2016 IL App (5th) 160014-U

NOS. 5-16-0014, 5-16-0015, & 5-16-0016 (consolidated)

IN THE

APPELLATE COURT OF ILLINOIS

FIFTH DISTRICT

In re GUARDIANSHIP OF FRANCES ROSE BUDDE, a Disabled Person	)	Appeal from the Circuit Court of Clinton County.
(Peggy G. Billhartz,	)	
Petitioner-Appellant,	)	
v.	)	No. 11-P-56
Anthony T. Budde, Sr., Kathleen F. Wiegmann, Eugene C. Budde, Jerome J. Budde, and Marian V. Albers,	)	Honorable William J. Becker,
Defendants-Appellees).	)	Judge, presiding.

PEGGY G. BILLHARTZ and SUSAN G. EVILSIZER,	)	Appeal from the Circuit Court of Clinton County.
Plaintiffs-Appellants,	)	
v.	)	No. 11-CH-50
ANTHONY T. BUDDE, SR., KATHLEEN F. WIEGMANN, EUGENE C. BUDDE, JEROME J. BUDDE, and MARIAN V. ALBERS,	)	Honorable William J. Becker,
Defendants-Appellees.	)	Judge, presiding.

In re ESTATE OF FRANCES ROSE BUDDE, Deceased,	)	Appeal from the Circuit Court of

	)	Clinton County.
Appellee,	)	
	)	
v.	)	No. 12-P-19
	)	
PEGGY G. BILLHARTZ and SUSAN G. EVILSIZER, Interested Persons,	)	Honorable
	)	William J. Becker,
Appellants.	)	Judge, presiding.

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

ORDER

¶ 1 *Held*: Where the Clinton County Circuit Court's orders were correct, we affirm the judgments.

¶ 2 This consolidated appeal involves three cases centered upon Frances Rose Budde, who passed away on March 7, 2012. Frances' husband, Anton Pius Budde, died in 2003. Seven children survive Frances. Five of the children live in Clinton County, Illinois. Peggy G. Billhartz lives in North Carolina. Susan G. Evilsizer lives in a town outside of Springfield, Illinois.

¶ 3 While Anton was alive, he and Frances created a trust into which they deeded their marital residence. The trust was designed to help provide financial assistance with Anton's and Frances' care in the event that either or both of them could no longer care for themselves. The trust provided that any funds remaining upon the deaths of Anton and Frances were to be divided evenly between their surviving children, or if a child predeceased them, then to the deceased child's issue. After Anton died, Frances created a new will, giving the remainder of her estate (outside of the trust) to two charities.

¶ 4 In approximately August 2011, Frances moved to an assisted living facility in Breese, Illinois. The trustees thereafter sold the house at auction in November 2011 for $69,500.

¶ 5 Peggy and Susan filed various legal actions against their siblings about their mother's care and the handling of her assets. Peggy and Susan appeal from the trial court's orders dated February 28, 2014, and December 8, 2015. These three cases have been contentious and thus, the records on appeal are lengthy. In this order, we provide only the facts necessary to an understanding of our rulings on appeal.

¶ 6 FACTS

¶ 7 The First Probate Case–11-P-56

¶ 8 On September 2, 2011, Peggy filed a Petition for Appointment of Limited Co-Guardians of the Person and Estate in Clinton County Probate Court. She alleged that Frances suffered from physical conditions but was intellectually sound and capable of directing the management of her person and estate and was therefore capable to designate the person she wanted to assist her. Peggy acknowledged that there was a Power of Attorney for Healthcare and a Power of Attorney for Property currently in place. Frances' sons, Anthony T. Budde, Sr., served as Power of Attorney for Healthcare, while Eugene C. Budde served as Power of Attorney for Property. Peggy asked the court to appoint her and Susan as limited co-guardians of Frances' person and estate.

¶ 9 The trial court appointed attorney Marsha D. Holzhauer to be the guardian *ad litem* (GAL) for Frances. Dr. Michael W. Nash examined Frances and found that it would be reasonable to establish a limited guardianship in light of some memory and

physical issues stemming from a recent stroke. On October 5, 2011, Marsha D. Holzhauer interviewed Frances and on October 11, 2011, filed her report recommending that the court deny Peggy's petition.

¶ 10 On November 22, 2011, Eugene and Anthony filed their own Petition for Appointment of Guardians of the Estate and Person, alleging that Frances was disabled in that she was suffering from the onset of dementia. Because of these mental difficulties, they alleged that she lacked understanding or capacity to communicate and make decisions.

¶ 11 On December 19, 2011, the court entered an order appointing Peggy and Susan as temporary and limited guardians of the person and appointing Anthony and Eugene as temporary and limited guardians of the estate. The order also allowed Frances to travel to Susan's home in North Carolina over the Christmas holidays and set Frances' return to Illinois for early January.

¶ 12 At some point shortly after traveling to North Carolina, Frances came under the medical care of a Dr. John Gambino at a residential facility. Dr. Gambino determined that Frances was medically unable to return to Illinois.

¶ 13 On January 23, 2012, Peggy arranged to obtain some of Frances' personal items from her apartment in the assisted living facility in Clinton County to take them to Frances' new North Carolina residential placement. Peggy gave notice to the limited co-guardians of Frances' estate that she was going to take these items from their mother's apartment. However, before Peggy's siblings arrived, she had already packed up Frances' possessions. Thereafter, each side filed competing petitions regarding Frances' personal

property. The trial court entered an order on January 27, 2012, dictating that Peggy and Susan could only remove personal effects. The parties were ordered to photograph and inventory all of Frances' property.

¶ 14 Frances passed away in North Carolina on March 7, 2012. Services were held in North Carolina and in Illinois.

¶ 15 On April 4, 2012, attorney Marsha D. Holzhauer filed a petition for payment of her legal fees and costs for serving as Frances' GAL. The total amount owed was $1,666.98. On that same date, the court entered an order directing the limited co-guardians of the estate or the executor to pay this bill.

¶ 16 The limited co-guardians of the estate filed a final financial accounting, but acknowledged that they were not in control of some of the financial records held by Peggy and/or Susan, and as a result the report may not be complete. In July 2012, Peggy and Susan objected to this final estate accounting on the basis that the report lacked concise details of income and expenses of the estate and did not list Frances' possessions in storage and/or a few items believed to be missing.

¶ 17 On February 28, 2014, the trial court entered its order approving the accounting of the estate guardianship stating:

> "[t]he income and expenses of the guardianship could have been stated more clearly and more succinctly; however, the court is satisfied that the documents included with the [guardianship reports] adequately account for the co-guardians' handling of the funds of Frances. *** The court is satisfied that given the disagreements of the various sibling factions that approximately $25,000 was in

the checking and savings accounts of Frances on the date of her death and is satisfied that the expenses shown in [the guardians' exhibit] are within the realm of reason if not accurate and that any inaccuracy or imprecision was contributed to in whole or in part by the conduct of [Peggy] and Susan."

¶ 18 The court noted that any personal property should have already been turned over to the executor of Frances' will for distribution according to her wishes. The court also found that Peggy and Susan had no standing to object to the final accounting of the estate since they were not beneficiaries of Frances' will.

¶ 19 Peggy and Susan appeal the trial court's order finding that the probate estate is a potential source for payment of the GAL fees. They also argue that the trial court erred in approving the final report of the limited co-guardians of the estate.

¶ 20 The Trust Case–11-CH-50

¶ 21 On April 6, 1999, Anton and Frances executed the Anton Pius Budde and Frances Rose Budde Long Term Irrevocable Trust Agreement. On that same date, Anton and Frances executed a quitclaim deed to transfer their marital residence into the trust. The trust was irrevocable. No trust bank account was opened when the trust was created. The trust agreement contained a paragraph outlining the purpose of the trust as follows:

"During any period in which both Settlors are, in the judgment of the Trustee, unable properly to administer their financial affairs, the Trustee shall not make any distribution of or from the net income of the trust at the direction of either or both Settlors and the Trustee shall, instead, distribute for either or both Settlors[']

benefit so much or all of the net income of the trust as the Trustee believes to be

necessary for Settlors' support, comfort, companionship, enjoyment, and medical care, taking into consideration the Settlors' resources known to the Trustee, and shall add to principal, from time to time, any income not applied for such purposes."

¶ 22 Anton and Frances named two of their children as trustees: Anthony T. Budde, Sr., and Kathleen F. Wiegmann. The duties listed in the trust document were fairly standard. The trustees maintained the power to pay any and all expenses incurred in the trust administration from trust income, including reasonable compensation for the trustees. The Buddes continued to live in the home. There was no income produced from the trust's only asset, the marital home. The trust terminated by its very terms upon the death of the second party, Frances. Thereafter, the trust proceeds were to be distributed pursuant to the trust terms to the Buddes' surviving children.

¶ 23 Peggy and Susan filed suit against their five siblings on October 4, 2011, and later amended their complaint on January 4, 2012, asking the court to declare the trust to be invalid, seeking an accounting from the co-trustees, and asking the court to terminate the trust on the theory that the purposes for the creation of the trust could not be accomplished. Eventually, in late November 2012, Peggy and Susan filed a Motion for Summary Judgment on the issue of the validity of the trust. The defendants filed a Motion for Judgment on the Pleadings.

¶ 24 The trial court entered an order resolving these competing motions on December 12, 2012. Peggy and Susan first argued that the trust was invalid from its inception. The sisters only raised concerns about matters that occurred after the trust was created.

Furthermore, Peggy and Susan argued that the trust was invalid because the trustees did not comply with certain Internal Revenue Service (IRS) tax regulations. Specifically, they argued that the trust was invalid because Anton and Frances Budde and/or the trustees did not open a bank account in the name of the trust and instead continued to use the Buddes' personal checking account. The trial court found that actions or inactions on the parts of the settlors and/or the trustees after the trust was created would not result in the trust being void *ab initio.* The court noted that if IRS regulations were violated, those violations occurred after the trust was created, and so could not serve to void the trust from its inception. Consequently, the court concluded that the trust was not void *ab initio*.

¶ 25 The trial court reserved the ruling on count II of Peggy and Susan's amended complaint which sought an accounting. Count III asked the trial court to terminate the trust. The court noted, however, that this issue was moot because the trust terminated upon the death of the second settlor, Frances.

¶ 26 On February 28, 2014, the trial court entered its order regarding the trust accounting. The court noted that the co-trustees did not take any action with the trust until Frances needed to move into an assisted living facility. The handling of the household expenses was treated informally with Anton and Frances using their personal checking account. Despite the informal approach taken by the Buddes and the trustees, the trial court concluded that Anthony and Kathleen did not breach any trustee obligation for the period of the time that Anton and/or Frances resided in the marital home.

¶ 27 Anthony and Kathleen filed a Final Settlement Report on March 21, 2013. In its February 28, 2014, order, the court noted that the report lacked totals for categories of trust expenses and trust disbursements. From trial testimony, the court noted that some of the expense claims for administrative fees were estimates, and that there was no documentation for expenses like mileage. The trial court approved the documentation presented by the trustees regarding the proceeds from the sale of the home after payment of costs, home maintenance, and insurance. The trial court also found no issues with the trustees' practice of making and repaying loans in order to pay for trust liabilities. Additionally, the court found that administrative fees and expenses were appropriate pursuant to the trust language, or were otherwise allowable in equity. However, the court found that the attorney representing Peggy and Susan was entitled to $4,000 in attorney fees for his time spent in uncovering fees and costs not adequately reported by the trustees, totaling $7,000. Additionally, the court ordered Anthony and Kathleen to reimburse the trust $7,000, because their inadequate report contributed to increased litigation costs.

¶ 28 Thereafter, the trustees filed a second trust accounting. Peggy and Susan objected. Their attorney had not yet been paid the court-ordered $4,000 for attorney fees. On October 30, 2014, the trial court entered its order that rejected the second trust accounting and ordered the trustees to file a third report. "At a minimum the report should show that all of the siblings have received the same distribution [$6,000], that the attorney fees of Mr. Farr have been paid, that the $7000 has been returned, the balance if any, or the negative balance if any, and what bills if any remain to be paid."

¶ 29 The Third Amended Final Trust Accounting was submitted on January 27, 2015. Peggy and Susan again filed objections. They alleged that there was no itemization of receipts or disbursements, including legal and accounting fees. They also alleged that there was no documentary proof that the trustees deposited the court-ordered $7,000 into the trust.

¶ 30 In response to the objections to the third trust accounting report, the trustees filed a "Final Argument" with the court on May 29, 2015. In this document, the trustees argued that they had complied with the court's order in that they separately listed expenses and the mileage, that each sibling received his or her equal distribution from the trust, and that the report established that Mr. Farr had been paid his $4,000 in attorney fees. Finally, the trustees explained the $7,000 reimbursement issue as follows:

> "On February 28, 2014, the Court entered an Order requiring the co-trustees to reimburse the trust a total of $7,000.00. To date, the trustees have expended personal funds in the administration of the trust in the amount of $10,190.00. Additionally, the amount of $4,679.67 remains owing to the Co-Trustees for their continued administration of Trust activities. The amount owed the Co-Trustees exceeds the $7,000.00 reimbursement amount by $7,869.67."

¶ 31 The trustees argued that opening a checking account to deposit $7,000 for administrative costs when they were already personally out-of-pocket more than that amount was pointless.

¶ 32 On August 25, 2015, the trial court entered its order concluding that the trustees had yet to properly account for $26,000[1], but commented that it was possible that more than $26,000 was spent by the trust on utilities, taxes, fees, loan repayments, attorney fees, administrative expenses, and mileage. The court noted that although the trustees' paperwork could have been more organized, Peggy and Susan had made the situation much more difficult than necessary. Finally, the court noted that the five local siblings were not in dispute that the accounting was acceptable, and therefore the court strongly suggested that the local siblings file written consents to the Third Amended Final Trust Accounting. "If the consents are filed, the court will approve the account and close the file unless [Peggy and Susan] continue pursuit of their objections."

¶ 33 On October 8, 2015, the trial court entered its order noting that the five local siblings had filed consents to the accounting. Consequently, the court approved the Third Amended Final Trust Accounting.

[1]The trial court estimated that after the sale of the Budde house, the trust held approximately $65,000. From that total, the court subtracted $42,000, representing the $6,000 share for each of the seven siblings, which left $23,000. The court then subtracted $4,000 from that amount representing attorney fees ordered paid to William Farr, attorney for Peggy and Susan. To this new balance of $19,000, the court added the $7,000 it previously ordered the trustees, Eugene and Kathleen, to repay to the trust, for the total of $26,000.

¶ 34 Peggy and Susan appeal from the trial court's orders finding that the trust is valid and approving the Third Amended Final Trust Accounting.

¶ 35 The Second Probate Case–12-P-19

¶ 36 The second probate case was opened on March 29, 2012, after Frances' death on March 7, 2012. A copy of a will dated September 10, 2011, was filed. This will merely directed the executor to pay her debts and expenses, and gave the remainder of her estate in equal shares to two charities. The executor named in the will, Lawrence Merchut, was not a member of the family.

¶ 37 The court entered its order on April 4, 2012, directing the executor to pay the fees and costs of the GAL. Marsha D. Holtzhauer filed her claim against the estate on August 24, 2012.

¶ 38 On January 14, 2015, the executor filed his Interim Report. He reported that the total receipts were $26,991.02, while the total disbursements were $25,397.80 and that only $1,593.22 remained.

¶ 39 The court entered various orders, many of which referenced the legal fees and costs owed to the GAL. On February 28, 2014, the court stated that the GAL fees would properly be paid by the limited co-guardians of the estate, and if unpaid, then the fees should be paid by the estate of Frances Budde. On October 30, 2014, the court noted that in excess of $20,000 was delivered by the limited co-guardians of the estate to the executor. "In the absence of good cause shown, within 30 days of this order, the executor Larry Marchut is ordered to pay to [the GAL], $1666.98 in satisfaction of the fees awarded to her and file proof of payment with the clerk of the court." The executor did

not pay the GAL. In its August 25, 2015, order, the court noted that the GAL fees were still not paid. The court again ordered the executor to pay the GAL the balance of the estate funds. The executor did not pay the GAL. On October 8, 2015, the court noted that the GAL had yet to be paid, and held that the estate would not be closed, nor would the executor be discharged until proof of payment of the GAL fees was filed. On December 8, 2015, the trial court granted the executor's motion for a Supreme Court Rule 304(a) (Ill. S. Ct. R. 304(a) (eff. Feb. 1, 1994)) finding regarding the payment of GAL fees.

¶ 40 The executor appeals to this court arguing that the trial court erred in ordering the probate estate to pay the GAL fees.

¶ 41 LAW AND ANALYSIS

¶ 42 The First Probate Case–11-P-56

¶ 43 Peggy and Susan raise two issues in their appeal from this case. The first issue involves the court's order finding that the probate estate (12-P-19) is a potential source for payment of the GAL fees. We find that because this is the guardianship estate appeal and not the probate estate appeal, raising the issue in this appeal is not relevant or appropriate. Therefore, we will not address the GAL fees issue in this appeal. Peggy and Susan also contend that the trial court erred in approving the final report of the limited co-guardians of the estate.

¶ 44 Section 24-11(a) of the Probate Act of 1975 (755 ILCS 5/24-11(a) (West 2010)) states that "[t]he representative of a ward's estate shall present a verified account of his administration to the court." The verified account must include "the receipts and

disbursements of the representative" and must be "accompanied by such evidence of the disbursements as the court may require." *Id.* When an objection to the final account is lodged, the guardians of the estate have the burden to prove that the final report properly accounts for the estate. *In re Estate of Moore*, 189 Ill. App. 3d 920, 922-23, 545 N.E.2d 816, 817-18 (1989); *In re Estate of Murphy*, 162 Ill. App. 3d 222, 223, 514 N.E.2d 1225, 1226 (1987). The Probate Act of 1975 does not require a particular accounting method for the final report, but requires a statement of all receipts and disbursements. *In re Estate of Moore*, 189 Ill. App. 3d at 922, 545 N.E.2d at 818. The appellate court should not substitute its judgment for the trial court's judgment in concluding that the final report complied with probate law, "unless an examination of the record as a whole indicates the decision was against the manifest weight of the evidence." *In re Estate of Berger*, 166 Ill. App. 3d 1045, 1057, 520 N.E.2d 690, 698 (1987).

¶ 45 In this case, the limited co-guardians of the estate were appointed on December 19, 2011, and filed their final accounting on April 4, 2012, after their mother's death, which terminated the guardianship. 755 ILCS 5/24-12 (West 2010). The trial court approved the final report on February 28, 2014. The trial court noted that the operative period of time for the accounting was from December 19, 2011, to March 7, 2012, the date on which Frances died. The assets at issue included a checking account which contained $1,626.96 on December 15, 2011, and a savings account that contained $20,817.73 on or about the same date. Additionally, Frances had her personal possessions in her assisted living center apartment, which were ultimately moved to North Carolina or kept in a storage facility in Clinton County.

¶ 46 While the "Financial Accounting" report filed by Eugene and Anthony contained limited information–just totals for income and expenses for each of the months at issue, which the court concluded "could have been stated more clearly and more succinctly,"–the exhibits on file with the court provided much more detail. The checking account bank statements provided the detailed information of the income and expenses. Income came from social security, a civil service pension, transfers from the savings account, an insurance payment reimbursement from the trust, and an insurance premium refund. Expenses were for Frances' monthly rent, her prescription drugs, and her telephone services.

¶ 47 From the savings account statements, the only activity was interest payments and the transfers to the checking account. The account balance at the end of December was $20,817.73. That balance remained unchanged until the end of the operative reporting period of March 7, 2012.

¶ 48 Having reviewed the final report as well as the bank statements, we concur with the trial court's assessment that the report plus the documentation adequately accounted for the handling of Frances' funds. We affirm the court's order approving the final accounting.

¶ 49 The Trust Case–11-CH-50

¶ 50 Peggy and Susan raise two issues in this appeal. They claim that the trial court erred in finding that the trust was valid. They also contend that the court erred in approving the Third Amended Final Trust Accounting.

¶ 51 The trial court's December 12, 2012, order entered judgment on the pleadings in favor of the trustees, Anthony and Kathleen, who had argued that the trust was valid. On appeal from a judgment on the pleadings, the order is reviewed *de novo.*

¶ 52 In their amended complaint, Peggy and Susan alleged that the trust was void *ab initio* alleging the following failures on the part of their parents and the trustees: not obtaining a federal tax identification number; not opening a bank account in the name of the trust; and not providing proceeds from the November 5, 2011, sale of the marital home to their mother for her "care, comfort, and support." The trial court concluded that the trust was not void *ab initio* simply because the sisters' allegations involve time periods subsequent to the creation of the trust. Peggy and Susan do not allege any legal or public policy reason why their parents' decision to create the trust renders the trust invalid from its inception. They also do not cite any legal authority for this argument.

¶ 53 The term, void *ab initio* is defined as: "A contract is null from the beginning if it seriously offends law or public policy in contrast to a contract which is merely voidable at the election of the parties to the contract." Black's Law Dictionary 1411 (5th ed. 1979). Whether or not the trust was handled properly after it was created does not present a legal or public policy concern that would serve to void the trust at its inception. See, *e.g.*, *Theodorakakis v. Kogut*, 194 Ill. App. 3d 586, 588, 551 N.E.2d 261, 263 (1990) (failure to serve the defendant trust account with process rendered the default judgment entered void *ab initio*); *In re Marriage of Newton*, 2011 IL App (1st) 090683, ¶¶ 39-40, 955 N.E.2d 572 (attorney representing a party with a conflicting interest rendered a resulting contract void in contravention of Illinois public policy).

¶ 54 Here, an aging couple was attempting to protect their primary asset–their marital home. The trust made no income, and Anton and Frances did not direct their trustees to pay them income. There are no allegations or evidence that Anton and/or Frances were disabled when they created the trust. Furthermore, there are no allegations or evidence that there were any other bases that could serve to void the trust from its inception. We agree with the trial court's conclusion that the trust is valid, and we affirm the court's order granting the trustees' judgment on the pleadings.

¶ 55 Peggy and Susan also appeal from the trial court's October 8, 2015, approval of the final trust accounting. In the court's earlier August 2015 order, the court found that despite all of the amendments to the trust report and all of the documents provided, it was difficult, if not impossible, to determine if the trustees had adequately accounted for the $26,000 remaining after payment of the auction expenses and the $42,000 distributed to the seven siblings. However, the court noted that if the five local siblings would consent to the Third Amended Final Trust Accounting, the trustees only needed to establish an accounting for 2/7 of $26,000, or $7,422–Peggy's and Susan's shares of the $26,000. In light of the total of utility bills and attorney fees, the court believed that there was sufficient documentary proof establishing how the $7,422 was allocated. The five local siblings filed their consents to the accounting, and on October 8, 2015, the court entered its approval.

¶ 56 Peggy and Susan clearly had the right, as beneficiaries, to request that the trustees perform an accounting. *McCormick v. McCormick*, 118 Ill. App. 3d 455, 461-62, 455 N.E.2d 103, 109 (1983). A trust beneficiary is entitled to know "what property has come

into his hands, what has passed out, and what remains therein, including all receipts and disbursements in cash, and the sources from which they came, to whom paid and for what purpose paid." *Wylie v. Bushnell*, 277 Ill. 484, 491, 115 N.E. 618, 622 (1917). The burden rests with the trustee to provide "a satisfactory and proper accounting." *Id.* at 506-07, 115 N.E. at 627.

¶ 57 We have reviewed the documents attached to the Third Final Trust Accounting and find that much of the detail is contained within those documents. While the accounting would have been more clear if the trustees had included that detail in the line item entries, or if the trustees had provided an account detail with the entries in date order showing all additions and subtractions resulting in the ultimate negative account balance, they chose not to do so. As the trial court noted, all that was at issue was an accounting for the remaining balance of $26,000 after the house was sold and the seven children were each paid $6,000. At the time of these hearings, the money was gone, having been used to pay many different expenses, including trust administrative fees, mileage fees, accountant charges, utility bills, and attorney fees. Five siblings consented to the accounting; Peggy and Susan objected. Therefore, the trial court's conclusion that the trustees had presented an adequate accounting is appropriate under the difficult circumstances of this case. We find no basis in the law or in fact to conclude that the trial court's approval of the accounting was incorrect.

¶ 58 The Second Probate Case–12-P-19

¶ 59 Peggy and Susan appeal from the trial court's April 4, 2012, order directing that the GAL fees should be paid by the executor.

¶ 60 Section 11a-10(a) of the Probate Act of 1975 (755 ILCS 5/11a-10(a) (West 2010)) allows the court to award the GAL reasonable compensation for her services. Peggy and Susan take issue with the fees being paid from anything other than the guardianship estate because the court appointed the GAL in the guardianship case–not in the estate case. They cite no authority for this theory. The GAL fees are properly classified as a claim against the probate estate under the 7th category in section 18-10 of the Act, "All other claims." 755 ILCS 5/18-10 (West 2010). Marsha D. Holzhauer filed her claim against the estate on August 24, 2012. Accordingly, we affirm the trial court's order directing the executor of the estate to pay the GAL fees.

¶ 61 CONCLUSION

¶ 62 For the foregoing reasons, we affirm the judgment of the Clinton County circuit court.

¶ 63 Affirmed.