[Cite as *Isaacs v. Paul*, 2026-Ohio-4274.]

IN THE COURT OF APPEALS OF OHIO

SEVENTH APPELLATE DISTRICT
MAHONING COUNTY

HANNAH VIOLET ISAACS,

Plaintiff-Appellee,

v.

KEITH ALLEN PAUL, et al.,

Defendant-Appellant.

OPINION AND JUDGMENT ENTRY
Case No. 26 MA 0012

Domestic Relations Appeal from the
Common Pleas Court of Mahoning County, Ohio
Case No. 2023 DR 00191

BEFORE:
Carol Ann Robb, Mark A. Hanni, Katelyn Dickey, Judges.

JUDGMENT:
Affirmed.

Atty. Christopher A. Maruca, The Maruca Law Firm, LLC, for Plaintiff-Appellee and

Atty. James E. Lanzo, Atty. Thomas E. Lyden, James E. Lanzo LLC, for Defendant-Appellant.

Dated: October 28, 2026

Robb, J.

{¶1} Appellant, Keith Paul, appeals the trial court's January 27, 2026 judgment entry issued after a hearing on Paul's objections to the magistrate's decision. Paul challenges the distribution of certain marital assets as well as its conclusion that there was insufficient evidence that his ex-wife committed financial misconduct. For the following reasons, we affirm.

Statement of the Facts and Case

{¶2} Paul and Appellee, Hannah Isaacs, were married in 2015 and had no children together. The parties were divorced via decree dated January 19, 2024. The decree states in part the parties "waived valuations of all assets and a determination of the extent of their liabilities." It also states they entered into a settlement agreement, which was reduced to written stipulations and identified as Exhibits A, B, and C. (January 19, 2024 Divorce Decree.)

{¶3} In April of 2024, Isaacs moved the court to find Paul in contempt. Additionally, she asked the court to clarify the court's prior judgment. She stated the stipulation "does not identify that the Plaintiff would also receive all of the real estate in her individual name which would include" three listed properties located in Youngstown, Ohio. Thus, she asked the court to clarify that she would retain these properties free and clear of any claims of Paul. (April 22, 2024 Motion.) Isaacs thereafter filed an amended motion to clarify.

{¶4} On July 19, 2024, Paul filed a competing motion to clarify. He asked the court to add an "out lot and shed" to the property awarded to him described as 60 S. Dunlap Avenue. He alleged the lot and shed were inadvertently not included in the stipulated agreement. (July 19, 2024 Motion to Clarify.)

{¶5} The court magistrate issued an order after a January 9, 2024 motion hearing. The order identifies three parcels of real estate that were allegedly owned by Isaacs and which were not identified and distributed by the judgment entry of divorce. The court noted the parties may be filing a motion for relief from judgment. The court set the case for a hearing. (January 9, 2024 Order.)

{¶6} On January 17, 2025, Isaacs filed a motion for relief from judgment. She alleged in part that certain properties were not clearly distributed by the court's divorce decree. She asked the court to partially set aside the judgment and replace it with a judgment correcting the ambiguities and omissions. (January 17, 2025 Civ.R. 60(B) Motion.)

{¶7} Paul filed an affidavit outlining his contentions in opposition to Isaacs' claims and asking for relief in his favor. (January 21, 2025 Affidavit.)

{¶8} The court magistrate subsequently granted the requests filed by both parties. This judgment states in part: "All aspects of the judgment entry of divorce . . . related to property division and allocation of debt are hereby vacated." The court noted both parties would have the opportunity to submit evidence on the competing division of property interest claims, including "real estate, personal property, loans, separate property claims, and back taxes." The order also directed that the "Ronald and Caroline Isaacs Trust, BeachGirls Investments, LLC, and Gator One Investments, LLC shall be added as parties." (April 7, 2025 Order.)

{¶9} A trial was held before the magistrate concerning the equitable division of the parties' property division and allocation of debt. Both Isaacs and Paul testified and numerous exhibits were introduced. The hearing began with the magistrate clarifying that the court had vacated all aspects of the divorce relating to property division and allocation of debt. The trial was held on five different dates, and the transcript consists of three volumes and three expandable folders of exhibits.

{¶10} On the first day of Isaacs' testimony, she detailed the numerous properties owned by her company BeachGirls, LLC and the parties' marital company, Gator 1 Investments, LLC. The magistrate suggested the parties should consider valuing Isaacs' one-half share in BeachGirls, not just the properties owned by it. Counsel for Isaacs responded that the company has no value other than the real properties owned by it. The court then again questioned whether it should be valuing the real property owned by the company or the value of Isaacs' one-half ownership in a growing business. Counsel for Paul responded that Paul would accept a quarter ownership in the company, which would "eliminate a delay in trial for us to go get an expert evaluation of BeachGirls LLC—which I don't think anyone anticipated at this point." There was no agreement on this issue, and Isaacs' counsel continued her direct examination. (Trial Tr. 86-87.)

{¶11} Isaacs testified she is the co-owner of BeachGirls with Lillian Romanow. BeachGirls, LLC was created in 2021. Isaacs and her partner are equal owners. (Tr. 131.) The two owned properties together and were in business before Isaacs' marriage to Paul; however, the business was formally incorporated during her marriage to Paul. BeachGirls owned several properties before she married Paul. She explained how each was purchased, e.g., marital or nonmarital funds, and by whom each was purchased, e.g., by Gator 1, BeachGirls, and when (before or during the marriage) each was acquired. Isaacs also stated whether each property was owned outright, and if not, she identified the debt owed on each.

{¶12} On the second day of trial, the magistrate again mentioned that BeachGirls will likely need to be valued and the court will have to determine how much it is worth. He stated the court would need to determine "how much of the value of BeachGirls is marital or if any of it is separate." (Tr. 130.)

{¶13} During the second day of Isaacs' testimony, the magistrate again prompted both counsel to discuss the best way to value the marital portion of BeachGirls. The court suggested the parties get together and add up the owned properties' values and subtract the negative equity (and divide it by two to accommodate for Isaacs' co-ownership). (Trial Tr. 293-295.) Isaacs' counsel agreed with this proposition, but counsel for Paul stated in part the court would still "have positive cash flow" and other tax deductions and tax considerations to address when valuing the company.

{¶14} The court again asked Paul's counsel if the court needed to value the company as a whole to the extent it is marital property and then divide Isaacs' half of the company. Counsel for Paul agreed with this proposition, yet did not offer evidence of the value of the marital portion of BeachGirls. Paul's attorney stated the company also had bank accounts where the rent payments were deposited that needed to be accounted for as well. (Tr. 297-298.)

{¶15} According to Isaacs' testimony on redirect examination, Paul received seven parcels via the original divorce decree, which was vacated. She said she would be "okay with" him being awarded four of these properties. Isaacs claims the other three constitute her premarital assets. Isaacs also stated she was asking to retain five properties owned by BeachGirls. She said she is willing to be solely responsible for all

debt associated with the properties. Isaacs also testified that Gator 1 Investments did not qualify for a loan for the two properties located on Carnegie. (Tr. 501, 508-514, 522.)

{¶16} During Paul's testimony, he stated he wanted eight properties. He wanted to keep the Dunlap property with the side lot, the property on Osborn, the one on Schenley, the property on Belle Vista, and the properties located on Auburndale, East Dewey, Inverness, and Richview. Paul said Isaacs could keep all the "moneymakers." He was okay with Isaacs keeping the remaining marital properties and those owned by BeachGirls. (Tr. 544.)

{¶17} When asked if he preferred to be awarded unencumbered properties, Paul stated "if they are not encumbered, I would appreciate it. If they are encumbered, I will accept it still yes." He said he would accept responsibility for an encumbrance. (Tr. 546.)

{¶18} Paul explained that he learned when the marriage was "done" that Isaacs had been transferring money from the parties' Gator 1 account to her personal accounts, including her dad's bank account. Paul also testified he did not consent to or allow Isaacs to transfer property from Gator 1 to BeachGirls. He testified that between September and October 2021, Isaacs withdrew or transferred $48,665 from Gator 1. Paul denied there were any foreclosures on any of the properties. (Tr. 547-553.)

{¶19} Paul also testified that Isaacs took a $15,000 loan out in his name. He believes this because he never signs his middle name, and just uses his middle initial and his signature on the loan documents included his full middle name. Paul stated if he gets the properties he wants, he will "eat the" loan. (Tr. 568-587.) He also said all of the BeachGirls' properties were improved by his labor and with the use of Gator 1 money, and as such, he said they are marital and subject to division. (Tr. 592.)

{¶20} During his second day of testimony, Paul identified large bank transfers allegedly made by Isaacs without his knowledge. He claimed they were improper. Yet, other than claiming he did not know about them or what they were for, he did not generally establish what the transfers were for or how they were improper. He testified he did not know why she took all the money. (Tr. 606-612.)

{¶21} Paul stated that if he did not get the properties that he wants, he was asking the court to order all of the marital properties sold with the profits divided. He stated this twice during his testimony. (Tr. 587, 643-644.)

{¶22} During cross-examination, Paul also stated he believed Isaacs was embezzling from Gator 1. (Tr. 669.) Paul also alleged that Isaacs transferred the 23rd Street and Inverness properties to BeachGirls from Gator 1 without his consent and contrary to the parties' Gator 1 written agreement. He also testified that Isaacs transferred the parties' Coleman property into her name and then transferred it to her other company, Hibiscus Investments. Paul said she was trying to hide the asset after the divorce. (Tr. 717-723.)

{¶23} The magistrate issued his decision November 14, 2025. The court noted the parties by agreement vacated certain aspects of the original divorce decree. They were married for approximately nine years. The magistrate found the parties owned rental real estate and that during the marriage they operated a business of buying and rehabilitating residential rental properties. The magistrate noted the parties were business partners and that Isaacs managed the financial aspects of the business and Paul managed the properties. The court found the parties had multiple bank accounts during the marriage and that "[f]unds were often deposited into one account and transferred into another account. Maintenance expenses for the rental properties were usually paid out of the Gator 1 Investments, LLC checking account." (November 14, 2025 Magistrate's Decision.)

{¶24} The magistrate's decision listed 28 different parcels of real estate owned by the parties. The court named each property by street and address and identified how and when each was acquired. The court also listed the equity, debt, taxes, and penalties regarding each property. The court referenced the evidence concerning each property and it identified who owned each and identified each as marital or separate property. (November 14, 2025 Magistrate's Decision.)

{¶25} The magistrate declined to award Isaacs the $18,487.47 she sought from Paul for his alleged refusal to cooperate in refinancing certain loans. It noted she did not establish financial misconduct sufficient to award her the penalty extension expenses she sought. The court likewise declined to find that Isaacs committed financial misconduct. The magistrate separately noted Isaacs testified she had verbal consent from Paul to conduct the parties' business transactions during the marriage. "She said she handled everything, and Keith never signed anything." (November 14, 2025 Magistrate's Decision.)

{¶26} Regarding certain alleged fraudulent transfers from the parties' joint accounts by Isaacs, the magistrate concluded "Keith testified he did not read any of the bank statements during the marriage because he trusted Hannah. Hannah managed all of the financial aspects of the parties' complex rental property business." Thus, the court found the allegedly improper transfers were done with Paul's consent. (November 14, 2025 Magistrate's Decision.)

{¶27} Regarding Isaacs' company BeachGirls, LLC, the court found Isaacs is a one-half owner, and the company was formed during the marriage. The magistrate listed the assets and debts for the seven properties owned by BeachGirls and concluded the company's debts "far exceed the value of its assets." The magistrate explained: "Although Hannah owns half of BeachGirls, LLC, and her half was acquired during the marriage, Hannah's half of the business has a negative value of $39,736.50. Hannah is not asking the court to order Keith to pay half of this debt. The court finds that Hannah should be awarded all of her ownership interest in BeachGirls, LLC." (November 14, 2025 Magistrate's Decision.)

{¶28} Under the heading "Decision," the court listed each piece of real property and its award of the same and orders associated with each parcel. The magistrate ordered the parties' marital company, Gator 1 Investments, LLC, to sell its remaining assets and for the proceeds to be divided equally. The court ordered the company to be dissolved. The magistrate awarded Isaacs all of her ownership in BeachGirls, LLC. (November 14, 2025 Magistrate's Decision.)

{¶29} Paul filed written objections. He generally claimed the magistrate erred by "failing to make an equitable division of the marital estate after misapplying the governing factors and disregarding competent evidence of value." He alleged certain properties were fraudulently transferred by Isaacs and/or funded via marital assets. Paul contended the magistrate erred by improperly classifying certain real property as Isaacs' separate property. The six properties identified in this written objection are 182 and 184 Carnegie Avenue; 236 3rd Street; 1348 Inverness Avenue; 1968 Brownlee Avenue; and 2147 Coleman Drive. Because the parties were in the business of maintaining rental properties, he urged the court to find that notwithstanding the negative equity on the properties, the courts should reclassify the same as marital assets and divide the

properties equitably. Paul asked the court for an oral hearing on his objections. (December 1, 2025 Objections.)

{¶30} The court set the case for an objection hearing. Paul filed supplemental objections January 6, 2026. (January 6, 2026 Supplemental Objections.) Isaacs opposed the objections. She urged the court to uphold the magistrate's allocation as consistent with the evidence. She argued the evidence shows the majority of the properties were allocated to her because they were owned by her from the outset. (January 7, 2026 Opposition.)

{¶31} The trial court held a hearing on Paul's objections on January 8, 2026. There is no indication this hearing transcript was ordered by either party. It is not in the record. It is also not listed on the docketing statement filed in connection with Paul's notice of appeal.

{¶32} The trial court issued its decision overruling Paul's objections January 27, 2026. The judgment states in part the "matter came before the court on January 8, 2026," and both parties appeared with their respective attorneys. This judgment also states: "During the objection hearing, Keith's counsel indicated the objections pertain solely to the classification and division of four properties; namely 182 Carnegie, 184 Carnegie, 1348 Inverness, and 1968 Brownlee." The judgment summarized Paul's objections as disagreeing with the magistrate's decision classifying the properties as separate or non-marital "due to the properties having negative equity" and since the properties had positive cash flow as rental properties. Paul claimed that allowing Isaacs to keep the properties permitted her to profit from the same, which is inequitable. The court recited the magistrate's decision as to the valuation of the four properties at issue and concluded the magistrate held the properties were not marital assets due to the negative values of each. (January 27, 2026 Judgment.)

{¶33} The trial court noted the magistrate should have been clearer in his characterizations of the properties. The court then stated it was modifying the magistrate's decision and finding the properties were marital assets. Nevertheless, the court emphasized Paul's failure to present evidence as to the values of the properties. It noted he did not submit evidence or secure appraisals. The only evidence before the court was the auditor's values and mortgage balances on each. Because all four properties have negative equity, upon considering the factors in R.C. 3105.171(F), the

court found it was fair and equitable for BeachGirls, LLC to be awarded the properties and be solely responsible for the debt. It noted Paul would benefit from this ruling since he would not be responsible for the mortgages totaling approximately $281,000. The court also noted Paul did not come forward with evidence showing he could secure mortgages on these properties if the same were awarded to him. (January 27, 2026 Judgment.)

{¶34} The court also found there was insufficient evidence showing Isaacs had improperly handled the parties' business interests. Thus, the court modified the magistrate's decision in part and found the four properties were marital properties. However, the court affirmed the remainder of the magistrate's decision, overruling Paul's objections to the distribution and awarding of the one-half interest in each of these parcels to Isaacs. The court further directed her to pay the real estate taxes and fees associated with each, as well as the cost of preparing and recording the deeds. The trial court also noted it was not prudent to disentangle a working business, BeachGirls LLC, when there is no equity in these assets. (January 27, 2026 Judgment.)

{¶35} We denied Paul's motion to stay pending this appeal. Paul raises three assignments of error on appeal.

Assignments of Error

{¶36} Paul's first assignment of error asserts:

"The trial court erred as a matter of law and abused its discretion by expressly declining to 'disentangle a working business with a third party where there was not equity in the assets,' because R.C. 3105.171 required the court to classify, value, and equitably divide the parties' marital property and marital interests under statutory criteria, not excuse that analysis based on a non-statutory notion of prudence, entity complexity, or the absence of present equity."

{¶37} Trial courts have broad discretion in arriving at an equitable property division, and we review property division awards for an abuse of discretion. *Blakemore v. Blakemore*, 5 Ohio St.3d 217 (1983)*; Kunkle v. Kunkle*, 51 Ohio St.3d 64 (1990). An abuse of discretion is "an unreasonable, arbitrary, or unconscionable use of discretion," or "a view or action that no conscientious judge could honestly have taken." (Citation omitted.) *State v. Brady*, 2008-Ohio-4493, ¶ 23. Further, reviewing courts are not free to substitute their judgment for that of the trial court. Instead, we must be guided by a

presumption the trial court findings are correct. *In re Jane Doe 1*, 57 Ohio St.3d 135 (1991).

{¶38} Paul contends the court should have divided Isaacs' ownership of her business as a marital asset. Paul asserts the trial court erroneously focused solely on the negative equity and deprived him of his fair share of this marital enterprise. Thus, he urges us to vacate the property division and remand for a new trial.

{¶39} Paul claims the court erred by ignoring the fact that the properties owned in part by his ex-wife were producing positive cash flow and was acquired during the marriage with marital funds. Paul argues that a rental property's value is not limited to its "immediate book equity" and rental payments, principal reductions, appreciation, tax consequences, and control of the business should have been considered. He contends the court erred by concluding that because the business had negative equity, the same was not subject to division as a marital asset. Paul asks this court to reverse and remand the trial court's distribution of the parties' marital assets and liabilities in its entirety.

{¶40} Isaacs counters that Paul failed to preserve this argument for appeal. She contends Paul's contentions in this assigned error were not raised to the trial court during the objection hearing, and as such, Paul waived the right to assert any other arguments on appeal.

{¶41} Isaacs argues Paul's counsel limited his arguments at the hearing only to the classification and division of the four properties listed by the trial court. She asserts he did not object or argue that the global resolution of the parties' assets and liabilities was inequitable.

{¶42} As stated, the trial court judge held an oral hearing on Paul's written objections to the magistrate's decision on January 8, 2026. And as alleged by Isaacs, the trial court issued its decision overruling Paul's objections on January 27, 2026. This judgment states in part: "During the objection hearing, Keith's counsel indicated the objections pertain solely to the classification and division of four properties; namely 182 Carnegie, 184 Carnegie, 1348 Inverness, and 1968 Brownlee." The judgment summarizes Paul's objections as disagreeing with the magistrate's decision classifying the properties as separate or non-marital. According to the court, Paul argued that allowing Isaacs to keep the properties permitted her to profit from the same, which is inequitable. (January 27, 2026 Judgment.)

{¶43} An appellant has the duty to order the transcript of proceedings necessary for the disposition of any questions on appeal. App.R. 9(B). Moreover, the burden of affirmatively demonstrating error on appeal rests with the party asserting it. App.R. 9 and 16(A)(7); *State ex rel. Fulton v. Halliday*, 142 Ohio St. 548 (1944).

{¶44} There is no indication the January 8, 2026 hearing transcript was ordered by either party. It is not in the record. It is also not listed on the docketing statement filed in connection with Paul's notice of appeal. Because this court is a court of review, we are limited to the arguments raised and facts in evidence in the trial court's record when it ruled on the objections. App.R. 12(A)(1)(b); App.R. 9(A)(1); *Christe v. GMS Mgt. Co.*, 124 Ohio App.3d 84, 88 (1997), quoting *Am. Energy Servs., Inc. v. Lekan*, 75 Ohio App.3d 205, 208 (1992). Because we do not have the objection hearing transcript, consistent with the trial court's limiting statements in its January 27, 2026 judgment, we limit our review accordingly.

{¶45} Thus, any arguments by Paul on appeal other than those recited in the trial court's January 27, 2026 judgment are waived. The trial court did not address the global equity of the parties' property division in its January 27, 2026 judgment because this argument was waived via his counsel's limitation during the objection hearing. For this reason, Paul's first assigned error was not preserved for appellate review and is overruled.

{¶46} Furthermore, each party is responsible for presenting evidence to support his or her claims and requested relief. *Rand v. Rand*, 18 Ohio St.3d 356, 359 (1985). Thus, even though this issue was not preserved, a review of the trial transcript does not reflect either party presented evidence of the value of BeachGirls, LLC, other than the county auditor's tax values and the mortgage balances. This was despite the magistrate's repeated suggestions that the company needed to be valued to be divided. Notwithstanding, Paul did not offer evidence of this nature, and in fact, his counsel stated during trial that securing an expert evaluation of BeachGirls, LLC would delay trial. Thus, even if the issue had not been waived, the court's valuation of the companies was limited to the evidence before it.

{¶47} The first assignment of error was waived and lacks merit.

{¶48} Paul's second assignment of error contends:

"The trial court erred by failing to find that Appellee's transfers from Gator 1 Investments, LLC to BeachGirls, LLC were unauthorized and constituted financial misconduct or fraudulent disposition of assets under R.C. 3105. 171(E)."

{¶49} Paul claims the trial court erred by failing to recognize Isaacs' misconduct. He claims she fraudulently transferred various parcels of real property from Gator 1, Investments (the parties' marital business) to BeachGirls, LLC (Isaacs' personal business) in violation of R.C. 3105.171(E)(4).

{¶50} Paul alleges the trial court failed to consider evidence showing Isaacs did not get his written consent as the parties agreed. He also claims he received no consideration in exchange for certain transfers. Paul alleges the record does not show the trial court addressed his allegations of misconduct and the court should have made explicit findings on whether he was entitled to compensatory relief under R.C. 3105.171(E). We disagree.

{¶51} Isaacs alleges this argument was not preserved for review in light of Paul's limited objections raised to the trial court at the hearing. We agree.

{¶52} As stated, this issue was not preserved for appellate review. While Paul did include this issue in his written objections filed with the court, the issue is not stated by the trial court in its judgment issued after the objection hearing as one that was raised and preserved at the hearing.

{¶53} Again, the trial court states in its decision: "During the objection hearing, Keith's counsel indicated the objections pertain solely to the classification and division of four properties; namely 182 Carnegie, 184 Carnegie, 1348 Inverness, and 1968 Brownlee." Because this argument pertains to Isaacs' alleged financial misconduct, we conclude it was not preserved for review. For this reason, this assigned error is overruled.

{¶54} Nevertheless, in the interest of equity, we consider the issue since the trial court stated in its January 27, 2026 judgment there was insufficient evidence showing Isaacs had improperly handled the parties' business interests. Thus, the court ostensibly addressed the issue.

{¶55} R.C. 3105.171 governs the division of marital and separate property in divorce proceedings, and R.C. 3105.171(C)(1) requires courts to divide marital property equally, except in certain limited circumstances. One exception is when a spouse engages in financial misconduct. R.C. 3105.171(E) authorizes a domestic relations court

to make a distributive award in favor of one spouse when the other spouse has engaged in financial misconduct.

{¶56} R.C. 3105.171(E)(4) defines financial misconduct in part as "the dissipation, destruction, concealment, nondisclosure, or fraudulent disposition of assets." The party seeking an award for their ex-spouse's financial misconduct bears the burden of proof and must show the other engaged in wrongdoing or that he or she intentionally interfered with the other's property rights. *Choi v. Choi*, 2018-Ohio-725, ¶ 22 (9th Dist.); *Sokolowski v. Sokolowski*, 2017-Ohio-9216, ¶ 38 (7th Dist.). We will not disturb a trial court's ruling regarding financial misconduct absent an abuse of discretion. *Id.* at ¶ 41.

{¶57} As detailed under the statement of the case, Paul identified large bank transfers allegedly made by Isaacs without his knowledge. He claimed they were improper, but did not know where the money went. Paul testified he did not know why she took all the money. (Tr. 606-612.) Paul's claims of financial misconduct and Isaacs' alleged embezzlement are speculative. He did not identify where the money went or how it was wrongfully used.

{¶58} The trial court concluded there was insufficient evidence warranting an award for Isaacs' alleged financial misconduct. The parties were in business with one another. Both testified Isaacs managed the financial aspects of the business whereas Paul managed the properties. The magistrate noted they often deposited and relocated funds from one bank account to another. The court also cited Isaacs' testimony she had Paul's verbal consent to conduct the parties' business transactions during the marriage. It also referred to Paul's acknowledgement that he did not read their bank statements during the marriage. The trial court agreed with the magistrate's decision and found insufficient evidence showing Isaacs had improperly handled the parties' business interests.

{¶59} Accordingly, the trial court did not abuse its discretion upon concluding Paul failed to establish Isaacs committed financial misconduct. Although he identified transfers from the parties' joint account to Isaacs' personal ones, Paul likewise testified she was in charge of the financial aspects of the parties' business, which he did not monitor during the marriage.

{¶60} This assigned error lacks merit.

{¶61} Paul's third and final assigned error contends:

"The trial court erred by failing to identify, value, and divide the marital interests created through Gator 1 Investments, LLC, including marital funds, labor, debt service, active appreciation, and transfers to BeachGirls, LLC, and by failing to address whether relief was required under RC 3105. 171(E)."

{¶62} Paul contends the trial court failed to value and divide the marital interests created through the parties' company, Gator 1, LLC. He generally avers the court did not properly value this martial asset since it was a difficult determination. He claims detailed findings and an expert valuation were required.

{¶63} Isaacs asserts this issue was also not preserved for appellate review due to counsel's limiting statement at the objection hearing in which he limited Paul's objections to the distribution of the four properties.

{¶64} As stated, the trial court specified in its post-objection hearing judgment that "[d]uring the objection hearing, Keith's counsel indicated the objections pertain solely to the classification and division of four properties; namely 182 Carnegie, 184 Carnegie, 1348 Inverness, and 1968 Brownlee." (January 27, 2026 Judgment.) Further, Paul did not order a copy of the objection hearing transcript for our review to counter the trial court's statement in this regard.

{¶65} Because the burden of affirmatively demonstrating error on appeal rests with the party asserting it, we agree this assigned error was not preserved for review. *See* App.R. 9(B) and 16(A)(7); *State ex rel. Fulton v. Halliday*, 142 Ohio St. 548 (1944); *Falcon Drilling Co., LLC v. Omni Energy Group, LLC*, 2024-Ohio-2558, ¶ 87 (7th Dist.) (Appellate courts generally decline to address arguments not raised to the trial court.).

{¶66} Even if this issue had been preserved, Paul does not refer us to record evidence establishing what value the trial court should have given to Gator 1 Investments. Each party bears the responsibility for presenting evidence to support her claims. *Rand v. Rand*, 18 Ohio St.3d 356, 359 (1985). Furthermore, if evidence supporting this assignment of error exists in the record, it is not this court's function to scour the record to identify it. App.R. 16(A)(7) & (D); *In re E.G.*, 2017-Ohio-2584, ¶ 27 (9th Dist.). That obligation lies with the appellant. *Matter of E.T.*, 2023-Ohio-444, ¶ 57 (7th Dist.).

{¶67} Notwithstanding, Paul did not submit appraisals of the properties or the companies. The trial court stated the only evidence before it was the auditor's values and mortgage balances for each property, and as such, its decision was limited to the

evidence before it. It is not a court's obligation to develop evidence the parties have failed to present. *Wilburn v. Wilburn*, 2006-Ohio-5820, ¶ 37 (9th Dist.).

{¶68} For the foregoing reasons, this assignment of error lacks merit and is overruled.

Conclusion

{¶69} Paul has not demonstrated the trial court acted unreasonably, arbitrarily, or unconscionably upon its use of its discretion. Each of Paul's assignments of error lacks merit and is overruled. The trial court's judgment is affirmed.

Hanni, J., dissents with dissenting opinion.

Dickey, J. concurs.

Hanni, J., dissents with dissenting opinion.

{¶70} With regard and respect to my colleagues, I must dissent from the majority opinion. I would find merit to Appellant's first and third assignments of error, reverse the trial court's judgment, and remand this case for the court to provide proper analysis under R.C. 3105.171(C), (F) regarding an equitable distribution between the parties as to BeachGirls, LLC, and the 182 Carnegie, 184 Carnegie, 1348 Inverness, and 1968 Brownlee properties.

{¶71} The trial court properly classified BeachGirls, LLC and the four properties as marital assets. However, the court did not divide these assets equally or equitably as required under R.C. 3105.171(C). The trial court also failed to consider the relevant factors under R.C. 3105.171(F) for its distribution and violated R.C. 3105.171(G) by failing to issue appropriate written findings explaining its reasoning for its distribution.

{¶72} Rather than determining the values of these assets and distributing them equally or equitably, the trial court awarded all of these marital assets to Isaacs and reasoned that Paul received a "financial benefit" as he would not be responsible for the mortgages and negative balances owed. However, this does not constitute a valuation of each asset or an equal or equitable distribution. The court's only other reason for its failure to determine values or distributions was that it did "not find it prudent to disentangle a working business with a third party when there is not equity in the assets." This also is not a valid reason under R.C. 3195.171(F).

{¶73} I recognize Paul did not provide a transcript of the trial court hearing and the trial court found itself limited. Nevertheless, the trial court rendered judgments on all of these marital assets, as well as Gator I Investments, LLC, South Dunlap Avenue, and South Richview Avenue with limited information. The trial court failed to provide proper reasoning or written findings of fact required by R.C. 3105.171 to support its determinations as to BeachGirls, LLC, and the four properties.

{¶74} Accordingly, I would find the trial court abused its discretion by failing to apply the R.C. 3105.171(F) factors and failed to support its determination that BeachGirls, Inc. and the four specific properties were equitably divided.

For the reasons stated in the Opinion rendered herein, the assignments of error are overruled and it is the final judgment and order of this Court that the judgment of the Court of Common Pleas, Domestic Relations Division of Mahoning County, Ohio, is affirmed. Costs to be taxed against the Appellants.

A certified copy of this opinion and judgment entry shall constitute the mandate in this case pursuant to Rule 27 of the Rules of Appellate Procedure. It is ordered that a certified copy be sent by the clerk to the trial court to carry this judgment into execution.

NOTICE TO COUNSEL

This document constitutes a final judgment entry.