[Cite as *Suddle v. Suddle*, 2026-Ohio-4383.]

IN THE COURT OF APPEALS OF OHIO
FOURTH APPELLATE DISTRICT
PICKAWAY COUNTY

MOHAMMAD A. SUDDLE, Plaintiff-Appellee, v. RAKSHANDA SUDDLE, Defendant-Appellant, v. MOHAMMAD IKRAM, Intervenor-Appellee.	: : : : : : : : : : : : : : :	Case No. 24CA27 DECISION AND JUDGMENT ENTRY **RELEASED: 10/29/2026**

APPEARANCES:

Sanjay K. Bhatt, Bhatt Law Office, Ltd., Columbus, Ohio, for appellant.

James R. Kingsley, Circleville, Ohio, for appellee.

Joseph C. Lucas, Law Office of Joseph C. Lucas, LLC, Vandalia, Ohio, for intervenor.

Wilkin, J.

{¶1} Rakshanda Suddle ("Wife") appeals the trial court's judgment of the Pickaway County Court of Common Pleas, Domestic Relations Division, in which the court granted both Wife and Mohammad A. Suddle (Husband) a divorce. The judgment also resolved issues arising from an intervening lawsuit filed by Husband's brother, Mohammad Ikram ("Ikram"), which affected assets at issue involved in the divorce. Wife asserts three assignments of error: (1) the trial court erred in awarding Ikram the sum of $45,000 from the equity in commercial

property owned by Suddle Brothers LLC; (2) the trial court erred in failing to include all of Husband's income in calculating child support and spousal support, and (3) the trial court erred in finding that Husband had no ownership interest in Hiza INC.

{¶2} After our review of the record, the applicable law, and the arguments made in the parties' briefs, we overrule Wife's first and third assignments of error but sustain her second assignment of error. Accordingly, we affirm in part and reverse in part the trial court's judgment and remand this matter for further proceedings consistent with this opinion.

FACTS AND PROCEDURAL BACKGROUND

{¶3} Husband filed for divorce on August 23, 2021. Wife answered and counterclaimed on September 20, 2021. Both parties sought a division of the marital assets and debts, as well as an allocation of their parental rights and responsibilities. The magistrate held a divorce trial on May 15-16, 2023, and issued a decision with findings of fact and conclusions of law on September 13, 2023. Pertinent to this appeal, the magistrate made the following findings and recommendations.

{¶4} The magistrate found that Suddle Brothers LLC was a limited liability company that owned property in Middletown, Ohio. ("Middletown property"). The magistrate found that Suddle Brothers LLC was the mortgagor of the Middletown property relating to a $190,000 loan and the value of the property was $177,480. The magistrate also found that Suddle Brothers LLC and its assets (the Middletown property) were marital in nature.

{¶5} The magistrate found that Hiza INC. was a corporation that owned property in Ashville, Ohio, with a gas station/convenience store ("gas station") located thereon. ("Ashville property"). The magistrate also found Hiza INC. and its assets, the Ashville property, were marital in nature.

{¶6} Finally, the magistrate determined that Husband's annual income was $49,400. The magistrate also found that Husband stated that Ikram had paid him (Husband) $2,500 per month since January of 2023 as a "gift" to help with his expenses.

{¶7} The magistrate also made the following recommendations: (1) Husband should transfer half the interest in the assets owned by Suddle Brothers LLC, i.e., the Middletown property, to Wife, (2) Husband should transfer half of the interest in the assets owned by Hiza INC., i.e., the Ashville property, to Wife, (3) and Husband should pay Wife $162.04 in child support.

{¶8} Both Husband and Wife filed objections to the magistrate's decision. However, on October 10, 2023, prior to the court's resolution of the parties' objections, Ikram filed a motion to intervene in the divorce case. He claimed to be the sole owner of both Suddle Brothers LLC and Hiza INC. Therefore, he claimed that his interest in Suddle Brothers LLC and Hiza INC. would be wrongly awarded to Wife as part of the divorce case, which would cause him irreparable harm. Ikram also filed a separate complaint in the Pickaway County Court of Common Pleas seeking a declaratory judgment pertaining to the property at issue in the divorce case.

{¶9} The magistrate agreed that Ikram might have ownership interests in property that was at issue in the divorce case. Therefore, the magistrate granted Ikram's motion to intervene, making him a party to the divorce case "as an intervenor for the purpose of attempting to establish and protect any interests he may have in the property that has been, and is currently being addressed by the court in this case." Ikram's separate declaratory action was consolidated with the divorce case. The magistrate set the case for another hearing. On March 13, 2024, the magistrate proceeded with a second hearing, which was intended only to address the "additional evidence relating to [Hiza INC.] and [Suddle Brothers LLC]." Ikram, Wife, and Husband provided the following testimony.

{¶10} Ikram acknowledged that Husband formed Suddle Brothers LLC in 2014. Ikram stated that he and Husband were listed as its organizers. He asserted that Suddle Brothers LLC was formed to hold assets and owned the Middletown property, which housed a restaurant paying $2,500 per month in rent. Ikram indicated that the purchase price of the Middletown property was "about $230,000[,]" and a Butler County auditor's card, admitted into evidence in the divorce case, showed that the purchase price of the Middletown property was $232,000. Ikram also indicated that Husband took out a $190,000 mortgage through the Vinton County Bank to purchase the Middletown property, which was dated February 18, 2014. Ikram stated the monthly loan payment on the Middletown property was $1,700, and the balance on the loan was $100,000.

{¶11} Ikram claimed that he made a down payment on the Middletown property using proceeds he received from selling his property to the Ohio

Department of Transportation for $265,000. Ikram testified he paid a down payment on the property by check but never testified to the amount of the down payment and offered no documentary proof.

{¶12} Ikram testified that, in March 2018, he purchased Suddle Brothers LLC and the Middletown property from Husband. He identified his 2021 and 2022 tax returns, which reflect $30,000 in rental income from the Middletown property. Ikram further claimed that Husband has received no income from the Middletown property since March 2018. Ikram nevertheless admitted that the bank continued to recognize Husband as the owner of Suddle Brothers LLC.

{¶13} Ikram also testified that he owned Hiza INC. from the time that it was formed in 2007. He stated that Hiza INC. owned the Ashville property. Ikram asserted that Husband was listed as Hiza INC.'s statutory agent and he managed the gas station located on the Ashville property. However, Ikram testified that he financed Hiza INC.'s purchase of the Ashville property by taking out a loan from Huntington Bank for approximately $1,000,000 plus inventory.

{¶14} Ikram also claimed that he made a down payment of approximately $164,000 on the Ashville property. Ikram asserted that he funded the down payment by borrowing $119,000 against his property on Ashville Pike and by using $50,000 in equity from his home. Ikram further asserted that he signed the mortgage to purchase the Ashville property in his capacity as president of Hiza INC. Ikram identified a letter from Wells Fargo Bank indicating that he was released from a $50,000 mortgage on his home, which he used as part of the down payment for Hiza INC. Ikram also claimed that he contracted with

Circleville Oil Co., to purchase gas for the gas station on the Ashville property. Ikram claimed that Husband did not contribute to the purchase of Hiza INC.

{¶15} Ikram identified an "assignment of rents" for the Ashville property, signed by him as president of Hiza INC., which permitted the lender to seize rents from that property in the event of a default on the loan. Ikram also identified a document showing that the mortgage payoff for the Ashville property was $544,000.

{¶16} Ikram testified that he paid the taxes imposed on Hiza INC., but Husband filed the tax returns as manager of the gas station on the Ashville property. As a result of a threatened foreclosure on the Ashville property, Ikram signed a forbearance agreement with the bank under which he paid $4,500 per month toward the loan balance. Ikram claimed that there were approximately $240,000 of tax liens against the Ashville property. When asked how much the Ashville property was worth, Ikram opined "maybe zero" because $544,000 was still owed on the mortgage, plus the outstanding tax liens.

{¶17} Ikram testified that he initially paid Husband to run the gas station on the Ashville property as an employee, and subsequently as an independent contractor. Ikram maintained that in addition to Husband's salary, Ikram and his family provided Husband approximately $2,500 a month to pay the mortgage on the Middletown property and to "make his ends meet[,]" but "not every month." However, on cross-examination, Ikram testified that he made the $2,500 payment "every month." This payment was in addition to the $1,000 per week that Husband was paid for managing the gas station on the Ashville property.

Ikram claimed that the payments were made because Husband was having financial difficulties.

{¶18} Wife testified next. She claimed that Husband owned Hiza INC. However, she offered no other testimony probative of issues that were addressed in this hearing.

{¶19} Husband was the last witness to testify. He maintained that he owned Suddle Brothers LLC until 2018. He claimed that in 2018, he transferred his ownership interest in Suddle Brothers LLC to Ikram but admitted that he was never paid for the transfer.

{¶20} Husband acknowledged that he was the manager of the gas station on the Ashville property. He claimed that the gas station struggled financially.

{¶21} Husband also acknowledged that, in addition to earning approximately $900 per week for managing the gas station, he began receiving $2,500 per month from his family, which was deposited into his Huntington Bank account. However, he claimed that these payments had no "stated amount." Rather, the payments were as needed. Husband claimed the $2,500 monthly payments were used in part to make the approximate $1,700 monthly loan payment for the Middletown property. Husband claimed that after he paid the loan payment, the remaining approximately $800 was a "gift" for him to spend.

{¶22} Husband acknowledged that he was not involved in attaining the financing for Hiza INC.'s purchase of the Ashville property. He also asserted that he owned Suddle Brothers LLC when it was founded in 2014. However,

Husband also acknowledged that Ikram made the down payment for the purchase of the Middletown property.

{¶23} After the hearing, the magistrate issued an amended decision. The decision adopted many of its original findings and conclusions from the divorce but also made some new findings and recommendations based on evidence presented at the second hearing. In pertinent part, the court made the following findings of fact and conclusions of law.

{¶24} Consistent with his initial findings, the magistrate found that Husband averaged earning $950 a week. Multiplying $950 by 52 weeks, the magistrate determined that Husband's annual income was $49,400. The child support worksheet also indicated that Husband's gross income was $49,400. The magistrate further recognized that "[Husband] stated he has been receiving $2,500 per month since January of 2023, as a gift from his brother to help with his expenses."

{¶25} The magistrate found that Husband and Ikram were listed as Hiza INC.'s initial directors on its articles of incorporation. However, the magistrate determined that there was no evidence of an operating agreement, bylaws or other documentation that formalized the rights, ownership, or other responsibilities of the directors of Hiza INC.

{¶26} The magistrate did find that Ikram, as president of Hiza, INC., signed an "assignment of rents" to secure the payment of the debt owed on the Huntington Bank note for $929,000 for the Ashville property. The magistrate also determined that Ikram obtained two additional loans using his own properties as

collateral totaling approximately $169,000.00 as a down payment on the Ashville property. Ikram testified that he owned 100% of the Ashville property in 2007, while Husband never owned any portion of Hiza INC. Finally, because the monthly loan payment on the Ashville property was not being made on time, Ikram signed a forbearance agreement to prevent foreclosure, and the new monthly payment was approximately $4,500 per month. Therefore, the magistrate found that Ikram was the person ultimately responsible for the operation of Hiza INC.

{¶27} The magistrate found that Husband was the only person identified in the articles of organization for Suddle Brothers LLC. The court noted that none of the parties provided an operating agreement for Suddle Brothers LLC. Accordingly, the magistrate found that Husband was the only person "tied" to Suddle Brothers LLC through its articles of organization. The magistrate further determined that Husband's 2018 transfer of Suddle Brothers LLC to Ikram "was performed in an effort to shield marital assets from Wife." The magistrate also found that "Husband is still receiving the profits from the rent payments." Thus, in the absence of an operating agreement evidencing ownership, and given that Husband was the sole signatory to the articles of organization, the magistrate concluded that "[i]t is clear by all relevant testimony that [Suddle Brothers LLC] was formed by Husband, and only Husband[.]"

{¶28} Regarding Suddle Brothers LLC's purchase of the Middletown property, the magistrate found Ikram's testimony that the purchase price was $235,000 and that he had made a down payment toward the purchase was

credible. The court found that there was a $190,000 mortgage associated with a loan for the Middletown property. Therefore, the magistrate found that the amount of Ikram's down payment was $45,000 by subtracting the amount of the mortgage from the purchase price. The magistrate ultimately determined that Suddle Brothers LLC was marital property and Wife was entitled to one-half the equity, after subtracting Ikram's down payment of $45,000.00.

{¶29} The magistrate further found that the Middletown property generated $2,500 a month in rent but was also subject to an approximate $1,700 monthly loan payment. Finding Ikram's testimony credible, the magistrate determined that "Ikram receives the monthly rent money from the tenant and places it in an account wherein Husband pulls the appropriate amount out of the account to make the loan payment and the remaining amount of approximately $800.00 per month is kept by Husband." The magistrate determined that this could be viewed as "Husband keeping the profits of the Suddle Bros LLC."

{¶30} Wife filed objections to the amended magistrate's decision. Wife claimed that the magistrate erred in imputing Husband's income to be $49,400. She further asserted that the magistrate erred by failing to treat the $2,500 monthly payment as additional income to Husband. Wife maintained that "each and every month brother gives [Husband] $2,500[,]" which was income.

{¶31} Wife also alleged that the magistrate erred in awarding Ikram $45,000 as the alleged down payment for the Middletown property. She claimed that Ikram's testimony was the only evidence to support that he made a down payment on the Middletown property. She also claimed that there was no

evidence that repayment of the down payment was still outstanding. She additionally asserted, even assuming Ikram made a down payment, there was no evidence as to the amount of the down payment.

{¶32} Finally, Wife claimed that the magistrate erred in finding that Husband had no ownership interest in Hiza INC. or its Ashville property. Wife claims that the tax returns Ikram submitted in court do not prove that he owned Hiza INC. Wife claims that "notwithstanding the fact that [Husband] was the sole incorporator of [Hiza INC.] and there are no transfer documents offered by anyone, nor any stock certificates or bylaws, the magistrate found that [Ikram] was the owner of [Hiza INC.] and the gas station business."

{¶33} Ikram filed a motion contra to Wife's objections. Ikram claimed that the evidence showed that he took out a mortgage and made a down payment for Hiza INC. to purchase the Ashville property. He also made fuel purchases for the gas company that was located on the Ashville property. Ikram claimed that Husband's management of the gas station did not support the proposition that he owned Hiza INC. or the gas station. Thus, based on his purchase of the Ashville property, Ikram argues there is evidence supporting that he owned Hiza INC. and the Ashville property, not Husband.

{¶34} Ikram also asserted that the evidence showed he made a $42,000 down payment toward the purchase of the Middletown property owned by Suddle Brothers LLC. He stated that the property was purchased for $232,000, that he borrowed $190,000 to complete the purchase, and that the remaining $42,000 constituted his down payment.

{¶35} On September 16, 2024, the trial court issued a decision addressing Wife's objections. In considering whether the magistrate erred in determining that Husband's annual income was $49,400, the court stated: "[t]his is simply a determination as to the credibility of the witnesses who testified on this issue." The court additionally found that "the magistrate made the best determination possible considering the quantity and quality of the evidence presented on this issue." Thus, the court overruled Wife's assertion that the magistrate erred by finding Husband's income to be $49,400 per year.

{¶36} The court also determined that the magistrate did not err in determining that Husband owned no interest in Hiza INC. The court found there was no evidence of an operating agreement, bylaws, or other documentation formalizing the rights, ownership, or other responsibilities of the directors that would assist in determining who owed Hiza INC. However, the court did find evidence that Ikram signed the mortgage and made a down payment to purchase the Ashville property. The court also found that Ikram signed a forbearance agreement on behalf of Hiza INC. regarding the Ashville property with a new monthly payment of $4,500. Subject to the outstanding loan balance, Ikram also testified that he solely owned Hiza INC. and the Ashville property, and that Husband owned neither. The court found this to be ample evidence to support that Ikram was the sole owner of Hiza INC. and the Ashville property. Accordingly, the court overruled the Wife's objection that the magistrate erred when he found that Husband had no ownership interest in Hiza INC.

{¶37} Finally, the court considered whether the magistrate erred in finding that Ikram made a $45,000 down payment for the purchase of the Middletown property owned by Suddle Brothers LLC, which he could recover. The court found that the evidence showed that Husband, on behalf of Suddle Brothers LLC, which he owned, took out a $190,000 mortgage to purchase the Middletown property. However, the court also recognized that both Husband and Ikram testified that Ikram made a down payment on the purchase of the Middletown property. Thus, the court agreed with the magistrate's determination that Ikram made a down payment on the Middletown property that he was entitled to recover and overruled Wife's objection.

{¶38} The court further found that the auditor's value of the Middletown property was $177,480.00. The court determined that Ikram testified that the purchase price of the Middletown property was $235,000.00, there was a $190,000 loan, the balance on the loan was $97,000, and the property was bringing in a monthly rent of $2,500. The court also determined that Ikram made a $45,000 down payment with his own money. Therefore, the court overruled Wife's objection that the magistrate erred in finding that Ikram made a $45,000 down payment on the Middletown property.

{¶39} Subsequent to its decision overruling the Wife's objections, on October 21, 2024, the court issued a judgment decree of divorce and a declaratory judgment, adopting the Amended Magistrate's Decision. It is this judgment that Wife appeals.

ASSIGNMENTS OF ERROR

I. THE TRIAL COURT ERRED IN AWARDING IKRAM THE SUM OF $45,000 FROM THE EQUITY IN THE COMMERCIAL PROPERTY OWNED BY SUDDLE BROTHERS, LLC.

II. THE TRIAL COURT ERRED BY FAILING TO INCLUDE ALL OF HUSBAND'S INCOME FOR CHILD SUPPORT AND SPOUSAL SUPPORT CALCULATIONS.

III. THE TRIAL COURT ERRED IN FINDING THAT HUSBAND DID NOT HAVE ANY OWNERSHIP INTEREST IN HIZA INC., INCLUDING THE RETAIL GAS STATION/GROCERY STORE BUSINESS OWNED BY THAT ENTITY AND THE REAL PROPERTY LOCATED AT 320 NORTH LONG STREET, IN ASHVILLE, OHIO.

First Assignment of Error

{¶40} Wife maintains that the trial court erred in awarding Ikram $45,000 for the down payment he allegedly made on the Middletown property, owned by Suddle Brothers LLC. Wife notes that Suddle Brothers LLC. and the Middletown property are owned by Husband; consequently, the Middletown property is marital property. Wife claims that there is no documentary evidence in the record that Ikram made a down payment on the Middletown property. Furthermore, Wife claims that the magistrate found that Husband "is still receiving the profits from the rental payments from the business on the Middletown property[,]" which is owned by Suddle Brothers LLC.

{¶41} The Wife argues that in a real estate transaction there are typically credits and debits to the purchase price (e.g., prorated taxes, deposits paid at the time of the contract, and other costs and expenses allocated between the buyer and seller). Here she claims that the magistrate merely assumed that Ikram must have paid $45,000 without considering whether there were any taxes,

deposits, other costs or expenses that would be associated with the purchase of property that needed to be paid.

{¶42} Wife additionally maintains that, even if the court were to find that Ikram made a down payment, there is no evidence establishing the amount of that down payment, no evidence showing that $45,000 remains owed to Ikram, and, in any event, the only declaratory relief sought in Ikram's complaint was a determination that he was the sole owner of Suddle Brothers LLC, with no separate demand for damages.

{¶43} Therefore, Wife argues that there was no credible, competent evidence that Ikram made a $45,000 down payment on the Middletown property, so this court should sustain her first assignment of error.

{¶44} In response, Husband maintains that because there was no operating agreement or note, the court relied on Ikram's testimony in finding that he made a $45,000 down payment on the Middletown property. Thus, Husband argues, the court's determination was based on finding Ikram's testimony to be credible. He maintains this court should not disturb the trial court's credibility determination because, as the trier of fact, the court was in a better position to judge credibility as compared to this court.

Therefore, Husband asserts that this court should overrule Wife's first assignment of error.

{¶45} Ikram also argues that the trial court correctly awarded him $45,000 for the down payment. He asserts the magistrate relied on uncontested trial testimony confirming he paid the $45,000 and describing its source. He states

any appreciation and mortgage equity paydown were treated as marital and divided, leaving only his down payment reimbursed to him. He contends Wife presented no testimony or documents showing the down payment was marital, while he presented testimony and documents tying the funds to a prior property sale. Ikram concludes the magistrate awarded Wife as much as possible given the lack of evidence that marital assets funded the down payment.

A. Law

{¶46} Although certain matters in this case are governed by domestic law, the issue raised in Wife's first assignment of error challenges the ownership of personal property pursuant to Ikram's declaratory action. "When an action or proceeding in which declaratory relief is sought under [C]hapter 2721 of the Ohio Revised Code] involves the determination of an issue of fact, that issue may be tried and determined in the same manner as issues of fact are tried and determined in other civil actions in the court in which the action or proceeding is pending." R.C. 2721.10. "In ordinary civil actions with issues of fact, an appellant contesting the resolution of factual issues can argue the decision was contrary to the manifest weight of the evidence." *Fox v. Positron Energy Resources Inc.*, 2017-Ohio-8700, ¶ 9 (4th Dist.), citing *Paulus v. Beck Energy Corp.*, 2017-Ohio-5716, ¶ 16 (4th Dist.). Thus, similar to the trial court's classification of property as marital or separate for purposes of the underlying divorce, "[i]f an underlying factual determination in a declaratory action was supported by competent credible evidence, it will not be reversed on appeal." *Id.*, citing *Shemo v. Mayfield Hts.,* 88 Ohio St.3d 7, 10 (2000), citing *Seasons Coal*

Co. v. Cleveland, 10 Ohio St.3d 77 (1984) (every reasonable presumption must be made in favor of the judgment and findings of fact); *Erie Ins. Group v. Fisher,* 15 Ohio St.3d 380, 383–384 (1984), citing *C.E. Morris Co. v. Foley Construction Co.,* 54 Ohio St.2d 279 (1978), syllabus (judgments supported by competent, credible evidence going to the material elements of the case will not be disturbed as being against the manifest weight of the evidence).

B. Analysis

{¶47} The evidence establishes that Suddle Brothers LLC owned the Middletown property and that Husband owned Suddle Brothers LLC. Although title was held by the LLC, both Husband and Ikram testified that Ikram made the down payment on the Middletown property. The magistrate found their testimony credible on that point, and the court agreed.

{¶48} Although there is no documentary evidence establishing the amount of Ikram's down payment, the magistrate calculated it by subtracting the amount of the Middletown mortgage ($190,000) from the purchase price ($235,000), yielding a $45,000 down payment. We submit that this straightforward calculation, grounded in evidence found in the record, was a permissible method of determining the down payment amount with one caveat. A Butler County's auditor's card admitted in the divorce case shows that the purchase price of the Middletown property was $232,000, not $235,000. There is no indication anywhere in the record that the purchase price of the property was $235,000. Therefore, we conclude that the court's use of $235,000 instead of $232,000 was a clerical mistake apparent from the record and therefore correctable by nunc pro

tunc entry. *See State ex rel. Cruzado v. Zaleski*, 2006-Ohio-5795, ¶ 19, quoting *State v. Brown*, 136 Ohio App.3d 816, 819-820 (3d Dist. 2000) (" 'The term "clerical mistake" refers to a mistake or omission, mechanical in nature and apparent on the record, which does not involve a legal decision or judgment.' "). Consequently, we find that there is some evidence in the record supporting that Ikram made a down payment on the Middletown property.

{¶49} Accordingly, we overrule Wife's first assignment of error because there is some evidence supporting the finding that Ikram made a down payment toward the purchase of the Middletown property. However, we remand for the trial court to issue a nunc pro tunc entry correcting its reliance on a $235,000 purchase price—used to calculate the down payment—to $232,000. Ultimately, this corrected calculation will also affect the calculation of Wife's equitable interest in the Middletown property.

Second Assignment of Error

{¶50} In her second assignment of error, Wife claims that the trial court erred in failing to include all of Husband's income for purposes of the court's calculation of child and spousal support. The court found that Husband made $900 to $1,000 per week (an average of $950 a week) resulting in an annual income of $49,400 ($950 a week x 52 weeks).

{¶51} Wife argues that child support is calculated based on a spouse's "income" as defined in R.C. 3113.215(A)(1), which broadly includes, among other things, salaries, wages, overtime pay, bonuses, commissions, royalties, tips, rents, dividends, severance pay, pensions, and interest. Wife contends the

statutory definition is intended to be expansive. She further acknowledges that R.C. 3113.215(A)(2) excludes "nonrecurring or unsustainable income or cash flow item[s]" from the income calculation. Wife maintains that Husband testified that his brothers put $2,500 every month into his account, so it is recurring, sustainable income.

{¶52} Wife claims that Husband characterized these funds as a "gift" for the purpose of avoiding them as being part of his income for support calculations in this case. Wife argues that part of this monthly payment comes from rent paid to Suddle Brothers LLC by the tenant on the Middletown property, which would be income to Husband.

{¶53} Wife claims that the court improperly characterized the determination of Husband's income as involving a credibility determination even though it is not. She claims that the court erred in failing to impute an additional $2,500 to Husband's monthly income.

{¶54} In response, Husband maintains that pursuant to R.C. 3119.01(C)(13)(e) "non-recurring unsustainable income" is not gross income for purposes of calculating support. He claims nonrecurring, unsustainable income is defined as cash received in any year not to exceed three years that a parent does not expect to continue to receive on a regular basis. Husband asserts that the $2,500 payments he received were sporadic gifts made upon his request to make ends meet. Because these payments could have stopped at any time, and he has not received these payments for three years, they are not income. Further, citing *Sellek v, Sellek*, 528 S.W.3d 471, Husband claims that even if the

$2,500 payments are income, courts have discretion to exclude these payments as income.

{¶55} Therefore, Husband argues that the trial court properly determined that the $2,500 monthly payments to him were not income for purposes of calculating child support.

A. Law

1. Standard of Review

{¶56} "[W]hile ' " 'the standard of review for a trial court's support determination is abuse of discretion, challenges to factual determinations upon which the support order is based are reviewed using the 'some competent credible evidence' standard.' " ' " *Hertzfeld v. Hertzfeld*, 2023-Ohio-4411, ¶ 46, (8th Dist.), quoting *Jajola v. Jajola*, 2004-Ohio-370, ¶ 8 (8th Dist.), quoting *Bender v. Bender*, 2001 WL 808975, *2 (9th Dist. July 18, 2001); *Tittle v. Tittle*, 2021-Ohio-1571, ¶12 (4th Dist.), quoting *Freeland v. Freeland*, 2003-Ohio-5272, ¶ 16 (4th Dist.). "Thus, 'because a determination of gross income for support purposes is a factual finding, we must review the trial court's decision to determine whether it is supported by competent, credible evidence.' " *Id*. quoting *Trolli v*. *Trolli*, 2015-Ohio-4487, ¶ 45 (8th Dist.), citing *Jajola* at ¶ 8, and *Fallang v. Fallang*, 109 Ohio App.3d 543, 548 (12th Dist.1996).

{¶57} This court agrees that determining whether proceeds are gross income for purposes of calculating child support is a factual issue that is reviewed under a manifest weight of the evidence standard of review. *See McCoy v. McCoy*, 105 Ohio App.3d 651, 656 (4th Dist. 1995), citing *Foster v.*

Foster, 1993 WL 63382 (4th Dist. March 9, 1993); *Wright v. Wright*, 1993 WL 649271 (4th Dist. Nov. 10, 1994). In a manifest weight of the evidence review, "we must review the entire record, weigh the evidence and all reasonable inferences, consider the credibility of witnesses and determine whether in resolving conflicts in the evidence, the trier of fact clearly lost its way and created such a manifest miscarriage of justice warranting reversal." *Dwivedi v. Ojha*, 2025-Ohio-5036, ¶ 22 (4th Dist.), citing *Douglas v. Boughton*, 2014-Ohio-808, ¶ 19 (4th Dist.). " 'This standard of review is highly deferential[,]" requiring only 'some evidence' to affirm a judgment.' " *Id*., quoting *Smith v. Smith*, 2019-Ohio-899, ¶ 44 (4th Dist.)

2. Income

{¶58} "To calculate the amount of child support, the trial court must first determine the annual income of each parent." *Palomino v. Palomino*, 2024-Ohio-2873, ¶ 14, citing *Ayers v. Ayers*, 2024-Ohio-1833, ¶ 13. R.C. 3119.01 provides definitions used regarding child support.[1] R.C. 3119.01(C)(10) defines income for a parent who is employed to full capacity as the gross income of the parent. R.C. 3119.01(C)(13) states:

> "Gross income" means, except as excluded in division (C)(13) of this section, the total of all earned and unearned income from all sources during a calendar year, whether or not the income is taxable, and includes income from salaries, wages, overtime pay, and bonuses to the extent described in division (D) of section 3119.05 of the Revised Code; commissions; royalties; tips; rents;

[1] Wife cites R.C. 3113.215(A) for the definition of income used to calculate child support. However, R.C. 3113.215—formerly governing the definition of "gross income" and other child-support calculation provisions—was repealed effective March 22, 2001. See Am.Sub.S.B. No. 180; *Thomas v. Thomas*, 2004-Ohio-1034 (6th Dist.). Those provisions were replaced by R.C. 3119.01 et seq.; accordingly, "income" for child-support purposes is now defined by R.C. 3119.01(C)(10).

> dividends; severance pay; pensions; interest; trust income; annuities; social security benefits, including retirement, disability, and survivor benefits that are not means-tested; workers' compensation benefits; unemployment insurance benefits; disability insurance benefits; benefits that are not means-tested and that are received by and in the possession of the veteran who is the beneficiary for any service-connected disability under a program or law administered by the United States department of veterans' affairs or veterans' administration; spousal support actually received; and all other sources of income.
>
> "Gross income" does not include any of the following:
> . . .
>
> (e) Nonrecurring or unsustainable income or cash flow items[.]"
>
> . . .
>
> (14) "Nonrecurring or unsustainable income or cash flow item" means an income or cash flow item the parent receives in any year or for any number of years not to exceed three years that the parent does not expect to continue to receive on a regular basis.

{¶59} Thus, " ' "[t]he statutory definition of income is very broad and includes . . . potential cash flow from any source." ' " (Brackets and ellipses in original.) *Martindale v. Martindale*, 2019-Ohio-3028, ¶ 47 (4th Dist.), quoting *Corwin v. Hammer*, 2008-Ohio-2691, ¶ 15 (4th Dist.), quoting *Howell v. Howell*, 2006-Ohio-3038, ¶ 50 (2d Dist.). " 'The definition of "income" is intended to be both broad and flexible' in order ' "to ensure that the best interests of children, the intended beneficiaries of child support awards, are protected." ' " *Id*., quoting *Murray v. Murray*, 128 Ohio App.3d 662, 666-668 (12th Dist. 1999) (citation omitted), quoting *McQuinn v. McQuinn*, 110 Ohio App.3d 296, 300-301 (12th Dist.1996).

B. Analysis

{¶60} Before turning to our analysis, we note that Wife's assignment of error asserts the trial court erred by failing to include the $2,500 monthly payments in Husband's income for purposes of calculating child and spousal support. However, her supporting argument addresses only "income" as defined for Ohio child-support purposes in R.C. 3119.01(B)(10). Unlike the definition of income for the purpose of calculating child support, "[n]either the Revised Code nor case law fully defines 'income' for purposes of awarding spousal support. Thus, a trial court appears to possess discretion in determining what constitutes 'income.' " *Tittle*, 2021-Ohio-1571, at ¶11 (4th Dist.), quoting *Freeland*, 2003-Ohio-5272, at ¶ 16 (4th Dist.). Because Wife's argument addresses whether the $2,500 payments constitute income under R.C. 3119.01(B)(10) for child-support purposes only, our review is limited to whether those payments are income for purposes of calculating child support.

{¶61} We find the court's analysis of the $2,500 monthly payment to Husband to be inconsistent. The court acknowledged that Husband "stated that he has been receiving $2,500 per month since January 2023, as a gift from [Ikram] to help with [Husband's] expenses." At the same time, it was undisputed that the tenant of the Middletown property paid $2,500 in monthly rent to Suddle Brothers LLC, which the court found was owned by Husband. The record also indicates that Ikram forwarded the $2,500 rent payment to Husband, who confirmed that it was the "only" $2,500 monthly payment he received. The court further found that Husband used the $2,500 to make the $1,700 monthly loan payment on the Middletown property, leaving $800 each month. The court stated

that the $800 "can be viewed as Husband keeping the profits of the Suddle Bros LLC." Yet the child support worksheet reflects annual income of $49,400 for Husband, based solely on an average weekly $950 payment for managing the gas station on the Ashville property. If the $800 constitutes monthly profit to Husband, it is unclear why it was not included in his income.

{¶62} Because of this apparent inconsistency, we find that the trial court's determination that Husband's annual income was $49,400 for purposes of calculating child support is not supported by some evidence. Accordingly, we reverse the trial court's finding that Husband's income was $49,400 and remand for the court to determine whether the $2,500 monthly payment, or any portion thereof, constitutes income. Consequently, we sustain Wife's second assignment of error.

Third Assignment of Error

{¶63} In her third assignment of error, Wife contends that the trial court erred in finding that Husband had no ownership interest in Hiza INC. or the Ashville property on which the gas station is located.

{¶64} Wife states that in 2019, the ownership of the gas station was transferred to Suddle Brothers LLC. She further cites that the liquor license for the gas station was owned by Suddle Brothers LLC, Hiza INC.'s tax returns were filed under Suddle Brothers LLC's name, and the gas station has a vendor's license under Suddle Brothers LLC. Thus, Wife argues that "at the very least" the gas station on the Ashville property is owned by Suddle Brothers LLC, which belongs to Husband. Therefore, the gas station would be marital property. Wife

further argues that neither Ikram nor Husband have offered any evidence contradicting her claim that the gas station is owned by Suddle Brothers LLC.

{¶65} In response, Husband maintains that the trial court properly found that Ikram was the sole owner of Hiza INC. Husband asserts that Ikram made a $169,000 down payment in purchasing the Ashville property that included mortgaging Ikram's house. He further asserts that Ikram was the only person who signed the mortgage and the personal guaranty for the $927,000 loan secured by the Ashville property. Ikram was also the only one to sign the forbearance agreement as Hiza INC.'s president.

{¶66} Husband's only claim to the property was that he was mistakenly named as one of the directors of Hiza INC. He was merely the manager of the gas station on the Ashville property.

{¶67} Thus, Husband maintains that the trial court properly found that Ikram owns Hiza INC. and that the accompanying gas station/convenience store is not marital property.

{¶68} Finally, Husband asserts that Hiza INC. is financially "upside down." The business no longer owns a liquor license, which was cancelled due to tax liens. It is also subject to a $545,672.75 forbearance, and there is $376,155.53 of debts owed. Thus, it has little, if any, value.

{¶69} Ikram responds by arguing that the trial court correctly found that Husband had no ownership interest in Hiza INC. He asserts Hiza INC. was formed in 2007 and its sole asset is the gas station located on the Ashville property. He states he provided the down payment and obtained the mortgage

loan in his own name. Ikram maintains that Husband only managed daily operations and that he made all major business decisions. He contends Wife offered no testimony or documents showing Husband's ownership. Ikram further argues the absence of additional records like tax returns does not undercut his ownership proof, especially given Wife's lack of contrary evidence. Ikram characterizes the trial court's ruling as a choice between conflicting histories, resolved in favor of him owning Hiza INC.

A. Law

{¶70} Similar to Wife's first assignment of error, which addressed ownership of Suddle Brothers LLC and the Middletown property it owned, at issue here is ownership of Hiza INC. and the Ashville property it owns. As we recognized supra, when a declaratory action involves the determination of an issue of fact, the issue is determined in the same manner as other civil actions are determined. In ordinary civil actions with issues of fact, the decision must be supported by the manifest weight of the evidence. Therefore, if the trial court's determination that Ikram owns Hiza INC. is supported by some competent, credible evidence showing ownership, then it will not be reversed by a reviewing court as being against the manifest weight of the evidence.

B. Analysis

{¶71} The articles of incorporation for Hiza INC. list both Ikram and Husband as its "initial directors" and Husband as its statutory agent. However, no evidence was presented that Hiza INC. had any bylaws or operating agreement that might indicate who owned Hiza INC.

{¶72} The evidence shows that Ikram, as "president" of Hiza INC., signed the $929,000 mortgage from Huntington Bank, which funds were used to purchase the Ashville property with the gas station. Ikram also acquired two additional loans totaling approximately $169,000 that were used as a down payment on the Ashville property. Further, Ikram signed a forbearance agreement as Hiza INC.'s president to secure the $929,000 mortgage. Finally, Ikram testified he owned 100% of the Ashville property then, and now.

{¶73} Based on the aforementioned, we find that there is some evidence that supports the trial court's conclusion that Ikram owns Hiza INC. Therefore, we overrule Wife's third assignment of error.

CONCLUSION

{¶74} We overrule Wife's first and third assignments of error but remand the matter for the trial court to issue a nunc pro tunc entry to correct the purchase price of the Middletown property from $235,000 to $232,000 as supported in the record for purposes of calculating the amount of Ikram's down payment on said property. We sustain Wife's second assignment of error and remand the matter for the trial court to determine whether the $2,500 monthly payments, or any portion thereof, received by Husband were gross income for purposes of calculating child support. Therefore, we affirm in part and reverse in part the trial court's judgment entry and remand the matter for further consideration consistent with these instructions.

JUDGMENT AFFIRMED IN PART, REVERSED IN PART, AND REMANDED FOR FURTHER CONSIDERATION.

JUDGMENT ENTRY

It is ordered that the JUDGMENT IS AFFIRMED IN PART AND REVERSED IN PART AND REMANDED and that the parties shall split the costs equally.

The Court finds there were reasonable grounds for this appeal.

It is ordered that a special mandate issue out of this Court directing the Pickaway County Common Pleas Court to carry this judgment into execution.

A certified copy of this entry shall constitute the mandate pursuant to Rule 27 of the Rules of Appellate Procedure.

Smith, P.J. and Hess, J.: Concur in Judgment and Opinion.

For the Court,

BY: _____
Kristy S. Wilkin, Judge

NOTICE TO COUNSEL

Pursuant to Local Rule No. 22, this document constitutes a final judgment entry and the time period for further appeal commences from the date of filing with the clerk.