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UNDER ARIZONA RULE OF THE SUPREME COURT 111(c), THIS DECISION IS NOT PRECEDENTIAL
AND MAY BE CITED ONLY AS AUTHORIZED BY RULE.

IN THE
ARIZONA COURT OF APPEALS
DIVISION ONE

In re the Matter of:

WILFORD JOSEPH SANT, *Petitioner/Appellant*,

v.

MISTY SANT, *Respondent/Appellee*.

No. 1 CA-CV 24-0889 FC

FILED 09-25-2025

Appeal from the Superior Court in Maricopa County

No. FC2023-092524

The Honorable Steven McCarthy, Judge

AFFIRMED

COUNSEL

The Valley Law Group PLLC, Phoenix
By Ryan M. Reppucci, Katelyn R. Morgan
Counsel for Petitioner/Appellant

Simmons & Gottfried PLLC, Scottsdale
By Alona M. Gottfried
Counsel for Respondent/Appellee

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MEMORANDUM DECISION

Judge Brian Y. Furuya delivered the decision of the Court, in which Presiding Judge Angela K. Paton and Judge Daniel J. Kiley joined.

FURUYA, Judge:

¶1 Wilford Joseph Sant (“Father”) appeals from the superior court’s decree dissolving his marriage to Misty Sant (“Mother”), challenging (1) the \$200,000 equalization judgment entered in Mother’s favor, and (2) the court’s determination of his income for child support. For the reasons that follow, we affirm.

FACTS AND PROCEDURAL HISTORY

¶2 Father and Mother married in 2015 and have two children. In June 2023, Father petitioned for dissolution. During the marriage, they operated a community business, MJS Engineering and Utilities Inc. (“the Business”), with Father performing the manual labor and Mother managing the finances.

¶3 The Business primarily contracted with a single client, CalPortland Cement (“CalPortland”). Early in the proceedings, the court issued temporary orders – at Father’s request – requiring the parties to take no affirmative steps to “destroy, conceal, or sell” the Business’s assets, and to cooperate in managing its debts and share financial records. The court later found that Father violated these orders by denying Mother access to accounts and passwords, “likely” diverting business materials, and “completing the same work through another entity.” The parties did not dispute that the Business was no longer operating and that Father had since begun working directly for CalPortland.

¶4 At trial, Father claimed the Business had been administratively dissolved and that Mother was its sole legal owner, stating he “ha[d] no interest in receiving it.” Mother sought half of the Business’s value before Father abandoned it. She retained an expert to value the Business, who opined that as of December 31, 2022, the Business was worth \$502,000. Father did not present a rebuttal expert or competing valuation. Following trial, the court awarded Mother \$200,000 for her share of the Business, effectively valuing it at \$400,000 and assigning the asset to Father.

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¶5 For child support, the court relied on Father’s 2024 year-to-date paystubs from CalPortland, which showed \$84,214.89 in earnings through mid-July, equivalent to \$12,956.12 in monthly income when annualized. This figure was consistent with the \$151,000 Father reported in his 2021 affidavit of financial information. By contrast, Father testified he earned \$7,000 per month. Based on its income finding, the court calculated a presumptive monthly support amount of \$1,964 but deviated downward to \$1,700, finding the deviation was in the children’s best interests.

¶6 Father timely appealed, and we have jurisdiction pursuant to Arizona Revised Statutes (“A.R.S.”) §§ 12-120.21(A)(1) and -2101(A)(1).

DISCUSSION

¶7 On appeal, Father challenges (1) the \$200,000 equalization judgment and (2) the child support income determination. We address each argument in turn.

I. Business Valuation and Judgment

¶8 Father argues the court erred in awarding Mother \$200,000 for her share of the community business, claiming it failed to identify a valuation date, apply a reliable methodology, or properly allocate the asset.

¶9 The superior court has broad discretion to equitably divide community property, including decisions on the value of a business. *Boncoskey v. Boncoskey*, 216 Ariz. 448, 451 ¶ 13 (App. 2007); *Meister v. Meister*, 252 Ariz. 391, 396 ¶ 12 (App. 2021). In doing so, it may take into account the statutory factors in A.R.S. § 25-318, as well as “other factors that bear on the equities of a particular case.” *Goodell v. Goodell*, 257 Ariz. 563, 569–70 ¶ 23 (App. 2024) (quoting *In re Marriage of Flower*, 223 Ariz. 531, 535 ¶ 14 (App. 2010)). We review the court’s property division for an abuse of discretion and defer to its credibility findings and weighing of the evidence. *Meister*, 252 Ariz. at 396 ¶ 12; *Gutierrez v. Gutierrez*, 193 Ariz. 343, 348 ¶ 13 (App. 1998). Further, where neither party requested findings of fact and conclusions of law prior to trial per Arizona Rule of Family Law Procedure 82(a), we will presume the court “found every fact necessary to support the judgment, and such presumptive findings must be sustained if the evidence on any reasonable construction justified it.” *Neal v. Neal*, 116 Ariz. 590, 592 (1977) (quoting *Porter v. Porter*, 67 Ariz. 273, 282 (1948), *overruled on other grounds by Cockerill v. Cockerill*, 124 Ariz. 50, 52–54 (1979)).

¶10 Father’s argument that the court failed to identify a valuation date is not well-taken. Neither Father nor Mother requested findings of fact

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and conclusions of law before trial. *See* Ariz. R. Fam. Law P. 82(a). Thus, we presume the court found the expert’s valuation date of December 31, 2022 to be the proper valuation date for the Business. *Neal*, 116 Ariz. at 592. We further presume the court found the amount of the expert’s valuation required adjustment. *Id.* A reasonable construction of the evidence on this record justifies these findings. Specifically, Mother’s expert valued the Business at \$502,000 as of December 31, 2022. Father did not offer a rebuttal expert or submit a competing valuation. Further, the court found that Father violated court orders, changed passwords, denied Mother access to financial records, and ultimately abandoned the Business. It also noted he was “likely” still in possession of business equipment listed on the 2021 tax return, which reported \$662,492 in equipment value. Relying in part on the expert’s valuation, the court awarded Mother \$200,000 “for [her] half of the business,” effectively valuing it at \$400,000 and awarding the remaining interest to Father. On this record, and in view of the presumptions required, no further explanation regarding the valuation date and amount was required. *See Meister*, 252 Ariz. at 400 ¶ 30 (noting “no bright-line rule” requires a court to address the equity of the selected date absent a triggering request for separate findings of fact and conclusions of law); Ariz. R. Fam. Law P. 82(a)(1).

¶11 And beyond the presumptions, the court also explained that “while the business valuation date is December 31, 2022, roughly six months prior to the date of service, any missing information was largely due to Father’s bad conduct in not providing Mother with passwords.” Thus, the court’s ruling itself reflects reliance on the expert’s valuation and implies acceptance of the early valuation date stated in the report, while adjusting the amount of the expert’s final valuation to allow for margin of error – both owing to Father’s “bad conduct.” *See* A.R.S. § 25-318(C) (court may consider “excessive or abnormal expenditures, destruction, concealment or fraudulent disposition” of community property).

¶12 Given the required presumptions, the evidence in this record, and deferring to the court’s credibility findings, we cannot conclude the valuation date and allocations implicitly made by the court were an abuse of discretion. *See Lehn v. Al-Thanyyan*, 246 Ariz. 277, 284 ¶ 19 (App. 2019) (rejecting challenge to valuation where one party submitted valuation and other did not); *Sample v. Sample*, 152 Ariz. 239, 242–43 (App. 1987) (holding A.R.S. § 25-318(A) grants broad discretion, tested “by the fairness of the result”).

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II. Child Support

¶13 Father challenges the court's finding that his monthly income was \$12,956.12. He does not contest the court's downward deviation from the presumptive child support amount.

¶14 We review child support awards for an abuse of discretion. *Engel v. Landman*, 221 Ariz. 504, 510 ¶ 21 (App. 2009). Arizona's Child Support Guidelines ("Guidelines") confer broad discretion on the superior court to determine a parent's income for child-support purposes. Guidelines § II(A); *Milinoich v. Womack*, 236 Ariz. 612, 616 ¶ 11 (App. 2015). We view the record in the light most favorable to the decision and will find an abuse of discretion only when the record is entirely devoid of evidence to support it. *Milinoich*, 236 Ariz. at 615 ¶ 7.

¶15 The Guidelines create a rebuttable presumption that the amount calculated under them is appropriate. *See* A.R.S. § 25-320(D); Guidelines § I. Courts may include overtime earnings in gross income if historically earned and anticipated to continue. Guidelines § II(A)(3)(b).

¶16 At trial, Father testified he earned \$7,000 per month. But his CalPortland paystubs showed \$84,214.79 in earnings through mid-July 2024, equivalent to the \$12,956.12 per month ultimately used by the court in its child support calculations. That figure also aligned with his 2021 financial affidavit, which reported \$151,000 in annual income. The court repeatedly questioned Father's credibility throughout the decree, and its acceptance of evidence of his income derived from his paystubs over his conflicting testimony is consistent with that broader finding. *See Lehn*, 246 Ariz. at 284 ¶ 20 ("On appeal, we do not reweigh the evidence but defer to the family court's determinations of witness credibility and the weight given to conflicting evidence.").

¶17 Father argues on appeal that the court's income attribution is erroneous because it allegedly assumes excessive amounts of overtime that are not supported by his brief work history with CalPortland. But Father raised the argument that his paystubs included speculative or non-recurring overtime for the first time on appeal. He did not raise that objection in the joint pretrial statement or at trial. The argument is therefore waived. Ariz. R. Fam. Law 76.1(g)(7) (pretrial statement must contain a party's "position on each contested issue"); *Trantor v. Fredrikson*, 179 Ariz. 299, 300 (1994) (objections not raised at trial are generally waived). But even if preserved, the court did not abuse its discretion in relying on Father's

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actual earnings supported by the record. *See* Guidelines § II(A)(3)(b); *Lehn*, 246 Ariz. at 284 ¶ 20.

¶18 The court calculated a presumptive monthly support obligation of \$1,964.00 but ordered a reduced amount of \$1,700.00, which benefited Father. It found the deviation in the children’s best interests and would allow “both parents to provide the child[ren] with the necessities of life, including food, clothing, and shelter, and does not place an undue burden on either parent.” Although terse, its findings satisfy the minimum requirements of Guidelines § 8(B) and are supported by the record. *See Baker v. Baker*, 183 Ariz. 70, 72 (App. 1995) (we can infer the findings necessary to uphold the family court’s order and may affirm if it is correct for any reason the record supports). Thus, we discern no error.

III. Attorneys’ Fees

¶19 Mother requested an award of attorneys’ fees on appeal under A.R.S. § 25-324. After considering the reasonableness of the parties’ positions and their financial resources, we award Mother her reasonable attorneys’ fees and costs upon compliance with Arizona Rule of Civil Appellate Procedure 21.

CONCLUSION

¶20 We affirm.



MATTHEW J. MARTIN • Clerk of the Court
FILED: JR