

BOISE, TUESDAY, FEBRUARY 10, 2026, AT 10:30 A.M.

IN THE COURT OF APPEALS OF THE STATE OF IDAHO

Docket No. 52669

JAMES ALAN WILEY,)
)
Petitioner-Respondent,)
)
v.)
)
DALE LYNN FURMAN,)
)
Respondent-Appellant.)
)

Appeal from the District Court of the Fourth Judicial District, State of Idaho, Ada County. Hon. Gerald F. Schroeder, District Judge. Hon. Michael McLennan, Magistrate.

Brian M. DeFriez, Boise, for appellant.

Gordon Delić & Associates PLLC; Damir Delić, Boise, for respondent.

Dale Lynn Furman appeals from the district court's decision, on intermediate appeal from the magistrate court, affirming the property division in a judgment and decree of divorce. Furman and Jim Alan Wiley were married in 2011. Wiley filed for divorce in 2023. At trial, the primary dispute concerned whether certain financial accounts and real property acquired during the marriage were Furman's separate property or community property. Furman asserted that substantial portions of the parties' financial accounts and the disputed real property were her separate property and presented expert testimony supporting indirect and direct tracing analyses. The magistrate court rejected the tracing analysis, classified the disputed property as community property, and entered a judgment and decree of divorce dividing community assets and debts. On intermediate appeal, the district court affirmed the magistrate court's decision and awarded attorney fees and costs to Wiley.

On appeal, Furman argues that the district court erred as a matter of law in affirming the magistrate court's rejection of her tracing analysis and its conclusion that she failed to establish the separate character of the disputed property. Furman also argues that, even if her tracing claim fails, she is entitled to reimbursement for initial down payments allegedly made with separate funds. Furman further contends that the district court erred in declining to address alleged mathematical errors in the magistrate court's judgment and decree of divorce and abused its discretion by awarding Wiley attorney fees and costs on intermediate appeal. Wiley responds that the magistrate court properly rejected the tracing analysis, that Furman's reimbursement and

mathematical-error claims were not preserved for appeal, and that the district court correctly awarded attorney fees and costs. Both parties seek attorney fees and costs on appeal.