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DISTRICT III

January 2, 2025

To:

Hon. Rian W. Radtke
Circuit Court Judge
Electronic Notice

Andrew John Laufers
Electronic Notice

Kari Tidquist
Clerk of Circuit Court
Trempealeau County Courthouse
Electronic Notice

Kelly Jo Ramer
W17797 Butman Lane
Ettrick, WI 54627

You are hereby notified that the Court has entered the following opinion and order:

2023AP229

Donald George Kryzer v. Kelly Jo Ramer (L. C. No. 2018FA138)

Before Stark, P.J., Hruz and Gill, JJ.

Summary disposition orders may not be cited in any court of this state as precedent or authority, except for the limited purposes specified in WIS. STAT. RULE 809.23(3).

This appeal arises from postjudgment proceedings following the divorce of Kelly Jo Ramer and Donald George Kryzer. Ramer, who was represented by an attorney in the circuit court but proceeds pro se on appeal, argues that: (1) the court erred by equally dividing the parties' debt to Compeer Financial without adjusting for Kryzer's alleged sales of property securing that debt; and (2) the court erred by holding her fully responsible for capital gains taxes resulting from the sale of her inherited property. Based upon our review of the briefs and record, we conclude at

conference that this case is appropriate for summary disposition. *See* WIS. STAT. RULE 809.21 (2021-22).¹ We affirm.

Ramer and Kryzer married on October 23, 2004, and their judgment of divorce was entered on December 28, 2021. The marital settlement agreement (MSA), which was incorporated into the judgment, largely resolved the division of their property and debts. However, the circuit court reserved jurisdiction to oversee execution of some of the terms, including payment of the mortgage, tax liabilities, and other debts encumbering the parties' business property.

Postjudgment proceedings led to hearings on January 18, 2023, and February 2, 2023. At the January 18 hearing, the circuit court addressed the division of the remaining marital debts, including the Compeer Financial loan and outstanding tax obligations. The court ordered an equal division of the remaining Compeer Financial debt, resulting in each party owing \$16,824. It also allocated tax liabilities incurred between 2014 to 2021, including the capital gains taxes associated with Ramer's 2018 sale of her inherited property. In addition, the court resolved the remaining personal property dispute by assigning three firearms to Kryzer at a value of \$1,500 and giving Ramer the option to deliver the guns or pay that amount within thirty days.

After the February 2, 2023 hearing, the circuit court issued a second order refining the payment schedule for the Compeer Financial and IRS debts. Kryzer was ordered to make monthly payments of \$2,000, divided into \$1,600 toward the Compeer Financial debt and \$400 toward the IRS debt, contingent upon acceptance of a payment plan by those entities.

¹ All references to the Wisconsin Statutes are to the 2021-22 version unless otherwise noted.

On appeal, Ramer first argues that the circuit court should have adjusted each party's share of the Compeer Financial debt based on any collateral Kryzer may have sold before the divorce, suggesting that these sales unjustly benefited him.

“A marital property agreement is a contract, and its interpretation is consequently a legal question which we review de novo.” *Steinmann v. Steinmann*, 2008 WI 43, ¶21, 309 Wis. 2d 29, 749 N.W.2d 145. “The primary goal in interpreting a contract is to determine and give effect to the parties’ intent.” *Id.*

The MSA stated that the Compeer Financial debt would be divided equally and acknowledged that some of the collateral may have already been sold. It stated: “The Compeer debt shall first be paid by applying the proceeds of the bar sale and then selling any equipment *that has not already been sold* which serves as security for the Compeer loan.” (Emphasis added.) The MSA did not reserve any issue regarding the prior sale of the loan collateral. Given this provision, the circuit court declined to revisit the issue of sales that occurred before the judgment was entered. Instead, it honored the MSA’s plain terms and noted that if enforcement issues arose in the future, they could be addressed in a contempt proceeding. We see no error in the court’s refusal to litigate matters already settled by the MSA.

Ramer next argues that the circuit court erred by holding her solely responsible for capital gains taxes incurred on the sale of her inherited property, even though she used \$52,500 of those proceeds to pay a marital debt. She maintains that because this payment benefited the marital estate, the associated tax burden should be shared.

The circuit court properly rejected this argument. Although Ramer applied \$52,500 from the sale of her inherited property toward the marital debt, the MSA required Kryzer to reimburse

her for one-half of that amount, ensuring that each party effectively contributed \$26,250 to the debt. Ramer's proposal would shift the tax consequences of her decision to use her personal assets to pay the debt onto Kryzer, granting Ramer an undue benefit. By holding Ramer fully responsible for the capital gains taxes on her inherited property, the court ensured that each party pays his or her agreed-upon share of the marital obligations and bears the tax consequences from the use of his or her own assets. This approach respects the MSA's terms and prevents one party from unfairly shifting personal tax liabilities onto the other.

Therefore,

IT IS ORDERED that the orders are summarily affirmed. WIS. STAT. RULE 809.21.

IT IS FURTHER ORDERED that this summary disposition order will not be published.

Samuel A. Christensen
Clerk of Court of Appeals