

COURT OF APPEALS OF OHIO, TENTH APPELLATE DISTRICT

Miller v. Miller

2026-Ohio-1148 (10th Dist. 2026) · No. 24AP-730 · Decided March 31, 2026

SUMMARY

The Ohio Tenth District Court of Appeals affirmed a second amended divorce decree involving valuation of a marital business, allocation of marital property, and spousal support. The court held that the trial court properly relied on an adjusted expert valuation, that a challenge to alleged double counting of business income was barred by res judicata, and that the court did not abuse its discretion by declining to reserve jurisdiction over spousal support. One judge dissented, concluding that the evidence did not support the business valuation adopted by the trial court.

CASE DETAILS

COURT	Court of Appeals of Ohio, Tenth Appellate District
WRITING FOR THE COURT	Boggs, P.J.; Mentel, J.; Jamison, J.
JURISDICTION	Ohio Court of Appeals, Tenth Appellate District
DECIDED	March 31, 2026
DOCKET	24AP-730
DISPOSITION	affirmed
PROCEDURAL POSTURE	Craig Miller appealed the second amended divorce decree entered by the Franklin County Court of Common Pleas, Division of Domestic Relations, after remand from a prior appeal.
STANDARD OF REVIEW	The valuation of marital property and the decision whether to reserve jurisdiction over spousal support are reviewed for abuse of discretion. In reviewing valuation, the appellate court determines whether the record contains competent, credible evidence providing a rational evidentiary basis for the trial court's determination. The appellate court does not reweigh evidence or substitute its judgment for the trial court's credibility determinations.
PRECEDENTIAL VALUE	Published and precedential Ohio Court of Appeals decision
PARTIES	Craig Miller v. Myla R. Miller

TOPICS

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spousal support

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PRACTICE AREAS

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QUESTIONS PRESENTED

1. Whether the trial court abused its discretion by relying on Courtney Sparks White's expert valuation, including her adjusted \$875,000 valuation of Eye Columbus, after previously characterizing aspects of her analysis as flawed.
2. Whether Craig's challenge to the alleged double counting of Eye Columbus's income was barred by res judicata because it could have been raised in the prior appeal.
3. Whether the trial court abused its discretion by declining to reserve jurisdiction to modify the spousal support award.

HOLDINGS

1. The trial court did not abuse its discretion by relying on Sparks White's testimony and report, including the adjusted valuation of Eye Columbus at \$875,000, because the valuation was supported by competent, credible, and reliable evidence.
2. Craig's challenge to the alleged double dipping was barred by res judicata because he could have raised the argument in his prior appeal from the amended decree.
3. The trial court did not abuse its discretion by declining to reserve jurisdiction to modify the spousal-support award.

KEY QUOTATIONS

“We further explained that, “The record contains ample evidence regarding the value of this business We do not preclude the trial court from relying on any of the expert’s opinions or from reaching any particular conclusion regarding the value of this marital asset. After considering all the evidence, the trial court remains free to believe all, part, or none of the expert’s valuation testimony.”” (¶ 19)

““Double dipping” occurs when a trial court values a marital income-producing asset based on its future income stream, awards that asset in whole or major part to the economically superior spouse, and then considers the income from that asset when determining that spouse’s capacity to pay spousal support.” (¶ 29)

““Thus, the doctrine of res judicata precludes a party who has had his day in court from seeking a second chance to litigate an issue that he could have raised earlier.”” (¶ 31)

FACTUAL BACKGROUND

Craig and Myla Miller married in 2004 and had two children. Craig owned and operated Eye Columbus, an optometry business, and the parties agreed to June 30, 2016 as the de facto termination date for valuing marital assets. The trial court ultimately valued Eye Columbus at \$875,000 based principally on an expert's adjusted capitalization-of-earnings valuation, awarded Craig the majority share of the business, and used business

distributions in calculating spousal support. Craig also experienced substantial fluctuations in reported income, but the trial court declined to reserve jurisdiction to modify the spousal support award.

PROCEDURAL HISTORY

The trial court originally valued Eye Columbus at \$960,000 and awarded Craig Miller child support and nonmodifiable spousal support obligations. In Miller I, the Tenth District reversed and remanded because the trial court had relied on a global credibility assessment rather than evaluating the expert evidence precisely. After the trial court entered an amended decree, Miller II reversed and remanded again, holding that the trial court had improperly excluded a newly introduced expert report and testimony and had failed to explain its refusal to reserve jurisdiction over spousal support. On the second remand, the trial court considered the additional expert evidence, retained an \$875,000 valuation of Eye Columbus, declined to reserve jurisdiction over spousal support, and entered the second amended decree. The Tenth District affirmed.

DISPOSITION

affirmed

CASES CITED

- Miller v. Miller, 2021-Ohio-4573 (10th Dist.)
- Miller v. Miller, 2024-Ohio-821 (10th Dist.)
- Hall v. Bricker, 2024-Ohio-1339, ¶¶ 25-26 (10th Dist.)
- Sykes v. Sykes, 2024-Ohio-1042, ¶¶ 8-9, 26 (10th Dist.)
- Vacheresse v. Paulchel, 2023-Ohio-3226, ¶ 23 (10th Dist.)
- Banchevsky v. Banchevsky, 2010-Ohio-4267, ¶ 43 (10th Dist.)
- Moro v. Moro, 68 Ohio App. 3d 630, 637 (8th Dist. 1990)
- Davis v. Flickinger, 77 Ohio St. 3d 415, 419 (1997)
- Gallo v. Gallo, 2015-Ohio-982, ¶¶ 17, 33, 36 (10th Dist.)
- Settele v. Settele, 2015-Ohio-3746, ¶ 28 (10th Dist.)
- Robinson v. Bishop, 2024-Ohio-4828, ¶ 8 (9th Dist.)
- Nkurunziza v. Nyamusevya, 2011-Ohio-6133, ¶ 13 (10th Dist.)
- In re Estate of Barnett-Clardy, 2008-Ohio-6126, ¶ 15
- Kuper v. Halbach, 2010-Ohio-3020, ¶ 63