2026 IL App (2d) 250257
No. 2-25-0257
Opinion filed August 17, 2026

IN THE

APPELLATE COURT OF ILLINOIS

SECOND DISTRICT

In re PARENTAGE OF A.C., a Minor

(Deborah C., Petitioner-Appellee v. Eric C., Respondent-Appellant).

Appeal from the Circuit Court of De Kalb County.
Honorable Stephanie P. Klein, Judge, Presiding.
No. 09-F-117

PRESIDING JUSTICE KENNEDY delivered the judgment of the court, with opinion.
Justices Jorgensen and Birkett concurred in the judgment and opinion.

OPINION

¶ 1 Respondent, Eric C., appeals the circuit court of De Kalb County's written decision in favor of petitioner, Deborah C. The court subsequently revised its child support order so that respondent's child support payments increased based on the court's finding that petitioner had no gross income. We affirm.

¶ 2 I. BACKGROUND

¶ 3 On January 29, 2024, petitioner filed a motion to modify child support, based on respondent's substantial increase in income and his termination of visitation. Following multiple status hearings and a pretrial conference, the trial court held a summary hearing on the matter on February 11, 2025.

¶ 4 At that hearing, counsel for petitioner agreed that the value of the nonmonetary gifts petitioner receives from the adult with whom she resides (variously described by petitioner as a friend or landlord), in the form of unreimbursed housing and living expenses, totaled $26,870 annually but disagreed that the amount should be considered income. Counsel also noted that, although the figure included car payments made by the homeowner on petitioner's behalf, those payments benefited the homeowner in that he used the car to commute to his job. The trial court then issued an order based on respondent's earned income and petitioner's gift income, which granted petitioner's motion to modify child support. The order increased respondent's child support obligation from $165 per week to $943.22 per month, retroactive to January 29, 2024.

¶ 5 Petitioner filed a motion to reconsider on March 12, 2025. In that motion, petitioner explained that the $26,870 annual gift amount consisted of one half of the mortgage and utility payments for the household in which she resides, plus 12 monthly car payments. However, the motion alleged that counsel for petitioner misspoke with respect to the car payments made on petitioner's behalf; in fact, the homeowner had made only four car payments, and he sent those payments directly to the lender.

¶ 6 The motion also argued that the trial court misapplied the law because it had previously found that petitioner was unable to work for medical reasons. Further, given that petitioner received means-tested assistance in the form of Medicaid and Supplemental Nutrition Assistance Program (SNAP) benefits, the court should have entered a $0 child support order for petitioner per section 505(a)(3.3b) of the Illinois Marriage and Dissolution of Marriage Act (Act) (see 750 ILCS 5/505(a)(3.3b) (West 2024)). The motion went on to argue that the nonmonetary gift of residing rent-free with another adult fails to meet the definition of gift income under the relevant case law because the benefit did not increase her wealth or facilitate her ability to pay child-care expenses. In fact, petitioner's overall debt increased during the lengthy child support proceedings.

¶ 7 On May 21, 2026, the trial court held a hearing on the motion to reconsider. Petitioner reiterated the arguments raised in her motion to reconsider, while respondent argued that the court had properly applied the law and should therefore deny the motion. In an order dated May 23, 2025, the trial court granted the motion to reconsider. In that written decision, the court explained, "Petitioner lives with another adult who pays for her housing and other living expenses. The value of her living expenses is difficult to quantify but [r]espondent took the position that this was gift income and should be counted as [p]etitioner's income in calculating child support." The court went on to state:

> "The question for this [c]ourt is whether [p]etitioner qualifies for the zero dollar order. Petitioner does receive $380 per month in means-tested assistance in the form of either TANF or SNAP per her financial affidavit and does not receive any other type of financial assistance other than the arguable [nonmonetary] gift income. The [c]ourt also does find that [p]etitioner is medically unable to work based on the three physicians' letters that were shared with the [c]ourt."

¶ 8 The court ultimately granted the motion to reconsider, concluding that it misapplied the law when it characterized the nonmonetary benefits to petitioner as income. In a subsequent child support order, the trial court assigned no income to petitioner and increased respondent's child support obligation to $1,134 per month, retroactive to January 29, 2024.

¶ 9 This appeal followed.

¶ 10 II. ANALYSIS

¶ 11 On appeal, respondent argues that the trial court erred by determining that petitioner's only source of income is means-tested assistance even though petitioner lives with another adult who pays for her housing along with some other living expenses. Respondent also argues that the trial court erred by relying on several physicians' letters stating that petitioner is medically unable to work, because the letters constitute inadmissible hearsay.

¶ 12 In response, petitioner contends that the case law referenced by respondent is inapposite because all of those cases involve parents with at least some earned income, so gifts received by that parent would increase that parent's ability to pay for the care of a minor child per section 505(a)(1)(A) of the Act. See *id.* § 505(a)(1)(A) (stating that the Act's child support guidelines were created with the purpose "to establish as State policy an adequate standard of support for a child, subject to the ability of parents to pay"). Petitioner further explained that, because she has *no* income, the nonmonetary gifts do not increase her ability to pay for the care of the minor child—rather, her income is still zero. As for the physicians' letters, petitioner asserts that respondent has forfeited the argument that the letters are inadmissible hearsay, because he failed to object on that basis in the trial court. In closing, petitioner notes that, because she receives means-tested assistance, she need not prove a medical disability to prevail. We agree with petitioner.

¶ 13 The central issue before this court is whether section 505(a)(3.3b) of the Act applies to petitioner:

> "(3.3b) Zero dollar child support order. For parents with no gross income, who receive only means-tested assistance, or who cannot work due to a medically proven disability, incarceration, or institutionalization, there is a rebuttable presumption that the $40 per month minimum support order is inapplicable and a zero dollar order *shall* be entered." (Emphasis added.) *Id.* § 505(a)(3.3b).

"Whether a gift or payment constitutes income is a question of law, subject to *de novo* review." *Vance v. Joyner*, 2019 IL App (4th) 190136, ¶ 60. Respondent relies on *Vance* and *In re Marriage of Rogers*, 213 Ill. 2d 129 (2004), to assert that petitioner's access to free housing is a gift that should constitute income and disqualify her from a $0 order under the Act. However, as explained below, these cases do not support respondent's position.

¶ 14 In *Rogers*, a mother filed a petition to modify the child support payments made by the father. *Id.* at 132. Following an evidentiary hearing, the trial court increased the father's child support payments from $250 per month to $1,000 per month. *Id.* at 133. In calculating the father's income, the trial court included the father's $15,000 annual income from his teaching job, along with the $46,000 he received each year from his family in the form of gifts and loans. *Id.* According to the father's testimony, the $46,000 represented " 'a steady source of dependable annual income' " and he "never had to repay any portion of those sums." *Id.* at 134. The father argued on appeal that the trial court erred when it included the cash gifts from his family in his income for purposes of determining his child support obligations under the Act. *Id.* at 135.

¶ 15 In its analysis, the supreme court noted that "income" is not defined in the Act, and therefore the word should be assigned its "plain and ordinary meaning." *Id.* at 136.

> "As the word itself suggests, 'income' is simply 'something that comes in as an increment or addition ***: a gain or recurrent benefit that is usu[ally] measured in money ***: the value of goods and services received by an individual in a given period of time.' Webster's Third New International Dictionary 1143 (1986). It has likewise been defined as '[t]he money or other form of payment that one receives, usu[ally] periodically, from employment, business, investments, royalties, gifts and the like.' Black's Law Dictionary 778 (8th ed. 2004)." *Id.* at 136-37.

¶ 16 The *Rogers* court went on to conclude that, under the facts of that case, the trial court correctly included the monetary gifts when calculating the father's total income because the gifts "enhanced his wealth and facilitated his ability to support [his child]." *Id.* at 137.

¶ 17 In *Vance*, the Fourth District considered whether gifts should be included when calculating the income of a child support recipient. *Vance*, 2019 IL App (4th) 190136, ¶ 51. In that case, the child support recipient testified that she earned roughly $2,000 per month while her monthly expenses averaged around $6,400. *Id.* ¶ 11. On cross-examination, she admitted that her parents covered each monthly shortfall "by paying her directly or making payments to her creditors." *Id.*

¶ 18 Relying on the definition of income in *Rogers* and the requirements of the Act, the *Vance* court concluded that a trial court must consider each parent's financial ability to support a minor child when calculating an obligor's child support payments. *Id.* ¶ 58. The court went on to conclude that the gifts the mother received from her parents should be included in her income for the purposes of calculating the father's child support obligations, in part because those gifts facilitated her ability to financially support their child. *Id.* ¶ 64.

¶ 19 Although *Rogers* and *Vance* shed light on when a trial court may include gifts as income, neither case contemplates the effect of nonmonetary gifts when section 505(a)(3.3b) of the Act arguably applies to the child support recipient. Nonetheless, we consider the facts of this case in light of the same question: Does the gift facilitate the recipient's ability to financially support the minor child? We find that, because petitioner has no source of income, the nonmonetary gifts do not facilitate her ability to financially support the minor child. As such, the gifts do not constitute income.

¶ 20 Because both parties agree that section 505(a)(3.3b) applies unless the gifts constitute income, and because we have determined that the gifts do not constitute income under these circumstances, we find that the trial court correctly entered a $0 child support order under the Act. To hold otherwise would render this section of the Act a catch-22. If a parent with no source of income, who relies on means-tested assistance or cannot work due to medical reasons, has an opportunity to reside rent-free with a generous friend or family member, acceptance of that charity would defeat the application of section 505(a)(3.3b) of the Act in the exact circumstances where it was meant to apply. As our supreme court has explained,

> "Each word, clause, and sentence of a statute must be given a reasonable meaning, if possible, and should not be rendered superfluous. The court may consider the reason for the law, the problems sought to be remedied, the purposes to be achieved, and the consequences of construing the statute one way or another. Also, a court presumes that the General Assembly did not intend absurdity, inconvenience, or injustice in enacting legislation." *People v. Clark*, 2019 IL 122891, ¶ 20.

Here, holding that free rent constitutes income under section 505(a)(3.3b) would create an absurd result because the application of the statute would be defeated by circumstances inherent in the problem that the statute seeks to remedy.

¶ 21 Finally, we note that our decision in this case does not conclusively determine whether rent-free accommodations might constitute income where section 505(a)(3.3b) would *not* otherwise apply. As noted above, the key question is whether the gift facilitates the recipient's ability to financially support a child. See, *e.g.*, *In re Marriage of Boland*, 308 Ill. App. 3d 1063, 1065 (1999) (affirming trial court's decision to increase obligor's child support payments, where obligor earned income as a farmer and occupied, rent-free, the farmhouse owned by his father).

¶ 22 Because we hold that petitioner has no gross income and receives only means-tested assistance, we need not examine whether an alternative basis exists for applying section 505(a)(3.3b), *i.e.*, that petitioner "cannot work due a medically proven disability, incarceration, or institutionalization" (750 ILCS 5/505(a)(3.3b) (West 2024)). Accordingly, we do not address respondent's second contention on appeal, which is that the trial court erred in admitting physicians' letters stating that petitioner is medically unable to work.

¶ 23 III. CONCLUSION

¶ 24 For the reasons stated, we affirm the judgment of the circuit court of De Kalb County.

¶ 25 Affirmed.

***In re Parentage of A.C.*, 2026 IL App (2d) 250257**

Decision Under Review:	Appeal from the Circuit Court of De Kalb County, No. 9-F-117; the Hon. Stephanie P. Klein, Judge, presiding.
Attorneys for Appellant:	Diane E. Elliot, of De Kalb, for appellant.
Attorneys for Appellee:	Deborah C., of Ottawa, appellee *pro se*.