

## **SUMMARY STATEMENT**

*Griffiths v. Griffiths*

Docket No. 47099

This appeal concerns a complex divorce between Stan and Donna Griffiths. Donna appeals the Bonneville County district court's decisions: (1) denying her motion to dismiss Stan's appeal; and (2) reversing in part and affirming in part the magistrate court's division of the marital estate. On appeal, Donna argues that the district court erred in denying her motion to dismiss Stan's intermediate appeal pursuant to the acceptance of the benefits doctrine. Donna further argues that the district court erred in reversing several of the magistrate court's rulings, including its valuation of hospital ownership shares, its award of an equalization payment to Donna, and its award of spousal maintenance to Donna. Stan cross-appealed, arguing that the district court erred in affirming the magistrate court's admission of expert testimony and unequal division of marital property.

The Idaho Supreme Court affirmed in part, reversed in part, and remanded the case for further proceedings. The Court held that the district court erred in reversing the magistrate court's valuation of hospital ownership shares because the magistrate court supported its valuation with substantial and competent evidence. Further, the district court erred in concluding that the magistrate court failed to consider Stan's tax consequences in its valuation. The Court also held that the district court erred in reversing the magistrate court's equalization payment and spousal maintenance award. Accordingly, the Court vacated Stan's award of costs on intermediate appeal.