NOTICE

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2016 IL App (4th) 150210-U

NO. 4-15-0210

April 7, 2016
Carla Bender
4th District Appellate
Court, IL

IN THE APPELLATE COURT

OF ILLINOIS

FOURTH DISTRICT

In re: MARRIAGE OF) Appeal from
JANET DESPOT-WEIR,) Circuit Court of
Petitioner-Appellant and) Sangamon County
Cross-Appellee,) No. 07D710
and)
RICKEY E. WEIR,) Honorable
Respondent-Appellee and) Steven H. Nardulli,
Cross-Appellant.) Judge Presiding.

JUSTICE POPE delivered the judgment of the court. Justices Turner and Harris concurred in the judgment.

ORDER

- ¶ 1 *Held*: Trial court did not err (1) in finding respondent dissipated funds, (2) in distributing the marital property and debt, or (3) in denying respondent maintenance.
- Petitioner, Janet Despot-Weir, appeals the trial court's judgment, arguing the court abused its discretion by speculating on the tax consequences of the property division. In his cross-appeal, respondent, Rickey E. Weir, argues the court erred in (1) ordering him to establish a trust pursuant to section 503(g) of the Illinois Marriage and Dissolution of Marriage Act (Dissolution Act) (750 ILCS 5/503(g) (West 2012)), (2) finding he dissipated the marital estate, (3) dividing the marital property, and (4) denying him maintenance. We affirm.
- ¶ 3 I. BACKGROUND
- ¶ 4 On September 24, 2007, Janet filed a petition for dissolution of marriage from Rickey. At that time, Janet was 49, and Rickey was 60. Rickey had been employed as a

business manager by Cardinal Respiratory (Cardinal), a medical practice owned by Janet. Janet also worked as a physician at Cardinal. The parties had been married 14 years and had three children, all under the age of five. At that time, Rickey and Cardinal had been indicted for federal health-care fraud.

- $\P 5$ On December 11, 2007, the trial court entered an agreed order allowing Rickey to sell approximately \$1.8 million in bonds from a Fidelity account. The proceeds of the sale were to be deposited in the parties' joint account at Williamsville State Bank. In January 2008, the court allowed additional stock sales, with proceeds wired to the same joint account. On February 29, 2008, the parties agreed to close the joint account at Williamsville State Bank and equally divided the proceeds. On January 29, 2008, the parties appeared for a hearing on temporary relief. The docket entry for that day reflects the parties presented an agreement to the court. No transcript of the hearing was included in the record. On April 24, 2008, the court entered the agreed order, which stated Rickey and Janet were to equally divide all of the bank accounts under their control or ownership. Regarding the Fidelity account ending in 1581, the order stated: "Each party shall be responsible for the payment of any margin account balances as well as any income taxes associated with the division of the account." The parties also agreed to file a joint income tax return for 2007, with each to pay one-half of the year 2007 liability. The agreed order provided it was to be nonprejudicial to either party upon the ultimate disposition of the assets and liabilities of the parties.
- ¶ 6 On November 5, 2012, the trial court entered a dissolution judgment, reserving issues of property, support, and maintenance. The trial in this case was held in February 2014. Rickey was in federal prison at the time and appeared via video and by counsel. The court heard testimony from both Rickey and Janet. Both parties provided the court with exhibits and agreed

the exhibits would be admitted without additional foundation. Rickey and Janet agreed these exhibits would be deemed admitted into evidence even if not referred to by a witness.

- ¶ 7 In September 2014, the trial court issued its memorandum opinion, the terms of which we discuss below. The court filed a supplemental judgment in December 2014. In February 2015, the court denied both parties' respective motions to reconsider the judgment.
- ¶ 8 This appeal and cross-appeal followed.
- ¶ 9 II. ANALYSIS
- Both Janet and Rickey take issue with the trial court's decision in this case. Janet argues the court abused its discretion by requiring her to pay half of the 2007 income tax obligation. Rickey argues the court erred in (1) ordering him to establish a trust pursuant to section 503(g) of the Dissolution Act (750 ILCS 5/503(g) (West 2012)) for the support of their minor children, (2) finding he dissipated the marital estate, (3) denying him maintenance, and (4) valuing Janet's pension.
- ¶ 11 We look at whether the trial court's result, not its reasoning, is correct. *In re Marriage of Romano*, 2012 IL App (2d) 091339, ¶ 48, 968 N.E.2d 115. Further, we will not search the record for reasons to reverse a trial court's judgment. Finally, we note it is the appellant's burden to provide appropriate argument and research to this court. *Elder v. Bryant*, 324 Ill. App. 3d 526, 532, 755 N.E.2d 515, 522 (2001).
- ¶ 12 Neither party argues the trial court erred in its classification of property as marital or nonmarital. Instead, the parties dispute the way the court distributed the marital property.

 "The touchstone of proper apportionment is whether it is equitable, and each case rests on its own facts." *Romano*, 2012 IL App (2d) 091339, ¶ 121, 968 N.E.2d 115. Equitable does not

necessarily mean equal. *Id.* "One spouse may be awarded a larger share of the assets if the relevant factors warrant such a result." *Id.*

- ¶ 13 Section 503(d) of the Dissolution Act (750 ILCS 5/503(d) (West 2012)) directs courts to "divide marital property without regard to marital misconduct in just proportions considering all relevant factors." The statute contains a series of relevant factors for the court to consider in dividing the marital property.
- In reviewing a trial court's distribution of a marital estate, we apply a manifest-weight-of-the-evidence standard to the court's factual findings and an abuse-of-discretion standard with regard to the distribution. *Romano*, 2012 IL App (2d) 091339, ¶ 121, 968 N.E.2d 115. We will only find a trial court abused its discretion if no reasonable person would have distributed the property in the same manner. *Id.* Based on the record in this case, the court did not abuse its discretion.
- ¶ 15 We address the parties' arguments out of turn. We first address arguments regarding the trial court's factual findings. We then address arguments regarding the distribution of the marital estate and maintenance.
- ¶ 16 A. Dissipation of Marital Estate
- Rickey argues the trial court erred in finding he dissipated the marital estate between April and September 2007 in the amount of \$1,530,415. Pursuant to section 503(d)(2) of the Dissolution Act (750 ILCS 5/503(d)(2) (West 2012)), a court must consider any dissipation of marital property by the parties in dividing the marital property. "Dissipation generally has been defined as the use of marital property for the sole benefit of one of the spouses for a purpose unrelated to the marriage at a time that the marriage is undergoing an

irreconcilable breakdown." *In re Marriage of D'Attomo*, 2012 IL App (1st) 111670, ¶ 36, 978 N.E.2d 277; *In re Marriage of O'Neill*, 138 Ill. 2d 487, 497, 563 N.E.2d 494, 498 (1990).

- A trial court's finding regarding dissipation will not be disturbed unless the finding was against the manifest weight of the evidence. *In re Marriage of Vancura*, 356 Ill. App. 3d 200, 204, 825 N.E.2d 345, 350 (2005). A court's factual finding is against the manifest weight of the evidence when the opposite finding is clearly obvious, or the finding is arbitrarily unreasonable, or not based on evidence presented. *In re Marriage of Holthaus*, 387 Ill. App. 3d 367, 374, 899 N.E.2d 355, 361 (2008).
- ¶ 19 The trial court found Rickey's "withdrawal and transfer of \$1,530,415.00 between April and September, 2007, constitute[d] a dissipation of marital assets" and was to be included in the marital estate. According to the court's September 2014 order:

"Beginning in April[] 2007, Rick[ey] engaged and attempted to engage in a series of wire transfers from various accounts under his control. Most of his transfers were directed to accounts in Nigeria. Between April[] 2007 and October[] 2007, he transferred \$1,530,415.00 primarily to individuals and accounts in Nigeria. At trial, he *speculated* that the money is now lost. Janet asks that the funds that Rick[ey] sent to various accounts be included in the marital estate as a dissipation of marital assets. Rick[ey] responds that the evidence does not support the conclusion that the marriage had irrevocably broken down as of April[] 2007, when the withdrawals and transfers began. The evidence supports the conclusion that the transfers were

undertaken exclusively by Rick[ey]. The court concludes that the marriage suffered an irretrievable breakdown when, due to Rick[ey's] criminal behavior, he was ordered to stay away from Janet's medical practice and immediately began to transfer assets to accounts in Nigeria without Janet's knowledge or consent. [A federal court order enjoined Rickey from involvement with Cardinal. The injunction issued in April 2007.] The fact that Janet may not have realized that the marriage had broken down until later that summer does not change the fact that Rick[ey] was taking steps to hide money and, apparently, to flee to another country and did not include Janet in those plans. Such conduct is unmistakable evidence that a marriage is undergoing an irretrievable breakdown.

* * *

In this case, there is no evidence that Janet knew or had reason to believe that Rick[ey] was shipping money out of the country. There is no evidence that she agreed to the transfer of money out of the country." (Emphasis added.)

Rickey cites *Romano* for the proposition an irreconcilable breakdown occurs when the marriage is beyond the possibility of reconciliation. According to Rickey, the court had no evidence the marriage had suffered an irreconcilable break during the period between April and September 2007. Looking at the record in this case, including Janet's and Rickey's testimony at the February 2014 hearing on the dissolution petition, we disagree with Rickey's assertion.

- ¶ 21 Rickey testified he was barred from Cardinal in April 2007. Rickey also testified Cardinal was his only significant source of income after moving from Chicago to Springfield. Rickey was arrested on federal health-care fraud charges in September 2007, after the federal government learned he was preparing to ship a vehicle overseas.
- According to Janet's testimony, she found documents in Rickey's office after he was arrested, which showed, between May and September 2007, he had transferred large sums of their money out of accounts in his name. These documents were admitted into evidence as Petitioner's exhibit No. 24. Janet testified she was not aware of any of these transactions prior to finding the records, nor did she know Rickey had placed the funds in an account in his name only. She also learned Rickey had purchased a new vehicle, which he was going to ship overseas, and platinum wedding rings, which he did ship overseas. On cross-examination, Janet testified Rickey was not allowed back into their home after September 2007.
- Rickey offered the following explanation for these transactions between May 2007 and September 2007. According to Rickey, his attorney at the time told him the government could take all of the family's money because of the pending litigation. Rickey testified he began "investing" money in Africa because he "was concerned about the family not having any money." Rickey testified he needed "quick money" and "[t]hese seemed like good investments at that time."
- ¶ 24 Rickey testified he was desperate because he wanted to make sure his children and wife had enough money to live a good life. He expected to receive \$36 million from one investment and \$18 million from another investment.
- ¶ 25 When asked whether he received any money back from the Nigerians with whom he was dealing, Rickey testified this happened infrequently. When asked what he did with this

money, Rickey responded the money was still owed for the investments he was trying to make so he put the money in his account and tried to wire the money again. Rickey attempted to send over \$3 million overseas without Janet's knowledge. He succeeded in sending over \$1.5 million.

¶ 26 On cross-examination, the following exchange occurred between Rickey and Janet's counsel:

"[COUNSEL]: And just so we're clear, with regard to these purported investments that occurred in Africa, there were no prospectuses, were there?

[RICKEY]: No, Sir.

[COUNSEL]: And you didn't buy any of these through a brokerage firm or participate in any brokerage firm with regard to these investments, isn't that true?

[RICKEY]: Yes.

[COUNSEL]: And the person that you were buying the rings for, that was not somebody that you knew on a personal basis, was it?

[RICKEY]: No.

[COUNSEL]: And the same thing with regard to the vehicle.

[RICKEY]: Correct."

¶ 27 The trial court's finding the marriage had suffered an irreconcilable breakdown in April 2007 was not against the manifest weight of the evidence. The court had before it sufficient circumstantial evidence to conclude Rickey was preparing to flee the country in April

2007 without Janet and the children. Rickey's only significant source of income after moving to Springfield was Cardinal. Rickey testified his attorney at the time told him the government might take all his money. Further, as Rickey was in charge of billing at Cardinal, he faced the possibility of criminal prosecution and imprisonment. Most important to concluding the marriage was irreconcilably broken was Rickey's failure to tell Janet he was transferring large sums of their money out of the United States to Africa.

- ¶ 28 Rickey testified he was moving money outside the United States to protect the family's assets, not to hide money from Janet. However, the trial court did not find Rickey's explanation credible. The trial court was in the best position to judge Rickey's credibility. We do not question the court's credibility determination.
- ¶ 29 We next look at whether the trial court erred in finding these transfers were for Rickey's sole benefit and not for the benefit of the marriage. A spouse charged with dissipating marital property bears the burden of establishing by clear and convincing evidence how the funds were spent. *D'Attomo*, 2012 IL App (1st) 111670, ¶ 36, 978 N.E.2d 277. For many of the same reasons discussed above, we do not find the trial court erred in finding Rickey dissipated marital assets. Rickey transferred over \$1.5 million of the couple's money outside of the United States without Janet's knowledge after he was ordered to stay away from Cardinal and faced possible federal charges. As stated earlier, the trial court clearly did not believe Rickey's explanation of why he transferred this money to Africa. We will not disturb the court's credibility determination.
- ¶ 30 Rickey also argues he was not trying to hide money but instead made a bad investment. According to Rickey, "Courts do not normally find dissipation from a party's bad investments or ones that do not prove to be as lucrative as initially expected." However, as Janet

argues, the issue is not whether the investments were wise. Instead, Janet states the issue was whether Rickey's transactions were for his sole benefit while the marriage was undergoing an irretrievable breakdown. *In re Marriage of Hagshenas*, 234 Ill. App. 3d 178, 194, 600 N.E.2d 437, 448-49 (1992). Janet points out this was a credibility question, which the trial court was in the best position to determine. Once again, we agree.

¶ 31 Rickey also argues the trial court's determination of the amount of dissipation was against the manifest weight of the evidence. Rickey states in his brief:

"In Janet's total claim of misused funds, there were \$2,328,649.12 of funds claimed by Janet as being transferred which were not transferred or did not clear the bank accounts. As such, the total transferred funds were \$1,530,415.62. This is the figure the Court found constituted dissipation of marital assets. The transfers were from April 2007 until September 2007. However, the Court ignored the return of transferred funds to Rick[ey] which were deposited into his bank account as repayments from the investments he made. Those funds received by Rick[ey] are shown on Respondent's Exhibit #14 [citation]. Respondent's Exhibit #14 reflects that Rick[ey] received refunds of monies transferred in the amount of \$98,000 in June 2007. The Court failed to credit that refund against the transferred funds. As such, the evidence showed that the amount of transfers and the amount in controversy is correctly \$1,432,615.00. The Court's

determination that dissipation equaled \$1,530,415.00 [is] against the manifest weight of the evidence."

While Respondent's exhibit No. 14 shows a \$98,000 deposit was made, Rickey does not explain how this exhibit establishes this was a return of the money the trial court found he was trying to hide for his own benefit. Rickey did not testify to the source of this deposit during the trial. Because Rickey fails to support his argument with citation to evidence in the record, we find this argument forfeited. *Elder*, 324 Ill. App. 3d at 532, 755 N.E.2d at 522. At oral argument, Rickey's counsel directed this court to several exhibits presented to the trial court. Regardless of forfeiture, having reviewed those exhibits, we do not see how they support Rickey's argument.

- ¶ 32 B. Distribution of Marital Property and Debt
- ¶ 33 1. *Taxes*
- ¶ 34 In its September 2014 memorandum of opinion, the trial court noted it had already entered an order in April 2008 ordering the parties to equally divide bank accounts in existence in their names or under their control as of January 28, 2008. The money each spouse received from the division would become his or her exclusive property. In addition, the court held, by agreement, each party would pay half of the income tax liability for 2007. The court stated the estimated tax liability at the time was approximately \$1.5 million and ordered both Rickey and Janet to deposit \$750,000 into a trust account for the purpose of paying the 2007 taxes. Neither party followed this part of the court's order.
- ¶ 35 The trial court noted when the bank accounts were divided, each party received approximately \$2,460,000. Rickey used a good portion of his distribution to pay for his attorney fees and litigation-related expenses and to pay off mortgages on real estate awarded to him.

 Rickey still possessed \$1,059,415. Janet's portion of the distribution had increased in value to

- \$3,043,347. However, the court specifically stated it was valuing this property as of the date it was distributed in 2008 because the court wanted to ensure Rickey would "bear exclusive responsibility for his criminal issues."
- With regard to Janet's argument Rickey should be required to pay the entire tax obligation to the Internal Revenue Service and Illinois Department of Revenue, the trial court stated this would be contrary to the terms of the April 2008 order which divided the bank accounts. The court noted Rickey and Janet were aware the division of the accounts "would result in a significant taxable event." However, neither chose to follow the court's order directing both parties to place money in a trust account to pay the tax obligation. As a result, interest and penalties continued to accrue.
- ¶ 37 Section 503(d)(12) of the Dissolution Act (750 ILCS 5/503(d)(12) (West 2012)) instructs trial courts to consider "the tax consequences of the property division upon the respective economic circumstances of the parties" in dividing marital property. The court did this in 2008 when it ordered the parties to set aside money to pay the substantial tax bill which the court knew would result from the money distributed at that time.
- We disagree with Janet the trial court abused its discretion with regard to the taxes. The trial court did not engage in speculation with regard to the taxes. It simply made her responsible for half of the tax bill for 2007, whatever that bill might be. As for Janet's argument it was Rickey's actions alone that created the "staggering" 2007 tax obligations, we also disagree. She is as much responsible for half of the interest, fees, and penalties on the unpaid tax bill as is Rickey, since neither one of them complied with the April 24, 2008, agreed order.
- ¶ 39 According to Janet, "[t]he trial court's determination also failed to recognize that her tax liability for the 2007 tax year had already been determined by the Internal Revenue

Service." However, the Internal Revenue Service's determination provided an incomplete analysis of the situation. The trial court awarded Janet half of all of the parties' accounts. It would be unjust for her to reap the rewards of the investment income but avoid the tax consequences of the same.

- ¶ 40 2. Establishment of Trust
- Rickey argues the trial court erred in ordering him to use some of his distribution of the marital assets to establish a trust in the amount of \$100,000 for the benefit of his children pursuant to section 503(g) of the Dissolution Act (750 ILCS 5/503(g) (West 2012)). Section 503(g) states:

"The court if necessary to protect and promote the best interests of the children may set aside a portion of the jointly or separately held estates of the parties in a separate fund or trust for the support, maintenance, education, physical and mental health, and general welfare of any minor, dependent, or incompetent child of the parties." 750 ILCS 5/503(g) (West 2012).

According to respondent, quoting *In re Marriage of Bates*, 141 III. App. 3d 566, 571, 490 N.E.2d 1014, 1017 (1986), "The imposition of a section 503(g) trust is inappropriate, absent evidence of a need to protect the interests of the children and, therefore, is inappropriately applied to a responsible parent." Rickey also relies on *In re Marriage of Miller*, 112 III. App. 3d 203, 210, 445 N.E.2d 811, 816 (1983), where the appellate court found the imposition of a section 503(g) trust was inappropriate because the records did not show the parent was irresponsible or likely to ignore the children's financial needs. Rickey takes issue with the fact the trial court made no findings showing a need for a \$100,000 trust to be established for the children's benefit. Rickey

also argues the record does not show the children have any need of his support to maintain their lifestyle. As stated earlier, we are reviewing the trial court's result, not its reasoning. *Romano*, 2012 IL App (2d) 091339, ¶ 48, 968 N.E.2d 115.

Based on the record in this case, the trial court did not abuse its discretion by ordering Rickey to fund a trust for the children's benefit. The court found Rickey was attempting to hide vast sums of money overseas without Janet's knowledge. This behavior clearly supported the trial court's finding it was necessary to impose a trust for the children. With regard to Rickey's argument the children did not need his support to maintain their lifestyle, we note the trial court knew Janet would have to use a large portion of the money she received during these proceedings to pay her half of the 2007 tax bill. Further, contrary to Rickey's assertion, Janet had no guarantee of a steady stream of income in the future. She was unable to work as a physician for a considerable period of time. Despite earning a law degree during that time, she had been unable to find work as a lawyer. As for Rickey's ability to support his children in the future, we note a good portion of Rickey's share of the 2007 property distribution was already gone. Rickey even stated in his brief:

"[His] investment income will end as soon as the funds in his retirement account of approximately \$1,059,864.00 as shown on Affidavit are applied to his one-half share of the 2007 income tax liabilities. As such, Rick[ey] will not have any income or assets which will produce income as soon as the funds in his E*Trade account will be applied to his share of the 2007 income tax liabilities."

The purpose of the trust was to guarantee payment for the children over a period of time, which Rickey could not guarantee. Based on the facts here, including Rickey's incarceration in federal prison, the trial court did not abuse its discretion in requiring Rickey to fund a trust for the benefit of his children.

- ¶ 43 3. Janet's Pension
- Rickey also states the trial court abused its discretion with regard to Janet's State University Retirement System (SURS) pension. Janet received the pension in the property distribution. In its memorandum of judgment, the court stated:

"The court finds that Janet's contributions to her SURS pension, with interest, is \$147,959.03. (Respondent's Exhibit 13) She was employed by SIU Medical School for 86 months, of which 28 were prior to the marriage. The court concludes that 33% of her SURS pension is non-marital. The marital portion is worth \$99,132.00."

Rickey states the court should have ordered a division of the pension by a qualified Illinois domestic relations order. According to Rickey:

"A review of Respondent's Exhibit #13 reflects Janet has an accrued pension annuity of \$3,990.00 per month. As argued by Rick[ey] in his Written Argument to the Court, the present value of that annuity is substantial. Rick[ey] proposed that 50% of the marital portion of Janet's State University Retirement System pension be divided between the parties. The Court erred in

awarding the marital portion of the SURS pension to Janet at its contribution value."

We find this argument forfeited. While stating he thinks the trial court erred with regard to Janet's SURS pension, Rickey offers no analysis why the court's treatment of Janet's pension constitutes an abuse of discretion. Moreover, the trial court basically divided the parties' assets and liabilities on a 50/50 basis. Offsetting Janet's SURS pension with other assets awarded to Rickey does not constitute an abuse of discretion.

- ¶ 45 C. Maintenance
- ¶ 46 Rickey also argues the trial court erred in denying him maintenance. The trial court denied maintenance for both parties. According to the court:

"Rick[ey] has asked that the court award him spousal maintenance. This is not an appropriate case for an award of maintenance. Rick[ey] is currently incarcerated and has no need for maintenance. At such time as he is released he will be entitled to receive either Social Security disability or retirement benefits. In addition, he will have sufficient funds available for investment to supplement Social Security."

We will not disturb a trial court's decision with regard to maintenance unless the court abused its discretion. *In re Marriage of Selinger*, 351 Ill. App. 3d 611, 614, 814 N.E.2d 152, 157 (2004).

¶ 47 Rickey argues courts consistently hold a spouse who has been in a long-term marriage and is unable to maintain himself or herself is entitled to maintenance to maintain the same standard of living he or she had during the marriage. However, standard of living is not the only factor a trial court may consider in determining whether maintenance is appropriate. In

fact, section 504(a) of the Dissolution Act (750 ILCS 5/504(a) (West 2012)) provides 12 factors trial courts *may* consider in determining whether to award maintenance. The couple's standard of living during the marriage is one of the factors that *may* be considered. 750 ILCS 5/504(a)(6) (West 2012).

- Rickey argues his likelihood of obtaining any type of job to maintain himself is negligible. Rickey cites both his age and health problems. According to Rickey, he will never be able to have the type of lifestyle he had while married or have funds available to him to meet even his basic needs. Based on the facts in this case, Rickey's standard of living during the marriage has little significance.
- We note Rickey has not maintained his marital lifestyle for all the years of his federal incarceration. As a result, his standard of living should dramatically increase upon his release from prison, even if it does not reach the standard he was accustomed to during the marriage. Further, Rickey cannot expect his post-incarceration lifestyle to match his marital lifestyle, especially considering that marital lifestyle presumably was based in part on his illegal activities.
- ¶ 50 The trial court clearly did not abuse its discretion in denying Rickey maintenance. While Rickey focused on the marital standard of living, section 504(a) also includes the following factors which the trial court may consider:
 - "(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[.]" 750 ILCS 5/504(a)(1), (a)(2), (a)(3) (West 2012).

The trial court noted Rickey will be entitled to receive either Social Security disability or Social Security retirement benefits upon his release from prison and will have sufficient funds available for him to invest to supplement his Social Security benefits. The record shows Rickey was a successful investor.

- Further, Rickey received a substantial amount of both marital and nonmarital property. He was awarded two homes, which he had already paid off with some of the proceeds he received in 2008. As a result, he would not have the expense of rent or a house payment and could supplement his income by renting the unoccupied home. Further, Rickey received \$276,851 in nonmarital property. The trial court did not abuse its discretion in denying Rickey maintenance.
- ¶ 52 III. CONCLUSION
- ¶ 53 For the reasons stated, we affirm the trial court's judgment.
- ¶ 54 Affirmed.