Court of Appeals, State of Michigan

ORDER

DAWN ELLEN ALEXANDER v DAVID CHARLES ALEXANDER

Docket No. 310917; 311896

LC No. 10-046708-DM

William C. Whitbeck
Presiding Judge

Donald S. Owens

Michael J. Kelly
Judges

The Court orders that the October 10, 2013 opinion is hereby AMENDED. The opinion contained the following clerical error: The missing text of footnote 38 at the bottom of page 10 should have read: "See Houfek v Shafer, 7 Mich App 161, 168; 151 NW2d 385 (1967)."

In all other respects, the October 10, 2013 opinion remains unchanged.

A true copy entered and certified by Jerome W. Zimmer Jr., Chief Clerk, on

SEP 20 2013

Date

Chief Clerk

STATE OF MICHIGAN

COURT OF APPEALS

DAWN ELLEN ALEXANDER, Plaintiff-Appellee,	UNPUBLISHED September 10, 2013
v	No. 310917; 311896 Allegan Circuit Court
DAVID CHARLES ALEXANDER, Defendant-Appellant.	LC No. 10-046708-DM

Before: WHITBECK, P.J., and OWENS and KELLY, JJ.

PER CURIAM.

Defendant, David Alexander, appeals as of right the trial court's judgment of divorce awarding him and plaintiff, Dawn Alexander, equal values of marital property. We affirm.

I. FACTS

A. BACKGROUND FACTS

Dawn Alexander filed for divorce on May 24, 2010. Before the August 2011 trial, the parties stipulated that "real estate appraisals that were performed with regard to properties that the parties own will be admitted into evidence to establish the value of those properties." The parties also agreed on the division of real property itself. When David Alexander's counsel questioned him during trial about the parties' real properties, both he and his counsel indicated that fair market value was not at issue because "[w]e've submitted the appraisals on that." After David Alexander completed his testimony, the parties informed the trial court that they had no additional witnesses.

B. AGRONOLINK LLC VALUATION

Most of the testimony below addressed the value of a small business, Agronolink LLC, d/b/a Agriscience Technologies, LLC (the business), that David Alexander owned and operated during the marriage. Dawn Alexander's business valuator, Kerry Bean, originally valued the business at $1,069,000 as of December 31, 2009. However, on the basis of new information received the morning of trial, Bean lowered his valuation as of December 31, 2009, by "a couple hundred thousand dollars, approximately."

Bean valued the business under the "holder's interest" standard, or the value of the business to the business owner. Specifically, Bean valued the business with a "capitalization of cash flow calculation," which is a capitalization of income calculation. Bean disregarded the business's net income from 2005 through 2007, and he considered only the net income from 2008 and 2009 in projecting future net income. Further, Bean reduced the projected future net income to present value by a "capitalization rate," which was "the required rate of return that an investor . . . would require to invest in a particular business."

Bean explained that the capitalization rate includes a company-specific risk premium, so that high-risk companies have an overall higher capitalization rate than low-risk companies. Consequently, calculating the capitalization rate requires subjective estimations to determine the future risk of a company. In Bean's opinion, the agriculture industry was relatively stable and healthy, so he used a capitalization rate of 18 percent for the business, consistent with a low-risk business. He testified that another accountant could reasonably value the business with a capitalization rate between 11 and 25 percent.

David Alexander's business valuator, David Sides, also applied the capitalization of cash flow approach, and he valued the business at $183,138 as of December 31, 2009. Sides considered the business's net income from 2005 to 2009. He used a capitalization rate of 26.6 percent. Sides opined that the agriculture industry was relatively unstable, and he noted that the business relied on only a few customers to maintain its profits, so the loss of one customer could have a serious effect on the profitability of the business.

Both business valuators recognized that it was necessary to assign a reasonable wage for David Alexander because employee wages reduce net income under the capitalization of cash flow approach. Sides thought that a reasonable wage for David Alexander would be $110,000; Bean identified $140,000.

About three weeks after the parties informed the trial court that they had no additional witnesses to present, the trial court ordered a third-party business valuation. The third-party business valuator, James Gorman, valued the business at $813,000 as of December 31, 2009. Like Bean and Sides, Gorman valued the business using the capitalization of cash flow approach. Gorman projected the business's cash flow by using the financial data from 2008 and 2009 alone. In addition, Gorman "adjusted" the actual expenses of the business downward to reflect "reasonable" expenses. For example, Gorman believed that the business's actual meal expenses were unreasonably excessive, so he reduced them. By lowering such expenses, Gorman increased the net income reflected on the balance sheets for 2008 and 2009, resulting in an increased valuation. Gorman thought that a reasonable wage for David Alexander would be $151,590.

Gorman used a capitalization rate of 13.1 percent. He imposed a small-company risk factor of 10 percent, though he opined that "there could be a strong argument from the valuation community that small company should be closer to 6% than 10%." The 10 percent small-company risk factor represented a "lower tiered, more troubled company." Moreover, in addressing his company-specific risk factor of 4 percent, Gorman stated that "[i]t's odd to see a company specific risk premium of much out of the range of 3 to 6%."

At the conclusion of Gorman's testimony, David Alexander's counsel informed the trial court that David Alexander intended to testify in response. Both parties agreed that they would present final arguments after David Alexander's testimony.

C. SUBSEQUENT PROCEEDINGS

On February 22, 2012, David Alexander moved for appraisals of Dawn Alexander's diamond ring, the marital home, and the two lots adjoining the marital home, and requested that the trial court allow him to call an expert witness to rebut Gorman's valuation.

At the motion hearing, David Alexander argued that the stipulated appraisals were outdated and established an erroneously low value for the real properties. The trial court ruled that the only issue that remained was the resolution of the substantial difference between the two business valuations. In response to David Alexander's request to present an expert witness to rebut Gorman's valuation, the trial court indicated that the existing three appraisals were sufficient to value the business. It stated that the parties had an opportunity to cross-examine all three valuation witnesses, and the valuation of Gorman was consistent with the other two valuations. Accordingly, the trial court granted David Alexander's motion to appraise the diamond ring but denied his motion to appraise the marital residence and call an expert witness.

David Alexander testified on March 6, 2012. Before David Alexander's testimony, the trial court indicated that in addition to the appraisal for the diamond ring, the parties also disputed the value of additional personal property. The trial court stated that it would not reopen testimony, but would instead "accept . . . a[n] estimated value for those items to be provided to the Court by both parties. And the Court will make a decision about what they are worth and consider that in regards to the property division." Dawn Alexander's counsel stated that he and David Alexander's counsel had a list of personal property with disputed values, and that "[t]he parties have given their respective values and we will leave it to the discretion of the Court with regard to those items." David Alexander's counsel did not challenge the trial court's decision to receive two valuation lists of personal property in lieu of reopening testimony.

On March 9, 2012, Dawn Alexander submitted her list, valuing the disputed personal property at $10,175. On March 12, 2012, David Alexander submitted his list, valuing the disputed personal property at $71,950.

D. THE TRIAL COURT'S FINDINGS AND CONCLUSIONS

On May 31, 2012, the trial court entered its opinion. The trial court addressed the 14 spousal-support factors and concluded that Dawn Alexander was entitled to spousal support. It noted that the alimony prognosticator suggested spousal support of $5,399 a month for 5.9 years. Given this suggestion, the trial court ordered spousal support of $5,000 a month for 5 years. The trial court accepted Gorman's business valuation in its entirety. It specifically found that the business's risk was less than the risk identified by David Alexander. It also accepted the valuation of personal property submitted by Dawn Alexander. The judgment of divorce was consistent with the trial court's earlier opinion.

II. BUSINESS VALUATION

A. STANDARD OF REVIEW

This Court reviews for clear error a trial court's valuation of marital assets.[1] "A finding is clearly erroneous if, after a review of the entire record, the reviewing court is left with the definite and firm conviction that a mistake was made."[2]

B. LEGAL STANDARDS

David Alexander argues that the trial court clearly erred in accepting Gorman's valuation. We disagree.

When expert witnesses provide widely divergent valuations of marital property, "the trial court has great latitude in arriving at a final figure."[3] A trial court does not clearly err when its "valuation of a marital asset is within the range established by the proofs[.]"[4]

C. APPLYING THE STANDARDS

David Alexander raises three general challenges to Gorman's valuation, asserting that (1) Gorman's capitalization rate of 13.1 percent was erroneously low, (2) Gorman improperly adjusted the business's cash flow in 2008 and 2009, and (3) Gorman improperly used financial data from only 2008 and 2009,instead of financial data from five consecutive years.

1. CAPITALIZATION RATE

David Alexander argues that Gorman inappropriately applied an "Equity Risk Premium" of 5.20 percent from the Ibbotson SBBI 2010 Valuation Yearbook, as the Ibbotson SBBI 2010 Valuation Yearbook actually reflects an equity risk premium of 6.6 percent. Presumably, the Ibbotson SBBI 2010 Valuation Yearbook is a manual used to value businesses, but it is not included in the lower court record. Further, we note that Gorman's equity risk premium of 5.2 percent was comparable to Bean's equity risk premium of 5.7 percent, and no expert testified that an equity risk premium of 6.6 percent would be appropriate. Thus, we are unable to determine whether the trial court clearly erred. When a party fails to support his or her argument

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[1] *Woodington v Shokoohi*, 288 Mich App 352, 355; 792 NW2d 63 (2010).

[2] *Id*.

[3] *Pelton v Pelton*, 167 Mich App 22, 26; 421 NW2d 560 (1988).

[4] *Jansen v Jansen*, 205 Mich App 169, 171; 517 NW2d 275 (1994)).

with citations to the record, the party has abandoned the issue and this Court will not reverse the trial court's decision.[5] We conclude that David Alexander has abandoned this issue.

David Alexander argues that Gorman erroneously applied a "Small Company Premium" of 10.1 percent because the Ibbotson SBBI 2010 Valuation Yearbook suggests that a more appropriate premium would be 12.06 percent. Again, because the Ibbotson SBBI 2010 Valuation Yearbook is not included in the record, we are unable to address the merits of David Alexander's argument. This Court will not reverse the trial court if the appellant does not support his or her position with citations to the record.[6] We conclude that David Alexander has abandoned this issue as well.

Finally, David Alexander contends that Gorman's "Company-Specific Premium" of 4 percent was erroneously low because the business lacks diversity of risk and because he is the business's only manager. This Court defers to the trial court's decision when it is supported by witness testimony.[7] We reiterate that a trial court's valuation is not clearly erroneous when it is within the range established by the proofs.[8]

David Alexander is essentially attempting to relitigate the extensive arguments placed on the record about the future viability and risk of the business. Here, two of the three business valuators testified that the business had relatively low risk, and Gorman testified that a company specific premium is usually between 3 and 6 percent and that, in this case, 4 percent was appropriate. We note that Gorman's company-specific premium of 4 percent was lower than Bean's company-specific premium of 5 percent. The trial court did not clearly err in accepting the company specific premium of 4 percent because the figure was within the range of record evidence.

2. ADJUSTMENTS TO CASH FLOW AND FINANCIAL DATA

David Alexander argues that the third-party valuator's adjustments to cash flow were unwarranted by the facts. We conclude that the methodology for the adjustments was reasonable and the trial court did not clearly err in accepting it.

David Alexander argues that Gorman identified an erroneously low annual compensation, which resulted in an erroneously high projected cash flow. Again, a trial court's valuation is not clearly erroneous when it is within the range established by the proofs.[9] Here, Gorman identified an annual compensation of $151,590, Bean identified a lower annual compensation of $140,000, and Sides identified a still-lower annual compensation of $110,000. Thus, Gorman identified the

[5] *McIntosh v McIntosh*, 282 Mich App 471, 485; 768 NW2d 325 (2009).

[6] *Id.*

[7] *Woodington*, 288 Mich App at 358.

[8] *Jansen*, 205 Mich App at 171.

[9] *Id.*

most favorable compensation amount of the three witnesses. We conclude that the trial court did not clearly err by accepting the $151,590 compensation figure because it was within the range established by the proofs.

Concerning David Alexander's contentions regarding Gorman's normalizing adjustments and his contention that Gorman erred by using less than five years' financial data, David Alexander does not provide any record evidence or authority to support these arguments. We conclude that he has abandoned these issues.[10]

Even were we to consider these issues, the proper place to challenge Gorman's qualifications was at trial—not on appeal. The trial court is in the best position to determine the weight of the evidence or the credibility of the witnesses.[11] Two of the three business valuators testified that using two years' financial data was appropriate in this case. We are not convinced that the trial court clearly erred by accepting Gorman's adjustments or by relying on a conclusion of value that only considered two years' financial data.

III. EXCLUSION OF REBUTTAL TESTIMONY AND VALUATION EVIDENCE

A. STANDARD OF REVIEW

This Court reviews for an abuse of discretion a trial court's decision regarding the admission of evidence.[12] We review for an abuse of discretion a trial court's decision whether to allow a party to call a rebuttal witness.[13] And we review for an abuse of discretion a trial court's decision whether to reopen proofs after the conclusion of a party's case in chief.[14]

B. LEGAL STANDARDS

MRE 706(a) provides in relevant part that "[t]he court . . . may appoint expert witnesses of its own selection." In divorce proceedings, "[i]f the court does not have ample information from the expert testimony presented to determine a fair value, it may appoint its own disinterested appraiser to assist the court."[15]

This Court considers three factors to determine whether the trial court abused its discretion concerning a motion to reopen proofs:

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[10] *McIntosh*, 282 Mich App at 485.

[11] *Stoudemire v Stoudemire*, 248 Mich App 325, 339; 639 NW2d 274 (2001).

[12] *Augustine v Allstate Ins Co*, 292 Mich App 408, 424; 807 NW2d 77 (2011).

[13] *Taylor v Blue Cross & Blue Shield of Mich*, 205 Mich App 644, 655; 517 NW2d 864 (1994).

[14] *Mixon v Mixon*, 237 Mich App 159, 163; 602 NW2d 406 (1999).

[15] *Steckley v Steckley*, 185 Mich App 19, 23; 460 NW2d 255 (1990).

(1) the timing of the motion, (2) whether the adverse party would be surprised, deceived, or disadvantaged by reopening the proofs, and (3) whether there would be inconvenience to the court, parties, or counsel.[16]

C. APPLYING THE STANDARDS

1. REBUTTAL WITNESS

David Alexander argues that the trial court abused its discretion by refusing to allow him to call a rebuttal witness in response to Gorman's valuation. We disagree.

Here, David Alexander's counsel informed the trial court that he only intended to present David Alexander's testimony in response to Gorman's testimony. "Reversible error cannot be error to which the aggrieved party contributed by plan or negligence."[17] Given counsel's statement, it was reasonable for the trial court to rely on David Alexander's representation that he had no additional expert testimony to present. We conclude that the trial court did not abuse its discretion by denying David Alexander's subsequent motion to present an additional expert witness.

2. ADDITIONAL APPRAISAL

David Alexander contends that the trial court abused its discretion by refusing to allow him to present additional evidence on the value of the marital residence. We disagree.

Here, David Alexander indicated during the initial August 2011 proceedings that he would accept the appraisals to show the value of the marital residence and specifically stated that the value of the marital residence was not at issue because the parties had "submitted the appraisals on that." Because Dawn Alexander submitted the only real-property appraisals, it is clear that "we" referred to both parties. We reiterate that "[r]eversible error cannot be error to which the aggrieved party contributed by plan or negligence."[18] David Alexander may not repeatedly indicate that the value of the marital residence is not at issue, fail to submit evidence on its value during his case in chief, and then claim that he was entitled to present this evidence after resting his case. We reject this contention as meritless.

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[16] *Mich Citizens for Water Conservation v Nestle Waters North America, Inc*, 269 Mich App 25, 50-51; 709 NW2d 174 (2005), aff'd in part, rev'd in part on other grounds 479 Mich 280 (2007), overruled in part on other grounds by *Lansing Schs Ed Ass'n v Lansing Bd of Ed*, 487 Mich 349; 792 NW2d 686 (2010).

[17] *Byrne v Schneider's Iron & Metal, Inc*, 190 Mich App 176, 184; 475 NW2d 854 (1991).

[18] *Id*.

IV. FINDINGS OF FACT

A. STANDARD OF REVIEW

This Court reviews de novo questions of law.[19] This Court reviews for clear error a trial court's valuation of marital property.[20]

B. LEGAL STANDARDS

When dividing marital property, the trial court should "reach an equitable division in light of all the circumstances."[21] "Each spouse need not receive a mathematically equal share, but significant departures from congruence must be explained clearly by the court."[22] In *Sparks*, our Supreme Court identified the following factors for a trial court to consider in its division of property:

> (1) duration of the marriage, (2) contributions of the parties to the marital estate, (3) age of the parties, (4) health of the parties, (5) life status of the parties, (6) necessities and circumstances of the parties, (7) earning abilities of the parties, (8) past relations and conduct of the parties, and (9) general principles of equity.[23]

While some of the *Sparks* factors may be irrelevant in a specific case, the trial court must make specific findings of fact regarding any relevant factors.[24]

The trial court must also "make specific findings of fact regarding the value of each disputed piece of marital property awarded to each party in the judgment."[25] A trial court is required to assign a value to marital property even if neither party submits "persuasive evidence" regarding its value.[26] However, when the trial court must divide the marital property in the absence of valuation evidence, "[t]his Court hesitates to direct the trial court to perform the services for the parties for which their attorneys were retained."[27]

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[19] See *Burba v Burba* (*After Remand*), 461 Mich 637, 647; 610 NW2d 873 (2000).

[20] *Id*.

[21] *Byington v Byington*, 224 Mich App 103, 114; 568 NW2d 141 (1997).

[22] *Id*. at 114-115.

[23] *Sparks v Sparks*, 440 Mich 141, 159-160; 485 NW2d 893 (1992).

[24] *Id*. at 159; *Woodington*, 288 Mich App at 363-364.

[25] *Woodington*, 288 Mich App at 364.

[26] *Olson v Olson*, 256 Mich App 619, 627-628; 671 NW2d 64 (2003).

[27] *Perrin v Perrin*, 169 Mich App 18, 23; 425 NW2d 494 (1988).

C. APPLYING THE STANDARDS

1. *SPARKS* FACTORS

David Alexander argues that the trial court erred in failing to address the factors set forth by our Supreme Court in *Sparks v Sparks*.[28] We agree, but conclude that reversal is not warranted.

At first glance, it may appear that the trial court was not required to address the *Sparks* factors because the parties disputed only the *value* of property. The parties otherwise agreed on the distribution of real and personal property. However, when dividing the parties' property, the trial court ordered David Alexander to pay Dawn Alexander $217,310 to equalize the value of the marital property that each party received. In other words, the trial court implicitly determined that a mathematically equal division of property was equitable. Even when the trial court divides marital property equally, it should address the *Sparks* factors to explain why an equal division of marital property is equitable.[29] Thus, the trial court erred by failing to make the necessary findings of fact regarding the *Sparks* factors.

But this Court will not reverse a judgment on the basis of a harmless error.[30] In this case, while the trial court did not make relevant findings of fact in its division of property, it *did* make findings of fact on many of the *Sparks* factors in the portion of its opinion concerning spousal support. Therefore, the trial court clearly was aware of the parties' relevant history, ages, needs, and the other issues involved.

Additionally, this Court will not reverse a judgment "unless refusal to take this action appears to the court inconsistent with substantial justice."[31] When a party identifies a legal error but does not identify how the result of the proceedings would have been different, reversal is not warranted.[32]

Here, we are not convinced that, had the trial court properly addressed the *Sparks* factors, it would have awarded David Alexander a greater share of the marital property than Dawn Alexander. David Alexander has not even addressed one of the *Sparks* factors, much less the overall balance of the *Sparks* factors. More importantly, the trial court's opinion does not indicate that the equities of the case favored awarding the parties unequal shares of the marital estate. In the absence of such an indication, this Court presumes that the trial court intended to

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[28] *Sparks*, 440 Mich 141.

[29] See *Sands v Sands*, 442 Mich 30, 31, 36; 497 NW2d 493 (1993).

[30] MCR 2.613(A).

[31] MCR 2.613(A).

[32] See *FMB-First Mich Bank v Bailey*, 232 Mich App 711, 718; 591 NW2d 676 (1998).

effectuate an equitable distribution of property through an equal distribution of property.[33] Accordingly, we conclude that the trial court's error was harmless.

2. VALUE OF PERSONAL PROPERTY

David Alexander argues that the trial court clearly erred in valuing the disputed personal property at $10,175. We disagree.

Even if the trial court erred by considering the valuation lists because it did not admit the lists into evidence, reversal is not warranted. "We need not address issues first raised on appeal."[34] David Alexander did not object to the trial court's procedure for establishing the value of personal property. Had David Alexander challenged this procedure, the trial court would have had the opportunity to correct it.

But David Alexander did not simply remain silent after the trial court's ruling. He consented to the trial court's procedure by affirmatively preparing and submitting his list of proposed values. In bench trials, the parties may agree to the trial court's consideration of documents in lieu of presenting proofs.[35] Because David Alexander essentially agreed to the trial court's valuation procedure, the trial court was authorized to value the personal property on the basis of the valuation lists, even though it did not admit the lists into evidence.

Moreover, this Court is an error-correcting court.[36] When reviewing claims of error, this Court considers "the record established by the trial court," and the record includes not only the evidence admitted at trial, but all papers filed with the court as well.[37] Here, while the valuation lists were not specifically admitted into evidence, the record supports the trial court's valuation of $10,175. David Alexander is essentially arguing that because the trial court committed a procedural error by failing to admit the valuation lists into evidence, reversal is automatically warranted. However, we are disinclined to reverse on a technicality of civil procedure, particularly when the party contributed to the error.[38] We conclude that the trial court did not clearly err by valuing the parties' personal property at $10,175.

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[33] See *McDermott v McDermott*, 84 Mich App 39, 41; 269 NW2d 299 (1978).

[34] See *Polkton Charter Twp v Pellegrom*, 265 Mich App 88, 95; 693 NW2d 170 (2005).

[35] See *Vergote v K Mart Corp* (*After Remand*), 158 Mich App 96, 99; 404 NW2d 711 (1987); see MCR 2.507(G) (an agreement between the parties or their attorneys is binding if made in writing or in open court).

[36] *Burns v Detroit* (*On Remand*), 253 Mich App 608, 615; 660 NW2d 85 (2002), modified in part on other grounds, lv den in part, 468 Mich 881 (2003).

[37] *Sherman v Sea Ray Boats, Inc*, 251 Mich App 41, 56; 649 NW2d 783 (2002); MCR 7.210(A)(1).

V. SPOUSAL SUPPORT

A. STANDARD OF REVIEW

"This Court reviews a trial court's award of spousal support for an abuse of discretion."[39] The trial court abuses its discretion when its decision "falls outside the range of reasonable and principled outcomes."[40]

B. LEGAL STANDARDS

A trial court "need not require a party to invade the corpus of the party's award of marital assets in order to pay spousal support."[41] However, a trial court does not necessarily abuse its discretion when it requires a party to do so.[42] The test is whether the double dipping results in an award of spousal support that is "just and reasonable under the circumstances of the case."[43]

C. APPLYING THE STANDARDS

David Alexander argues that the trial court abused its discretion by "double-dipping" the value of the business in calculating its award of spousal support. We conclude that the trial court did "double dip" by awarding Dawn Alexander one-half of the value of the business while also calculating spousal support on the basis of the net income stream from the business.

Here, the parties' experts used a capitalization of income approach. That approach includes the projected future net income from the business. So when the trial court equally divided the value of the business between the parties, it divided the future income of the business as a marital asset. The trial court then calculated the spousal support award on the basis of David Alexander's $362,000 annual salary from the business, which was the business's income. Accordingly, the trial court divided the future income from the business when it divided the business as marital property, but did not account for the effect that division would have on David Alexander's future earnings for the purposes of spousal support. In other words, the trial court double dipped.

But we conclude that the trial court did not abuse its discretion by requiring David Alexander to use the future income of the business in paying spousal support. The trial court

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[39] *Woodington*, 288 Mich App at 355.

[40] *Id*.

[41] *Luckow Estate v Luckow*, 291 Mich App 417, 428; 805 NW2d 453 (2011).

[42] *Id*. at 428 n 3.

[43] *Loutts v Loutts*, 298 Mich App 21, 30; 826 NW2d 152 (2012) (quotation marks and citations omitted).

may require one party to invade his or her award of marital assets to pay spousal support, particularly when one party is well-established and the other is not.[44]

Here, the trial court discussed the facts and equities of the case with respect to the 14 spousal-support factors at length. The trial court found that, during the parties' 14-year marriage, David Alexander worked extended hours on the business while Dawn Alexander maintained the household and worked as a retail manager to provide health-insurance benefits for the family. The trial court also found that David Alexander would likely be able to maintain a high income in the future, but Dawn Alexander might struggle to obtain stable employment. Accordingly, we conclude that the trial court's consideration of the parties' disparity in earning potential in its award of spousal support of $5,000 a month was within the range of reasonable and principled outcomes.

We affirm. As the prevailing party, Dawn Alexander may tax costs under MCR 7.219.

/s/ William C. Whitbeck
/s/ Donald S. Owens
/s/ Michael J. Kelly

[44] *Torakis v Torakis*, 194 Mich App 201, 204-205; 486 NW2d 107 (1992).