OHIO FIRST DISTRICT COURT OF APPEALS

Marianne Grace Taylor v. Alexander Paul Taylor

2026-Ohio-2168 · No. C-250367 · Decided June 10, 2026

SUMMARY

The Ohio First District Court of Appeals affirmed a domestic-relations judgment dividing marital property in a divorce. The court held that escrow proceeds from the sale of the husband's business interest were marital property because they arose from a sale completed during the marriage and were not shown to be contingent on post-marital employment. The court also upheld awarding the marital residence to the wife, with the husband receiving reimbursement for his share of mortgage principal paid during the marriage.

CASE DETAILS

COURT	Ohio First District Court of Appeals
WRITING FOR THE COURT	Moore; Crouse, P.J.; Nestor, J.
JURISDICTION	Ohio First District Court of Appeals
DECIDED	June 10, 2026
DOCKET	C-250367
DISPOSITION	affirmed
PROCEDURAL POSTURE	Husband appealed a divorce decree entered by the Hamilton County Court of Common Pleas, Domestic Relations Division, challenging the classification and division of business-sale escrow proceeds and the treatment of the marital residence.
STANDARD OF REVIEW	Equitable division of property is reviewed for abuse of discretion. Property characterization is reviewed for sufficiency or manifest weight of the evidence, depending on the challenge. A manifest-weight challenge requires determining whether the trial court clearly lost its way and created a manifest miscarriage of justice.
PRECEDENTIAL VALUE	Published
PARTIES	Alexander Paul Taylor v. Marianne Grace Taylor

TOPICS

dissolution of marriage · equitable distribution · community property · real estate · appellate procedure

PRACTICE AREAS

family law | divorce | equitable distribution | real estate | appellate procedure

QUESTIONS PRESENTED

1. Whether adjustment and indemnity escrow proceeds from the sale of Husband's marital business interest were marital property subject to division when the proceeds were released after the stipulated end of the marriage.
2. Whether the domestic relations court abused its discretion by awarding the premarital residence to Wife and dividing only the marital mortgage paydown rather than ordering the residence sold.

HOLDINGS

1. Adjustment and indemnity escrow proceeds from the sale of Husband's marital business interest were marital property because the sale occurred during the marriage, the proceeds were part of the sale consideration, and Husband failed to prove that their release was conditioned on post-marriage employment.
2. The domestic relations court did not abuse its discretion by awarding the premarital residence to Wife, treating its market-driven appreciation as her separate property, and awarding Husband only one-half of the marital mortgage paydown.

KEY QUOTATIONS

> *"The fact that the funds were escrowed does not change the character of the funds because the record established that they were earned during the marriage."* (¶39)

> *"As there is no evidence in the record to show that the appreciation in the value of the Floral home was due to anything other than market forces, the appreciation in the value of the home was passive, and that appreciated value of the home remained Wife's separate property."* (¶49)

> *"The court also did not abuse its discretion in determining that the home was a separate marital asset belonging to Wife, the appreciation in the value of the home was passive and therefore also separate property, and that Husband was only entitled to his portion of the mortgage pay down that occurred during the marriage."* (¶51)

FACTUAL BACKGROUND

The parties married in 2015 and stipulated that the marriage ended on December 31, 2022. During the marriage, Husband owned a marital interest in a business that sold another business for approximately $4.95 million; portions of Husband's share were placed in adjustment and indemnity escrows and released after the marriage ended. Wife had purchased the Floral Avenue residence before the marriage, and marital funds reduced the mortgage balance during the marriage, but the record contained no evidence that improvements or other marital contributions caused the home's appreciation.

PROCEDURAL HISTORY

Wife filed for divorce, and the matter proceeded to trial. The magistrate classified the residence as Wife's separate property subject to division only for the marital mortgage paydown and classified the escrow proceeds from the sale of Husband's business interest as marital property. The domestic relations court overruled Husband's objections in relevant part and entered a final divorce decree. The court of appeals affirmed.

DISPOSITION

affirmed

CASES CITED

- Bass v. Bass, 2022-Ohio-2970, ¶¶21-22 (2d Dist.)
- Tincher v. Tincher, 2020-Ohio-3352, ¶63 (5th Dist.)
- Shteiwi v. Abdelmassih, 2025-Ohio-2901, ¶¶26-29 (1st Dist.)
- Jelen v. Jelen, 86 Ohio App.3d 199, 203 (1st Dist. 1993)
- Martin v. Martin, 18 Ohio St.3d 292 (1985)
- Briganti v. Briganti, 9 Ohio St.3d 220 (1984)
- Carter v. Carter, 2024-Ohio-1046, ¶19 (1st Dist.)
- McKenna v. McKenna, 2019-Ohio-3807, ¶10 (1st Dist.)
- Mullins v. Mullins, 2023-Ohio-3266, ¶14 (1st Dist.)
- Devito v. Devito, 2022-Ohio-2563, ¶23 (1st Dist.)
- Tyra v. Tyra, 2022-Ohio-2504, ¶15 (1st Dist.)
- Stapleton v. Stapleton, 2022-Ohio-3018, ¶27 (1st Dist.)
- Ruff v. Ruff, 2023-Ohio-2349, ¶37 (11th Dist.)
- Bozhenov v. Pivovarova, 2023-Ohio-2437, ¶¶12-13, 19-21 (12th Dist.)
- Gerber v. Gerber, 2006-Ohio-1384, ¶12 (8th Dist.)
- Beyer v. Beyer, 2024-Ohio-1278, ¶41 (8th Dist.)
- Goebel v. Werling, 1999 Ohio App. LEXIS 3443, *3 (9th Dist. July 28, 1999)