy; (2) the court's valuations of various items of property (including the two farms) were against the manifest weight of the evidence; (3) the court's finding of dissipation was against the manifest weight of the evidence; (4) the court abused its discretion in ordering an equal distribution of property because this distribution failed to

adequately account for Artie's contribution of the Myers farm (see 750 ILCS 5/503(d)(1) (West 2008) (providing that in dividing property, courts should consider "the contribution of each party to the acquisition" of marital property)); and (5) the court abused its discretion in awarding maintenance to Paula.

¶ 8 This court affirmed the trial court's classifications of property, the finding of dissipation, and the court's determination that an equal distribution was appropriate. However, we found that the court's valuations of both the Myers farm and the Jacobs/Gall farm were against the manifest weight of the evidence. We reached this conclusion because the appraisal of both farms addressed only the value of the land and did not take into account the value of the buildings. We thus remanded the matter to allow the court to value these assets. We declined to address Artie's arguments concerning the award of maintenance. We explained that one of the factors involved in determining whether maintenance is appropriate is the income and property of each party, including marital property distributed pursuant to the dissolution order. See 750 ILCS 5/504(a)(1) (West 2008). As such, we found that it would not be appropriate for this court to review the maintenance award "until a proper determination of the property values is made and the property divided." *In re Marriage of Myers*, No. 5-09-0395, at 14 (Feb. 25, 2011) (unpublished order under Supreme Court Rule 23). Thus, we vacated the award of maintenance and directed the court to consider whether maintenance was appropriate in light of its property distribution on remand.

¶ 9 On remand, each party hired an appraiser to appraise both the Myers farm and the Jacobs/Gall property. All of the appraisals were conducted in March 2012. The matter

came for a hearing in August 2012. The court considered the testimony and written appraisals of James Tebbe, the appraiser hired by Artie, and Nelson Aumann, the appraiser hired by Paula. Before discussing this evidence, it is helpful to point out a few key differences between the two properties. The Myers farm is a 140-acre property awarded to Paula. It contains two farmhouses and several outbuildings, including a milking parlor for use in dairy operations. The farm has 118 tillable acres. The remaining 22 acres consist of pasture, building sites, and a pond. The Jacobs/Gall farm is a 120-acre property awarded to Artie. It contains one farmhouse and several outbuildings. The Jacobs/Gall farm includes 118 tillable acres. The two remaining acres comprise the building sites. The Myers farm consists entirely of gently rolling hills, while the Jacobs/Gall property is mostly level. Both appraisers testified that level land is more desirable for agricultural purposes due to problems with erosion that can occur when there is a slope.

¶ 10 The methods used by the two appraisers were similar. Because the primary issue raised in this appeal is the court's findings regarding the credibility of the appraisers, we will discuss those methods in some detail. Both appraisers valued the land and buildings separately. Both also distinguished between the tillable and nontillable land in valuing the land. In arriving at values for each type of farmland, both appraisers considered the price per acre in recent sales of comparable farmland ("comparable sales" or "comps"). Because no two pieces of farm property are identical, comparing the recent sales involved a process of adjusting the appraised value to reflect differences that made the appraised property more or less valuable than the comparable sales.

¶ 11 James Tebbe, Artie's appraiser, valued the Myers farm at $1,120,600. He determined that the value of the 118 acres of tillable land was $7,000 per acre and the value of the 22 acres of nontillable land was $6,500 per acre. Asked why he valued the two types of land so closely, Tebbe explained that the nontillable land all had a use—much of it was used as pasture. He acknowledged that this land included building sites, a pond, and drainage ditches. Tebbe noted, however, that the pond had some value because it could be used to provide water. He also asserted that much of the nontillable land could be made tillable.

¶ 12 Tebbe was asked if he considered soil types in determining the value of the tillable acres. In response, he indicated that he did consider soil types in determining which comparable sales to use. He went on to explain, however, that he did not specifically mention the soil types in his appraisals and did not believe it was an important factor for any purpose other than choosing appropriate comps. He testified that most farmers purchase land without knowing the soil type.

¶ 13 Tebbe determined the values of the farmhouses using comparable sales of area homes. Not all of the homes he used as comps were on farms. Tebbe determined the value of the outbuildings by determining the replacement cost and subtracting from that cost depreciation due to the age of the buildings. Using these methods, Tebbe found that the total value of the buildings on the Myers farm was $156,700.

¶ 14 Tebbe valued the Jacobs/Gall farm at $957,596. He valued the land (nearly all of which was tillable) at $7,200 per acre. He explained that the Jacobs/Gall tillable land

was slightly more valuable than the tillable land on the Myers farm because the land is more level than the land on the Myers farm.

¶ 15 Tebbe determined that the value of the home and outbuildings on the Jacobs/Gall farm totaled $99,500. He pointed out some issues that lowered the value of the home. He noted that the house was heated with an oil furnace that "probably looks like [it was] from the 50s or 60s." He explained that this was an older, inefficient heating system which would make the home less desirable. In addition, he pointed to some hand-hewn beams in the floor that he believed would make the home less desirable to a buyer.

¶ 16 Nelson Aumann, the appraiser hired by Paula, used three different approaches to valuing the farms−the market data approach, the replacement cost approach, and the income approach. The written appraisals include all three approaches. Using the income approach, Aumann valued the Myers farm at $999,167 and the Jacobs/Gall farm at $1,015,921. Using the replacement cost approach, he valued the Myers farm at $1,011,289 and the Jacobs/Gall farm at $1,013,996. Using the market data approach, Aumann valued the Myers farm at $1,015,000 and the Jacobs/Gall farm at $1,014,000. At trial, Aumann testified that he believed the market data approach was the most appropriate indicator of value in this case because it resulted in the "most value."

¶ 17 In appraising the Myers farm, Aumann valued the tillable farmland at $6,500 per acre and the pasture and other nontillable land at $3,000 per acre. He testified that recent sales of tillable farmland in the vicinity of the parties' farms had prices ranging from $5,500 per acre to $7,600 per acre. In valuing the Myers tillable land at $6,500, Aumann took into account the five-year corn and soy yields for the type of soil on that farm as

well as the slope. At the hearing, he testified that $3,000 per acre was "probably a little higher" than most recent sales of comparable pasture land in the vicinity.

¶ 18 Using the replacement cost approach, Aumann valued the buildings on the Myers farm at $178,289. Using the market data approach, he valued them at $182,900.

¶ 19 Of particular significance for purposes of this appeal was the existence of a milking parlor. Both appraisers testified that the Myers farm included a milking parlor. However, the Aumann appraisal does not specifically designate any of the buildings as a milking parlor. On cross-examination, Aumann admitted that he may have inadvertently omitted the milking parlor from his appraisal. The court noted in its order, however, that one of the outbuildings included in the Aumann appraisal and labeled as a shed appears to be the same building labeled as the milking parlor in the Tebbe appraisal.

¶ 20 In appraising the Jacobs/Gall farm, Aumann valued the 118 acres of tillable land at $7,500 per acre. He explained that this land was more valuable than the tillable land on the Myers farm because (1) unlike the land on the Myers farm, the land on the Jacobs/Gall farm was nearly completely level; and (2) the five-year corn yields on the Jacobs/Gall farm were slightly higher than those on the Myers farm. Using the replacement cost approach, Aumann valued the buildings on the Jacobs/Gall farm at a total of $118,996. Using the market data approach, he valued them at $119,500.

¶ 21 At the hearing, both appraisers were asked about the flaws they found in each other's appraisals. Tebbe testified that Aumann's valuations of the outbuildings were flawed because they used the same figure of $8 per square foot as the replacement cost without taking into account the uses to which the different buildings were put. In

particular, Tebbe noted that the milking parlor required additional concrete for raised stalls and was therefore more expensive to build than other barns and sheds. Tebbe also criticized Aumann's choice of comps, noting that one included 73 acres of tillable land and 80 acres of woodland with no agricultural use. Tebbe opined that Aumann's value of $3,000 per acre for the pasture on the Myers farm was far lower than even woodland sold for in the vicinity. He emphasized that the pasture had an agricultural use and could be transformed into more valuable tillable land. Finally, Tebbe found Aumann's appraisal of the farmhouse on the Jacobs/Gall farm to be flawed because Aumann did not go inside the building.

¶ 22 Aumann testified that Tebbe's appraisal was flawed because it did not include comparisons of soil types. He explained that this information was important and is usually included in farm appraisals. Aumann also criticized Tebbe's use of comparable sales in valuing the homes because the comps were not all farmhouses. Finally, Aumann testified that Tebbe's valuation of pasture land at $6,500 per acre was much too high.

¶ 23 In February 2013, the court entered a detailed written order setting forth its findings. The court expressly found that Aumann's appraisal was more credible than Tebbe's appraisal. In explaining its rationale, the court first noted that only Aumann's appraisal was reviewed by a certified general real estate appraiser. Both Tebbe and Aumann are certified residential real estate appraisers; however, Aumann's son and business partner, Kent Aumann, is a certified general real estate appraiser. This type of license authorizes an appraiser to value more categories of property. Kent Aumann reviewed and approved the appraisals performed by his father for Paula in this case.

Tebbe's appraisal was not reviewed or approved by a certified general real estate appraiser.

¶ 24 The court then stated that "[n]otwithstanding the foregoing licensure status," Aumann's testimony was more credible for two additional reasons. The court explained that Aumann took into account soil type, soil quality, and the slope of the land in determining the value of the tillable farm land, while the Tebbe appraisal did not consider these factors. The court also emphasized the fact that Aumann's appraisal of the Myers farm differentiated between tillable acres and pasture, while Tebbe's appraisal valued the two types of land quite closely.

¶ 25 The court addressed the issue of the milking parlor. As noted earlier, the court found that the milking parlor was included in the Aumann appraisal even though it was not labeled as such. The court pointed to a photograph and a description of a 3,375-square-foot shed valued at $10,800. (We note that Aumann valued the building at $10,800 using the replacement cost approach and at $11,000 using the market data approach. We further note that in Aumann's valuation using the market data approach, the shed was included in a list of "livestock buildings.") Thus, in valuing the farms, the court accepted the values in Aumann's appraisals.

¶ 26 The court next addressed the question of maintenance. The court noted that although the value assigned to the property awarded to both parties increased, the overall distribution of property was not materially altered. As such, the court found that the previous award of $48,000 maintenance in gross was still appropriate.

¶ 27 Finally, the court addressed the life insurance policy. The court noted that on the first appeal in this matter, this court upheld its determination that this policy was marital property. The court then noted that at the hearing, Paula indicated that Artie had not paid her $8,919 representing her interest in the policy. Although Artie claimed that he had paid her, he had no proof of making the payment. The court therefore ordered Artie to pay this amount.

¶ 28 Artie filed a motion to reconsider, which the trial court denied. This appeal followed.

¶ 29 Artie first contends that the trial court's determination as to the value of the two farms on remand was against the manifest weight of the evidence. We disagree.

¶ 30 Decisions regarding the distribution of property are matters trusted to the discretion of the trial court. On appeal, we will reverse the distribution of marital property only if we find that the court abused its discretion. *In re Marriage of Heroy*, 385 Ill. App. 3d 640, 661 (2008). We will reverse the court's valuations of property only if its findings are against the manifest weight of the evidence. *Id*. at 663. A determination is against the manifest weight of the evidence if " 'the opposite conclusion is clearly evident' " or the court's factual findings " 'are unreasonable, arbitrary, and not based on any of the evidence.' " *Id*. (quoting *In re Marriage of Matchen*, 372 Ill. App. 3d 937, 946 (2007)). Generally, if the court's valuations are within the range of values found by the expert witnesses, we will not find them to be against the manifest weight of the evidence. *Id.* In making these determinations, we will not substitute our judgment for that of the trial court. *In re Marriage of Orlando*, 218 Ill. App. 3d 312, 319 (1991).

¶ 31 Artie argues that the court erred in placing weight on the fact that Aumann's appraisal was reviewed and approved by a certified general real estate appraiser. This is so, he contends, because (1) the court cited no authority for the proposition that such an appraisal is inherently more reliable than an appraisal performed solely by a certified residential real estate appraiser; and (2) the appraisal was performed by Nelson Aumann, who is not himself a certified general real estate appraiser. We find no merit to this contention. As stated earlier, the court found that the benefit of review by an appraiser with a higher level of certification was a factor worth considering, but found that Aumann's appraisal was more credible than Tebbe's "[*n*]*otwithstanding the foregoing licensure status*." (Emphasis added.)

¶ 32 Artie further contends that the court erred in finding that the milking parlor was included in Aumann's appraisal because Aumann's testimony contradicts this finding. We disagree. Aumann was asked on cross-examination to look at the photographs of outbuildings included in his appraisal and identify the milking parlor. Aumann responded, "Well, I don't see it on there." He was then asked to look at a list of outbuildings to identify which one is the milking parlor. Again, he could not identify the milking parlor. On redirect examination, Paula's attorney asked whether the omission of the milking parlor was intentional, and Aumann stated that it was not.

¶ 33 In spite of this testimony, we believe the trial court correctly determined that the milking parlor was, in fact, included in Aumann's appraisal. In reaching this conclusion, we emphasize that both this court and the trial court had the opportunity to spend time carefully reviewing the written appraisals side by side. Aumann did not have this luxury

during cross-examination. Both appraisals contain photographs of the farm buildings. In Tebbe's appraisal–which, unlike Aumann's, used only one valuation approach–the description and valuation of each building appears in small text to the right of the photograph of that building. In Aumann's appraisal, the photographs appear together and are not labeled. As the trial court pointed out, one of the photographs in the Aumann appraisal appears to show the same building as the photograph labeled as the milking parlor in the Tebbe appraisal. It is worth noting that there is nothing in the photograph that makes it obvious that the building is used as a milking parlor. It is therefore understandable that Aumann could not quickly identify it as such during cross-examination.

¶ 34 In Aumann's appraisal, the pages containing the photographs are followed by written appraisals using the three valuation approaches. The appraisals include descriptions and valuations of the buildings. The appraisal conducted using the cost replacement approach includes a building labeled simply as a shed and valued at $10,800. The square footage of this shed is similar to the square footage of the building specifically labeled as a milking parlor in Tebbe's appraisal. In the appraisal conducted using the market data approach, the same building is labeled as a livestock building and valued at $11,000. We reiterate that we review the court's factual findings to determine whether they are against the manifest weight of the evidence. *In re Marriage of Heroy*, 385 Ill. App. 3d at 663. We find that this evidence supports the court's conclusion that the milking parlor was included in Aumann's appraisal despite his responses on cross-examination.

¶ 35 The remainder of Artie's arguments in support of his claim that the court's valuation of the farms is against the manifest weight of the evidence focuses on flaws he asserts exist in Aumann's appraisal. For example, he points out that Aumann determined the soil types based on maps provided by the University of Illinois' agriculture department, not by taking individual soil samples. Artie also complains that Aumann acknowledged on cross-examination that real estate appraisal requires appraisers to estimate property values. We need not consider these arguments in detail. It is sufficient to state that the credibility of expert witnesses and the resolution of conflicts in their testimony are matters for the trial court to decide. *In re Marriage of Weinberg*, 125 Ill. App. 3d 904, 909-10 (1984).

¶ 36 Artie contends, however, that a reviewing court must nevertheless set aside a trial court's property valuation if the court relies on the opinion of an expert witness whose testimony is so flawed that it must be deemed not to be credible. In support of this proposition, Artie cites *In re Marriage of Brenner*, 235 Ill. App. 3d 840 (1992). Artie's argument correctly states the law. However, we find the *Brenner* case factually distinguishable from the matter before us, and we find no support therein for Artie's argument that a similar result is warranted here.

¶ 37 There, the issue was the valuation of a closely held corporation. The wife's expert witness valued the corporation as of October 1987, long before the matter came to trial in July 1990. *In re Marriage of Brenner*, 235 Ill. App. 3d at 842. Prior to trial, the expert was afforded an opportunity to review company records up to April 1990, three months before trial. Based on these records, he determined that the company's operations had

been improving. *Id*. When asked the value of the company at the time of the hearing, the witness replied, " 'I have not done a full updated valuation. So, I would be hesitant to give a formal conclusion.' " *Id*. He opined, however, that the company had a value " 'along the lines of $580,000 [on] April 30, just using very preliminary calculations.' " *Id*. at 843.

¶ 38 The trial court found the husband's valuation expert not to be credible. The court therefore relied on the wife's expert in valuing the company. *Id*. at 845. In finding this reliance misplaced, the appeals court emphasized, first and foremost, that the expert admitted that his 1990 valuation of the company was based on " 'very preliminary calculations' " and did not constitute a " 'formal conclusion.' " *Id*. at 846. The court went on to point out several specific flaws in the expert's valuation methods. For example, the court noted that the expert failed to take into account a $50,000 debt. *Id*. In addition, the expert did not hire an appraiser to value the company's equipment, something he admitted he would normally do when preparing a final report in valuing a company. *Id*. Further, the expert treated the salaries of two shareholder/employees as a corporate asset, which is at odds with an Internal Revenue Service revenue ruling. *Id*. (citing Rev. Rul. 68-609, 1968-2 C.B. 327).

¶ 39 Here, by contrast, both parties' experts valued the properties at the same time, and the valuations took place a few months prior to the hearing. There is no evidence or suggestion that either appraiser valued any portion of the properties in a manner contrary to any relevant law or regulation. We have already rejected Artie's claim that the milking parlor was not taken into account in Aumann's appraisal, and there is no indication that

any other property was omitted. Here, both appraisers testified that they used commonly accepted methods of valuing real estate, and both provided complete appraisals rather than preliminary estimates. In short, the factors that led the *Brenner* court to overturn the trial court's credibility determination simply are not present here. We conclude that the court's valuation of the Myers farm and the Jacobs/Gall farm was not against the manifest weight of the evidence.

¶ 40 Artie next argues that the court abused its discretion in awarding Paula $48,000 maintenance in gross. He argues that the court failed to take into account a considerable increase in the value of income-producing property awarded to Paula on remand. We disagree.

¶ 41 The decision to award maintenance as well as the amount and duration of maintenance awards are matters within the discretion of the trial court. *In re Marriage of Culp*, 341 Ill. App. 3d 390, 394 (2003). We will reverse a trial court's decisions regarding maintenance only if we find that the court abused its discretion or that the factual findings underlying its decision are against the manifest weight of the evidence. *In re Marriage of Orlando*, 218 Ill. App. 3d at 321.

¶ 42 In support of its award of maintenance in the original dissolution order in this case, the court emphasized that the parties enjoyed a comfortable standard of living during their 27-year marriage. The court explained that after a lengthy marriage such as Artie and Paula's, "the parties should leave the marriage on equal financial standing." See 750 ILCS 5/504(a)(6), (7) (West 2008) (providing that "the standard of living established during the marriage" and the duration of the marriage are factors to be

considered). The court pointed out that both Artie and Paula worked on the farm throughout their marriage, and that both also held part-time jobs. The court found that Artie made it difficult to determine his income from his part-time work as a truck driver because he did not provide all of the documentation of that income that was requested of him during discovery. The court noted that because Paula and her attorney did not know all the companies that Artie hauled loads for as an independent contractor, it was impossible to subpoena all relevant records. However, the court found that Artie's trucking income during the first quarter of 2008 was at least $2,969.90 per month. This finding was based on the documentation he did provide, and the court noted that it did not include additional income that would have been included in the documentation he did not supply. The court further found that Paula's income from driving a school bus during the same period was only $630 per month.

¶ 43 As noted previously, the court ordered a mathematically equal division of property in its initial dissolution order, aside from the $16,000 difference to account for Artie's dissipation. In order to effect this equal distribution, the court offset the award of maintenance in gross by $39,070.99 as equalization. On remand, the court awarded both parties the same assets they were awarded in the original dissolution order. Although the distribution of assets did not change, the court recalculated the credit to Artie necessary to equalize the property distribution, taking into account the higher values assigned to both farms. The equalization credit after remand was $5,235.98. In addressing Artie's arguments concerning the maintenance award, the salient facts are that the assets awarded

to each party did not change after remand, and the court effected an equal distribution both before and after remand.

¶ 44 As Artie correctly points out, the most significant asset awarded to Paula was an income-producing asset valued at over $1 million–the Myers farm. As he correctly contends, one of the factors courts must consider in determining issues involving maintenance is the ability of the party seeking maintenance to support himself or herself without an award of maintenance. See 750 ILCS 5/504(a)(5) (West 2008). He argues that the award of maintenance on remand was an abuse of discretion because (1) the court ignored the fact that the value of the property awarded to Paula "increased substantially" on remand; (2) the court failed to take into account this income-producing property in both its original dissolution order and its order on remand; (3) the issue "is not whether the relative property distribution is similar to the property division originally awarded, but rather, [whether] the property awarded to [Paula is] sufficient to eliminate the need for maintenance"; and (4) the court refused to consider evidence of other changes that occurred subsequent to the dissolution that obviated Paula's need to receive maintenance. We find none of these arguments persuasive.

¶ 45 As previously explained, although the court's *valuation* of the property awarded to Paula increased on remand, the *property* awarded to her did not change. Thus, we reject Artie's claim that the court's order on remand "increased substantially" the property awarded to Paula and his argument that a different maintenance determination was warranted as a result.

¶ 46 We likewise reject his contention that the court failed to consider Paula's income-producing property in either the original order or the order on remand. The court expressly stated that it was considering all of the statutory factors, one of which is the income and property of each party. See 750 ILCS 5/504(a)(1) (West 2008). Although the court was required to consider this property, it was not required to make specific factual findings regarding the amount of income that could be generated by either farm. See *In re Marriage of Heroy*, 385 Ill. App. 3d at 656 (citing *In re Marriage of Zeman*, 198 Ill. App. 3d 722, 733 (1990), and *In re Marriage of Mittra*, 114 Ill. App. 3d 627, 632 (1983)). Moreover, the court found that both parties supplemented their farm income through outside employment, and the court further found that Artie's outside income was significantly higher than Paula's even without taking into account additional income he failed to document. In light of the court's consideration of all relevant factors, we do not believe the fact that the Myers farm generated income required the court to reach a different result.

¶ 47 We find equally unpersuasive Artie's argument that the property awarded to Paula was sufficient to eliminate the need for maintenance. The need for maintenance is measured by the standard of living established during the marriage; it is not simply a question of whether Paula is able meet her basic needs. *In re Marriage of Heroy*, 385 Ill. App. 3d at 652 (quoting *In re Marriage of Keip*, 332 Ill. App. 3d 876, 880 (2002)).

¶ 48 Lastly, we reject Artie's contention that the court should have considered evidence of postdissolution changes in circumstances which, according to Artie, eliminated the need for maintenance. A party seeking to reduce or terminate a maintenance award due

to changes in circumstances arising after a dissolution has the burden of demonstrating that a material change in circumstances has occurred to justify the change. 750 ILCS 5/510(a-5) (West 2008); *In re Marriage of Plotz*, 229 Ill. App. 3d 389, 391 (1992). For this reason, the court properly concluded evidence of circumstances occurring subsequent to the dissolution was not properly before it. We find no abuse of discretion in the court's award of maintenance.

¶ 49 Artie's final contention is that the court exceeded the mandate of this court by ordering him to pay Paula for her interest in the life insurance policy. In the previous appeal, this court affirmed the trial court's determination that the policy was marital property. We did not specifically direct the court to take any further action with respect to the policy. However, the trial court always has the inherent authority to enter orders enforcing its judgments where such orders do not affect the substantive issues. *Horzely v. Horzely*, 71 Ill. App. 3d 542, 545 (1979). By ordering Artie to pay Paula for her share in the life insurance policy, it was simply directing him to comply with its earlier ruling, a ruling this court has already affirmed on appeal. This was not a substantive ruling. As such, we reject Artie's contention that the court exceeded the mandate of this court on remand.

¶ 50 For the foregoing reasons, we affirm the judgment of the trial court.

¶ 51 Affirmed.