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IN THE
APPELLATE COURT OF ILLINOIS
SECOND DISTRICT

<i>In re</i> MARRIAGE OF)	Appeal from the Circuit Court
ALEKSANDER MANEVSKI,)	of Du Page County.
)	
Petitioner-Appellant,)	
)	
and)	No. 15-D-2207
)	
OLGA MANVESKA,)	Honorable
)	Karen Wilson,
Respondent-Appellee.)	Judge, Presiding.

JUSTICE JORGENSEN delivered the judgment of the court.
Justices McLaren and Spence concurred in the judgment.

ORDER

¶ 1 *Held:* We affirm the trial court’s decision to impute a gross income of \$104,000 to the husband and to set maintenance and child support in accordance with that figure.

¶ 2 Petitioner, Aleksander Manevski, appeals the trial court’s decision to impute a gross income of \$104,000 to him pursuant to section 505(3.2) of the Illinois Marriage and Dissolution of Marriage Act (Act). 750 ILCS 5/505(3.2) (West 2018). The court determined that, between 2016 and 2018, during the pendency of the divorce proceedings, Aleksander changed jobs for the purpose of evading support. It further determined that Aleksander had the potential to earn the same amount in 2018 as he had in 2016. It determined that Aleksander had earned \$104,000 in

2016. Based on that figure, the court awarded \$1143 in maintenance and \$1342 in child support to respondent, Olga Manevska. Aleksander appeals. We affirm.

¶ 3

I. BACKGROUND

¶ 4 Aleksander and Olga married in 2003. They had two children, born in 2004 and 2008. Throughout the marriage, Aleksander worked as a trucker. He was the sole shareholder of a trucking company, ASM Logistics, and he was also its driver. When the children were young, Olga did not work outside the home. Beginning in 2014, Olga obtained employment as a trucking dispatcher. The parties stipulated that, as of 2018, Olga earned \$46,800 per year.

¶ 5 We begin by discussing Aleksander's change in employment between 2016 and 2018. We refer to Aleksander's three arrangements as owner (ASM), lessee (ASM), and driver (Sky Trans). After discussing the nature of each arrangement, we set forth the evidence concerning income under each arrangement.

¶ 6 First, in the decade-plus prior to July 2016, Aleksander worked as an owner. He owned ASM. ASM paid him for his driving. ASM owned the tractor (truck), and it rented the trailer from a company called Merx Global. (The record is silent as to the ownership structure of Merx.) ASM leased the tractor that it owned to Merx. Merx then paid ASM to deliver loads using the tractor-trailer.

¶ 7 Aleksander ceased working as an owner in July 2016. According to Aleksander, the reason for the change was a July 2016 trucking accident. ASM's tractor was "totaled." While ASM's insurance covered certain damages, it did not replace the tractor. Between 2001, when the tractor was "brand new," to 2016, when the tractor was near the end of its life but before the accident, its value fell from \$100,000 to \$10,000. ASM had not purchased the tractor new, precisely because it would have cost \$100,000. Instead, ASM purchased a used tractor in 2006.

Aleksander did not testify to the replacement cost of a high-quality, used tractor that would run 10 years as the previous tractor had run.

¶ 8 Second, from July 2016 to October 2017, Aleksander worked as a lessee. Aleksander continued to be the sole shareholder of, and driver for, ASM. Merx still paid ASM to deliver loads. The main difference between the lessee arrangement and the owner arrangement was that Aleksander no longer owned a tractor. Instead, he leased it from Merx for \$600 per week. This was a new business expense for ASM. However, ASM was also relieved of an expense in that it no longer had to pay for tractor maintenance.

¶ 9 Aleksander ceased working as a lessee in October 2017. According to him, the reason was that working as a lessee was too unpredictable. When he leased the tractor, Merx paid for its maintenance. When the tractor needed maintenance, Aleksander lost an opportunity to drive.

¶ 10 Third, from October 2017 forward, Aleksander worked as a driver for a new company, Sky Trans. Sky Trans, as opposed to ASM, would be responsible for all costs associated with running a trucking company, including maintenance, tolls, and gas. Working as a driver was a simple and predictable arrangement. Merx now paid Sky Trans, instead of ASM, per load. Sky Trans then paid ASM \$0.45 per mile driven by Aleksander. ASM then passed 100% of the \$0.45 payment (minus a \$40 weekly insurance deduction) to Aleksander. According to Aleksander, this rate would result in gross earnings of \$52,000 per year.

¶ 11 Aleksander testified that, when ASM's tractor lease with Merx ended, Sky Trans bought the tractor. "They bought the truck, so I agree[d] to keep driving the truck." Maja Bobevska owns Sky Trans. She started the company, because Aleksander "convinced" her to do so. Aleksander admits that Bobevska started the company at his urging and with the intent to provide him with employment. Sky Trans had the same relationship with Merx that ASM had

prior to July 2016. When the Sky Trans tractor needed repair, Aleksander drove a different tractor owned by Merx. He did not lose driving time.

¶ 12 Aleksander testified in deposition that Bobevska is his friend. Aleksander answered the following questions:

“Q. So what’s the advantage for [Bobevska] to do this work?”

A. Well, she makes money off of everything.

Q. How much does she make?

A. I don’t know.

Q. What do you pay her?

A. I don’t pay her. She pays me. I make \$0.45 per mile right now.”

¶ 13 Aleksander predicted that his income would fall in coming years. First, he testified that federal regulations, effective December 17, 2018, would affect his future income. Aleksander explained that, in the past, he “cheated” by driving more than federal regulations allowed. He drove as many as 17 hours at a time. Now, however, federal regulations required trucks to have electronic devices to ensure that drivers stayed below 11 hours. “So everybody thinks truck drivers make money, but now we’re not going to.” Second, in his deposition, he explained that his failure to obtain proper insurance prior to the accident affected his future income. “[S]o because I didn’t have that bobtail insurance, *that’s another thing I did illegally*, because by now that thing should be paid off and I still pay [it] off.” (Emphasis added.)

¶ 14 Aleksander submitted evidence of his income. Most critically, he submitted ASM’s 2016 tax return. ASM is an S-Corporation, and, again, Aleksander is its sole shareholder. An S-Corporation is a pass-through entity utilized for federal tax purposes. *In re Marriage of Joynt*, 375 Ill. App. 3d 817, 820 (2007). An S-Corporation does not pay corporate-level taxes on its

income. *Id.* Instead, “the corporation’s income is taxed directly to its shareholders based on their ownership of corporate stock, whether or not the income is actually distributed to the shareholders.” *Id.* at 821-22. (Aleksander ultimately agreed that ASM’s net business income (plus his personal compensation as an officer of ASM) is equal to his gross personal income for maintenance and child-support purposes.)

¶ 15 ASM’s 2016 tax return set forth gross receipts, total deductions, and net business income:

Gross Receipts	\$190,436
Total Deductions	<u>\$171,687</u>
Net Business Income	\$18,749

Regarding the \$171,687 in total deductions (above), the tax return specified:

Compensation of Officers	\$20,000
<i>Repairs and Maintenance</i>	<i>\$16,047</i>
Taxes and Licenses	\$4567
Other Expenses	<u>\$131,073</u>
Total Deductions	\$171,687

Regarding the \$131,073 in “other expenses” (above), the tax return further specified:

Accounting	\$450
<i>Automobile and Truck</i>	<i>\$72,642</i>
Bank Charges	\$80
Computer Services and Supplies	\$742
Equipment Rental	\$13,800
Insurance	\$11,412
Legal and Professional	\$200
Meals and Entertainment	\$12,247
Miscellaneous	\$81
Office Expenses	\$419
Outside Services	\$536
Parking Fees and Tolls	\$5984
Permits and Fees	\$499
Postage	\$248
Supplies	\$474
Telephone	\$1067
Travel	\$555

Utilities	\$1137
Accident Deductible	\$7500
Escrow Deduction	<u>\$1000</u>
Total	\$131,073 (Emphases added.)

¶ 16 From these figures, Aleksander first claimed that his gross personal income was \$38,749, ASM's net business income (\$18,749), plus Aleksander's personal compensation from ASM, compensation of officers (\$20,000).

¶ 17 Then, at trial, Aleksander acknowledged that an additional \$14,206 in "other expenses," while allowable IRS deductions, were not deductions for support purposes. The reclassification of these other expenses brought his gross personal income to \$52,955 (\$38,749 + \$14,206). These other expenses included: bank charges, computer services and supplies, meals and entertainment, and office expenses. Aleksander's math is incorrect, as these expenses total \$13,488 (\$80 + \$742 + \$12,247 + \$419), not \$14,206. Also, at trial, certain other expenses highlighted on exhibit No. 5 total \$16,402, which contains the same digits as the claimed \$14,206. In any event, Aleksander admits that the re-classification of these other expenses brought his gross personal income into at least the \$52,000 to \$56,000 range.

¶ 18 Aleksander testified that Olga prepared the tax form. Olga, in contrast, testified that she merely organized the numbers that Aleksander had given her. She was present at the meeting with the accountant, but she did not participate. Aleksander participated. Also, according to Olga, ASM's 2016 earnings were lower than in previous years. ASM had a history of grossing at least \$190,000. "He earn[ed] even more" in previous years.

¶ 19 Aleksander addressed the \$72,642 allotted to automobile and truck. This category was composed mostly of gas and maintenance expenses. Aleksander acknowledged at trial that, if one were to add up the charges on ASM's credit card statements pertaining to gas and maintenance, it would be something "less" than \$72,642. He did not state how much less.

Aleksander explained that he paid for the remainder of the gas and maintenance with cash. Aleksander's 2016 statements show cash withdrawals ranging from \$600 to \$5000 per month, with many months near \$3000 (a pace of \$36,000 per year). Aleksander then pointed to receipts from cash purchases for gas and maintenance, totaling approximately \$20,000, but these are from 2017. These receipts are not in chronological or subject-matter order (gas versus maintenance), and there are several duplicates, making it difficult to guard against double-counting in Aleksander's favor. Aleksander did not explain whether the maintenance in the "automobile and truck" category was separate or duplicative of the \$16,047 in maintenance expenses that he listed in the category called "repairs and maintenance."

¶ 20 Aleksander submitted a financial affidavit, dated February 2016. It set forth the following expenses:

Household Expenses	\$1984
(Including mortgage, real estate taxes, utilities, phone, <i>and \$300 in household groceries</i>)	
Transportation	\$1277
(Including a \$1,062 payment on a luxury vehicle)	
Personal Expenses	\$205
<i>Minor and Dependent Children</i>	\$30
Other Debt (motorcycle payment)	\$364
Health Insurance	<u>\$490</u>
Total Expenses	\$4350 x 12 = \$52,000 (Emphases added.)

¶ 21 Aleksander's affidavit has information gaps. Initially, he did not disclose the \$490 in health insurance. Aleksander also initially claimed that these \$4350 in expenses resulted in a \$1300 shortfall each month, because, according to him, his net monthly income was \$3050 ($\$4350 - \$3050 = \1300). However, Aleksander's statement of debt showed only \$3000 total in credit card debt and \$2500 in attorney fees. Moreover, he did not claim that he was making payments on these debts.

¶ 22 Olga also submitted an affidavit. It set forth monthly expenses similar to Aleksander's, totaling \$5875. However, we note key differences. Olga's debt included \$10,000 in credit card debt and \$8700 in attorney-fees debt, for which she made monthly payments of \$250 and \$300, respectively. Also, Olga claimed monthly expenses of \$1000 for household groceries and \$1020 for other expenses for the children, such as clothes, medical, counseling, extracurricular programs, and entertainment.

¶ 23 The parties agreed that they had limited marital assets. The remaining mortgage on their townhome was \$110,000, but its fair market value was \$80,000. The parties had less than \$5000 in their bank accounts. Olga did not think that Aleksander had any retirement assets.

¶ 24 Aleksander submitted Sky Trans' 1099 Tax form. It showed that, from October to December 2017, Merx paid Sky Trans \$56,957. That is a rate of \$227,828 per year if Sky Trans began on October 1, 2017; it is a rate of \$273,393 per year if Sky Trans began October 15, 2017.

¶ 25 On April 30, 2018, the trial court entered the judgment of dissolution. As is relevant to this appeal, the trial court imputed a gross income of \$104,000 to Aleksander. It explained:

“This court finds Aleksander's actions contributed to his change in gross income while these proceedings were pending and little to no evidence was presented to show what efforts he has made to generate similar gross income. The court finds Aleksander is voluntarily underemployed. The court further finds Aleksander's change in employment and subsequent reduction in income was designed to avoid [his] maintenance and child support obligations.

This court finds Aleksander is the alter ego of Sky Trans Group. The court considers Sky Trans to be an asset of the husband.”

The court noted that ASM's 2016 reported gross income was \$190,000, and Aleksander admitted that Sky Trans' 2018 gross income is anticipated to be at least \$173,000 (and, in the last months of 2017, Sky Trans grossed earnings at a rate of at least \$227,000 per year). The court rejected Aleksander's claim that the companies' business expenses were 80% of the annual gross income. "Said assertion is simply not supported by the evidence." The court pointed to: (1) "significant" ATM withdrawals and credit card payments; and (2) Aleksander's ability to remain current on all household expenses. Based on this cash flow and lifestyle, the court determined that 55% of the companies' gross income must have been profit. Fifty-five percent of \$190,000 is \$104,000 in profit, or net business income. As ASM passed on 100% of its profits to Aleksander, Aleksander's gross personal income was \$104,000. The court accepted the parties' stipulation that Olga's gross income was \$46,800.

¶ 26 The trial court set maintenance and child support at \$1143 and \$1342, respectively. The maintenance term was 78 months. This appeal followed.

¶ 27 **II. ANALYSIS**

¶ 28 Aleksander challenges the trial court's determination of income, maintenance, and child-support. Specifically, Aleksander argues that the court erred by: (1) imputing an income consistent with its determination of Aleksander's current earning potential rather than accepting Aleksander's straightforward driving payments in the \$52,000 range; (2) determining that Aleksander's current earning potential was \$104,000; and (3) setting the maintenance and child-support amounts based on that figure. We determine that the trial court did not err in deciding to impute an income consistent with Aleksander's earning potential. Further, the trial court's imputation of \$104,000 was not against the manifest weight of the evidence. Given that we

affirm the imputation of \$104,000, we also affirm the trial court's maintenance and child-support determinations.

¶ 29

A. Overriding Considerations

¶ 30 We begin by addressing two overriding considerations: the context of the trial court's findings and the sufficiency of the briefs. The trial court looked to evidence of ASM's 2016 net business income as a measure of Aleksander's earning potential. It equated ASM's net business income with Aleksander's gross personal income. It did not add the \$20,000 Aleksander received as officer compensation. In determining that Aleksander's 2016 gross personal income was \$104,000, the court actually set ASM's net business income at \$84,000 (of which Aleksander, as the sole shareholder, received 100%) and implicitly added the \$20,000 Aleksander earned as an officer of ASM. Aleksander does not complain of any formula used by the trial court, only the plugged-in numbers. The court also looked to Sky Trans' anticipated 2018 income as a measure of Aleksander's current earning potential. Although the court looked to Aleksander's evidence of ASM's and Sky Trans' income, it did *not* accept Aleksander's evidence as accurate. Thus, as we review the trial court's determination of Aleksander's current earning potential, we are mindful that it is just that, a determination of *potential*. It remains Aleksander's burden to persuade us that a different amount, based on evidence in the record, would have been more appropriate.

¶ 31 This brings us to our second overriding consideration, the sufficiency of the briefs. Aleksander previously moved to strike Olga's *pro se* brief. We granted Olga leave to refile her brief. Aleksander again moved to strike, and we denied his motion. Aleksander renews his criticism of Olga's brief in his reply brief. We will disregard those portions of Olga's brief that do not comply with Illinois Supreme Court Rule 341 (eff. May 25, 2018).

¶ 32 Even if we had chosen to strike Olga’s brief with prejudice, however, Aleksander would not necessarily be entitled to relief. “[T]he judgment of a trial court should not be reversed *pro forma* for the appellee’s failure to file its brief as required by rule.” *First Capitol Mortgage Corp. v. Talandis Construction Corp.*, 63 Ill. 2d 128, 131 (1976). The trial court’s considered judgment should not be set aside without some review of the merits of the appeal. *Id.* In this vein, the supreme court has instructed:

“We do not feel that a court of review should be compelled to serve as an advocate for the appellee or that it should be required to search the record for the purpose of sustaining the judgment of the trial court. It may, however, if justice requires, do so. *Also, it seems that if the record is simple and the claimed errors are such that the court can easily decide them without the aid of an appellee’s brief, the court of review should decide the merits of the appeal.* In other cases, if the appellant’s brief demonstrates *prima facie* reversible error and the contentions of the brief find support in the record, the judgment of the trial court may be reversed.” (Emphasis added.) *Id.* at 133.

¶ 33 The middle, emphasized sentence is oft-quoted. In isolation, it could be taken to imply that, in the absence of an appellee’s brief, a reviewing court may only decide the merits of the appeal if the record is simple. In its entirety, however, the quote provides the reviewing court with alternate approaches to be implemented as justice requires. For example, the supreme court instructs that a reviewing court “may” search the record and, “in other cases,” it is appropriate to examine whether the appellant’s brief demonstrates *prima facie* reversible error and the contentions in the brief find support in the record. In total, nothing in the supreme court’s instruction undermines what is true in all appeals: that it is the appellant’s burden to show that the trial court erred. *Yamnitz v. William J. Diestelhorst Co., Inc.*, 251 Ill. App. 3d 244, 250

(1993). The appellant carries both a burden of persuasion to explain its argument and cite adequate authority as well as a burden to file a sufficiently complete record on appeal in support of its claims. *Id.*; *Foutch v. O'Bryant*, 99 Ill. 2d 389, 392 (1984).

¶ 34 In this case, the record is not simple. Nevertheless, and regardless of the shortcomings in Olga's brief, it remains Aleksander's burden to persuade us that the trial court erred. For the reasons that follow, he has not done so.

¶ 35 B. The Trial Court Properly Imputed Income

¶ 36 We turn to trial court's decision to impute an income to Aleksander. The court should set maintenance and child support according to an obligor's present ability to pay. *Coons v. Wilder*, 93 Ill. App. 3d 127, 134 (1981). When an obligor's present income is uncertain or when he or she is voluntarily underemployed, the court has the authority to impute an income at a level commiserate with the obligor's earning potential. 750 ILCS 5/505(3.2) (West 2018); *In re Marriage of Gosney*, 394 Ill. App. 3d 1073, 1077 (2009). To impute an income, the court must find that one of the following factors applies: (1) the obligor is voluntarily underemployed; (2) the obligor is attempting to evade a support obligation; (3) the obligor has unreasonably failed to take advantage of a support opportunity. *Id.* We will not upset the trial court's factual determination that at least one of these factors is present unless it is against the manifest weight of the evidence, and we will not upset its ultimate determination to impute income unless it was an abuse of discretion. *Id.*

¶ 37 Here, the trial court determined that all three factors were met: "Aleksander's actions contributed to his change in gross income while these proceedings were pending [factor 1] and little to no evidence was presented to show what efforts he has made to generate similar gross income [factor 3, implicitly]. This court finds Aleksander is voluntarily underemployed [factor 1]

and subsequent reduction in income was designed to avoid [his] maintenance and support obligations [factor 2].” Also, the trial court determined that Sky Trans was more than Aleksander’s employer; it was his alter ego.

¶ 38 We defer to the trial court’s factual findings in a marital dissolution proceeding, because the trial court, by virtue of its ability to observe the conduct and demeanor of witnesses, is in the best position to assess their credibility. *In re Marriage of Berberet*, 2012 IL App (4th) 110748, ¶ 56. We take questions of witness credibility as resolved in favor of the prevailing party and must draw from the evidence all reasonable inferences that support the judgment. *In re Marriage of Manker*, 375 Ill. App. 3d 465, 477 (2007).

¶ 39 Here, after listening to Aleksander’s testimony, the trial court determined that Aleksander’s declining employment status, from owner at ASM, to lessee at ASM, to driver at Sky Trans, was designed to hide income and evade support responsibilities. We defer to the trial court’s negative credibility determination.

¶ 40 Indeed, the circumstances of Sky Trans’ incorporation support that it is Aleksander’s alter ego. Aleksander admits that he urged Bobevska to start the corporation for his benefit during the pendency of the divorce proceedings. The relationship between Sky Trans and Merx is equivalent to the relationship that ASM had with Merx. The trial court may have reasonably rejected Aleksander’s explanation that the \$600 tractor rental alone motivated him to stop operating ASM as a trucking business and, instead, use ASM only as an entity to receive a driving fee from Sky Trans, which, in turn, would receive all the trucking business profits that ASM used to receive.

¶ 41 Moreover, Aleksander himself admitted to numerous acts of dishonesty. First, he represented that his 2016 gross income was \$38,000. Then, he represented that it was in the

\$52,000 to \$56,000 range. Evidence supports that this amount is still too low. In 2016, Aleksander admitted to *spending* in the \$52,000 to \$56,000 range. Also, Aleksander openly disregarded trucking industry rules. He admitted that he “cheated” on his driving sheets. (He can no longer do so, because his truck has a smart device. Independent of what the smart device means for his income moving forward, Aleksander admits to being disappointed that he is no longer able to cheat.) He also admitted that he did not carry the proper insurance, stating, “That’s another thing I did illegally.”

¶ 42 Aleksander points to factors that, according to him, weigh against imputing income. The trial court was not required to view those factors in a light favoring Aleksander. For example, Aleksander notes that he has continued to support his family during the pendency of the proceedings. The trial court may have reasonably determined that this demonstrated a higher income than the \$52,000 that Aleksander claimed.

¶ 43 C. The Amount of Imputed Income was Proper

¶ 44 We next address the \$104,000 amount. In this section, we accept the trial court’s factual determinations that Aleksander is voluntarily underemployed, that his elaborate transition from owner to driver was orchestrated to evade support obligations, and that his alter ego is Sky Trans. In short, we accept the court’s general decision to impute income and review only the amount.

¶ 45 There are two components to the question of whether the trial court properly set Aleksander’s earning potential at \$104,000. First, we consider that the evidence overwhelmingly supported that Aleksander’s income exceeded \$52,000 by a large margin. Second, we consider that, if Aleksander disagreed with the court’s \$104,000 estimation, it was his burden to point to evidence in the record to justify a different amount. He failed to do this. Thus, we affirm the trial court’s income determination and its corresponding maintenance and child support awards.

¶ 46 The evidence supports that Aleksander's 2016 gross income exceeded \$52,000 by a large margin. As discussed, per his own financial affidavit, he spent \$52,200 that year. Moreover, the trial court may reasonably have determined that the financial affidavit underestimated expenses so as to obscure Aleksander's ability to meet expenses associated with a higher lifestyle. For example, Aleksander claimed that he supported himself and his children during the pendency of the divorce, but his affidavit allocated just \$30 per month for the support of two adolescent children. Separately, Aleksander claimed that household groceries cost \$300 per month, but Olga claimed they cost \$1000 per month.

¶ 47 Also, Aleksander admits in his brief that, in the driver role at Sky Trans, it is possible to earn \$68,705 per year. Aleksander notes that 605 miles per day x 5 days per week x 52 weeks per year x \$0.45 per mile is \$70,875. That amount, minus \$2,080 in annual insurance, is \$68,705. In any case, the court found that Aleksander is not *solely* a driver for Sky Trans. Sky Trans is his alter ego, and, so, he also reaps business income from Sky Trans.

¶ 48 After paying Aleksander as much as \$68,000 solely for driving out of its \$227,000 gross business income, Sky Trans would have remaining net business income. Otherwise, there would be no benefit for Sky Trans. This is similar to the business income that ASM, with Aleksander as its sole shareholder, would have had in 2016. Again, Sky Trans shared the same relationship with Merx in 2018 that ASM had in 2016. Merx paid Sky Trans per load, then Sky Trans paid ASM for Aleksander's driving, and then ASM passed on 100% of the driving proceeds to Aleksander.

¶ 49 The court may have reasonably credited Olga that, over the term of the marriage, \$190,000 gross was a low-income year. Sky Trans, for example, was on pace for at least

\$227,000 based on the last three months of 2017. For all of these reasons, the evidence supports that Aleksander earned far more than he claimed at trial.

¶ 50 Next, if Aleksander disagreed with the court's \$104,000 estimation, it was his burden to provide us with a corrected amount. Aleksander complains that the \$104,000 figure lacks precision. However, imputed income, by its nature, is often imprecise. It is a potential. Due to Aleksander's failure to present accurate and organized data, as well as his affirmative acts of evasion, the trial court was put in a position to set his potential income.

¶ 51 Again, even in the absence of an appellee brief, the appellant's claims must find support in the record. *Talandis*, 63 Ill. 2d at 133. Moreover, this court is not a repository into which an appellant may foist the burden of argument and research. *Pecora v. Szabo*, 109 Ill. App. 3d 824, 825-26 (1982). It is not our function or obligation to act as an advocate or search the record for error. *Mielke v. Condell Memorial Hospital*, 124 Ill. App. 3d 42, 48-49 (1984).

¶ 52 Here, the court looked to 2016 data to estimate Aleksander's current earning potential. It is Aleksander's burden to persuade us that the court erred in analyzing the 2016 data. Aleksander has failed to persuade us that all of his alleged 2016 business expenses were legitimate, or, even if he implicitly admits that some were not, he fails to provide us with a corrected amount based on evidence presented at trial.

¶ 53 For example, Aleksander argues that the gap between the *alleged* \$72,000 in 2016 gas and maintenance expenses and the *record* of gas payments on his credit card can be closed by looking to receipts from cash payments for gas and maintenance. However, Aleksander never states the size of the gap, stating only that the unspecified amount supported by the credit card statements was "less" than the amount alleged. Also, the receipts from cash purchases to which he points are from 2017, not 2016. Further, Aleksander does not explain whether or to what

extent the \$72,000 in gas and maintenance expenses in the “automobile and truck” category were separate or duplicative of the \$16,047 in maintenance expenses in the “repairs and maintenance” category. Thus, the court’s determination of Aleksander’s earning potential was not contradicted by the record.

¶ 54 Finally, we reject Aleksander’s argument that, moving forward, the smart device in his truck will limit his income, because he will no longer be able to “cheat” on his hours. To the contrary, the trial court referenced Sky Trans’ anticipated 2018 income, a year when the new regulation would be in effect. Regardless, the trial court was not required to take Aleksander at his word that the new regulation would result in a substantially lower income. Also, we reject Aleksander’s argument that the trial court did not consider the financial losses associated with the 2016 traffic accident, which, in his view, were out of his control. To the contrary, the court considered financial data from 2016, the year Aleksander suffered a business loss from the accident.

¶ 55 In sum, the trial court’s decision to impute an income of \$104,000 was not against the manifest weight of the evidence. Given that we affirm the \$104,000 amount, we also affirm the court’s maintenance and child support awards.

¶ 56

III. CONCLUSION

¶ 57 For the reasons stated, we affirm the trial court’s judgment.

¶ 58 Affirmed.