STATE OF MICHIGAN

COURT OF APPEALS

DAVID R. SKINNER,

Plaintiff-Appellee,

v

DOLORES H. SKINNER,

Defendant-Appellant.

UNPUBLISHED
December 15, 2000

No. 216404
Washtenaw Circuit Court
LC No. 97-008649-DO

Before: Owens, P.J., and Murphy and White, JJ.

PER CURIAM.

Defendant appeals as of right, challenging the property distribution and alimony provisions in a judgment of divorce. We reverse and remand for further proceedings.

I

The parties were divorced in 1998, after a thirteen-year marriage. Plaintiff was sixty-three years old and defendant was sixty-two. It was the second marriage for both parties. No children were born of the marriage. The parties waived any claim of fault.

Plaintiff is a self-employed attorney who was affiliated with a partnership that was undergoing dissolution. Although plaintiff's health was stable, he was required to cut back his law practice and to avoid stress because of a heart attack in 1996.

Plaintiff testified that, in 1997, his income was $52,736, although his partnership tax return for that year reflected a total income of $82,170. Plaintiff claimed that the difference was attributable to the sale of an office building owned by his professional corporation (PC)[1] prior to the marriage (the "Adams property") and the purchase of a new office building. The Adams property was sold on a land contract for $150,188, and the PC was receiving $1,600 a month from that land contract. In 1997, plaintiff's current partnership purchased a new office building – the "Washington property." Plaintiff's PC owned one-half the equity in the Washington property and contributed $30,000 for "capital improvements" from money received on the

[1] Plaintiff's legal practice was organized as a professional corporation with plaintiff as the sole shareholder, and the PC itself was in partnership with another attorney.

Adams property land contract. That amount was credited to his interest in the partnership, which was worth approximately $101,000. There was a mortgage on the Washington property in the amount of $160,000. A financial statement for the PC, dated September 30, 1998, showed that the stockholder equity was $288,046, with an income loss of $11,688. As of October 1998, plaintiff had earned approximately $37,000, and plaintiff anticipated earning approximately $50,000 by the end of the year.

The parties' marital home (the "Bay Shore house") was originally purchased in 1967 for $30,000 or $35,000. A new home was built on the site in 1973 for approximately $220,000 to $250,000. Plaintiff acquired the Bay Shore house from his ex-wife in 1984, giving her a cash payment of $70,000 at the time. Defendant moved into the Bay Shore home approximately a year before her marriage to plaintiff. After he married defendant, plaintiff took out a mortgage of approximately $62,000 on the Bay Shore house to pay off the remaining amount he owed his ex-wife. Plaintiff believed that the house had appreciated to approximately $300,000 at the time the parties were married. During the marriage, a sea wall was added at a cost of approximately $5,000 to $6,000. Plaintiff agreed with an appraisal that determined the Bay Shore property was worth approximately $410,000 at the time of the divorce trial.

On the day before the parties were married, plaintiff's PC received $1,876,843 in fees for legal representation provided by plaintiff in the "Wilson" case. Of that amount, $946,616.27 was transferred to plaintiff's personal account. Plaintiff claimed that his net worth at the time of the marriage was $972,778. Plaintiff testified that he used part of the Wilson money to retire some debt, but the bulk eventually went into an account with the Edward Jones stock brokerage, which the parties maintained as "joint tenants with rights of survivorship." The portfolio value of the Edward Jones account as of September 1998 was $373,054, and included several IRA accounts, mutual funds, and bonds. Both plaintiff and defendant funded the account. Defendant contributed $10,000 to $12,000 that she received from her 401(k) when she ceased working and $6,000 that she received from the sale of her Tennis Village condominium. During the marriage, defendant claimed that she put additional money in the Edward Jones account for IRAs and mutual funds. In 1996, money from the Edward Jones account was used to repair the Adams property roof, but the parties disagreed on the amount withdrawn; plaintiff believed the amount was around $13,000, whereas defendant believed the amount was around $17,000.

On the day before they were married, the parties signed a prenuptial agreement. The agreement provided, in part, that it would "end and be of no force or effect" on the tenth anniversary of that date, namely October 4, 1995. The agreement listed the parties' separate assets as follows:

> The present principal assets of the husband are: Equity in 89 Bay Shore Drive, Equity in 612 Adams Street, Equity in unimproved Rifle River Property, Automobile, Travel trailer, household furnishings, IRA account and accounts receivable from the law firm of Skinner & Gustafson, as well as cases in progress of undetermined value.
>
> The principal assets of the wife are: Equity in Tennis Village condominium, Automobile, Personal properties, personal bank accounts.

The "Rifle River" property was acquired by plaintiff before the marriage as an undeveloped ten-acre parcel. Plaintiff testified that the property was worth $15,000 at the time he married defendant.

During the marriage, plaintiff purchased an airplane that was valued at $80,000 at the time of the divorce trial. He financed it, in part, by trading in another airplane for $35,000. Plaintiff was not sure whether the balance came from the Edward Jones account or from the rentals on the Adams property.

Defendant, a high school graduate, was working as a secretary in a law firm when she married plaintiff. She was earning approximately $17,000 a year. A year after they were married she stopped working, in part, because of plaintiff's involvement in cases against lawyers at her firm, but also so that she could travel with plaintiff, keep him company, take care of the marital home, and support plaintiff in his work. Plaintiff told defendant that she could stop working if she wanted to because her income was not needed. Defendant accompanied plaintiff on several leisure and business trips, traveling in the airplane and their Airstream trailer. Defendant described their standard of living as very comfortable, with no money worries.

When defendant moved out of the marital home on December 4, 1997, she obtained temporary employment at Chemical Bank through Kelly Services and eventually became employed full-time at the bank. At the time of trial, she was making approximately $14,000 a year. She had no other income. She was due to qualify soon for health benefits at a cost of $32.00 a month. After one year, she could participate in a 401(k) program. If she continued to work at the bank, her social security benefits upon retirement at age sixty-five would be approximately $650 a month.

After moving out of the marital home, defendant withdrew approximately $8,800 from her IRAs. Pursuant to a court order, she also received $7,500 as interim alimony from the Edward Jones account, an advance to be credited to plaintiff once the ultimate determination of alimony was made. In addition, defendant and plaintiff agreed that each could withdraw $20,000 from the Edward Jones account as an "advanced property settlement."

After their separation, defendant rented a condominium, purchased by her sister and brother-in-law. She was paying rent of $620 a month. Under an agreement with her brother-in-law, defendant could purchase the condominium for $80,000. Defendant was hoping to purchase the condominium from her share of the property distribution. According to an exhibit submitted by defendant, she required $2,500 a month to meet her expenses with "some degree of comfort." Defendant agreed, however, that she could live on less, but no less than $1,800 a month.

The trial court determined that plaintiff had "brought the lion's share of assets into the marriage." It viewed the prenuptial agreement as significant, in that it showed the assets that were plaintiff's separate property.[2] In announcing its findings of fact and conclusions of law, the court stated:

[2] According to defendant, she was presented with the prenuptial agreement during a family party on the night before the wedding. It was drafted by plaintiff who told her that it was "a thing that

> The testimony also shows that some of Mrs. Skinner's money went into the joint account as well, although she stated at trial that this was not a significant source.
>
> Under all the circumstances, and particularly in view of the way in which the court has decided to handle the spousal support issue, the court feels it would be unfair to strip from Mr. Skinner the fruits of his premarital labor. His generosity during the marital years ought not to be a reason to punish him at the conclusion. Mr. Skinner has carried the burden of proof showing the brokerage accounts were developed as a consequence of his large fee. The large fee was separate property. Mrs. Skinner was unable to show contribution to the account of anything other than an insignificant amount, and this, presumably, was enjoyed by her during the course of the marriage.
>
> The court accepts Mr. Skinner's position with respect to the house, the professional practice, the Adams and Washington Street properties, the airplane and hangar, the Rifle River property, and the Airstream trailer. Mrs. Skinner is awarded her automobile.

The court determined that the following assets were plaintiff's separate property, not part of the marital estate: (1) the Bay Shore property, including the appreciation; (2) the Rifle River property; (3) the 1981 airplane; and (4) the PC, including the Adams land contract and plaintiff's half interest in the Washington property. These assets were awarded to plaintiff, along with the following marital property: (1) all personal property in his possession; (2) the airplane hangar; (3) the Airstream trailer; and (4) all right, title and interest in and assets held by the Edward Jones account, except for three funds with a combined value $52,721.55, which the court awarded to defendant. The estimated portfolio value of the Edward Jones account was $373,054.26. In addition to the three designated funds from the Edward Jones Account, defendant was awarded the personal property in her possession, her 1994 Saturn automobile, and the $20,000 advance

---

[they] should do." She did not negotiate the terms of the document and did not review it with an attorney prior to signing it. Plaintiff testified that he discussed it with defendant and their intention was that if the marriage proved to be of short duration, defendant would take "essentially nothing" out of the marriage, but that "subsequently . . . the parties would take out what they brought into the marriage." Unlike the trial court, we are not inclined to conclude that the purpose of the prenuptial agreement was simply to define the parties' separate property for all time. As plaintiff stated, the agreement was meant to define the parties' separate property if the marriage proved to be of short duration. Plaintiff, who drafted the agreement, apparently defined short duration as ten years or less because that is the term he placed on the agreement. After ten years elapsed, the agreement was dissolved and was no longer of any "force or effect." This certainly suggests that plaintiff recognized, first, that once the marriage lasted longer than ten years it could no longer be termed a "marriage of short duration," and, second, that since the agreement was not to have any "force or effect" after ten years, its power to define separate property terminated when the agreement terminated. To hold otherwise, as the trial court appears to have done, is to suggest that the termination of the marriage – even after the ten-year period had elapsed – served to revive the prenuptial agreement. Such an interpretation is plainly at odds with the language of the document.

from the Edward Jones account. Defendant was also awarded $900 a month alimony for five years at which time the court would determine whether to continue or modify that award.

II

Defendant challenges the trial court's division of property into marital and separate property, claiming that the court committed errors of law and abused its discretion by arriving at an inequitable property distribution. We agree.

In a divorce action, the division and distribution of property by the trial court is controlled by statute. MCL 552.1 *et seq.;* MSA 25.81 *et seq.*; *Charlton v Charlton*, 397 Mich 84, 92; 243 NW2d 261 (1976); *Reeves v Reeves*, 226 Mich App 490, 493; 575 NW2d 1 (1997). At the time a divorce is granted, the court may restore all, or a portion, of the property that came "to either party by reason of the marriage . . . ." MCL 552.19; MSA 25.99. "The property that is subject to apportionment is referred to as 'marital property,' and it is this property that comprises the marital estate." *Byington v Byington*, 224 Mich App 103, 110; 568 NW2d 141 (1997). "Assets earned by a spouse during the marriage are properly considered part of the marital estate." *Byington, supra* at 110. Therefore, the trial court must first determine and differentiate between marital and separate assets. *Reeves, supra* at 493-494.[3] When apportioning marital property, the court must strive for "an equitable division of any increase in net worth that may have occurred between the beginning and the end of the marriage." *Bone v Bone*, 148 Mich App 834, 838; 385 NW2d 706 (1986). This Court reviews the trial court's findings of fact for clear error and determines whether the ultimate dispositional ruling is fair and equitable in light of the facts; we reverse the trial court's determination "only if we are left with a firm conviction that the distribution was inequitable." *Byington, supra* at 109.

First, we find that the trial court erred in its determination of separate versus marital assets. Although "property earned by one spouse during the existence of a marriage is presumed to be marital property," *Byington, supra* at 112, the trial court failed to consider as marital assets the appreciation on assets that plaintiff owned prior to the marriage and also failed to consider how the use and sale of separate assets or the purchase of new assets during the marriage impacted upon their "separate" status. *Reeves, supra* at 493, 496-497. In particular, the court did not address the question of appreciation on the Bay Shore home or the Adams property, the implication of the $5,000 to $6,000 spent on improving the marital home with a sea wall, or whether the income from the land contract on the Adams property was marital property. We specifically note that in failing to consider the appreciation in the marital home during the marriage, the trial court ignored the extent to which the increase in value was "appreciated

[3] We caution the trial court against a too rigid application of the *Reeves* decision. The admonition in *Reeves* that property should be divided into separate and marital property cannot be elevated above our Supreme Court's directive, in *Sparks v Sparks*, 440 Mich 141, 159-160; 485 NW2d 893 (1992), that the contribution of the parties to their total assets is but one of many factors to consider in determining an equitable distribution of the marital estate. We emphasize that the underlying concern when apportioning property in a divorce action must be to achieve an equitable distribution of the property. *Byington, supra* at 109.

because of [plaintiff's] efforts, facilitated by [defendant's] activities at home." *Hanaway v Hanaway*, 208 Mich App 278, 294; 527 NW2d 792 (1995).

Although the trial court also determined that the 1981 airplane was separate property, we note that the airplane was not listed as separate property in the prenuptial agreement. While the proceeds from an airplane owned prior to the marriage would be plaintiff's separate property, money taken from the Edward Jones joint account would have been marital property. The trial court did not provide a sufficient explanation for its finding that the 1981 airplane was plaintiff's separate property. Although defendant agreed that the airplane should be awarded to plaintiff, she expected that its value (exclusive of the value of the old airplane) would be considered as part of the marital estate for purposes of the property distribution.

We also conclude that the trial court failed to make sufficient findings of fact on the value of certain assets. The parties had stipulated to the value of the airplane hangar, the Airstream trailer, the Edward Jones account, plaintiff's income from the partnership for 1997, and the value of the Adams property land contract. *Beckett v Beckett*, 186 Mich App 151, 153; 463 NW2d 211 (1990). However, the parties disagreed on the value of the Bay Shore home, both at the time of the marriage and the divorce trial, as well as the amount of appreciation and the impact of the $62,000 mortgage taken on the house after the marriage. The court erred in failing to determine the values of these assets, as well as the appreciation on the Adams land contract and the Washington property, given that the appreciation of assets during the marriage may be a marital asset. See *Reeves, supra* at 493, 496; *Steckley v Steckley*, 185 Mich App 19, 23; 460 NW2d 255 (1990). On remand, the trial court should reconsider the division of property, taking into account the concerns expressed above.

III

Defendant also maintains that the distribution of property was unfair and inequitable. Defendant contends that the trial court failed to comply with the statutory mandate that it provide her "suitable" support and maintenance under all the circumstances. MCL 552.23(1); MSA 25.103(1). Defendant further contends that the property division was so disproportionate that it, in effect, it amounted to a rescission of the marriage. We agree.

The division of marital assets in a divorce proceeding is left to the sound discretion of the trial court. *Demman v Demman*, 195 Mich App 109, 113-114; 489 NW2d 161 (1992). However, the determination of an equitable property division is not entirely based on the demeanor of witnesses or on issues of credibility. Accordingly, the reasons for great appellate deference are inapplicable. "The trial court is not in a position superior to the appellate court in this area of applying conscience and reason, and it is the duty of the appellate court to reach an independent conclusion." *Sparks, supra* at 148. On appeal, this Court must first review the trial court's findings of fact regarding the valuations of marital assets under the clearly erroneous standard. Then this Court must decide whether the dispositional ruling was fair and equitable. *Byington, supra* at 103.

The division of property need not be mathematically equal, but it must be equitable. *Jansen v Jansen*, 205 Mich App 169, 171; 517 NW2d 275 (1994), citing to *Sparks, supra* at 159.

"An equitable distribution of marital assets means that they will be roughly congruent." *Knowles v Knowles*, 185 Mich App 497, 501; 462 NW2d 777 (1990). "Any significant departure from that goal should be supported by a clear exposition of the trial court's rationale." *Id.*; *Byington, supra* at 114-115; *Jansen, supra* at 171.

We conclude that the trial court abused its discretion in its apportionment of the marital property because it gave undue consideration to plaintiff's larger monetary contributions. The court's rationale does not justify its departure from the goal of congruent distribution. See *Hanaway, supra* at 293-294, where this Court held that it was inequitable to deprive a spouse of a share in the value of the assets on the basis that "she enjoyed the benefits of [her husband's] salary over the years."

Also, the trial court's partial justification for the overall distribution, that defendant was "unable to show contribution to the [Edward Jones] account of anything other than an insignificant amount," is not in accord with established principles. As this Court has observed, when a spouse takes care of the home and the needs of the family, the spouse contributes to the marital prosperity. *Hanaway, supra* at 293-294; *Reeves, supra* at 494-495; MCL 552.401; MSA 25.136. Here, the record demonstrates that defendant contributed to the marital prosperity by taking care of the home, attending to plaintiff's needs, and by accompanying plaintiff on numerous business and pleasure trips. The court incorrectly devalued defendant's contributions to the marital estate in this regard. The fact that defendant's contributions were not financially equal to the economic contributions by plaintiff should be balanced by her other noneconomic contributions and by the consideration that she interrupted her career to attend to the needs of plaintiff and the home, thereby ending her ability to contribute financially to the marital estate. *Sparks, supra* at 160; *Hanaway, supra* at 292. Moreover, the account was a joint account and was treated as such by the parties during the course of their marriage. That the account was initially generated largely by plaintiff's pre-marital legal fee may cause the court to conclude that plaintiff is entitled to a greater share of the account, but it does not justify a disproportionate division of this marital property. Although exact congruence is not required, a substantial departure from congruence requires clear explanation. *Knowles, supra* at 501. Thus, we conclude that the trial court's property division improperly emphasized the parties' financial contributions above other considerations, thereby resulting in an inequitable distribution. The trial court is not to "assign disproportionate weight to any one circumstance." *Sparks, supra* at 158.

We also conclude that the trial court's findings of fact, regarding the factors to be considered in a division of property, are deficient. *Sparks, supra* at 159-160; *Byington, supra* at 115. Although the trial court recited the factors set forth in *Sparks* and *Byington*, stating that it had considered them, it did not address the significance or relevance of those various factors, other than financial contributions. This impairs our ability to perform our review function on appeal. As we noted above, it is not sufficient to simply divide the property into marital and separate property. The trial court has a responsibility to fairly and equitably distribute the property in light of all the relevant facts. *Sparks, supra* at 151-152. In order to achieve this goal, the trial court should, at a minimum, utilize the factors set forth by our Supreme Court in *Sparks, supra* at 159-160:

> We hold that the following factors are to be considered whenever they are relevant to the circumstances of the particular case: (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. . . . There may even be additional factors that are relevant to a particular case. For example, the court may choose to consider the interruption of the personal career or education of either party. The determination of relevant circumstances will vary depending on the facts and circumstances of the case. [Citation omitted.]

In this case, the marriage was of significant duration; there was not only extensive commingling of funds, but also extensive joint use of particular assets, and the parties' prenuptial agreement was, by its own terms, no longer in effect. The court also failed to consider that defendant significantly changed her position, in reliance on the marriage, by ending her career. *Sparks, supra* at 160. Had defendant continued to work during the years of her marriage, she would have added an additional thirteen years of contributions to her 401(k) plan and social security benefits. The court did not consider that defendant had contributed all of the proceeds from her 401(k) plan to the marriage. The court also failed to give adequate consideration to the fact that defendant owned a condo before the marriage, sold it in reliance on the marriage, and contributed the proceeds to the marriage. Had defendant not sold the condo, she would not be in her current precarious position regarding housing. Further, the court failed to give due consideration to the fact that, at age sixty-two, defendant was not likely to receive an income much higher than the $14,000[4] she was currently earning, particularly considering that she had been out of the employment market for thirteen years and had out-dated skills, and that defendant likely would need to retire within three to five years. At retirement, she would be relying on social security benefits of approximately $650 a month.

We agree with defendant's position that MCL 552.23(1); MSA 25.103(1) and case law place a responsibility on the trial court to determine if the property award is sufficient to allow for suitable support, which requires an attempt to place the spouse "in the manner to which [he or she had been] accustomed." *Charlton, supra* at 94; *Reeves, supra* at 494. Although we realize that, in some cases, this poses a difficult if not sometimes impossible task, the court is required to award suitable support based upon an equitable and roughly congruent division of property in light of the circumstances. In this case, it is clear that the property settlement is insufficient for defendant's "suitable support."

It appears that there are sufficient assets in the marital estate to make an equitable division without invading the parties' separate property. MCL 552.23(1); MSA 25.103(1); MCL 552.401; MSA 25.136. Had, for example, the Edward Jones account been divided "congruently," defendant would have received sufficient funds to enable her to receive "suitable support." However, we further conclude that defendant has demonstrated sufficient justification

[4] We note that defendant asserted, and plaintiff agreed, that she was earning $14,000 a year. However, the trial court's opinion incorrectly states that defendant "earns about $15,000 annually."

for invading the separate property. See *Charlton, supra* at 94, *Reeves, supra* at 494; *Davey v Davey*, 106 Mich App 579; 308 NW2d 468 (1981). Therefore, on remand, the trial court should make an equitable distribution of the Bay Shore property, the increase in value of the airplane, and any increase in the value of plaintiff's professional corporation. The distribution should also include any increase in the value of the Adams property and the Washington property during the marriage, as well as of the Edward Jones account and the other assets which the court recognized as marital property. The distribution need not consider the Rifle River property which seems legitimately to be separate property. The court should make findings of fact on each of the pertinent factors that it considers so as to facilitate subsequent appellate review.

IV

Next, defendant argues that the trial court abused its discretion in its determination of an appropriate amount of alimony. *Knowles, supra* at 498. The court awarded defendant alimony in the amount of $900 a month, non-modifiable for five years, subject to termination upon defendant's death, but not remarriage. The court stated that it would review its decision as to further alimony after five years.

The objective of alimony is to "balance the incomes and needs of the parties in a way that will not impoverish either party." *Magee v Magee*, 218 Mich App 158, 162; 553 NW2d 363 (1996), citing to *Hanaway, supra* at 295. See also *Demman, supra* at 111-112. Defendant was employed at $14,000 a year while plaintiff agreed that he would earn approximately $50,000 from his law practice. Plaintiff also had income-earning property and he retained the marital home. Defendant was attempting to buy a condominium purchased for her by her brother-in-law. While plaintiff had significant assets to provide for a reasonable retirement income, defendant had virtually nothing aside form her expected social security income. The investment accounts that were awarded to her would only minimally supplement her retirement income, provided that they were not exhausted prior to retirement in order to pay her living expenses.

However, given that the revised property settlement should provide a wider base of assets and increased sources of income, it is not for this Court, at this stage of the proceedings, to say that $900 a month will be an insufficient amount of alimony. The question of appropriate alimony should be reconsidered on remand, and a fair amount of alimony determined in light of the revised property settlement. Upon remand, the trial court is instructed to make specific findings of fact on each of the relevant factors and to fashion an award of alimony sufficient to achieve the objective set forth in *Magee, supra*.

V

Defendant also argues that the trial court abused its discretion in refusing to require plaintiff to pay her attorney fees. However, we conclude that this issue is not properly before this Court because it was first raised in a post-judgment motion that has not been separately appealed. See *Macomb Co Taxpayers Ass'n v L'Anse Creuse Public Schools*, 213 Mich App 71, 76-77; 540 NW2d 684 (1995), aff'd in part and rev'd in part on other grounds 455 Mich 1; 564 NW2d 457 (1997).

Nonetheless, we observe that attorney fees in a divorce action may be awarded as necessary to enable a party to prosecute or defend the suit, or when the party requesting payment has been forced to incur them as a result of the other party's unreasonable conduct during the litigation. MCL 552.13(1); MSA 25.93(1); *Hanaway*, *supra* at 298; *Hawkins v Murphy*, 222 Mich App 664, 669; 565 NW2d 674 (1997). As this Court has observed, "[a] party may not be required to invade her assets to satisfy attorney fees when she is relying on the same assets for her support." *Maake v Maake*, 200 Mich App 184, 189; 503 NW2d 664 (1993). Given that the trial court's award of marital property and alimony, when combined with defendant's salary, was barely sufficient to provide for defendant's minimum needs, it appears to this Court that defendant was unable to satisfy her attorney fees without invading her assets. We hold that defendant may raise the issue of attorney fees on remand and may present evidence in support of her request. MCR 3.206(C).

VI

Plaintiff also claims that the court's judgment was inconsistent with its opinion. Because we are remanding for further proceedings in connection with the court's property division and distribution, we need not address this issue. Nonetheless, we note that a court speaks through its judgments, orders and decrees, not its oral statements or written opinions. *Tiedman v Tiedman*, 400 Mich 571, 576; 255 NW2d 632 (1977). Until a judgment is signed, the court may change its mind and sign a different judgment.

Conclusion

In sum, this case is remanded for further proceedings and reconsideration in light of this opinion. In particular, the court shall reconsider the value of each of the individual assets and determine what constitutes a fair and equitable division of the property and amount of alimony considering all the facts and circumstances. On reconsideration, the court shall make specific findings of fact on each of the factors relevant to its decision.

Reversed and remanded for proceedings consistent with this opinion. We do not retain jurisdiction.

/s/ Donald S. Owens
/s/ William B. Murphy
/s/ Helene N. White