2014 IL App (2d) 140089-U
No. 2-14-0089
Order filed October 16, 2014

IN THE

APPELLATE COURT OF ILLINOIS

SECOND DISTRICT

In re MARRIAGE OF DIANE STEVERSON,	)	Appeal from the Circuit Court of McHenry County.
Petitioner-Appellant and Cross-Appellee,	)	
and	)	No. 07-DV-636
LEWIS STEVERSON,	)	
Respondent-Appellee and Cross-Appellant.	)	Honorable James S. Cowlin, Judge, Presiding.

JUSTICE ZENOFF delivered the judgment of the court.
Presiding Justice Burke and Justice Spence concurred in the judgment.

ORDER

¶ 1 *Held*: Trial court properly found that the term "bonuses" in the parties' marital settlement agreement was ambiguous; court's finding based on parol evidence that the parties intended the term to mean annual cash bonuses was not against the manifest weight of the evidence; court did not abuse its discretion in deviating from the statutory guidelines and awarding monthly child support of $9,000.

¶ 2 Petitioner, Diane Steverson, appeals from the trial court's order requiring respondent, Lewis Steverson, to pay child support of $9,000 per month and maintenance of $9,183.33 per

month plus 19% of any bonuses he receives. Lewis cross-appeals, contending that the court abused its discretion in setting child support at $9,000. For the following reasons, we affirm.

¶ 3 I. BACKGROUND

¶ 4 Diane and Lewis were married in September 1989 and had two children during the marriage. The parties filed cross-petitions for dissolution of marriage. On January 29, 2009, the court dissolved the marriage, incorporating a marital settlement agreement (MSA) and a joint parenting agreement (JPA) into the judgment for dissolution. Pursuant to the JPA, the parties shared joint legal custody of the children, with Diane as the primary residential custodian.

¶ 5 The MSA obligated Lewis to pay unallocated support to Diane from February 19, 2009, through December 31, 2011, in the amount of $5,296 every two weeks. Section 3.2(b) of the MSA provided for additional unallocated support in the amount of 47% of the gross amount of any bonus payments that Lewis received from his employer, Motorola. Section 3.2(b) further provided, "For purposes of this paragraph, 'bonus payments' shall not include awards of restricted stock, stock options, or MOTShare payments granted during the marriage, or the proceeds derived from any such restricted stock, stock options, or MOTShare payments granted during the marriage."

¶ 6 Pursuant to the MSA, beginning January 1, 2012, Lewis was obligated to pay child support to Diane calculated pursuant to section 505 of the Illinois Marriage and Dissolution of Marriage Act (Act) (750 ILCS 5/505 (West 2012)). Also beginning on January 1, 2012, pursuant to section 3.4(a) of the MSA, Lewis was required to pay maintenance "in an amount equal to 19% of his gross income from his base salary and from any bonuses he receives." Section 3.4(a) provided, "In connection with determining 'income' for LEWIS, no funds received as a result of

the sale of any restricted stock granted during the marriage or the exercise of any stock options granted during the marriage shall be included." Maintenance was to end on January 31, 2017.

¶ 7 The MSA also contained property settlement provisions. Pertinent here, Diane received one-half of the marital portion of Lewis's vested and unvested Motorola stock options and restricted stock units (RSUs). Diane agreed that her acceptance of the property set forth in the MSA represented "a full and final settlement of any claims" with respect to the parties' property.

¶ 8 On December 30, 2011, Diane filed a motion to set child support and maintenance. As contemplated in the MSA, Diane asked the court to set child support in accordance with section 505 of the Act and to set maintenance at 19% of Lewis's gross income and bonuses. Diane contended that, for purposes of calculating maintenance, the term "bonuses" in section 3.4(a) of the MSA included awards of stock options and RSUs granted following entry of the judgment for dissolution, along with any proceeds from the sale or exercise of those options and RSUs.

¶ 9 Lewis responded that the MSA treated stock options and RSUs as property and divided them equally between the parties. Accordingly, Lewis argued, they could not be included within the term "bonuses" when calculating maintenance. With respect to child support, Lewis responded that awarding Diane the statutory guideline amount of support would be a windfall and asked for a deviation from the guidelines. He argued that deviation was warranted because, among other reasons, one of the parties' children had become emancipated and Diane's financial affidavit listed monthly expenses of only $1,369.62 for the parties' minor child.

¶ 10 At an evidentiary hearing on the motion to set child support and maintenance, Diane's only witness was Lewis, who testified as follows. Until June 2013, Lewis was employed as general counsel of Motorola. His compensation there consisted of his base salary, an annual performance-based bonus, stock options, and RSUs. His base salary in 2012 was between

$450,000 and $480,000, while his total compensation was just over $1.9 million. Lewis's total compensation from Motorola for January through June 2013 was $2,670,299.48. Lewis testified that this amount included salary, bonus, proceeds from the exercise of stock options and the sale of RSUs, and payments for unused vacation time.

¶ 11 Lewis testified that, in June 2013, he left Motorola and began a position as general counsel of Corning, Inc. At Corning, Lewis's base salary was $580,000, and he received additional compensation in the form of annual cash bonuses, stock options, RSUs, and other fringe benefits. The annual cash bonuses would be made pursuant to a "Goal Sharing Bonus Program" and a "Performance Incentive Plan," although Lewis had not yet received any bonuses from Corning. In addition, upon commencing his employment at Corning, Lewis received a special cash payment of $750,000 and an award of $2.25 million in RSUs, which was to be paid over three years. According to Lewis, the $750,000 payment compensated him for the stock options and RSUs that were cancelled upon leaving Motorola.

¶ 12 Lewis further testified that he believed the term "bonuses" in section 3.4(a) of the MSA included his annual cash bonuses only. He believed that the bonuses made pursuant to Corning's goal sharing program and performance incentive plan were included. However, he believed that stock options and RSUs were not included. According to Lewis, when the parties were negotiating the terms of the MSA, they agreed that the term "bonuses" meant any annual payment he received from his employer based on his performance in the prior year.

¶ 13 Regarding child support, Lewis testified that he believed that it was up to the trial court to determine the appropriate amount of support. When pressed to provide what he believed would be an appropriate amount of child support for the parties' one minor child, Lewis testified that he believed $6,500 per month would be an appropriate amount.

¶ 14 Diane rested her case, whereupon Lewis's counsel called him to testify. When counsel began asking Lewis about the negotiations leading to the MSA, Diane's counsel objected on the basis that parol evidence was inadmissible when a contract was unambiguous. The court overruled the objection, finding that the term "bonuses" in section 3.4(a) of the MSA was ambiguous.

¶ 15 Lewis then testified as follows. He actively participated in the negotiations with Diane and her counsel. The meaning of the term "bonuses" was an issue the parties addressed. During negotiations, Lewis and his counsel made it clear that they did not intend the term "bonuses" to include anything other than Lewis's annual performance-based cash bonus. Lewis identified a letter dated December 16, 2008, from Diane's counsel to Lewis's counsel making an offer of settlement. One term of the proposed settlement was that Lewis would pay to Diane 28% of any bonuses he received for three years following entry of the judgment for dissolution and 20% of any bonuses for the next five years. In a letter dated December 18, 2008, Lewis countered with an offer to pay 28% of his bonuses to Diane for five years. The counter offer stated that "bonuses" would not include stock options, RSUs, or "the like."

¶ 16 In a December 24, 2008, letter, Diane's counsel responded, "As 'bonuses' will not include RSU's, stock options, and the like, a provision will need to be included that, if Lewis is given the option of taking his bonuses in cash or any other form, he will elect to take them in cash." The December 24 letter also contained three settlement proposals with respect to maintenance and child support, one of which was based on percentages of Lewis's base salary and bonuses, and two of which were based on percentages of Lewis's "income from all sources." Lewis testified that, when he read the December 28 letter, he understood the phrase "income

from all sources" to include all of his compensation, meaning salary, bonuses, and stock options. He understood the term "bonuses" to include only performance-based cash bonuses.

¶ 17 In a letter dated January 6, 2009, Lewis's counsel responded that Lewis agreed to the provision regarding taking his bonuses in cash form if given the option. However, when the parties were reviewing the final drafts of the settlement agreement in late January 2009, no such provision had been included. Lewis testified that he told Diane's counsel that he had no power to influence how his bonus was paid. After that discussion, the parties signed the MSA without a provision for taking bonuses in cash if given the option.

¶ 18 Counsel next asked Lewis about the two financial affidavits that Diane filed, one dated December 16, 2011, and one dated October 9, 2012. In the December 2011 affidavit, Diane listed her total monthly living expenses as $12,385.12, of which $1,369.62 was designated as child-related expenses. In the October 2012 affidavit, Diane claimed total monthly living expenses of $15,234.10, of which she designated $2,625.43 as child-related expenses. The child-related expenses included $1,838.66 per month for vacations, which Lewis testified was the amortized expense of a one-time trip to the Bahamas for the parties' daughter's 16th birthday.

¶ 19 Lewis testified that, after subtracting federal and state income taxes, his net income for 2012 was approximately $1,275,000. According to Lewis's calculations, a statutory guideline child support award based on that income would be $21,250 per month. Lewis further testified that his net income for 2013 was approximately $2,370,000, which would result in a statutory guideline child support award of $33,950 per month.

¶ 20 After Lewis rested, Diane's counsel called Diane in rebuttal. Lewis objected to her testifying as a rebuttal witness, on the ground that she did not testify in her case-in-chief. The

trial court overruled the objection in part, allowing Diane to testify as to her understanding of the term "bonuses" in section 3.4(a) of the MSA.

¶ 21 Diane testified as follows. She participated in negotiating the MSA and reviewed all of the correspondence and draft settlement agreements as they were exchanged. In a January 6, 2009, letter from Diane's counsel to Lewis's counsel, her counsel proposed either unallocated support or maintenance and child support, and all of the settlement proposals were based on percentages of Lewis's "net income from all sources."

¶ 22 Diane identified a draft of the MSA that Lewis's counsel had sent to her counsel on January 25, 2009. Section 3.4(a) of the draft provided that Lewis would pay maintenance equal to 19% of his gross income "from his base salary and from any bonuses he receives." The draft further provided that "income" did not include "funds received as a result of the sale of any restricted stock or the exercise of any stock options." The latter provision was not included in the final settlement agreement.

¶ 23 Diane further testified that the parties negotiated the final changes to the MSA in the law library at the courthouse. One of Lewis's attorneys was at a computer terminal making changes as the parties agreed to them. When the parties negotiated the final changes to the maintenance provision, Diane believed that maintenance would be calculated based on Lewis's income from all sources. According to Diane, she did not recall participating in any discussions in which Lewis's performance-based cash bonuses from Motorola were specifically discussed.

¶ 24 On cross-examination, Diane testified that she believed the term "bonuses" meant "all sources of income." Diane was then impeached with her deposition testimony in which she agreed that stock options and RSUs were "different than a bonus." At trial, Diane clarified that,

although she knew that stock options were different than a cash bonus, she believed the term "bonuses" "was the umbrella for everything," including cash bonuses, stock options, and RSUs.

¶ 25 After the parties filed written closing arguments, the court issued a memorandum opinion and order. Regarding maintenance, the court again found that the term "bonuses" in section 3.4(a) of the MSA was ambiguous. After considering the parol evidence admitted at trial, the court found that the parties did not intend the term to include stock options or RSUs but, rather, to mean annual cash bonuses, which included any bonuses Lewis received pursuant to Corning's goal sharing and performance incentive plan programs. The court ordered Lewis to pay monthly maintenance of 19% of his base salary, which equaled $9,183.33, plus 19% of the gross amount of any bonuses he received pursuant to the goal sharing and performance incentive plans.

¶ 26 Regarding child support, the court found that Lewis's net income in 2012 was $1,275,000 and that his net income for 2013 was $2,037,000.[1] The court calculated the guideline amount of child support to be $21,250 per month for 2012 and $33,950 for 2013. The court determined that, in light of the factors listed in section 505(a)(2) of the Act, deviation from the guideline amount was appropriate. The court set child support at $9,000 per month, finding that, although the parties' minor child "enjoyed a more lavish lifestyle than an average child," that standard of living could be maintained at a cost below the guideline amount.

¶ 27 Diane timely appealed, and Lewis timely cross-appealed.

¶ 28 II. ANALYSIS

¶ 29 On appeal, Diane argues that the trial court erroneously interpreted the term "bonuses" in section 3.4(a) of the MSA. She maintains that the term unambiguously includes all of the

[1] This appears to be a scrivener's error, as Lewis testified that his net income for 2013 was $2,370,000.

compensation that Lewis receives in addition to his base salary. She further contends that the court abused its discretion when it deviated from the statutory guideline amount of child support. On cross-appeal, Lewis contends that the court abused its discretion in awarding child support of $9,000 per month, maintaining that an award of $6,500 is appropriate.

¶ 30 A. Diane's Motion to Strike Portions of Lewis's Brief

¶ 31 Diane filed a motion to strike portions of Lewis's brief, which this court ordered taken with the case. Diane asks this court to strike all of Lewis's 24 footnotes, which she contends contain argument and citations of authority in violation of Illinois Supreme Court Rule 341(a) (eff. Feb. 6, 2013) ("Footnotes are discouraged but, if used, may be single-spaced."). She cites *In re Marriage of King*, 208 Ill. 2d 332, 338 (2003), in which the supreme court struck 40 footnotes containing argument and citation of authority from a party's brief. Although we admonish Lewis's counsel that footnotes should be used sparingly and that argument and citations of authority belong in the body of a brief, we deny Diane's motion. Lewis's 36-page brief was well under the 80-page limit for a cross-appellant's brief (see Ill. S. Ct. R. 341(b) (eff. Feb. 6, 2013)), and it does not appear that Lewis included the footnotes for any improper purpose, such as to evade the page limit.

¶ 32 B. Maintenance

¶ 33 Courts enforce the terms of a marital settlement agreement "as contract terms" (750 ILCS 5/502(e) (West 2012)) and construe such agreements in the same manner as any other contract. *Blum v. Koster*, 235 Ill. 2d 21, 33 (2009). A court's primary objective is to give effect to the parties' intent, and, absent an ambiguity, a court must determine the parties' intent from the language of the agreement. *Blum*, 235 Ill. 2d at 33. When the terms are unambiguous, courts give them their plain and ordinary meaning. *In re Marriage of Dundas*, 355 Ill. App. 3d 423,

426 (2005). Where the terms are ambiguous, however, parol evidence may be used to decide what the parties intended. *In re Marriage of Michaelson*, 359 Ill. App. 3d 706, 714 (2005). The interpretation of a marital settlement agreement, including the determination of whether the agreement's terms are ambiguous, is a question of law and is reviewed *de novo*. *Blum*, 235 Ill. 2d at 33; *Dundas*, 355 Ill. App. 3d at 426. Resolution of an ambiguity after considering parol evidence is a factual determination that will not be disturbed on appeal unless it is contrary to the manifest weight of the evidence. *Elliott v. LRSL Enterprises, Inc.*, 226 Ill. App. 3d 724, 730 (1992). A finding is against the manifest weight of the evidence if the opposite conclusion is clearly evident or if the finding is unreasonable, arbitrary, or not based on the evidence. *In re Marriage of Tabassum & Younis*, 377 Ill. App. 3d 761, 773 (2007).

¶ 34 Diane maintains that the term "bonuses" in section 3.4(a) is unambiguous and includes any compensation Lewis receives in addition to his base salary. She contends that, because section 3.4(a) specifically excludes certain items from the definition of "income," the absence of any other exclusion means that no other exclusions apply. As Diane points out, section 3.4(a) provides, "In connection with determining 'income' for LEWIS, no funds received as a result of the sale of any restricted stock granted during the marriage or the exercise of any stock options granted during the marriage shall be included." Diane also points out that section 3.2(b), which provided for unallocated support payments through December 2011, provides, "For purposes of this paragraph, 'bonus payments' shall not include awards of restricted stock, stock options, or MOTShare payments granted during the marriage, or the proceeds derived from any such restricted stock, stock options, or MOTShare payments granted during the marriage." She contends that the absence of similar language in section 3.4(a) means that there are no limitations on the term "bonuses" in that section.

¶ 35 We reject Diane's interpretation of section 3.4(a). When interpreting a marital settlement agreement, courts must consider the instrument as a whole and should not determine the parties' intent from detached portions or from any clause standing by itself. *Reda v. Estate of Reda*, 408 Ill. App. 3d 379, 384 (2011). In the MSA, the parties treated the stock options and RSUs that Lewis earned during the marriage as marital property and divided them equally. In light of the MSA's treatment of the marital stock options and RSUs, it is clear why the parties excluded them, and any proceeds derived from their sale or exercise, from Lewis's income for purposes of calculating maintenance and unallocated support. If they were included, Diane would be "double dipping," receiving half of the stock options and RSUs in the form of a property settlement and then receiving increased support payments based on the half that Lewis received. Given the clear purpose of excluding from the calculation of maintenance any proceeds from the sale or exercise of the marital stock options and RSUs, we disagree with Diane that the exclusion necessarily means that the term "bonuses" in section 3.4(a) unambiguously includes all other sources of income not specifically excluded.

¶ 36 We determine, as the trial court did, that the term "bonuses" in section 3.4(a) is ambiguous. "An instrument is ambiguous if its language is reasonably susceptible to more than one interpretation, either because of indefiniteness or because a double meaning can be attached to the words." *Elliott*, 226 Ill. App. 3d at 730. Here, the MSA is silent as to the meaning of the term "bonuses" in section 3.4(a), and the plain and ordinary meaning of the term does not resolve the issue before us. " 'Bonus' is commonly defined as 'something in addition to what is expected or strictly due.' " *Arcelor Mittal Steel v. Illinois Workers' Compensation Comm'n*, 2011 IL App (1st) 102180WC, ¶ 40 (quoting Webster's Third New International Dictionary 167 (1981)). "Black's Law Dictionary defines a bonus as '[a] consideration or premium paid in

addition to what is strictly due.' " *Camillo v. Wal-Mart Stores, Inc.*, 221 Ill. App. 3d 614, 622-23 (1991) (quoting Black's Law Dictionary 182 (6th ed. 1990)); see also *Schwarze v. Solo Cup Co.*, 112 Ill. App. 3d 632, 640 (1983) (citing similar definitions of "bonus"). Nothing in these definitions sheds light on whether the term "bonuses" in section 3.4(a) included awards of stock options and RSUs in addition to annual performance-based cash bonuses.

¶ 37 Lewis asserts that Diane argued in her brief only that section 3.4(a) of the MSA was unambiguous and that she has forfeited any argument that the court's resolution of the ambiguity based on the parol evidence presented at trial was against the manifest weight of the evidence. Although Diane does not explicitly state that the court's finding was against the manifest weight of the evidence, she does contend that the parol evidence failed to establish that the parties intended the term "bonuses" to be limited to performance-based cash bonuses. Therefore, she has not forfeited this argument. Nevertheless, we conclude that the court's finding was not against the manifest weight of the evidence.

¶ 38 The December 24, 2008, and January 6, 2009, letters from Diane's counsel to Lewis's counsel proposed various settlement offers with respect to unallocated support, maintenance, and child support. One of the offers was based on percentages of Lewis's base salary and bonuses, while the other offers were based on percentages of Lewis's income from all sources. In the final settlement agreement, the phrase "income from all sources" does not appear. There exists "a strong presumption against including provisions that easily could have been included in the contract but were not." *Wright v. Chicago Title Insurance Co.*, 196 Ill. App. 3d 920, 925 (1990). Had the parties intended the term "bonuses" to mean all compensation Lewis receives in addition to his base salary, they easily could have included such a provision. The parol evidence makes

clear that the parties treated the phrase "income from all sources" as having a different meaning than the terms "base salary" and "bonuses."

¶ 39 That the final settlement agreement did not include a provision requiring Lewis to take his bonuses in cash if given the option does not alter our conclusion. Diane's counsel stated in the December 24, 2008, letter, "As 'bonuses' will not include RSU's, stock options, and the like, a provision will need to be included that, if Lewis is given the option of taking his bonuses in cash or any other form, he will elect to take them in cash." In a January 6, 2009, letter, Lewis's counsel agreed to include such a provision; however, it was not included in the final settlement agreement. According to Lewis, he told Diane's counsel during the final settlement negotiations that he had no control over how his bonuses were paid. This is a reasonable explanation for why the MSA did not include the provision, and it is consistent with Lewis's testimony concerning how his employers compensated him, which was pursuant to well-defined programs, such as Corning's "Goal Sharing Bonus Program" and "Performance Incentive Plan."

¶ 40 In sum, the parol evidence did not indicate that the parties discussed including stock options and RSUs within the term "bonuses." Although Diane testified that she believed the term "bonuses" meant "all sources of income," she was impeached with her deposition testimony in which she agreed that stock options and RSUs were "different than a bonus." If, as Diane suggests, maintenance was to be calculated based on Lewis's income from all sources, the MSA could have stated that Lewis was required to pay maintenance "in an amount equal to 19% of his gross income." Instead, it obligated Lewis to pay maintenance "in an amount equal to 19% of his gross income *from his base salary and from any bonuses he receives*." (Emphasis added.) This additional language would be rendered superfluous were we to accept Diane's position.

¶ 41 Diane's argument that any ambiguity in the term "bonuses" must be construed against the drafter is unavailing. The rule that an ambiguity is to be construed against the drafter is a rule of " 'last resort' " to which courts turn only if extrinsic evidence fails to resolve an ambiguity. *Premier Title Co. v. Donahue*, 328 Ill. App. 3d 161, 165-66 (2002) (quoting *Bunge Corp. v. Northern Trust Co.*, 252 Ill. App. 3d 485, 493 (1993)). Here, the parol evidence resolves the ambiguity, so there is no need to turn to rules of last resort.

¶ 42 C. Child Support

¶ 43 Diane contends that the trial court abused its discretion when it deviated from the statutory guideline amount of child support, because Lewis failed to meet his burden of showing compelling reasons for doing so. She maintains that, taking into consideration her financial resources and needs, and those of the minor child, guideline child support of 20% of Lewis's net income is appropriate.

¶ 44 Section 505 of the Act provides that, when ordering a non-custodial parent to pay child support, a trial court is to determine a minimum amount of support based upon statutory guidelines. 750 ILCS 5/505(a)(2) (West 2012). For a single child, the statutory guideline is 20% of the supporting party's net income. 750 ILCS 5/505(a)(1). A trial court may deviate from the guidelines if it finds that doing so is appropriate after considering the child's best interests in light of the following factors: the financial resources and needs of the child and both parents; the standard of living the child would have enjoyed had the marriage not been dissolved; the physical, mental, and emotional needs of the child; and the educational needs of the child. 750 ILCS 5/505(a)(2) (West 2012). The party seeking a deviation bears the burden of producing evidence that compelling reasons exist to justify the deviation. *In re Marriage of Abu-Hashim*, 2014 IL App (1st) 122997, ¶ 35. If the court deviates from the guidelines, it must state the

amount that would have been required under the guidelines and its reasons for deviating from that amount. 750 ILCS 5/505(a)(2) (West 2012); *In re Marriage of Sobieski*, 2013 IL App (2d) 111146, ¶ 53. We review a child support award for an abuse of discretion. *Sobieski*, 2013 IL App (2d) 111146, ¶ 53. A court abuses its discretion when no reasonable person would take the view adopted by the trial court. *In re Marriage of Arjmand*, 2013 IL App (2d) 120639, ¶ 32.

¶ 45 Determining the child support obligation of a high-income parent requires a trial court to balance competing concerns. *In re Marriage of Lee*, 246 Ill. App. 3d 628, 643 (1993). On one hand, the amount of child support should not be limited to the child's "shown needs," because the child is not expected to live at a minimal level of comfort while the noncustodial parent is living a life of luxury. *Lee*, 246 Ill. App. 3d at 643. In *In re Marriage of Turk*, 2014 IL 116730, our supreme court recently acknowledged that it would not serve a child's best interests to have to " 'live a dual life in order to conform to the differing socio-economic classes of his or her parents.' " *Turk*, 2014 IL 116730, ¶ 25 (quoting Laura Raatjes, *High-Income Child Support Guidelines: Harmonizing the Need for Limits With the Best Interests of the Child*, 86 Chi.-Kent L.Rev. 317, 318-19 (2011)). On the other hand, a child support award is not intended to be a windfall. *In re Marriage of Singleteary*, 293 Ill. App. 3d 25, 36 (1997); *Lee*, 246 Ill. App. 3d at 644. Because of these competing concerns, the statutory child support guidelines have less utility as parties' net income increases. *Department of Public Aid ex rel. Nale v. Nale*, 294 Ill. App. 3d 747, 754 (1998); *In re Marriage of Scafuri*, 203 Ill. App. 3d 385, 392 (1990).

¶ 46 We cannot agree that Lewis did not meet his burden of showing that deviation from the guidelines was appropriate. During his testimony, Lewis discussed Diane's two financial affidavits, one of which claimed monthly child-related expenses of $1,369.62 and one of which claimed monthly child-related expenses of $2,625.43. Lewis further testified that, based on his

2013 income, the guideline amount of child support would exceed $33,000 per month. Taken together, this evidence was sufficient to show that compelling reasons existed to deviate from the statutory guidelines. Even taking into account the amortized cost of an expensive vacation to the Bahamas for the daughter's 16th birthday, Diane's monthly child-related expenses (and even her total monthly living expenses) were substantially less than the guideline amount of child support. Nothing at trial suggested that supporting the parties' minor daughter at the standard of living she would have enjoyed had the marriage not been dissolved would require expending $33,000 per month. Consequently, the trial court did not abuse its discretion in deviating from the statutory guidelines.

¶ 47 Diane asserts that the trial court erred in refusing to allow her to present evidence in rebuttal to show that deviation from the guidelines was inappropriate. However, Diane has forfeited this issue by failing to develop an argument or cite any authority. See Ill. S. Ct. R. 341(h)(7) (eff. Feb. 6, 2013) (requiring an appellant's brief to contain "[a]rgument, which shall contain the contentions of the appellant and the reasons therefor, with citation of the authorities and the pages of the record relied on").

¶ 48 Although we agree with Lewis that the trial court did not abuse its discretion in deviating from the statutory guidelines, we do not agree with him that it was an abuse of discretion to award child support of $9,000 per month. Lewis's primary argument is that the child support award was excessive in light of the child-related expenses listed in Diane's financial affidavit. He contends that the child-related expenses portion of the affidavit included spaces for clothing, grooming, allowance, lessons, clubs, vacation, entertainment, and "Other," which fully accounted for any child-related expenses. However, Lewis ignores that the spaces for clubs, entertainment, and "Other" were left blank. Moreover, he fails to recognize that the expenses

listed in Diane's affidavit do not necessarily reflect the standard of living the parties' daughter would have enjoyed had the marriage not been dissolved.

¶ 49 As the court in *In re Keon C.*, 344 Ill. App. 3d 1137 (2003), noted, that child support exceeds the amount a custodial parent reports spending on a child is but one factor for a court to consider. *Keon C.*, 344 Ill. App. 3d at 1142-43. In *Keon C.*, the court awarded monthly child support of $8,500 for one child, even though the custodial parent reported spending only $1,000 on the child monthly. *Keon C.*, 344 Ill. App. 3d at 1142-43. In affirming the award, the court emphasized the noncustodial parent's considerable income, which was $1.4 million and was set to increase to $4.5 million. *Keon C.*, 344 Ill. App. 3d at 1142-43. The court held that "the trial court was entitled to infer that respondent's son would have enjoyed a high standard of living had the parties not separated." *Keon C.*, 344 Ill. App. 3d at 1144. The court also noted the custodial parent's much smaller financial resources. *Keon C.*, 344 Ill. App. 3d at 1142-44.

¶ 50 The facts of this case are similar to the facts of *Keon C.*. According to his own testimony, Lewis's net income increased from approximately $1.275 million in 2012 to over $2.3 million in 2013. The trial court was entitled to infer that, had the parties' marriage not dissolved, their minor daughter would have enjoyed a high standard of living. *In re Marriage of Ackerley*, 333 Ill. App. 3d 382, 395 (2002) ("[G]iven respondent's considerable income, it is *** inferrable that respondent's son would have enjoyed a high standard of living had the marriage not dissolved."). The expenses that Diane listed in her financial affidavit did not necessarily reflect that standard of living. Indeed, Lewis implicitly acknowledged as much, because, when pressed, he testified that he believed $6,500 per month would be an appropriate amount of child support. Accordingly, the trial court did not abuse its discretion in awarding child support of $9,000 per month.

¶ 51 Lewis maintains that the trial court improperly relied on expenses related to the parties' emancipated child in determining the amount of child support. According to Lewis, the court believed that the child-related expenses listed in Diane's affidavit included expenses for the emancipated child, because the court said that the affidavit "show[ed] the monthly expenses for the children." We decline to rely on this isolated comment, in which it appears that the trial court simply misspoke, to conclude that child support of $9,000 was an abuse of discretion.

¶ 52 Similarly, Lewis contends that the court erred when it referred to Lewis's high expenses for the parties' emancipated child. The court said that "there is evidence of spending for [the emancipated child's] benefit commensurate with a high income family lifestyle." The evidence to which the trial court referred was Lewis's testimony that he spent $5,200 per month on rent for the emancipated child's apartment, that he had purchased $7,000 worth of furniture for the apartment, and that he had purchased her a $36,000 car. We disagree with Lewis that the trial court's comment was improper, as the evidence of his spending on the emancipated child showed his willingness to spend generously on his children and was relevant to show the high standard of living the parties' minor child would have enjoyed had the marriage not been dissolved. Nothing in the trial court's comments indicate that it intended any portion of the $9,000 child support award to be put toward expenses related to the emancipated child.

¶ 53 Lewis also contends that the court failed to consider Diane's own considerable resources. He points out that Diane received annual support payments totaling approximately $280,000 in 2011 and 2012. However, Lewis ignores that, according to Diane's October 2012 financial affidavit, her total assets are valued at approximately $745,587, while her liabilities total over $613,000. In addition, she receives essentially no income beyond her maintenance and child support payments. According to her affidavit, her monthly expenses in October 2012 exceeded

her income by $2,980.36. Based on this evidence, we cannot agree that the trial court abused its discretion in failing to reduce the child support award based on Diane's financial resources.

¶ 54 III. CONCLUSION

¶ 55 For the foregoing reasons, we affirm the judgment of the circuit court of McHenry County.

¶ 56 Affirmed.