

**STATE OF MICHIGAN**  
**COURT OF APPEALS**

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HOLLY JEAN NOBLE,

Plaintiff-Appellee,

v

GERALD EUGENE NOBLE,

Defendant-Appellant.

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UNPUBLISHED

January 17, 2019

No. 342869

Kent Circuit Court

LC No. 16-011878-DM

Before: MARKEY, P.J., and M. J. KELLY and SWARTZLE, JJ.

PER CURIAM.

Defendant appeals as of right the judgment of divorce entered after a one-day trial, challenging the manner in which the circuit court treated a business established by defendant, G-Tech Engineering, LLC (G-Tech). We affirm.

**I. FACTUAL AND PROCEDURAL HISTORY**

The parties were married in 1998, and plaintiff filed the complaint for divorce against defendant in December 2016. The parties have two children who were born in 2000 and 2003. This appeal does not entail any arguments concerning spousal support, child custody, child support, parenting time, or the division of most of the marital property. The issues in this appeal regard G-Tech. In 1993, five years before the parties' marriage, defendant established and began operating G-Tech. As part of the business, defendant installed printing presses and provided instructional services in regard to the presses. This required defendant to spend much time on the road. In the early 2000s, defendant transitioned G-Tech from primarily being a printing press business to an enterprise that focused on building custom muscle cars and restoring vehicles, a change which allowed defendant to stay close to home and his family. Plaintiff assisted defendant in operating G-Tech. The business generated the vast majority of the family's income for the first 14 to 15 years of the marriage.

In approximately 2001 or 2002, the parties constructed a 2,400 square-foot pole barn on real property owned by plaintiff's parents, Mr. and Mrs. Craycraft, who permitted the construction and allowed the parties to use the pole barn as G-Tech's shop where defendant worked on vehicles. The pole barn housed equipment, inventory, and tools used in conducting

G-Tech operations. Although the parties resided in Kent County, the Craycrafts' property, including the pole barn, is located in Montcalm County. The Craycrafts did not have a lease agreement with the parties or G-Tech, nor did they ever charge rent for using their property; there was simply a verbal agreement between them permitting their daughter and son-in-law to run the business from the pole barn location. In 2006, G-Tech moved its operations to a 7,000 square-foot rented facility in Greenville after the parties ran afoul of a township zoning ordinance relative to running the business out of the pole barn on the Craycrafts' property.

At any given time, G-Tech typically housed four to six cars in the Greenville shop that were in the process of being rebuilt or restored.<sup>1</sup> In about 2012, G-Tech was forced to move out of the Greenville location following foreclosure proceedings against the landlord.<sup>2</sup> G-Tech's inventory, equipment, tools, and parts, which had grown considerably since moving into the large Greenville shop, were moved to two storage units, a semi-trailer located at K&M Machine and Tool, and back to the pole barn on the Craycrafts' land. Personal property was also placed in the storage units and semi-trailer. From the time of the closure of the Greenville facility until trial in 2017, defendant worked primarily on one vehicle relative to G-Tech business, a 1967 Ford Mustang GT Fastback Coupe (the Mustang), for a man who lived in Louisiana.<sup>3</sup> The work was done in the pole barn. Defendant testified that a township official told him that the business could operate from the pole barn, but he had no documentary proof of any such approval. Plaintiff maintained throughout the litigation that the business could not be run out of the pole barn without violating a township ordinance.

A contract for the Mustang project had been signed in 2014, at which time the customer paid defendant \$80,000 down on the project. Defendant claimed that he used those funds for parts and labor on the project, along with spending some of the money on general family-related expenses. The contract price was either \$168,000, \$186,000, or \$188,000. The testimony varied, and no contract was admitted into evidence. According to defendant, the Mustang project was about 80% complete at the time of trial, and, on the basis of project modifications, the total price of the project grew beyond the original contract price. Although defendant had received payment covering the original contract price and perhaps some more, he testified that an additional \$25,000 to \$35,000 in parts were still needed to complete the Mustang project. The Mustang was appraised at only \$15,000. Plaintiff argued to the circuit court that the transaction was shady and possibly part of a money laundering scheme considering the payments were made

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<sup>1</sup> According to defendant, G-Tech had at various times three to seven employees and it took anywhere from 2500 to 4500 man hours to complete a rebuilding or restoration project.

<sup>2</sup> Defendant also testified that G-Tech's best customer was incarcerated for embezzlement at about that time.

<sup>3</sup> This vehicle is distinguished from a 1967 Ford Mustang GRT that the parties owned and which they refer to as "Candy." Candy, which defendant was also restoring, was appraised at \$100,000. Although not entirely clear from the record, it appears that defendant also worked on a 1965 Mustang for another customer after 2012. Defendant testified that the customer had not paid, resulting in a three-year-old outstanding account receivable.

in small cash increments by various individuals and without a demand for the work to be completed despite the lapse of several years. The circuit court chastised plaintiff for making the argument, finding that there was no evidence indicating any criminality.<sup>4</sup>

Defendant claimed that he used proceeds from the Mustang project to pay for marital debts. The Mustang was housed in the pole barn on the Craycrafts' property along with Candy. Equipment, tools, parts, hardware, and business-related records and materials were also stored in the pole barn. Additionally, there was a trailer, referred to by the parties as the "fifth wheel," located next to the pole barn on the Craycrafts' property. The parties owned the fifth wheel. There may have been some G-Tech assets in the fifth wheel.

In July 2016, plaintiff started working at Ferman Electric, doing some bookkeeping and "actually build[ing] houses and pole barns." She testified that she worked 40 hours a week and earned \$15 per hour. Plaintiff also testified about having become involved in various companies starting in 2011, which companies could be characterized as being engaged in multi-level marketing. Plaintiff earned an income of \$88,000 in 2016 with one of the companies.

The marriage was deteriorating, and plaintiff testified that defendant moved out of the marital home in September 2016 without telling anyone that he was leaving. Defendant began living in the aforementioned fifth wheel that was located on the Craycrafts' property. In November 2016, defendant liquidated a bank account that had about \$35,000 in it, including the proceeds from a vehicle that defendant had sold. On December 15, 2016, defendant left the state. Defendant asserted that he simply went on vacation to Florida. On December 30, 2016, plaintiff filed the divorce complaint.

Defendant testified that he had planned to return to Michigan on January 4, 2017, but decided not to do so after learning that the pole barn and fifth wheel had been padlocked and that there were personal protection orders (PPOs) against him in relation to plaintiff and the Craycrafts' property. Defendant, however, eventually returned to Michigan on February 3, 2017, at which time he was indeed denied access to the Craycrafts' property, including the pole barn and fifth wheel that plaintiff, admittedly, had locked up. Plaintiff claimed that she had put the padlocks in place to prevent defendant from entering and removing all of the property contained in the pole barn and fifth wheel, which she feared would happen given that he had cleaned out the bank account and his whereabouts had been unknown.<sup>5</sup> Unable to stay in the fifth wheel,

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<sup>4</sup> Plaintiff testified that defendant would typically take a year to a year and a half to finish a restoration or rebuilding project, but he seemed to be in no hurry to complete the Mustang project. Plaintiff indicated that defendant informed her at some point in time that he was working slowly because he intended to leave her when the project was done. Plaintiff testified that defendant, wrongly so, regularly accused her of having affairs with other men. Defendant testified that he only accused her of one affair, which he maintained did occur.

<sup>5</sup> Plaintiff testified that defendant had not provided any financial support for plaintiff and the children after leaving the marital home.

defendant began residing at a hotel. Defendant complained that he could not work on any G-Tech projects, including the Mustang project, because he had been locked out of the pole barn.

In March 2017, a stipulated temporary order was entered by the circuit court. Under the temporary order, the parties were to share joint legal custody of the children; plaintiff was given primary physical custody, with defendant receiving designated parenting time; no child or spousal support was ordered, and the parties were enjoined from conveying, disposing of, or encumbering marital assets and individual or joint accounts. In March 2017, the circuit court also entered an ex parte order for inventory of assets, which authorized plaintiff to photograph, catalogue, and inventory property located in the pole barn and the two storage units. Neither party was permitted to remove property from the pole barn without written permission.

In July 2017, a stipulated order was entered, calling for the appraisal of property and the sale of contents located in the semitrailer behind K&M Machine and Tool; the proceeds were to be placed in trust. An August 2017 order provided that both parties were barred from entering the storage units containing some of the parties' personal property and that plaintiff was to give defendant access to a pickup truck that was on the Craycrafts' land. On October 18, 2017, the day of trial, a stipulated order was entered resolving various issues. Pursuant to the stipulated order, neither party was to receive spousal support, and it was forever barred. Furthermore, plaintiff was awarded sole physical custody of the parties' two children, with the parties to share joint legal custody of the children. Additionally, defendant was given "parenting time as mutually agreed between the parties in writing and as consistent with the best interest of the children." With respect to child support, it was to be set in accordance with the Michigan Child Support Guidelines and Formula based on plaintiff's actual income and imputed income to defendant, factoring in 52 overnights for defendant.<sup>6</sup> Credit card debt was equally divided, and the parties split various motor vehicles.

The parties also agreed "that each party shall keep any retirement accounts and or bank accounts in his or her name free and clear of the claims of the other party." And the stipulated order further provided that all assets had been disclosed through the course of discovery and that any intentionally hidden or concealed assets were to be forfeited to the aggrieved party. Additionally, the parties agreed "that these terms shall be incorporated into a final Judgment of Divorce" and that "[t]he remaining issues for trial are the division of personal property and the division of the business, G-Tech . . . ." Finally, and importantly for purposes of this appeal, the stipulated order provided as follows:

[T]he Parties agree with regard to the lawsuit which is pending before Hon. Ronald Schaefer in Montcalm County (Case No. 17-K-223362-CH) that in the event that a judgment in favor of Gerald Noble [defendant here] is obtained, or if any proceeds or benefit is obtained whatsoever by Gerald Noble as a result of the lawsuit, then this Court shall reserve jurisdiction on this matter in order to determine how to divide the same.

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<sup>6</sup> Defendant was imputed income of \$8.90 per hour for 40 hours per week.

The record is not very clear regarding this lawsuit, which was initiated by defendant against the Craycrafts in Montcalm County. It had been discussed at a hearing back in July 2017, where defendant claimed that he did not have access to records, tools, equipment, and the Mustang, all of which were necessary to continue his livelihood of operating G-Tech, because the Montcalm County judge “put a hold on access to the property pending the outcome of this [divorce] Suit.”<sup>7</sup> There was a settlement conference in the divorce action in September 2017, wherein the Montcalm County litigation had also been discussed, and it was indicated that the suit remained pending. On October 6, 2017, about two weeks before the divorce trial, the circuit court had entertained defendant’s motion for access to personal items and business records on the Craycrafts’ property. Plaintiff’s counsel indicated that this was a “motion to enter onto someone else’s property,” which property was “tied up in litigation in Montcalm County.” Plaintiff’s attorney also commented that an appraiser utilized by the parties to appraise the marital property had identified, listed, and appraised all of the property located on the Craycrafts’ land, including the pole barn. The circuit court ruled:

I have ruled before that I’m not going to get in the way of the Montcalm County Judge and the Judge over there . . . ha[s] indicated that he’s not going to get in the way of us here in terms of dealing with the divorce case.

Now we’ve come to crossroads [and] the two may meet. I’m not going to order that he goes into that property until the Montcalm Judge says so. But you may orally tell . . . the Judge there . . . that we can’t move forward with this one even though we’re, I think we had a trial date, don’t we?

On October 18, 2017, the divorce trial was conducted. The only two witnesses were plaintiff and defendant, and their testimony was discussed above. At the conclusion of the trial, the circuit court took the matter under advisement. On December 29, 2017, the circuit court issued its written opinion. The court adopted by reference the pretrial stipulated order that had resolved many of the issues, making it part of its opinion as if fully rewritten. The circuit court examined and weighed the various property division factors. When discussing the parties’ earning abilities, the court observed:

Realistically, defendant’s self-employed business entitled G-Tech . . . produced little to no income during most of the life of this case. Defendant has been kept out of the business location in part by a pending lawsuit in Montcalm County 17-K-22362-CH.

After discussing the valuation by the appraiser regarding machinery, equipment, and other assets, along with commenting that the appraisal had been hampered by the parties’ inability to agree on what assets should be included in the appraisal and by the fact that the appraiser did not observe all of the assets, the circuit court ruled:

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<sup>7</sup> This was a statement by defense counsel.

This company [G-Tech] is awarded solely to the defendant. That includes all monies and liability relating to the \$188,000.00 payment for the customizing project of the . . . Mustang . . . and all parts to complete it. . . . There is no set-off of monies received to either party. Defendant is to hold harmless plaintiff from any debts or liabilities associated with G-Tech . . . . Defendant is responsible for removing all such property from the 11726 Youngman Road . . . facility [pole barn].

With respect to “Candy,” which, again, had been appraised at \$100,000, the court ordered a sale of the vehicle “for equalization of assets and possible cash to enable the defendant to move his business to a new location.” The court’s opinion further indicated that “[u]pon sale, the equalization payment of \$80,000 . . . is first to be paid to the plaintiff[,]” and “[t]hereafter the parties are to equally divide the remainder.”<sup>8</sup> The circuit court also set forth a variety of assets, their appraised values, and their division, which was partially agreed upon. Plaintiff received the fifth wheel (\$11,500), photography equipment (\$1,100), a copy machine (\$200), 50% of net value following sale of assets in the storage units, a tractor (\$14,500), all household items (\$6,450), and a 2016 Jeep Wrangler (\$1,050). Defendant received a 2004 Ford Lariat (\$14,000), any remaining cash from the Mustang project, any G-Tech accounts receivable, 50% of net value following sale of assets in the storage units, a compressor (\$700), a stinger lift (\$1,500), a trailer (\$7,000), machinery and equipment (\$21,900), an engine/transmission (\$20,500), office furniture and equipment (\$1,100), storage behind the shop (\$3,100), and a 1970 Dodge Charger Coupe (\$45,000). We note that the parties rented the marital home, so it was not subject to division.

A judgment of divorce was entered on February 23, 2018, incorporating language from the circuit court’s underlying written opinion. The judgment did add the following language, “Defendant’s access to the property stored at Youngman Road is subject to the rights of the property owners of Youngman Road[.]”<sup>9</sup> The divorce judgment repeated the words used in the stipulated pretrial order regarding the Montcalm County lawsuit, which had provided that the circuit court would retain jurisdiction to determine how to divide any proceeds or benefits awarded to defendant should he succeed in that lawsuit.

On March 16, 2018, defendant filed his claim of appeal in this Court. At a hearing on a motion to enforce the judgment held on May 18, 2018, counsel for defendant argued that defendant’s attorney in the Montcalm County lawsuit “didn’t know what he was doing,” given that “he sued on the basis of real estate law, real property law.” Defendant’s attorney continued

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<sup>8</sup> The court awarded plaintiff the first \$80,000 from a sale of Candy because in dividing the various assets between the parties, the property in plaintiff’s column had a combined value of \$34,800 and the property in defendant’s column totaled \$114,800.

<sup>9</sup> We also note a slight difference between some of the language in the written opinion and the divorce judgment. The written opinion stated, “Defendant is responsible for removing all . . . property from the 11726 Youngman Road . . . facility.” And the judgment of divorce provided, “Defendant is responsible for making arrangements to obtain any of the property stored at the property located at 11726 Youngman Road . . . .”

by stating that the Montcalm County “case was dismissed.”<sup>10</sup> We now turn to the issues raised by defendant on appeal.

## II. ANALYSIS

### A. STANDARDS OF REVIEW

With respect to appellate review regarding the division of marital assets, this Court in *Richards v Richards*, 310 Mich App 683, 693-694; 874 NW2d 704 (2015), stated:

We consider the trial court’s findings of fact under the clearly erroneous standard. If the findings of fact are upheld, [we] must decide whether the dispositive ruling was fair and equitable in light of those facts. The trial court’s dispositional ruling will be upheld, unless this Court is left with the firm conviction that the division was inequitable. [Quotation marks and citations omitted; alteration in original.]

A jurisdictional issue poses a question of law subject to de novo review by this Court. *Reed v Reed*, 265 Mich App 131, 157; 693 NW2d 825 (2005).

### B. GENERAL PRINCIPLES REGARDING PROPERTY DIVISION

With some exceptions, property that is acquired or earned during the marriage is generally considered marital property. *Cunningham v Cunningham*, 289 Mich App 195, 201; 795 NW2d 826 (2010), citing MCL 552.19. Conversely, assets that are obtained or earned before the marriage are typically considered separate assets. *Cunningham*, 289 Mich App at 201. Once a trial court determines which assets are to be considered marital property, it may “apportion the marital estate between the parties in a manner that is equitable in light of all the circumstances.” *Id.*, citing *Byington v Byington*, 224 Mich App 103, 110, 112-113; 568 NW2d 141 (1997). Usually, marital assets are subject to division between the parties. *McNamara v Horner (On Remand)*, 255 Mich App 667, 670; 662 NW2d 436 (2003). An unequal distribution of the marital estate is not inherently inequitable, so long as an adequate explanation for the distribution is provided. *Washington v Washington*, 283 Mich App 667, 673; 770 NW2d 908 (2009).

In *Sparks v Sparks*, 440 Mich 141, 159-160; 485 NW2d 893 (1992), our Supreme Court recited the various property-division factors, stating:

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<sup>10</sup> In plaintiff’s brief on appeal, she argues that, although it is not part of the record, defendant had alleged causes of action in the Montcalm County suit based on adverse possession, gift/oral promise, and wrongful eviction, all of which counts were dismissed. The law firm representing plaintiff in this divorce litigation also represented the Craycrafts in the Montcalm County litigation.

We hold that the following factors are to be considered wherever 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. [Citation omitted.]

### C. DISCUSSION

Defendant's brief on appeal, which provides no citation to the record in violation of MCR 7.212(C)(6) and (7), is unfocused and somewhat difficult to follow at times. Defendant complains that the circuit court refused to take jurisdiction over G-Tech's assets and inventory located on the Craycrafts' property in Montcalm County, leaving it to the court in Montcalm County to first deal with the property. According to defendant, only if he won in the Montcalm County litigation was the circuit court in the divorce action prepared to take jurisdiction to divide G-Tech's assets and inventory. The provision that defendant takes issue with was initially part of an order, quoted earlier, which provided:

[T]he Parties agree with regard to the lawsuit which is pending before Hon. Ronald Schaefer in Montcalm County (Case No. 17-K-223362-CH) that in the event that a judgment in favor of Gerald Noble is obtained, or if any proceeds or benefit is obtained whatsoever by Gerald Noble as a result of the lawsuit, then this Court shall reserve jurisdiction on this matter in order to determine how to divide the same.

We first note that defendant *stipulated* to this provision that he now attacks on appeal, and the stipulated provision was subsequently included word-for-word in the judgment of divorce. "A party may not harbor error as an appellate parachute by assenting to action in the lower proceeding and raising the issue as an error on appeal." *Wilcoxon v Detroit Election Comm*, 301 Mich App 619, 640 n 8; 838 NW2d 183 (2013). Defendant's challenge of the stipulated order was effectively waived. See *People v Carter*, 462 Mich 206, 215; 612 NW2d 144 (2000). Regardless, the circuit court awarded G-Tech, in its entirety, to defendant. This included any G-Tech equipment, inventory, and assets in the pole barn or otherwise located on the Craycrafts' land. Such a distribution was made clear when the circuit court, in the divorce judgment, directed that "[d]efendant is responsible for making arrangements to obtain any of the property located at 11726 Youngman Road," while simply warning that his *access* to the property was subject to the rights of the property owners. The list of assets awarded to defendant recited in the divorce judgment included a compressor, a lift, machinery, equipment, an engine, a transmission, and office furniture. And it appears that at least some if not all of these assets were used in G-Tech operations and were located in the pole barn.

Defendant's appellate counsel, who did not represent defendant at trial but did so in postjudgment motions, argued in an answer to plaintiff's motion to enforce the divorce judgment as follows:

Admitted, affirmatively stating said Judgment of Divorce awarded certain personal property to . . . Defendant herein, well knowing said personal property was on the premises owned by [plaintiff's] . . . parents who have in fact converted the personal property . . . .

This statement appears to specifically acknowledge or concede that defendant had been awarded G-Tech assets located in the pole barn, so we are puzzled by defendant's argument to the contrary in this appeal. We also note that at the hearing on plaintiff's motion to enforce the divorce judgment, plaintiff's attorney informed the court that just before defendant changed counsel, plaintiff's attorney and defendant's former attorney had been close to working out the arrangements and logistics whereby defendant would be able to retrieve the G-Tech assets located on the Craycrafts' property that he had been awarded. The true problem in this case, if any, does not seem to be the division of marital property under the divorce judgment, but rather the struggles defendant faced to enforce it, which is not framed as an issue on appeal.<sup>11</sup>

Moreover, the stipulation regarding the lawsuit in Montcalm County pertained to any proceeds or benefits that defendant might obtain in that action, with the circuit court retaining jurisdiction in order to divide such proceeds or benefits. Defendant mistakenly construes this provision as reflecting that the circuit court was deferring to the Montcalm County court and refusing to exercise jurisdiction in regard to the division of marital property situated in the pole barn. As indicated earlier, however, the circuit court made no such ruling. The stipulated provision concerning the Montcalm County litigation plainly sought to address the possibility of defendant's being awarded money damages or some other benefit *beyond the existing marital property*, which did not occur. This is consistent with the circuit court's remarks from the bench at the conclusion of the trial. The court commented that "if the adverse possession lawsuit is successful, what that means is we have *another marital asset*." (Emphasis added.) The court and the parties then acknowledged that the stipulation would cover that scenario.<sup>12</sup>

Contrary to defendant's assertions, the circuit court was not under the impression that it lacked jurisdiction to divide marital assets located in another county. The court fully understood

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<sup>11</sup> Perhaps defendant's argument on appeal is meant to challenge the fact that the circuit court made him responsible for removing assets from the Craycrafts' property. However, assuming that this is defendant's actual contention although not plainly stated or preserved, we note that defendant fails entirely to provide any supporting legal citations, reasoning, or analysis.

<sup>12</sup> We do note that a divorce judgment is generally problematic if a family court defers to a later date a decision regarding how to divide property. MCR 3.211(B)(3) provides that a divorce judgment "must include . . . a determination of the property rights of the parties[.]" "Compliance with MCR 3.211(B)(3) ensures that divorce cases are not tried piecemeal subjecting the parties to a multiplicity of orders . . . ." *Yeo v Yeo*, 214 Mich App 598, 601; 543 NW2d 62 (1995). And well-settled public policy favors the finality of judgments. *King v McPherson Hosp*, 290 Mich App 299, 304-305; 810 NW2d 594 (2010). But because defendant lost his suit against the Craycrafts, there were no proceeds or benefits that needed to be divided; therefore, any error in deferring division of possible proceeds or benefits from the suit was harmless.

that G-Tech was defendant's only source of income; the circuit court did not destroy G-Tech, and the divorce judgment's provisions awarding G-Tech to defendant and addressing the possibility of having to divide benefits or proceeds from the Montcalm County lawsuit did not conflict.<sup>13</sup>

Defendant continues his mischaracterization of the record by claiming that the circuit court failed "to cite the factors considered in dividing the marital property." In the circuit court's written opinion, upon which the divorce judgment was based, the court specifically listed and analyzed all nine factors. See *Sparks*, 440 Mich at 159-160. Thus, there is no merit to defendant's argument. Defendant next claims that the stipulated order that resolved various issues before trial "was not incorporated and/or merged in the Judgment." The circuit court's written opinion adopted the stipulation "as part of its opinion as if fully rewritten here." And the judgment of divorce, while not stating that the stipulated order was incorporated or merged in the judgment, set forth provisions that were based on and entirely consistent with the stipulated order.

Defendant next argues that the circuit court, after promising upon conclusion of the trial that it would put a ruling together, "did not at any time give an opinion following the Trial." We are at a complete loss to understand this argument; the record in our possession contains a written opinion that was signed and entered by the circuit court on December 29, 2017.

Defendant finally contends that the circuit court erred in failing to place a value on G-Tech and that it instead simply considered an appraisal of various pieces of G-Tech equipment, inventory, and tools, dividing the property based on the appraised values. Defendant maintains that a property distribution "based upon a piecemeal inventory of the assets and inventory of G-Tech . . . , as opposed to finding a value for said LLC, constitutes clear reversible error."

First, at no point in the trial did defendant offer evidence concerning the value of G-Tech. Indeed, there is nothing in the record showing that an appraisal of the business as a limited liability company was ever undertaken. Instead, *by stipulation of the parties*, it was decided to appraise all of the property held by the parties, including inventory, equipment, and tools utilized in operating G-Tech. Given the stipulation and no attempt whatsoever by defendant to seek an appraisal of the business, defendant waived any argument that the circuit court erred in failing to place a value on G-Tech. *Wilcoxon*, 301 Mich App at 640 n 8. Defendant simply asked the court to award him G-Tech and everything that went with it, such as inventory, tools, equipment, and accounts. And the circuit court awarded him exactly what he requested. Moreover, we are not left with a firm conviction that the division of marital assets was inequitable.

We affirm. Having fully prevailed on appeal, plaintiff may tax costs under MCR 7.219.

/s/ Jane E. Markey  
/s/ Michael J. Kelly  
/s/ Brock A. Swartzle

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<sup>13</sup> And because they did not conflict, we reject defendant's contention that the purported conflict demonstrated the circuit court's failure to do equity in its property division.