

2018 IL App (4th) 170197-U

NO. 4-17-0197

IN THE APPELLATE COURT

OF ILLINOIS

FOURTH DISTRICT

FILED

September 28, 2018
Carla Bender
4th District Appellate
Court, IL

NOTICE

This order was filed under Supreme Court Rule 23 and may not be cited as precedent by any party except in the limited circumstances allowed under Rule 23(e)(1).

<i>In re</i> MARRIAGE OF)	Appeal from the
JACQUELINE L. KESINGER,)	Circuit Court of
Petitioner-Appellee,)	Sangamon County
and)	No. 13D197
G. RONALD KESINGER,)	
Respondent-Appellant.)	Honorable
)	Matthew Maurer,
)	Judge Presiding.

PRESIDING JUSTICE HARRIS delivered the judgment of the court. Justices Steigmann and Knecht concurred in the judgment.

ORDER

¶ 1 *Held:* The trial court’s denial of former husband’s motions to vacate, modify, or reconsider the court’s rulings as to maintenance is affirmed.

¶ 2 In June 2013, the trial court dissolved the 31-year marriage of petitioner, Jacqueline L. Kesinger, and respondent, G. Ronald Kesinger. In April 2014, it entered an order regarding the division of marital property, maintenance, and attorney fees. As part of that order, the court ordered Ronald to pay Jacqueline permanent maintenance in the amount of \$3250 per month. Ronald appealed, and this court affirmed. *In re Marriage of Kesinger*, 2015 IL App (4th) 140675-U.

¶ 3 In May 2016, the trial court entered an order that (1) modified Ronald’s maintenance obligation by reducing it to \$2346.80 per month, (2) determined Ronald was in willful

contempt for failing to pay Jacqueline court-ordered maintenance and attorney fees, and (3) ordered Ronald to sell assets held in an education trust for the parties' two youngest children to satisfy his maintenance arrearage. Thereafter, Ronald filed motions to reconsider and vacate the court's May 2016 order and Jacqueline filed petitions for rule to show cause regarding Ronald's continued failure to pay maintenance as ordered. In February 2017, the court entered an order denying Ronald's motions and, again, finding him in willful contempt as alleged by Jacqueline. Ronald appeals the court's denial of his motions and its finding of contempt. We affirm.

¶ 4

I. BACKGROUND

¶ 5 On May 29, 1982, the parties were married. During the marriage, Ronald, an attorney, was self-employed. Jacqueline occasionally worked in Ronald's law office but did not otherwise work outside the home. The parties both had children from prior relationships, and three children were born of the marriage. All of the parties' children were adults at the time of the underlying proceedings.

¶ 6 On March 22, 2013, Jacqueline filed a petition for dissolution of marriage, and on May 1, 2013, Ronald filed a counterpetition. On June 6, 2013, the trial court entered a judgment of dissolution of marriage, finding grounds existed to dissolve the marriage.

¶ 7 On April 9, 2014, the trial court conducted a hearing on remaining issues in the case, including property distribution and maintenance. At the time of that hearing, Ronald was 75 years old and in his forty-eighth year of private practice. Jacqueline was 63 years old and unemployed. Evidence was presented regarding the parties' respective incomes, assets, and debts. At that hearing, Ronald testified "he was the trustee of a revocable college education trust" for the parties' youngest children, two daughters who were still in college. *Id.* ¶ 22. Trust assets in-

cluded several antique vehicles, which Ronald stated he would sell to pay his daughters' college expenses. At that time, Ronald estimated he could obtain \$70,000 to \$80,000 for the trust's remaining assets.

¶ 8 On June 16, 2014, the trial court entered an order as to all remaining issues in the case. By agreement of the parties, Ronald was awarded the majority of marital property and held responsible for all of the marital debt. The court also ordered Ronald to pay Jacqueline permanent maintenance of \$3250 per month. In reaching its decision, the court noted that Jacqueline was unemployed and had a limited work history. She lived on \$742.90 a month in social security benefits, had no other income, was unable to meet her monthly living expenses, and had to rely on Ronald for food and the payment of other expenses. The court noted that Ronald continued to work as a private attorney with a general law practice. Although he had been suspended from practicing law for a period of time in 2013, he was "current on his monthly payments and expenses." The court also found it "significant and noteworthy" that Ronald paid a combined total of approximately \$3000 per month on college-related expenses for his daughters (aside from amounts paid through the trust) and country club dues for himself. It determined that Jacqueline's need for maintenance should take priority over those expenses.

¶ 9 Ronald appealed the trial court's decision. On April 29, 2015, this court affirmed. *Id.* ¶ 68.

¶ 10 On June 5, 2015, Jacqueline filed a petition for rule to show cause, alleging, in part, that Ronald had failed to pay maintenance as ordered by the trial court. A docket entry dated July 2, 2015, indicates the parties "reached [a] resolution" as to issues raised in Jacqueline's petition and "no hearing [was] needed ***."

¶ 11 On January 27, 2016, Jacqueline filed a second petition for rule to show cause. She alleged Ronald failed to pay maintenance and attorney fees as previously ordered by the trial court and asked the court to order Ronald to sell vehicles he owned to pay for his maintenance arrearage and attorney fees. On March 11, 2016, Jacqueline also filed a petition to sell assets to pay the arrearage and future maintenance. She alleged Ronald intended to retire from the practice of law and sell his office real estate. She asked that proceeds from any such sale be applied to his maintenance arrearage and held for future maintenance. Again, she asserted Ronald owned “other assets[,] including antique automobiles[,] which should be sold” to pay his maintenance obligation.

¶ 12 On March 25, 2016, Ronald filed a motion to vacate the trial court’s maintenance order. He asserted that he intended to retire from the practice of law on April 1, 2016, as a result of an imminent one-year suspension to be imposed upon him by the Illinois Attorney Registration and Disciplinary Commission. Ronald anticipated that he would have no income except for social security benefits of \$2310 per month.

¶ 13 On April 28, 2016, the trial court conducted a hearing in the matter. The appellate record does not contain a transcript of that hearing; however, the court entered a lengthy docket entry setting forth its findings. Initially, the court stated it entered judgment against Ronald in the amount of \$46,000 in favor of Jacqueline “for maintenance arrearage as stipulated by the parties as of May 1, 2016.” It next found Ronald in “willful contempt pursuant to [Jacqueline’s second] Petition for Rule to Show Cause.” The court then granted Jacqueline’s petition to sell assets to pay the maintenance arrearage and ordered that vehicles held as assets of the education trust “be sold to satisfy the maintenance arrearage after satisfying any debts or securities on the vehicles.”

It also ordered that Ronald “incur no further debt using the vehicles in the educational trust as security” and that he present Jacqueline’s counsel with a list of the trust vehicles and their estimated values.

¶ 14 With respect to maintenance, the trial court stated as follows:

“The Court modifies the maintenance order effective April 1, 2016[,] in that there has been a substantial change in circumstances in [that] [Ronald] retired April 1, 2016[,] and anticipates his law license being suspended for [one] year in the next couples [*sic*] of months. The Court finds [Ronald’s] monthly income will be \$8,200.00 per month, \$6,000.00 a month from his daughter and approximately \$2,200.00 per month from Social Security. [Jacqueline’s] income is approximately \$566.00 per month from Social Security. The Court does not believe that the \$6,000.00 per month from [Ronald’s] daughter is a loan. Effective April 1, 2016[,] [Ronald’s] maintenance payable to [Jacqueline] is \$2,346.80 per month permanent maintenance, taxable to [Jacqueline] and tax deductible to [Ronald].”

Finally, the court held Ronald could purge himself of contempt by fully complying with the court’s order and paying maintenance as ordered. On May 12, 2016, the court entered a written order consistent with its April 28, 2016, docket entry.

¶ 15 Thereafter, Ronald filed several motions challenging the trial court’s rulings as to maintenance, including motions seeking reconsideration of the court’s May 2016 order and motions to vacate the court’s reduced maintenance award. Also, on June 6, 2016, he filed a report regarding the trust assets. He asserted that trust assets included seven vehicles, which had a combined fair market value of \$52,300 and liens totaling \$28,000.

¶ 16 On October 28, 2016, the trial court conducted a hearing on Ronald’s pending motions to reconsider and motions to vacate. However, Ronald failed to appear at the hearing, and the court dismissed his motions. On November 1, 2016, Ronald filed a “MOTION TO RE-FILE PLEADINGS,” alleging he failed to appear at the October 2016 hearing because of a medical emergency.

¶ 17 On November 9, 2016, Jacqueline filed a third motion asking the trial court to find Ronald in contempt. She alleged Ronald failed to pay maintenance as required and stopped paying credit cards he was ordered to pay as part of the court’s original judgment. On November 14, 2016, she filed a fourth motion, alleging Ronald’s continued failure to pay maintenance and seeking a finding of contempt. Jacqueline alleged a maintenance arrearage of \$59,000.

¶ 18 On December 2, 2016, the trial court conducted a hearing. After receiving confirmation of Ronald’s October 2016 medical emergency, the court vacated its October 28, 2016, order, dismissing Ronald’s pending motions for failure to appear, and granted Ronald leave to file a third amended motion to vacate and modify the court’s May 12, 2016, order, which Ronald filed the same day. In that motion, Ronald asserted he retired from the practice of law on April 1, 2016, in contemplation of his impending suspension. He was then suspended on June 1, 2016, “until further Order of the Court.” Ronald maintained his only source of income was social security benefits of \$862.50 per month “after an Internal Revenue Service [(IRS)] garnishment in the sum of \$1,443.80.” Further, he asserted that in January 2015 his daughter and son-in-law loaned him \$3000 to pay bills. On June 15, 2016, they loaned him \$6000 “per month for [12] months until [his] suspension from the practice of law ends.” Ronald asserted that there had been a substantial change in circumstances since the court’s May 12, 2016, maintenance order based on the

following:

“A[.] That [Ronald] is suspended from the practice of law commencing June 1[,] 2016[,] and until at least June 1[,] 2017[,] and until further Order of the Court[;]

B[.] That [Ronald] is not employed and does not have any prospects for employment at this time[;]

C[.] That [Ronald] has no income other than a diminished Social Security payment of \$862.50 commencing in October 2016[;]

D[.] That a loan from [Ronald’s] daughter and son[-]in[-]law *** is not income[;]

E[.] That [Jacqueline] is effectively residing with a domestic partner[,] James Turley[,] by living with him at her apartment or his home more than 50% of each week and that James Turley provides substantial support or pays part of [Jacqueline’s] living expenses[; and]

F[.] That [Ronald] is actively seeking employment by initiating a plan to purchase the Jacksonville Journal Courier and if successful would expect to earn at least \$100,000.00, from which he could then pay 30% thereof as maintenance provided that the Court find that [Jacqueline] is not cohabitating with her domestic partner or paramour James Turley.”

¶ 19 On January 17, 2017, Ronald further filed an amended motion to reconsider. He asked the trial court to reconsider its finding that he was in contempt for using trust assets to pay educational expenses for the parties’ daughters rather than maintenance to Jacqueline. Ronald

maintained the court abused its discretion because there had never been a court order requiring him to use trust assets to pay maintenance and because the trust was irrevocable. Additionally, Ronald continued to maintain that monies he received from his daughter and son-in-law were loans, which did not increase his wealth and should not be considered as income.

¶ 20 On January 18, 2017, the trial court conducted a hearing on Ronald's amended motion to reconsider and third amended motion to vacate, as well as Jacqueline's third and fourth motions for contempt. At the outset of the hearing, Ronald withdrew his allegation regarding Jacqueline's alleged cohabitation with a "domestic partner." Ronald, age 78, then testified on his own behalf. He asserted he established the education trust for his children in June 2006 "for the purpose of setting aside assets which were comprised of motor vehicles" to sell at a later date to pay for his daughters' college expenses. Ronald asserted the trust was irrevocable and submitted a copy of the trust documents. He also submitted an exhibit summarizing loans he secured on various vehicles in the trust.

¶ 21 The trust document stated it was established on July 5, 2006, by Ronald and identified him as both trustor and trustee. The parties' two youngest daughters were identified as beneficiaries. The trust also contained a provision that identified the trust as irrevocable.

¶ 22 Ronald further testified regarding money he received from his daughter and son-in-law. He stated he asked his family to help him financially for a year until he "started practicing law or got a job or other income." Ronald testified his family agreed and had the intent to help him as of the date of the April 2016 hearing but he did not begin receiving money from them until May 2016. He asserted his daughter and son-in-law agreed to give him \$6000 a month—totaling \$72,000—to cover his monthly expenses. Ronald asserted the money was not

gifted and that his family did expect repayment. He testified he signed a promissory note on June 15, 2016, and submitted a copy of the promissory note into evidence at the hearing. The document submitted by Ronald was entitled “PROMISSORY NOTE” and stated, in part, as follows:

“FOR VALUE RECEIVED (money borrowed), I promise to pay to the order of [daughter and son-in-law], the principal sum of [\$72,000], with interest thereon from June 15, 2016, at the rate of [6%] per annum, said principal and interest payable on June 15, 2017, in the amount of [\$76,320].”

The promissory note was dated June 15, 2016, and signed by only Ronald. Ronald further testified that he had borrowed money from his daughter and son-in-law in the past that he had repaid, including \$38,600 in 2011, monthly payments as part of a “lease to own” agreement for his residence for a period of 10 years, \$50,000 in 2008, and \$69,000 in 2009.

¶ 23 Ronald asked the trial court to vacate maintenance until he was reemployed. He stated he had retired from his law practice on April 1, 2016, because of his impending suspension and that his law license was actually suspended on June 1, 2016. Ronald submitted an affidavit of his income, expenses, assets, and debts, wherein he reported having no income, living expenses totaling \$4612 a month, and debts totaling \$999,500. Ronald acknowledged that he received social security benefits but asserted that a portion of his monthly benefit was withheld because he owed money to the IRS. After the IRS withholding, Ronald received social security benefits of \$862.50 a month.

¶ 24 Ronald acknowledged receiving rent money for an office building and small house he owned but asserted the rent money for both properties went toward mortgage payments. Ronald testified that although he was looking for employment, he did not have any employ-

ment prospects at that time. He stated he attempted to “buy the Journal Courier” but his attempt had “gone nowhere.” Ronald also stated it was unlikely that he would be permitted to practice law in the future and he did not “plan to even try to have his suspension lifted.” Additionally, Ronald asserted that, since April 2016, he had paid college expenses for one of his children totaling \$3200, plus an additional \$500 to \$1000 for a trip abroad.

¶ 25 On cross-examination, Ronald testified his children continued to have education-related expenses. However, he was no longer contributing to those expenses because he was unable to do so. Ronald continued to live in the former marital residence. He testified he did not have a mortgage and the home was owned by his daughter and son-in-law. Ronald also testified that he leased a 2016 Cadillac, for which he paid \$575 per month. Further, he continued to have a country club membership, stating his dues were approximately \$200 a month, not including food.

¶ 26 Jacqueline, then age 66, testified her income consisted of \$787 a month in social security benefits. She denied that Ronald was paying her any maintenance, asserting he had paid her only \$7200 since the previous hearing in April 2016. Ronald’s maintenance arrearage since April 2016, was in addition to his previously determined maintenance arrearage of \$46,000.

¶ 27 Jacqueline testified her monthly expenses far exceeded her monthly income and included \$545 for rent, \$165 for electric, \$114 for phone, \$35 for water, \$60 for gas, \$90 for car insurance, \$100 toward her credit card bills, \$100 for cable, \$120 for Medicare supplements, \$50 for medication, and \$100 for groceries. She stated she had to borrow money every month just to meet her needs.

¶ 28 Jacqueline testified she “gave up” looking for employment because the job market

was not good for a person her age. Further, she testified neither of the parties' two youngest children needed money from the trust to pay college tuition. She testified they had "been getting by without" by working or taking out loans. One daughter was set to graduate the following month with her master's degree in business administration (MBA).

¶ 29 Additionally, Jacqueline testified that she had five credit cards that the trial court had ordered Ronald to pay as part of the original dissolution judgment. She testified that each credit card currently had an overdue balance and most of them had been "turned over" for collection.

¶ 30 At the conclusion of the hearing, the trial court denied both Ronald's motion to reconsider and his third amended motion to vacate. It also found Ronald in willful contempt of its previous orders regarding the payment of maintenance and Jacqueline's credit card debts. On February 10, 2017, it issued a written order setting forth its decision. The court found Ronald was not a credible witness and that he failed to prove a substantial change in circumstances that would warrant modifying maintenance. It further concluded that "[e]ven if a substantial change of circumstances had been proven, the testimony, evidence[,] and statutory factors [did] not *** justify modification."

¶ 31 The trial court also found Ronald was in indirect civil contempt of its prior orders as alleged in Jacqueline's third motion for contempt. Specifically, it determined Ronald "willfully failed to pay maintenance" even though he had "the ability to do so." The court additionally found that Ronald "willfully failed to pay credit cards which were his responsibility as part of the divorce ***." It calculated Ronald's maintenance arrearage from April 1 to December 31, 2016, as \$13,921.20 and entered judgment against him in that amount. The court held that Ronald

could purge himself of contempt by paying the court-ordered maintenance each month of \$2346.80 and “paying off the credit cards for which [Jacqueline] ha[d] been turned over for collection[] or in some manner relieving her of all liability regarding said credit cards.” The court concluded by finding “no just cause to delay the enforcement or appeal of [its] order.”

¶ 32 This appeal followed.

¶ 33 II. ANALYSIS

¶ 34 On appeal, Ronald first challenges the trial court’s findings as to his income when modifying maintenance in May 2016. Specifically, he contends the court erred in finding money he received from his daughter and son-in-law was income for purposes of determining his maintenance obligation. Ronald acknowledges that he received \$72,000 from his daughter and son-in-law around the time of his suspension from the practice of law in June 2016 but contends that money was a loan that he had to repay—as evidenced by a promissory note he signed—and should, therefore, not have been considered income.

¶ 35 Initially, we note that Ronald primarily raised this issue in connection with his third amended motion to vacate or modify the trial court’s May 2016 maintenance order. However, a maintenance order “may be modified or terminated only upon a showing of a substantial change in circumstances.” 750 ILCS 5/510(a-5) (West 2014). Thus, to be granted relief in connection with his third amended motion to vacate or modify, Ronald was first required to show a substantial change in circumstances from the time of the May 2016 maintenance order. When addressing that motion, the trial court determined Ronald had failed to make such a showing, and, on appeal, Ronald has failed to challenge that finding, rendering any claim that the trial court erred in denying his third amended motion to vacate or modify without merit.

¶ 36 We note that in his appellant’s brief, Ronald initially identified the following as an issue on appeal: “That the [trial court] erred in finding that [he] failed to prove a substantial change in circumstances due to [his] retirement and suspension from the practice of law for one year and a lack of income.” However, he never provided any reasoned argument for this issue elsewhere in his brief (or citations to supporting legal authority), and, as a result, the issue has been forfeited. See Ill. S. Ct. R. 341(h)(7) (eff. Nov. 1, 2017) (“Points not argued are waived and shall not be raised in the reply brief, in oral argument, or on petition for rehearing.”). As stated, because of Ronald’s failure to show a substantial change in circumstances or argue that issue on appeal, he cannot establish any error with respect to the trial court’s denial of his third amended motion to vacate or modify.

¶ 37 Further, we note that, forfeiture aside, Ronald’s bare assertion that the trial court failed to find his retirement and suspension from the practice of law amounted to a substantial change in circumstances is refuted by the record. In fact, the record shows the court *did* find a substantial change in circumstances based on Ronald’s retirement and suspension when it modified its original maintenance order in May 2016 and reduced Ronald’s maintenance obligation. Notably, the same circumstances that warranted modification in May 2016 could not later support an allegation of a substantial change of circumstances when Ronald sought modification of maintenance for a second time.

¶ 38 Next, the record shows Ronald also raised the issue of the trial court’s determination of his income in his amended motion to reconsider. “The purpose of a motion to reconsider is to bring to the trial court’s attention (1) newly discovered evidence not available at the time of the hearing, (2) changes in the law, or (3) errors in the court’s previous application of existing

law.” *Stringer v. Packaging Corp. of America*, 351 Ill. App. 3d 1135, 1140, 815 N.E.2d 476, 481 (2004). “The decision to grant or deny a motion to reconsider lies within the trial court’s discretion, and we will not disturb the court’s ruling absent an abuse of discretion.” *Id.*

¶ 39 Additionally, “[a] trial court’s decision to modify maintenance upon conducting a review of maintenance will not be disturbed absent a clear abuse of discretion.” *Blum v. Koster*, 235 Ill. 2d 21, 36, 919 N.E.2d 333, 342 (2009). “A clear abuse of discretion occurs when the trial court’s ruling is arbitrary, fanciful, unreasonable, or where no reasonable person would take the view adopted by the trial court.” (Internal quotation marks omitted.) *Id.*

¶ 40 When awarding or modifying maintenance, one factor for the trial court to consider is the income and property of each party. 750 ILCS 5/504(a) (1), 510(a-5) (West 2014). For maintenance purposes, “ ‘gross income’ means all income from all sources.” 750 ILCS 5/504(b-3) (West 2014). Additionally, monetary gifts are properly included within income calculations when determining maintenance. *In re Marriage of Ruvola*, 2017 IL App (2d) 160737, ¶ 22, 83 N.E.3d 19. As stated, Ronald maintains that the money he received from his daughter and son-in-law cannot be considered as income because it was a loan and subject to repayment. He cites case authority for the proposition that loans should not be considered as income and that the determining factor as to whether money is considered a loan is whether repayment of the money is required. See *In re Marriage of Tegeler*, 365 Ill. App. 3d 448, 458, 848 N.E.2d 173, 181 (2006) (holding that, in general, loans should not be considered as income for purposes of determining child support); *In re Marriage of Baumgartner*, 384 Ill. App. 3d 39, 52, 890 N.E.2d 1256, 1269 (2008) (finding that the “determining factor” in whether a loan is considered income for child support purposes is whether repayment of the money is required).

¶ 41 In this case, in May 2016, the trial court entered an order in which it reduced Ronald's maintenance obligation after finding a substantial change in circumstances based on Ronald's retirement from the practice of law and impending suspension. The court's order was entered after a hearing that occurred in April 2016 and during which the parties presented evidence regarding their respective positions. The appellate record does not contain a transcript of that hearing; however, when addressing Ronald's subsequent motions, the trial court described some of what occurred at the hearing. In particular, the court stated as follows:

“The Court granted [Ronald's motion to modify maintenance] in part and reduced maintenance effective April 1st, 2016[,] to \$2346.80 per month. [Ronald] testified at that time, as the Court recalled, that his daughter and son-in-law were providing him or giving him [\$6000] a month and that he was receiving Social Security of I believe it was approximately [\$2200] per month. [Jacqueline's] income at that time was \$566 per month from Social Security. The Court then ruled [that] the Court did not believe the [\$6000] a month was a loan from [Ronald's] daughter. The Court recalls that when it was issuing its ruling in court, [Ronald] stated, [‘no, it's a loan,'] and I don't believe that was his testimony at the time he was testifying, but stated that in response to the Court's ruling.”

¶ 42 The trial court's statements reflect that Ronald testified at the April 2016 hearing regarding the money he was receiving from his daughter and son-in-law and presented no evidence that established the money as a loan. Additionally, the comments indicate that Ronald did not even argue that the money was a loan to be repaid until after the court began ruling and declared the money income. We accept the trial court's recollection as accurate, particularly given

the incomplete record. See *Foutch v. O’Bryant*, 99 Ill. 2d 389, 392, 459 N.E.2d 958, 959 (1984) (“Any doubts which may arise from the incompleteness of the record will be resolved against the appellant.”). Additionally, the record further shows that when asking the court to reconsider its ruling as to the nature of the money from his daughter and son-in-law, Ronald submitted a promissory note, indicating he would pay the money back with interest; however, that note was signed by only Ronald and, according to the note itself, not prepared until June 15, 2016—after the court’s April 2016 oral ruling and May 2016 written order, and when Ronald actually began receiving the money.

¶ 43 Given that the evidence presented at the April 2016 hearing indicated the money Ronald received from his daughter and son-in-law constituted a gift rather than a loan, we can find no abuse of discretion by the court in including that money within its calculation of Ronald’s monthly income. Additionally, we can find no abuse of discretion in the court’s finding that Ronald’s subsequent testimony and characterization of the money as a loan was not credible. Accordingly, we find no error in the court’s denial of Ronald’s motion to reconsider on this asserted basis.

¶ 44 On appeal, Ronald next contends the trial court erred in finding he “had a beneficial interest” in the education trust and by finding him “in willful contempt for using proceeds from the sale of [trust] assets or loans received by [trust] assets to pay his daughters’ college expenses instead of paying [Jacqueline’s] maintenance.” Ronald argues that, although he testified at the April 2016 hearing that he believed the trust was revocable, the trust was actually irrevocable, as evidenced by the trust document itself.

¶ 45 First, we note the record refutes Ronald’s contention that the trial court ever found

him in willful contempt for using trust assets to pay his daughters' college expenses. Instead, the court's contempt findings were based on Ronald's failure to pay maintenance (May 2016 contempt finding) or his failure to pay maintenance and amounts owed on Jacqueline's credit cards (February 2017 contempt finding).

¶ 46 Second, Ronald has failed to cite any legal authority to support his arguments regarding trust-related issues in his appellant's brief. "A point not argued or supported by citation to relevant authority fails to satisfy the requirements of Supreme Court Rule 341(h)(7)[.]" *People ex rel. Illinois Dept. of Labor v. E.R.H. Enterprises*, 2013 IL 115106, ¶ 56, 4 N.E.3d 1. "Failure to comply with the rule's requirements results in forfeiture." *Id.* Accordingly, we find Ronald has forfeited review of these issues, and we do not further address them.

¶ 47 Finally, Ronald also raises contentions on appeal that the trial court (1) "overlook[ed] the very substantial negative effect that a suspension from the practice of law *** had on [his] ability to generate income, especially given [his] age" and (2) entered an "unrealistic" contempt order that required him to pay large sums of money to purge his contempt. Again, we find these additional claims forfeited based on Ronald's failure to fully develop his arguments and cite relevant legal authority, and we do not address them. *Id.*

¶ 48 III. CONCLUSION

¶ 49 For the reasons stated, we affirm the trial court's judgment.

¶ 50 Affirmed.