NOTICE
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2026 IL App (5th) 250847-U

NO. 5-25-0847

IN THE

APPELLATE COURT OF ILLINOIS

FIFTH DISTRICT

NOTICE
This order was filed under Supreme Court Rule 23 and is not precedent except in the limited circumstances allowed under Rule 23(e)(1).

In re MARRIAGE OF	)	Appeal from the
	)	Circuit Court of
FELICIA NILES-NIEBRUGGE,	)	Coles County.
	)	
Petitioner-Appellant,	)	
	)	
and	)	No. 22-DC-11
	)	
MARK NIEBRUGGE,	)	Honorable
	)	Mark E. Bovard,
Respondent-Appellee.	)	Judge, presiding.

JUSTICE BARBERIS delivered the judgment of the court.
Presiding Justice Cates and Justice Sholar concurred in the judgment.

ORDER

¶ 1 *Held*: We affirm the trial court's judgment where the court's classification of property was not against the manifest weight of the evidence.

¶ 2 Petitioner, Felicia Niles-Niebrugge, appeals the May 22, 2025, judgment of the Coles County circuit court that dissolved her marriage with respondent, Mark Niebrugge, and distributed their real and personal property. On appeal, Felicia argues that the court erred when it determined that the parties' marital residence and various investment and retirement accounts were Mark's non-marital property. For the following reasons, we affirm.

¶ 3 I. BACKGROUND

¶ 4 Felicia and Mark married in Okaloosa County, Florida, on May 27, 2007. Felicia filed a petition for dissolution of marriage on February 9, 2022.

¶ 5 The matter proceeded to a two-day trial on November 13, 2024, and December 9, 2024. At the time of the trial, Mark was 57 years old and Felicia was 42 years old. The undisputed trial evidence demonstrated that during their marriage, Mark and Felicia lived in a modular home on two acres of land in Mattoon, Illinois. Mark purchased the modular home in 2005, prior to the parties' marriage. Mark and Felicia began the process of purchasing land for the modular home in April 2007 prior to the parties' marriage. Mark finalized the purchase of the land on June 6, 2007, shortly after the parties' marriage. The land was purchased in Mark's name alone, but the home insurance on the marital residence was in both parties' names. In the months after the parties married, a basement was constructed on the land, and the modular home was placed on top of the basement. During their marriage, Mark and Felicia made substantial improvements to the modular home, including indoor renovations and the addition of a garage. An appraisal of the marital residence from August 4, 2022, estimated the value of the home as $240,000. The undisputed evidence also demonstrated that at the time of the trial, Mark had various investment and retirement accounts, including a Prudential Roth IRA #8863 valued at $82,729, a Prudential IRA #0675 valued at $234,084.59, a Jackson Annuity #7873 valued at $386,832, a Prudential Annuity #8206 valued at $74,462, an individual Prudential account #0800 valued at $56,353, and an individual Prudential account #1835 valued at $77,016.

¶ 6 Mark testified that his financial accounts were managed by Rich Hartke at Prudential. Mark explained that Hartke "takes care of all my stuff and I don't know much about it." Mark had multiple "inheritance" accounts at Prudential. Mark testified that he inherited money in 2004, after

his father died. Hartke initially managed the accounts with little involvement from Mark. Mark explained that any Prudential accounts with dates from 2004 were his inheritance accounts. Mark testified, "Because my Prudential stuff that was inherited was left alone, never touched any of it until I built my—when I met Felicia and I went to get a loan for everything that I did for my house, loan." When Mark was unable to obtain a bank loan, he used money from his inheritance accounts to pay for the construction and placement costs associated with the marital home.

¶ 7 When asked about the specific accounts, Mark testified that he had difficulty keeping the account numbers straight. If Mark had his "cheat sheet" or "spreadsheet," he could identify the account numbers. Mark explained that in 2011, Prudential went through changes that resulted in new account numbers for certain accounts, which caused him some confusion. After the account number changes in 2011, Hartke reallocated some of Mark's inheritance money into different accounts, which added to Mark's confusion. Mark claimed he "would have to look at the accounts and see which ones got mixed after retiring and [Hartke and Mark] mixed accounts, we put money in with other moneys that were already established, so that's the part that's confusing for me."

¶ 8 Mark testified that he also had a Roth IRA. When Mark "started" the Roth account, he had approximately $7,000 in the account. A financial document admitted as an exhibit at trial indicated that the balance of the account was $7,597 prior to the parties' marriage. When Mark retired from General Electric (GE) in 2018, he rolled over his voluntary side pension of approximately $41,000 into his Roth account. Mark initially collected unemployment because GE closed in 2018; however, he later testified that he began collecting his pension after GE closed.

¶ 9 Mark testified that his retirement account from GE was managed by Fidelity. A financial document admitted as an exhibit at trial indicated that there was a $479,390.58 distribution to Mark's IRA retirement account after GE closed. There was a subsequent distribution to the same

account in the amount of $3,932.58. Mark explained that Hartke used $300,000 from the distribution to set up a Jackson Annuity account. The remaining balance of approximately $179,000 was left in the original IRA retirement account. According to Mark, $115,391 of the IRA retirement account was earned prior to his marriage. Mark calculated this amount by reviewing the last account statement he received prior to the parties' marriage.

¶ 10 When questioned about Prudential accounts #8206, #0800, and #1835, Mark was unable to recall the exact date the accounts originated, but he believed the accounts were premarital. Mark believed these accounts were premarital because some of the account numbers had changed. Mark later clarified that the only account number that did not change was #8206. Mark also believed these accounts were premarital based on his discussions with Hartke. Mark believed he had documentation demonstrating that the accounts were premarital. A financial document admitted as an exhibit at trial demonstrated that #8206 was created in 2004. Mark explained that these three accounts were from the inheritance he received from his father. Mark used some of his inheritance money during the parties' marriage to build and improve the marital home. Mark also had to use some of the money to pay bills and "live." Mark testified that account #2768 changed to #0800 and a financial document admitted as an exhibit from an account #2768 included a handwritten notation that #2768 changed to #0800. Mark acknowledged that he made notes on the documents but noted that he was unsure of the accuracy of his notes. When asked if he had any documentation to show that the account changed, Mark stated, "I think we do." Mark knew the account changed because he talked to "Prudential people." Mark then testified, "You need some documentation proving it I can get that from them if that's what you're asking because I'm still trying to get it." Additional financial documents admitted as exhibits at trial indicated that funds from #2768 were transferred into account #1835.

¶ 11 Mark testified that he had two residences prior to the parties' marriage. One of the homes burned down and he collected approximately $70,000 in insurance proceeds prior to the parties' marriage. He also sold some property for approximately $17,000. Mark testified that he used premarital funds to purchase the two acres of land for the modular home. When asked what funds he used for the foundation, Mark testified that he used funds from his inheritance. After some initial confusion, Mark testified that he transferred money from his inheritance account into the same checking account where he received his paychecks, so that he could write a check for the land. Mark claimed he had the checking account before he married Felicia. Mark acknowledged that checks from the insurance proceeds and his inheritance accounts were both deposited into his checking account that he used to purchase the land and make improvements to the land. Mark testified that he used either money from his inheritance or the insurance proceeds to pay for the construction of the foundation and basement of the marital home. When asked about a $36,770 deposit into his checking account from March 2007 Mark agreed that he had made a handwritten notation on a banking document that the check came "from insurance house in Hord or Rich Hartke from inheritance." Mark admitted that he could not specifically "remember where the money came from."

¶ 12 Felicia testified that she believed the land was in both parties' names. Felicia contributed to the property taxes on the marital residence. Felicia and her father also testified regarding the substantial renovations they made to the marital home.

¶ 13 On May 22, 2025, the trial court entered a judgment of dissolution and memorandum opinion. Regarding the real and personal property relevant to this appeal, the court noted as follows:

> "In this case, characterization and allocation of the real and personal property is extremely difficult. While the Respondent inherited and owned certain property before the parties were married, it is difficult to discern and trace some of these accounts and monies due to various factors including the passage of time, the changing of account numbers, as well as lack of first-hand information from brokers and accountants. In addition, there has been some commingling of monies and properties from before and after the marriage which requires efforts to trace and value."

¶ 14 Regarding the marital residence, the trial court found that Mark purchased the modular home prior to the parties' marriage with premarital funds. The court also found that Mark purchased the two acres of land shortly after the parties' marriage with non-marital funds. The court noted that the deed was in Mark's name, unbeknownst to Felicia. The court found that the parties made substantial improvements to the marital residence during their marriage, including the addition of a basement and indoor renovations. The court noted that Felicia and her father completed many of the renovations inside of the home. The court found that Mark used his non-marital funds to construct the basement. Specifically, the court found that Mark used his inheritance accounts and insurance loss proceeds to pay $18,978 for the land on June 6, 2007, $29,139 for the basement on September 27, 2007, and $19,800 for materials in October 2007. The court found it important that each of the transactions relating to the marital home occurred within five months of the marriage. In light of the court's determination that Mark used non-marital funds for the transactions, the court found that the marital home was Mark's non-marital property and awarded the marital home to him.

¶ 15 The trial court further found that Felicia significantly contributed to the marital home and was entitled to reimbursement for her efforts and the funds she used to improve the property;

however, the court found it difficult to quantify the value of Felicia's efforts based on the evidence. The court observed that $73,595 in marital tax refunds were used to fund home improvement projects and ordered that the marital estate be "given reimbursement in this amount." The court found, based on the totality of the evidence, that the marital estate was entitled to $90,000 in reimbursement for marital funds and labor expended in improving the house. The court ordered Mark to pay Felicia $45,000 as her share of the reimbursement by the non-marital estate to the marital estate.

¶ 16 Regarding Mark's investment accounts and pensions, the trial court again noted that it was difficult to trace the origin and path of some of the balances. The court noted that it "did not have the benefit of hearing from any accountants or investment brokers so as to assist it in its fact-finding." The court observed Felicia's acknowledgment that Mark had premarital investment monies and accounts, but noted Felicia's argument that those accounts should be considered marital property and divided equally between the parties because Mark could not properly trace and identify certain accounts. The court found it "apparent from the evidence that [Mark] inherited a significant amount of monies which would be non-marital, and that he saved some monies through his employment which would also be non-marital." The court noted that there were "sums that accumulated during the marriage which must be allocated between the parties." The court found that Prudential account #8206, valued at $74,462 at the time of trial and $55,477 as of April 5, 2007, was Mark's non-marital inheritance and awarded the account to him. The court similarly found that Prudential account #0800, valued at $56,353 at the time of trial and $148,635 in May 2007 was Mark's non-marital inheritance and awarded that account to him as well. The court also found that the Prudential account #1835 valued at $77,016 at the time of trial was Mark's non-marital inheritance account and, thus, awarded that account to Mark. The court noted that Felicia

listed #0800 and #1835 as Mark's property in her financial affidavit. The court awarded Felicia $193,416, or half, of Mark's Jackson Annuity #7873 valued at $386,832. The court awarded Felicia $59,346.50 of Mark's Prudential IRA #6075, noting that Mark earned $115,391 prior to the parties' marriage and that the remaining balance of $118,693 was to be divided equally between the parties. The court awarded Felicia $37,566 of Mark's Prudential Roth IRA #8863, finding that Mark contributed $7,597 prior to the parties' marriage and that the remaining balance of $75,132 was to be divided equally between the parties.

¶ 17 On June 18, 2025, Felicia filed a motion to reconsider the trial court's judgment. In the motion, Felicia argued that there was a presumption that the marital residence and investment accounts were marital property and that Mark failed to overcome that presumption with clear and convincing evidence. Felicia quoted Mark's testimony, noting that he repeatedly stated that the investment accounts and movement of money was confusing and that he had difficulty keeping the account numbers straight. Due to Mark's failure to distinguish the marital and non-marital portions of the accounts and property, Felicia asserted that the property should be considered transmuted into marital property. Felicia maintained that Mark's testimony and the documentary evidence at trial was insufficient to trace the funds and classify the funds as non-marital property. Felicia requested that the investment accounts all be divided equally between the parties and that Mark be ordered to sell the marital residence and split the proceeds with her or pay her $125,000.

¶ 18 On September 17, 2025, the trial court entered a comprehensive order on all posttrial motions.[1] The court noted that much of Felicia's motion merely restated her closing arguments. Regarding Felicia's arguments pertaining to the investment accounts, the court found "its

[1]Mark also filed posttrial motions; however, the issues raised in those motions are irrelevant to our disposition of the instant appeal.

allocation and division as set forth in the [judgment] was fair and equitable, and was properly supported by documentation of pre-marital balances." The court also found as follows:

> "In sum, the court finds that it properly applied the law to its factual findings. While [Mark] could [ ] not match pre-marital account balances to an exact amount, he showed by clear and convincing evidence that he owned significant accounts before the marriage, and, that while certain accounts were transferred or opened after the marriage, that was merely a transactional process and generally did not result in a commingling that suddenly made the funds marital in nature. For those accounts where there was a mix of non-marital and marital funds, the court properly identified said funds and allocated them accordingly."

¶ 19 Regarding Felicia's arguments pertaining to the marital home, the trial court found that its ruling was "supported by its factual findings and applicable law." The court found that Mark "presented adequate evidence that he owned the modular home before the marriage, and that non-marital funds were used to buy the land and pay for the foundation for placement of the modular home." The court noted that "the 'marital aspect' of the residence comes from the marital funds and contributions made to remodel and fix-up this home over the course of the marriage." The court found that its finding in the judgment regarding Felicia's contribution to the marital home was equitable. Thus, the court denied Felicia's motion. Felicia filed a timely appeal.

¶ 20 II. ANALYSIS

¶ 21 On appeal, Felicia argues that the trial court erred when it determined that the parties' marital residence and various investment and retirement accounts were the non-marital property of Mark. Specifically, Felicia argues that the court applied the incorrect legal standards in ruling on the distribution of the real and personal property. Mark argues that the court properly classified the property as his non-marital property.

¶ 22 A. Standard of Review

¶ 23 The parties initially dispute the applicable standard of review. Felicia argues that the trial court applied the incorrect legal standards and, thus, the matter is subject to *de novo* review. Mark argues that the court's classification of marital property is subject to the manifest-weight-of-the-evidence standard of review. We agree with Mark.

¶ 24 It is well settled that on review of a trial court's findings on the existence of marital and non-marital property, a manifest-weight-of-the-evidence standard is applied. *In re Marriage of Berger*, 357 Ill. App. 3d 651, 659-60 (2005). "A judgment is against the manifest weight of the evidence only when an opposite conclusion is apparent, or when the findings appear to be unreasonable, arbitrary, or not based on the evidence." *Leonardi v. Loyola University of Chicago*, 168 Ill. 2d 83, 106 (1995). A reviewing court applies this deferential standard because the trial court, having directly observed the witnesses and reviewed all exhibits, was in the best position to evaluate credibility, weigh the financial documentation, and assess whether the evidence satisfied the tracing requirements. Although Felicia urges *de novo* review based on the court's alleged misapplication of evidentiary standards, the record demonstrates that the court made fact-based determinations regarding the origins of property, commingling, and financial tracing. Such determinations are quintessential questions of fact that warrant a deferential standard of review. Moreover, Felicia argued in her motion to reconsider that there was a presumption that the marital residence and investment and retirement accounts were marital property and that Mark failed to overcome that presumption with clear and convincing evidence. The court rejected Felicia's argument when it denied her motion. The court expressly stated in its comprehensive order on all posttrial motions that it applied the clear and convincing standard and that its ruling was "supported by its factual findings and applicable law." Accordingly, we reject Felicia's argument that the court

applied the incorrect legal standard, and we apply the manifest-weight-of-the-evidence standard of review.

¶ 25 B. Classification of Property

¶ 26 Felicia also argues that the trial court erred by classifying the marital residence and certain investment and retirement accounts, or portions thereof, as Mark's non-marital property. Felicia argues that the evidence Mark presented at trial was insufficient to rebut the presumption that the marital home and various accounts were marital property. Mark argues that the court's classification of property was supported by his testimony and relevant exhibits entered into evidence at trial.

¶ 27 The disposition of property in a dissolution of marriage proceeding is governed by section 503 of the Illinois Marriage and Dissolution of Marriage Act (Act) (750 ILCS 5/503 (West 2022)). Before a court may dispose of property upon the dissolution of marriage, it must determine whether the property is marital or non-marital. *In re Marriage of Henke*, 313 Ill. App. 3d 159, 166 (2000). "All the property of the parties to a marriage belongs to one of three estates, namely, the estate of the husband, the estate of the wife, or the marital estate." *In re Marriage of Foster*, 2014 IL App (1st) 123078, ¶ 68 (citing *In re Marriage of Werries*, 247 Ill. App. 3d 639, 641-42 (1993)). Marital property includes all property acquired by either spouse after the marriage unless the property is non-marital property. 750 ILCS 5/503(a) (West 2022). Non-marital property includes, *inter alia*, "property acquired by gift, legacy or descent or property acquired in exchange for such property;" "property acquired in exchange for property acquired before the marriage;" "property acquired before the marriage, except as it relates to retirement plans that may have both marital and non-marital characteristics;" and "the increase in value of non-marital property, irrespective of whether the increase results from a contribution of marital property, non-marital property, the personal

effort of a spouse, or otherwise, subject to the right of reimbursement provided in subsection (c) of this Section[.]" *Id.* §§ 503 (a)(1), (2), (6), (7). "Property acquired prior to a marriage that would otherwise be non-marital property shall not be deemed to be marital property solely because the property was acquired in contemplation of marriage." *Id.* § 503 (a). "The court shall make specific factual findings as to its classification of assets as marital or non-marital property, values, and other factual findings supporting its property award." *Id.*

¶ 28 Under the Act, there is a rebuttable presumption that all property acquired by either spouse after the marriage and before a judgment of dissolution of marriage is marital property. *Id.* § 503(b)(1)); *In re Marriage of Romano*, 2012 IL App (2d) 091339, ¶ 45. "This presumption includes non-marital property transferred into some form of co-ownership between the spouses, regardless of whether title is held individually or by the spouses in some form of co-ownership such as joint tenancy, tenancy in common, tenancy by the entirety, or community property." 750 ILCS 5/503(b)(1) (West 2022). The presumption "is overcome by showing through clear and convincing evidence that the property was acquired by a method listed in subsection (a) of this Section or was done for estate or tax planning purposes or for other reasons that establish that a transfer between spouses was not intended to be a gift." *Id.* After the trial court classifies the property as marital or non-marital, it awards each spouse his or her non-marital property and divides the marital property into just proportions. *Id.* § 503(d). The distribution by the court need not be equal so long as it is equitable. *Werries*, 247 Ill. App. 3d at 649.

¶ 29 Here, we cannot say that the trial court's classification of the marital residence and certain investment and retirement accounts, or portions thereof, as Mark's non-marital property was against the manifest weight of the evidence. With regard to the marital residence, it was undisputed that Mark owned the modular home prior to the parties' marriage and that the land was acquired

shortly after the parties' marriage. It was also undisputed that the construction of the basement, construction of the garage, placement of the modular home, and substantial indoor renovations of the modular home occurred after the parties' marriage. Because the modular home was permanently affixed to the land that was acquired after the parties' marriage for the purpose of becoming the parties' marital residence, it is our view that the marital residence, including the modular home, was presumptively marital property. Thus, in order to establish that the marital residence was his non-marital property, it was Mark's burden at trial to show by clear and convincing evidence that the funds used to purchase the land and construct the home were obtained exclusively by one of the methods set forth in the Act. *In re Marriage of Didier*, 318 Ill. App. 3d 253, 261-62 (2000).

¶ 30 The trial court found that Mark presented sufficient evidence to demonstrate that he used non-marital funds, specifically money from insurance proceeds and inheritance accounts he received or owned prior to the parties' marriage, to purchase the land and pay for the construction of the basement and placement of the modular home. Specifically, the court found that Mark used the following non-marital funds: $18,978 to purchase the two acres of land on June 6, 2007, $29,139 for the basement concrete on September 27, 2007, and $19,800 for materials in October 2007. The court found it significant that each transaction occurred within five months of the parties' marriage, which indicated to the court that Mark utilized non-marital funds. After carefully reviewing the record and applying the deferential standard applicable to our review, we cannot say that the trial court's findings were against the manifest weight of the evidence.

¶ 31 The trial court's findings were supported by Mark's testimony and the documentary evidence presented at trial. Mark testified that he received approximately $70,000 from an insurance company prior to the parties' marriage, and he presented documentation from the

insurance company that supported his testimony in this regard. Mark also testified that he had several premarital investment accounts that he inherited after his father passed away in 2004.[2] Mark testified that he used money from these two sources to pay for the land and to construct and place the marital residence. Mark testified that he used the money from these two sources because he needed money and was unable to obtain a bank loan.

¶ 32 Mark testified that he began the process of purchasing the land before he married Felicia. A bank statement submitted into evidence indicated that Mark deposited $36,770.01 into his checking account on March 30, 2007, prior to the parties' marriage. Although Mark's testimony lacked clarity regarding the source of the funds, a handwritten notation on the statement indicated that the deposit was from the insurance proceeds or his inheritance account. Because the deposit was made prior to the parties' marriage, however, it clearly came from a non-marital source. Another document submitted into evidence demonstrated that Mark began the process of purchasing the land on April 4, 2007, shortly after he deposited the $36,770.01 into his bank account and before the parties married. The settlement statement relating to the land purchase indicated that Mark paid $18,978 for the land on June 6, 2007, shortly after the parties married. In our view, this evidence supported the trial court's finding that Mark used non-marital funds to purchase the land.

¶ 33 Mark also testified that he used money from the insurance proceeds or his inheritance accounts to construct the basement of the home and to place the modular home on the foundation. Mark submitted into evidence a document indicating that he wrote a check in the amount of $19,800.04 from account #2768, one of his inheritance accounts, on October 10, 2007. A

[2]Felicia also challenges the trial court's classification of these accounts as Mark's non-marital property; however, as will be fully discussed below, we conclude that the court's classification of the investment accounts was not against the manifest weight of the evidence.

handwritten notation on the document indicated that those funds were used for materials to build onto the modular home and to construct a garage. Mark also submitted into evidence a bank statement that showed Mark deposited $29,139 into his checking account on September 27, 2007. A handwritten notation on the statement indicated that the money deposited was used to construct the basement. In our view, this evidence supported the trial court's finding that Mark used non-marital funds to construct the basement.

¶ 34 Although Mark paid for the land, construction, and placement with some funds from a checking account, he explained that he moved money from the insurance payout or his inheritance accounts into the checking account to write checks for the land and construction expenses. See *Foster*, 2014 IL App (1st) 123078, ¶ 79 (noting that funds are not transmuted into marital property when they merely pass through an account as a conduit to transfer money). The evidence demonstrated that Mark had the checking account prior to the parties' marriage and that he deposited the money used to purchase the land prior to the parties' marriage. Mark wrote the check for building materials from his premarital inheritance account, not his checking account. Additionally, the evidence demonstrated that Mark moved money into his checking account from a premarital source to pay for the construction of the basement after the parties' marriage. Accordingly, there was evidence supporting the trial court's finding that Mark utilized non-marital funds to purchase and construct the marital residence. Thus, in applying the deferential standard applicable to our review, we hold that the court's classification of the marital residence as Mark's non-marital property was not against the manifest weight of the evidence.

¶ 35 Despite this, we note that even if the marital residence was classified as marital property, it would be subject to Mark's substantial non-marital reimbursement credit—a result that, given any modest marital contribution relative to Mark's traced non-marital inputs, would distribute most

of the value of the marital residence to Mark. See *Henke*, 313 Ill. App. 3d at 167 ("Notwithstanding any transmutation, however, section 503(c)(2) of the Act provides that the contributing estate shall be reimbursed from the estate receiving the contribution, unless the contribution cannot be retraced by clear and convincing evidence or was a gift."). The evidence demonstrated that the marital residence was valued at $240,000.[3] The trial court accounted for Felicia's contributions to the marital residence by ordering Mark to pay her $45,000. It was undisputed that Mark owned the modular home prior to the parties' marriage. The evidence additionally demonstrated that Mark used approximately $70,000 of his non-marital funds for the land and the construction and placement of the marital residence. Accordingly, even if the court had improperly classified the residence as Mark's non-marital property, it is our view that the outcome would have been the same and that the court's distribution of property was equitable.

¶ 36 With regard to the investment and retirement accounts, the trial court carefully considered each account in its judgment.[4] The court determined that the Prudential accounts #8206, #0800, and #1835 were Mark's non-marital accounts that he received as an inheritance after his father passed away in 2004. Mark's testimony and the documentary evidence presented at trial supported the court's determination in this regard. Mark testified, and Felicia acknowledged, that he had various investment and retirement accounts prior to the parties' marriage. Mark testified that he received inheritance accounts after his father passed away in 2004, which were managed by Hartke at Prudential. The documentary evidence indicated that account #8206 originated in 2004—well before the parties' marriage—thereby corroborating Mark's testimony in this regard. The evidence demonstrated that account #8206 was the only account that did not change account numbers when

[3]We note that prior to obtaining an appraisal, Felicia valued the marital residence at $195,000.

[4]The trial court found that Mark's Jackson Annuity #7873 was marital property and divided that account equally between the parties, and neither party disputes the court's classification of this account.

Prudential underwent changes in 2011. Accordingly, the court's determination that account #8206 was Mark's non-marital property was not against the manifest weight of the evidence.

¶ 37 Mark testified that he had difficulty keeping the account numbers straight and that several of the account numbers changed when Prudential underwent changes in 2011. The documentary evidence indicated that account #2768 had a previous value of $144,299.40 as of April 30, 2007, before the parties' marriage, and a value of $148,635.97 as of May 31, 2007, shortly after the parties' marriage. Mark testified that account #2768 changed to #0800 in 2011, and a financial document admitted as an exhibit from an account #2768 included a handwritten notation that #2768 changed to #0800. Financial documents admitted at trial also indicated that funds were transferred from #2768 to #1835. While Mark's testimony lacked specificity regarding the account numbers, Mark consistently testified that he had premarital inheritance accounts at Prudential and that some of those accounts switched numbers in 2011. The documentary evidence supported Mark's testimony in this regard. We reject Felicia's assertion that the change of account numbers, through no fault of Mark, created new accounts during the parties' marriage that transmuted Mark's non-marital property into marital property. Moreover, as the court correctly noted, Felicia listed Mark as the owner of accounts #0800 and #1835 on her financial affidavits. Accordingly, the court's determination that accounts #0800 and #1835 were Mark's non-marital property was not against the manifest weight of the evidence.

¶ 38 The trial court also found that Mark's Roth IRA #8863 was both non-marital and marital. The court noted that the account had a balance of $7,597 in April 2007 prior to the parties' marriage. The court awarded Mark $7,597 as his non-marital property and ordered that the remaining balance of $75,132 be divided equally between the parties as marital property. Mark's testimony and the financial documents presented at trial supported the court's determination in this

regard. Thus, the court's classification of this account was not against the manifest weight of the evidence.

¶ 39 The trial court found that Mark's IRA #0675 was both non-marital and marital. The court found that Mark earned $115,391 prior to the parties' marriage and awarded that amount to Mark as his non-marital property. The court ordered that the remaining balance of $118,693 be divided equally between the parties as marital property. Mark's testimony and the financial documents presented at trial supported the court's determination in this regard. Thus, the court's classification of this account was not against the manifest weight of the evidence.

¶ 40 In sum, we conclude that the trial court's classification of the property was supported by the evidence. We note that the court carefully reviewed the evidence in this case and issued a detailed order that included findings supported by the specific evidence the court relied on in making each finding. Because this court cannot say that the court's findings were against the manifest weight of the evidence, we hold that the court's classification of the marital residence and certain investment and retirement accounts, or portions thereof, as Mark's non-marital property was not against the manifest weight of the evidence.

¶ 41 III. CONCLUSION

¶ 42 For the foregoing reasons, we affirm the judgment of the Coles County circuit court.

¶ 43 Affirmed.