This opinion is nonprecedential except as provided by Minn. R. Civ. App. P. 136.01, subd. 1(c).

STATE OF MINNESOTA
IN COURT OF APPEALS
A25-1173

In the Marriage of:

Sahra Ali, petitioner,
Respondent,

vs.

Idriss Hassan Ibrahim,
Appellant,

County of Lyon,
Intervenor.

Filed June 22, 2026
Affirmed in part, reversed in part, and remanded
Reilly, Judge*

Lyon County District Court
File No. 42-FA-23-5

Sara J. Runchey, Runchey, Louwagie & Wellman, P.L.L.P., Marshall, Minnesota (for respondent)

Idriss Hassan Ibrahim, St. Louis Park, Minnesota (self-represented appellant)

Considered and decided by Schmidt, Presiding Judge; Beane, Judge; and Reilly, Judge.

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* Retired judge of the Minnesota Court of Appeals, serving by appointment pursuant to Minn. Const. art. VI, § 10.

NONPRECEDENTIAL OPINION

REILLY, Judge

In this marital dissolution appeal, appellant argues that the district court (a) made findings about appellant's "dissipation" of assets that are not supported by the record; (b) made internally inconsistent property valuations; (c) based calculations on its defective findings about "dissipation" and its inconsistent valuations; (d) improperly drew adverse inferences against appellant regarding certain information that was not provided; and (e) overstated his income for purposes of child support by double-counting certain income. We affirm in part, and reverse in part, and remand.

FACTS

This appeal arises out of a dissolution between self-represented appellant-husband Idriss Hassan Ibrahim and respondent-wife Sahra Ali. The facts below come from the district court's findings of fact, conclusions of law, order for judgment, and judgment and decree (the J&D).

The parties were married in Kenya in 2003 and completed a formal civil ceremony there in 2006. They have five children together. The parties separated on or about November 3, 2022. Wife served the dissolution petition on husband on December 28, 2022, and filed it with the district court on January 3, 2023.

Throughout the proceedings, husband repeatedly failed to provide discovery. In May 2023, following a hearing, the district court filed a temporary order instructing husband to provide an accounting of his business distributions after separation, to place any remaining distributions in a trust account, and to stop disposing of any tax refunds, dividends, or bonuses. The temporary order also instructed both parties to disclose certain payments and avoid disposing of marital assets except in the ordinary course of business. In October 2023, the district court granted wife's motion to compel husband to produce the documents requested in the dissolution petition. In June 2024, the district court granted wife's motion for temporary relief, finding that husband was commingling personal and business assets, dissipating marital assets, and failing to provide full and accurate financial information. As a result, the district court froze certain investment accounts owned by husband. In November 2024, the district court held husband in constructive civil contempt for failing to provide account statements as ordered. Husband never provided the requested information, and the district court later prevented him from presenting related evidence at trial.

In December 2024, the district court conducted a bench trial. Both parties retained experts who prepared reports on the parties' financials and testified at trial. In April 2025, the district court entered the J&D, ordering husband to pay wife a $242,897 equalization award for marital property and $2,951 per month in child support.[1]

This appeal follows.

[1] The J&D also granted wife sole physical custody, with both parties receiving joint legal custody, of the five children. Parenting time was set according to the parties' stipulation. Custody and parenting time are not at issue in this appeal.

DECISION

Husband challenges the district court's (1) division of marital property and (2) determination of his income when calculating child support. We address each argument in turn.

I. Division of Marital Property

Husband argues that the district court clearly erred in valuing property for division of the marital estate.

In a marital-dissolution action, the district court must make an "equitable division" of the parties' marital property. Minn. Stat. § 518.58, subd. 1 (2024). "An equitable division of marital property is not necessarily an equal division." *Crosby v. Crosby*, 587 N.W.2d 292, 297 (Minn. App. 1998), *rev. denied* (Minn. Feb. 18, 1999). The district court has broad discretion to evaluate and divide property in a dissolution, and it "will not be overturned except for abuse of discretion." *Antone v. Antone*, 645 N.W.2d 96, 100 (Minn. 2002). "A district court abuses its discretion by making findings of fact that are unsupported by the evidence, misapplying the law, or delivering a decision that is against logic and the facts on record." *Woolsey v. Woolsey*, 975 N.W.2d 502, 506 (Minn. 2022) (quotation omitted). Appellate courts will affirm a property division if the district court "had an acceptable basis in fact and principle" even though another court might have made a different determination. *Antone*, 645 N.W.2d at 100.

Here, husband alleges error in the district court's calculations regarding the value of his assets and amount of dissipation. Broad deference is afforded to findings on asset valuation "because valuation is necessarily an approximation in many cases."

Maurer v. Maurer, 623 N.W.2d 604, 606 (Minn. 2001) (quotation omitted). A district court's determination of the value of an asset is a finding of fact that "shall not be set aside unless clearly erroneous on the record as a whole." *Id.* (quotation omitted). "A finding is clearly erroneous if the reviewing court is left with the definite and firm conviction that a mistake has been made." *Vangsness v. Vangsness*, 607 N.W.2d 468, 472 (Minn. App. 2000) (quotations omitted).

$874,216 in Undesignated/Untraceable Transfers

Husband argues that the district court's calculation of $874,216 in "undesignated/untraceable transfers" by him as of the valuation date "contaminated the baseline and property division." He argues that the district court arrived at this number by misapplying wife's expert's testimony. But, no matter how the district court calculated it, this figure apparently did not factor into the final property division.

The $874,216 figure appears only once in the district court's order: in a table setting out the parties' investment accounts. The table shows $874,216 in "[u]ndesignated/untraceable transfers" by husband as of the valuation date. The total value of the "investment accounts" reflected in the table (including the undesignated/untraceable transfers) is $1,675,432. But the district court apparently abandoned this number when calculating the final division of property. In the paragraph following the table, the district court noted that husband had transferred $536,957 to counsel's trust account pursuant to a prior court order. It is this $536,957 figure that the district court used when eventually dividing property, awarding wife $536,957 in "Investment Accounts." No other reference to "investment accounts," the $874,216 in undesignated/untraceable transfers, or any of the other figures from the investment-accounts table is noted in the calculation of either party's marital property award.

Husband has not shown how the district court erred by miscalculating a number that it ultimately did not include in its analysis. Because the $874,216 figure did not factor into the marital property division and husband does not allege any error in the use of the $536,957 figure, husband has not shown how incorrect calculation of the $874,216 figure would have prejudiced him in any way. To the extent that the district court may have miscalculated this number, any impact on the property award is harmless. *See* Minn. R. Civ. P. 61 (requiring harmless error to be ignored).

$381,747 in Dissipated Assets & $113,879 in Unaccounted-For Cash

Husband claims error in the district court's calculation of $381,747 in dissipated assets and $113,879 in unaccounted-for cash. These figures relate to the district court's findings about dissipation.

Minnesota statute prohibits parties to a pending marriage dissolution from dissipating marital property:

> If the court finds that a party to a marriage, without consent of the other party, has in contemplation of commencing, or during the pendency of, the current dissolution, . . . transferred, encumbered, concealed, or disposed of marital assets except in the usual course of business or for the necessities of life, the court shall compensate the other party by placing both parties in the same position that they would have been in had the transfer, encumbrance, concealment, or disposal not occurred.

Minn. Stat. § 518.58, subd. 1a (2024). The party alleging dissipation has the burden of proving the alleged dissipation. *Id.*

The district court attributed dissipation to husband that occurred both before and after the valuation date of December 31, 2022.[2] The district court then derived the dissipation amounts from wife's expert's report, which reflected husband's "Dissipated Assets-Unaccted Cash" from January 31, 2022, through November 30, 2023. For pre-valuation-date dissipation, the district court took the amount of dissipated assets from the beginning of the data through the end of the day on December 31, 2022, arriving at $113,879 in pre-valuation-date dissipation.[3] The district court then attributed this amount to husband when listing the parties' cash accounts and totaling their assets.[4] For post-valuation-date dissipation, the district court took the total amount of marital assets dissipated by husband from January 31, 2022, through November 30, 2023 ($448,084.54) and subtracted the amount of dissipated assets that occurred before December 31, 2022 ($66,336.77), arriving at $381,747.77 in post-valuation-date dissipation. The district court then added this figure to husband's overall asset balance before equalizing.[5]

Husband argues that the district court erred by determining that he dissipated marital assets. He argues that wife failed to meet her burden of showing dissipation because no

[2] Husband does not challenge the valuation date.

[3] The district court labeled this "Unaccounted-for Cash," but this is best understood as pre-valuation-date dissipation.

[4] When stating husband's award, the district court did not spell out all accounts awarded to husband, rather it accumulated the $470,719 in "Accounts not awarded to [wife]." This includes the $113,879 in pre-valuation-date dissipation.

[5] Husband argues that the district court "double-penalized" him because the $381,747.77 figure includes the $113,879 in unaccounted-for cash. But as described above, and as wife points out, these two figures represent dissipation that occurred before and after the valuation date. Although there is some overlap discussed below, the $381,747.77 does not entirely include the $113,879.

evidence shows what the funds were used for. But the reason for this lack of evidence is husband's failure to provide the documentation. In the two years between the dissolution petition and trial, husband was admonished and sanctioned several times for failing to produce records of his finances. He never supplied any records. "[A] party cannot complain about a district court's failure to rule in [his] favor when one of the reasons it did not do so is because that party failed to provide the district court with the evidence that would allow the district court to fully address the question." *Eisenschenk v. Eisenschenk*, 668 N.W.2d 235, 243 (Minn. App. 2003). Failure to "make a full and accurate disclosure . . . justifies inferences adverse to the party who conceals or evades." *Bollenbach v. Bollenbach*, 175 N.W.2d 148, 155 (Minn. 1970). The expert's report reflects that husband transferred $448,084.54 to unknown locations, and husband has not provided evidence or explanation for these amounts. The district court did not err by concluding that husband dissipated these funds.

Husband argues that the two dissipation figures—$113,879 in pre-valuation-date dissipation and $381,747.77 in post-valuation-date dissipation—are internally inconsistent.[6] Husband is partially correct. Attributing both these amounts to husband double counted dissipation that occurred on the valuation date, December 31, 2022. The $113,879 figure represents dissipation from January 31, 2022, through December 31, 2022.

[6] He also argues that the $874,216 in undesignated/untraceable transfers conflicts with these figures. But as explained above, this figure had no impact on the final award and therefore, its consistency with the other two figures is irrelevant. Even if relevant, the $874,216 seems to include *all* missing assets, while $113,879 and $381,747.77 represent the *wrongfully dissipated portion* of the missing assets. They are not inconsistent.

And the $381,747.77 figure represents dissipation from December 31, 2022, through November 30, 2023. Both figures include dissipation that occurred on December 31, 2022. The district court gave no explanation for why it would do this intentionally, and we can see no justification for it in the record. Even considering the broad deference we give the district court in valuing assets, *Maurer*, 623 N.W.2d at 606, double counting these transfers was clear error.

This error then impacted the district court's division of the marital property because it led to the amount of dissipation that occurred on the valuation date ($47,542.01[7]) being attributed to husband's asset total twice. Because the extra $47,542.01 was added to the parties' total asset balance and then divided in half to calculate equalization award, husband had to pay an extra $23,771 in the equalization award. The district court's use of an incorrect figure when calculating the equalization award was an abuse of discretion. *See Otte v. Otte*, 368 N.W.2d 293, 298 (Minn. App. 1985) (remanding for correction of mistaken calculation during property division).

Accordingly, we reverse the district court's equalization award and resulting in a lien and remand for the district court to reconsider the marital-property division in light of the double-counting error.

[7] We calculated this number by adding together the amounts from the four transactions that occurred on the valuation date, as noted in wife's expert's exhibit. Because both the pre-valuation-date and post-valuation-date figures included these amounts, $47,542.01 was double-counted.

II. Determination of Husband's Income

Husband argues that the district court's determination of his income when calculating child support was clearly erroneous.

To calculate a parent's child support obligation "the court shall . . . determine the gross income of each parent." Minn. Stat. § 518A.34(b) (2024). Gross income includes "salaries" and "self-employment income." Minn. Stat. § 518A.29(a) (2024). "A court's determination of income must be based in fact and will stand unless clearly erroneous." *Newstrand v. Arend*, 869 N.W.2d 681, 685 (Minn. App. 2015) (quotation omitted), *rev. denied* (Minn. Dec. 15, 2015). Appellate courts "giv[e] deference to the district court's opportunity to evaluate witness credibility and revers[e] only if [they] are left with the definite and firm conviction that a mistake has been made." *Thornton v. Bosquez*, 933 N.W.2d 781, 790 (Minn. 2019) (quotation omitted).

"If a parent is voluntarily unemployed, . . . child support must be calculated based on a determination of potential income." Minn. Stat. § 518A.32, subd. 1 (2024). A parent is not "voluntarily unemployed" if they show that the unemployment is "temporary and will ultimately lead to an increase in income" or "represents a bona fide career change that outweighs the adverse effect of that parent's diminished income on the child." *Id.*, subd. 3(1), (2) (2024). "Whether a parent is voluntarily unemployed is a finding of fact, which [appellate courts] review for clear error." *Welsh v. Welsh*, 775 N.W.2d 364, 370 (Minn. App. 2009).

When a parent is voluntarily unemployed, potential income must be determined using one of three methods, including "the parent's probable earnings level based on employment potential, recent work history, and occupational qualifications in light of prevailing job opportunities and earnings levels in the community." Minn. Stat. § 518A.32, subd. 2(1) (2024). "[I]t is rebuttably presumed that a parent can be gainfully employed on a full-time basis." *Id.*, subd. 1.

The district court determined that husband is voluntarily unemployed because he started law school three months before trial, and "[n]o evidence regarding reasonable expectations of income as a lawyer, including expected debt, would justify this career change." The district court found that husband failed to establish that law school would lead to an increase in income or represented a bona fide career change. Accordingly, the district court calculated husband's potential income based on his probable earnings level. *See id.*, subd. 2(1).

Prior to law school, husband was a nurse practitioner who also received income from a clinic he owned. From tax returns, wife's expert calculated that, in 2021, husband paid himself $40,000 in wages and received $576,650 in income from the clinic. In 2022, he paid himself $132,890 in wages and received $576,961 in income from the clinic.[8] For subsequent years, supporting documentation was either not provided by husband or contained duplicative reporting and round numbers, which, according to the expert, indicated fraud. This failure to provide documentation justifies adverse inferences against husband. *See Bollenbach*, 175 N.W.2d at 155. Still, husband claims that, in 2023, he paid himself $71,861 in wages and received $17,289 in income from the clinic ($86,150 total

[8] Husband does not challenge any of the district court's findings of fact about his historical income.

after subtracting a capital loss carryover). Based on husband's reporting of his prior salary, the district court determined that he could earn at least $133,000 per year as a nurse practitioner. Additionally, based on the income generated in prior years from the clinic, the district court determined that he could earn at least $86,150 per year from the clinic. Adding them together, the district court concluded that husband's potential income was $219,150.

Husband argues that the district court's calculation of his income "double-counted earnings in violation of § 518A.32." He argues that the $86,150 in income attributed to the clinic already included $71,861 in wages, so adding it to the $133,000 potential nurse-practitioner salary duplicated his earnings. But the district court was within its discretion to reject husband's classification of his income.

The record reveals that husband's income dropped dramatically after the dissolution proceeding began in 2022. Even more concerning is the vast variability in what husband classifies as "wages" versus "income" from his business. His wages range from 6% to 83% of his total business income. "[T]he opportunity for a self-employed person to support himself yet report a negligible net income is too well known to require exposition." *Ferguson v. Ferguson*, 357 N.W.2d 104, 108 (Minn. App. 1984). In such cases, the district court "may use earning capacity to measure income if it is either impracticable to determine an obligor's actual income or the obligor's income is unjustifiably self-limited." *Fulmer v. Fulmer*, 594 N.W.2d 210, 213 (Minn. App. 1999). The district court was within its discretion to reject husband's classification of his income as not credible and calculate his earning capacity. Accordingly, the district court added the highest salary husband has received as nurse practitioner ($133,000) to the most recent total income from the clinic

($86,150). Considering husband's apparent self-reduction in income and failure to provide supporting documentation, this was a reasonable approach. *See Ferguson*, 357 N.W.2d at 108 (finding no abuse of discretion in child support award where district court determined that a parent's "income tax figures were not a true reflection of his earning ability because he had recently moved from wage-earner to self-employed status"); *Eisenschenk*, 668 N.W.2d at 243 (holding that a party cannot complain of a district court's failure to make findings of fact caused by their own failure to provide evidence).

Husband also argues that the district court found the $86,150 "unreliable," and therefore reliance on it was clear error. Because the husband's expert relied on husband's failures to provide documentation and self-reporting of income, the district court noted the unreliability of his conclusions. Husband now complains that the district court used the $86,150 figure from that same expert. But the $86,150 figure was the most recent calculation of husband's income from the clinic in 2023. The district court was within its discretion to use the most recent calculation of income, even though it noted the unreliable basis for it caused by husband. And if the district court had ignored this figure as husband suggests, his income would have been much higher because it would have relied on the far higher previous years' income ($576,650 and $576,961).

The district court did not err by attributing $86,150 to husband as income from the clinic in addition to a nurse practitioner's salary.

Affirmed in part, reversed in part, and remanded.