

17-118307-A

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IN THE COURT OF APPEALS OF THE STATE OF KANSAS

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IN THE MATTER OF THE ESTATE OF LANNY LENTZ:

DIANN WYATT, Respondent / Appellant,

vs.

LANA KENNEDY (Respondent) and MARILYN LENTZ (Petitioner),  
Appellees.

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On Appeal from the District Court of Shawnee County  
Honorable Frank Yeoman, District Judge  
District Court Case No. 2013-PR-000148

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BRIEF OF THE APPELLANT

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ORAL ARGUMENT REQUESTED

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### **Nature of the Case**

This is an heir's appeal of a contested final settlement of a testate estate.

The decedent had only three heirs, all his adult daughters, one of whom also serves as his executrix. The estate included a considerable amount of real property, which the executrix sought distributed among the three heirs in the process of giving the heirs equal shares of the decedent's estate.

Four real properties are at issue in this appeal, two of which the court distributed to the appellant heir and two of which it distributed to the other two heirs as joint tenants in common. This appeal concerns the valuation of those four properties.

The appellant contends that the values the court stated for those four properties are not supported by substantial competent evidence. Specifically, she contends that the court overvalued the two properties distributed to her and undervalued the two properties distributed to the other heirs, making for insufficient evidence that the ultimate distributed shares of the estate were equal and requiring reversal and remand for a new hearing and settlement.

### **Statement of the Issue**

The trial court erred in making findings valuing four real-property assets of Mr. Lentz's estate in its journal entry approving the final settlement. Findings of a property's value must be supported by substantial competent evidence of its fair market value, and the value the court assigns to it must be within the range of evidence before the court. Here, the values the trial court assigned to 605 Lindenwood, 613 Lindenwood, 517 Polk, and 2723 Monroe were not based on substantial competent evidence and were outside the range of any evidence before it. Accordingly, there was insufficient evidence that the shares of the estate distributed to the three heirs were of equal value, requiring a new hearing and settlement.

## Statement of Facts

### **A. Background**

Lanny Lentz lived in Shawnee County, Kansas, and died on December 4, 2012 (R. 1 at 27). His only heirs were his three adult daughters: Respondent/Appellee Lana Kennedy, Petitioner/Appellee Marilyn Lentz, and Respondent/Appellant Diann Wyatt (R. 1 at 27-28).

At the time of his death, Mr. Lentz owned a substantial amount of real estate in Shawnee County (R. 1 at 38-39). Among them were four properties:

- The south 67½ feet of Lots One, Two, Three, Four, and Five, and the north seven-and-a-half feet of the vacated alley on the south side of those lots, in the Melrose subdivision, with the address 605 SW Lindenwood Avenue, Topeka, Kansas (“605 Lindenwood”);
- Lots 360 and 361 in the Melrose subdivision, and the south half of the vacated alley north of Lot 360, with the address 613 SW Lindenwood Avenue, Topeka, Kansas (“613 Lindenwood”);
- All of Lot 161 on Polk Street, with the address 517 SW Polk, Topeka, Kansas (“517 Polk”); and
- Lots 82 and 83 in the Cunningham Heights subdivision, with the address 2723 SE Monroe Street, Topeka, Kansas (“2723 Monroe”).

(R. 1 at 38-39, 270-71) (“the Properties”).

All four of the Properties had houses on them, and 605 Lindenwood had been Mr. Lentz’s residence (R. 1 at 39; R. 3 at 17-19, 39, 41, 60-61).

Mr. Lentz died with a valid last will and testament that he made in 1998 (“the Will”) (R. 1 at 27, 35). It named Ms. Kennedy as his executrix (R.

1 at 35). It later was purported that in 2007, he executed a document titled “Division of Real Estate Property for Lanny Lentz” (“the 2007 Document”), directing the disposition of the Properties after his death (R. 1 at 53, 57-58). There, he purportedly bequeathed 2723 Monroe to Ms. Lentz, 517 Polk to Ms. Wyatt, and 605 Lindenwood to Ms. Kennedy, and offered 613 Lindenwood to Ms. Kennedy with first right of refusal to be purchased at fair market value and the proceeds divided equally to all three of his daughters (R. 1 at 57-58).

## **B. Proceedings below**

### **1. Initial proceedings**

In March 2013, Ms. Kennedy timely presented the Will to the District Court of Shawnee County, Probate Division (R. 1 at 27, 29). The court admitted the Will to probate, issued letters testamentary to Ms. Kennedy, and designated the estate a simplified estate (R. 1 at 35-37).

In September 2015, Ms. Kennedy filed a petition for final settlement of the estate (R. 1 at 43). She attached a document titled “Family Settlement Agreement”, purportedly signed by Ms. Kennedy, Ms. Lentz, and Ms. Wyatt in December 2014, which purported to recount the assets of Mr. Lentz’s estate, including the Properties, and, among other things, direct that the disposition of the Properties be according to the 2007 Document (R. 1 at 51-54). Ms. Kennedy alleged this was a valid settlement agreement for final settlement of the estate and requested the court to approve it (R. 1 at 46-49).

Ms. Wyatt timely opposed Ms. Kennedy’s petition and requested the court deny the proposed settlement (R. 1 at 67). She alleged that in the nine months since signing the Family Settlement Agreement, she had learned it



did not address all property in the estate, as well as other reasons the proposed settlement was inequitable and incomplete (R. 1 at 67-69). The court denied Ms. Kennedy's petition in November 2015, finding after a hearing that she had (1) not accurately inventoried estate property; (2) distributed estate assets without authority, including to herself; (3) admitted breach of her duties; (4) engaged in self-dealing; and (5) sought to distribute the estate's assets without first taking care of its obligations (R. 1 at 116).

In December 2015, Ms. Wyatt moved the court to remove Ms. Kennedy as executrix, alleging various malfeasance (R. 1 at 82). She also sought the court to order Ms. Kennedy to pay the estate damages (R. 1 at 84). Later that month, Ms. Kennedy resigned as executrix and requested the court to appoint Ms. Lentz as her successor, but she also requested the court to reimburse her for fees and expenses she alleged she had incurred (R. 1 at 105-08, 116-17).

In March 2016, the court issued letters testamentary to Ms. Lentz, accepting Ms. Kennedy's resignation (R. 1 at 194-95). Ms. Wyatt objected to the choice of Ms. Lentz, but the court denied her objection (R. 1 at 195). The parties also agreed Ms. Wyatt and Ms. Lentz would pay back into the estate money they had received, \$35,000 and \$1,100 respectively (R. 1 at 196). In May 2016, Ms. Wyatt then withdrew her petition for damages (R. 1 at 201).

Ms. Kennedy's request for expenses of \$21,799.13 and attorney fees of \$45,000 remained (R. 1 at 203, 219). Ms. Lentz opposed the attorney fees (R. 1 at 203). In October 2016, the court found the requested attorney fee unreasonable and instead approved an attorney fee of \$28,500 (R. 1 at 221).

## **2. Proceedings over the final settlement**

In December 2016, Ms. Lentz proposed a final settlement of the estate (R. 1 at 223). She proposed distributing certain properties, including both 605 Lindenwood and 613 Lindenwood, to herself and Ms. Kennedy as joint tenants in common “[i]n order to accomplish distributing ‘equal shares’ to each of the heirs” (R. 1 at 228, 230-31). She also proposed distributing 517 Polk and 2723 Monroe to Ms. Wyatt (R. 1 at 232-33).

Ms. Lentz attached to her petition a balance sheet schedule of allocations, suggesting the value of 605 Lindenwood was \$55,000, 613 Lindenwood was \$30,000, 517 Polk was \$17,000, and 2723 Monroe was \$17,000 (R. 1 at 237). She requested the court find the values of the Properties to be those amounts (R. 1 at 230-31). She also filed a final accounting and inventory listing the Properties at those values (R. at 243, 261).

Ms. Wyatt opposed Ms. Lentz’s proposed final settlement, arguing among other things that the values listed for the estate’s real properties was incorrect, and that the valuations listed for 605 Lindenwood and 613 Lindenwood did not match their previously appraised values (R. at 244, 246). Ms. Lentz replied, alleging that the values listed were appraisal values or, for 605 Lindenwood and 613 Lindenwood, were “appraised value[s] ... less the cost of repairs deemed mandatory for sale of the two properties” (R. 1 at 265).

### 3. Valuation of the Properties

The following chart contains every stated valuation of the Properties in the record before the December 2016 hearing over Ms. Lentz’s petition for a final settlement, all of which are in inventories or accountings by the executrix at the time, either Ms. Kennedy or Ms. Lentz:

<b>Date / citation</b>	<b>605 Lind.</b>	<b>613 Lind.</b>	<b>517 Polk</b>	<b>2723 Mon.</b>
Sept. 2013 (R. 1 at 38-39)	\$83,680	\$61,150	\$17,640	\$17,000
Sept. 2015 (R. 1 at 59-60)	\$83,680	\$61,150	\$17,640	\$17,000
Nov. 2015 (R. 1 at 73-74)	\$83,680	\$61,150	\$17,640	\$17,000
Dec. 2015 (R. 1 at 95-96)	\$83,680	\$61,150	\$17,640	\$17,000
Dec. 9, 2016 (R. 1 at 237)	\$55,000	\$30,000	\$17,000	\$17,000
Dec. 21, 2016 (R. 1 at 261)	\$55,000	\$30,000	\$17,000	\$17,000

After a hearing in March 2016, the court approved (R. 1 at 196) then-executrix Ms. Kennedy’s December 2015 inventory and valuation, which valued 605 Lindenwood at \$83,680, 613 Lindenwood at \$61,150, 517 Polk at \$17,640, and 2723 Monroe at \$17,000 (R. 1 at 95-96). But in her response to Ms. Wyatt’s opposition to now-executrix Ms. Lentz’s proposed final settlement, Ms. Lentz stated that “the basis for the valuation[s]” in her proposal were “taken from either the valuation approved by” the court in March 2016 “or the [certified market appraisal] valuations” made after March 2016 (R. 1 at 265).

In her petition for final settlement, Ms. Lentz alleged that 605 Lindenwood had been appraised by Ms. Kennedy and 613 Lindenwood by Ms. Lentz, and “non-appraised properties were valued” in her petition “at the

lower of the original Inventory valuation or the Certified Market Appraisal (CMA) done by [Ms. Lentz] if that CMA value corresponded to a bona fide third party discussion of purchase of the properties in their current ‘as is’ condition” (R. 1 at 228). No party ever put any appraisal in the record.

The court heard Ms. Lentz’s petition for a final settlement on December 22, 2016 (R. 2). The only witnesses were Ms. Lentz and Ms. Wyatt (R. 3 at 2). Ms. Lentz did not admit any exhibits at the hearing (R. 3 at 2).

Ms. Lentz admitted that 605 Lindenwood and 613 Lindenwood were the two properties of the estate that had “some value” (R. 3 at 37). She claimed that Ms. Kennedy had ordered a certified market appraisal for 605 Lindenwood “sometime [that] year”, but she did not know when (R. 3 at 40).

For 605 Lindenwood, Ms. Lentz claimed the appraisal valued it at of \$60,000 (R. 3 at 11, 40). She said she deducted “[f]our to five thousand dollars” in repair costs from this to arrive at a total of \$55,000 (R. 3 at 12).

For 613 Lindenwood, Ms. Lentz claimed that an appraisal she had ordered yielded a value of \$34,000 (R. 3 at 10-11). Unlike 605 Lindenwood, for which she stated the value in the petition deducted repair costs from the appraisal (R. 3 at 12), for 613 Lindenwood she said “around \$5,000” of repair costs “were included as part of that appraisal” (R. 3 at 11).

For 517 Polk, Ms. Lentz said it was worth \$17,000 because she had received offers of between \$15,000 and \$18,000 to purchase it (R. 3 at 20). She claimed that though she had not put any of the Properties on the open market, she had received an offer from someone named Rick Ramirez to purchase it for \$17,000 (R. 3 at 36).

Finally, for 2723 Monroe, Ms. Lentz also said it was worth \$17,000 because she had received an offer for that amount “from the lady that lives there” (R. 3 at 20-21). But both she and Ms. Wyatt agreed that 2723 Monroe had been appraised at \$5,000 (R. 3 at 38, 59, 68).

Ms. Lentz stated the values and methodology she was using would allow an equal share to each of the three heirs of \$34,000 (R. 3 at 32). At the close of the hearing, her counsel requested the court use her valuations for this reason (R. 3 at 69).

Ms. Wyatt’s counsel argued the court should not accept Ms. Lentz’s valuation of the Properties (R. 3 at 69). She argued against the court using appraisal values for some properties and previously-approved values for others (R. 3 at 69). The court agreed, responding,

the same method of valuation needs to be used throughout. Which ever [*sic*] that one is. Now if you’ve got a contract somebody has signed saying that they’re -- or written offer that they’re willing to pay \$17,000 and that’s in a status where it’s reliable. I mean because anybody can say anything. But if that -- and then we would need to use that in valuing the property. Otherwise then the same method for valuing the one property needs to be used throughout. And so if it’s calling it the CMA valuation ... I think needs to be where the courts accepting that [*sic*].

(R. 3 at 71). Counsel for Ms. Lentz stated she would prepare a journal entry doing that (R. 3 at 72). The court stated it “would be prepared to approve the petition otherwise” (R. 3 at 73).

After the hearing, the court entered minutes in which it checked a box under “findings and orders” that “petition should be granted with modification” (R. 4 at 4). On December 29, the court sent an e-mail to the

parties “in response to the continued receipt of correspondence and proposals concerning” the case (R. 4 at 5). It stated,

It should be emphasized that we are not continuing to litigate this matter. By that I mean, what needs to be done now is to file a journal entry that correctly shows this court’s ruling. The court considered the proposed final settlement and addressed two issues that required changes. Otherwise the proposed final settlement was to be approved as proposed. A journal entry that correctly includes those matters is what needs to be addressed now. The fact that anyone may be dissatisfied with an outcome is not an issue to be further considered here.

(R. 4 at 5).

The next day, the court entered a journal entry approving a final settlement and an amended final accounting and inventory (R. 1 at 269; App. at A2). It had been prepared by Ms. Lentz’s counsel and was approved by Ms. Kennedy’s counsel, but was not approved by Ms. Wyatt’s counsel (R. 1 at 278; App. at A11).

The journal entry distributed 605 Lindenwood and 613 Lindenwood to Ms. Lentz and Ms. Kennedy as joint tenants in common (R. 1 at 275-76; App. at A8-9). It distributed 517 Polk and 2723 Monroe to Ms. Wyatt (R. 1 at 277; App. at A10).

For valuation, the journal entry stated

There are many ways to value a property and the Court considered:

i. The valuations set forth in the Inventory filed December 31, 2015, the appraisals provided on two (2) real properties, with mandated repairs included in the proposed valuations; ... and, the Certified Market Analysis (CMA) valuations; and

ii. The Court directed use of the CMA valuations (See Exhibit A) for all properties except 1322 NW Central Avenue, to provide consistent valuations to support the distribution of the real property in equal shares to the heirs, less any offsets, such distributions to be in accordance with the Petition for Final Settlement and the orders of the Court, including this Journal Entry, and set out more particularly in Exhibit B ....

(R. 1 at 274; App. at A7).

On Exhibit A to the journal entry, which stated it recounted “real estate valuations per CMA”, 605 Lindenwood was omitted (R. 1 at 279; App. at A12). But it stated the CMA value of 613 Lindenwood was \$41,098, 517 SW Polk was \$18,762, and 2723 Monroe was \$17,833 (R. 1 at 279; App. at A12). Then, on Exhibit B, a balance sheet for the distributions, it stated the value of 605 Lindenwood was \$38,787, 613 Lindenwood was \$41,098, 517 Polk was \$18,762, and 2723 Monroe was \$17,833, and stated the “source of valuation” of each of these values was “CMA” (R. 1 at 280; App. at A13). It stated that each heir was receiving an equal distribution after accounting of \$36,282 (R. 1 at 280; App. at A13).

In January 2017, Ms. Wyatt moved to set aside this final settlement, seeking to reopen her petition for damages (R. 1 at 282). Ms. Lentz and Ms. Kennedy opposed this (R. 1 at 286, 291). The court denied Ms. Wyatt’s request in April 2017 (R. 1 at 298; R. 2 at 47). Then, in June 2017, the court entered a journal entry of final discharge of Ms. Lentz (R. 1 at 305).

Ms. Lentz then timely appealed to this Court (R. 1 at 307). In October 2017, this Court granted her leave to docket her appeal out of time.

## Argument and Authorities

**The trial court erred in making findings valuing four real-property assets of Mr. Lentz’s estate in its journal entry approving the final settlement. Findings of a property’s value must be supported by substantial competent evidence of its fair market value, and the value the court assigns to it must be within the range of evidence before the court. Here, the values the trial court assigned to 605 Lindenwood, 613 Lindenwood, 517 Polk, and 2723 Monroe were not based on substantial competent evidence and were outside the range of any evidence before it. Accordingly, there was insufficient evidence that the shares of the estate distributed to the three heirs were of equal value, requiring a new hearing and settlement.**

### *Standard of Appellate Review*

In a court-tried case, when a party challenges the trial court’s finding of a property’s value, this Court “determine[s] whether the findings are supported by substantial competent evidence. In making that determination, [it] consider[s] the evidence favorable to the successful party.” *Clark v. Clark*, 236 Kan. 703, 704, 696 P.2d 1386 (1985). It

views all the evidence in a light most favorable to the prevailing party, and it does not reweigh competing evidence or assess the credibility of witnesses. [It] must accept all evidence and inferences that support or tend to support the findings as true, and ... must disregard all conflicting evidence.

*Frick Farm Props. v. Kan. Dept. of Agriculture*, 289 Kan. 690, 709, 216 P.3d 170 (2009). These principles govern review of a trial court’s valuation of property in the final settlement of an estate. *In re Estate of Hjersted*, 285 Kan. 559, 569-70, 175 P.3d 810 (2008).

“Substantial competent evidence possesses both relevance and substance and provides a substantial basis of fact from which the issues can



be reasonably determined.” *Frick Farm Props.*, 289 Kan. at 709, 216 P.3d 170. “Substantial evidence is such legal and relevant evidence as a reasonable person might accept as sufficient to support a conclusion.” *Owen Lumber Co. v. Chartrand*, 283 Kan. 911, 915-16, 157 P.3d 1109 (2007).

\* \* \*

*Record Location Where Raised*

Ms. Wyatt’s written objection to Ms. Lentz’s proposed valuation is at R. 1 at 246. Her objection to using anything other than appraisal values is at R. 3 at 69. Her non-approval of the trial court’s journal entry is at R. 1 at 278. And in a court-tried case, “when the trial court has made findings, it is not necessary to object to such findings to question the sufficiency of the evidence on appeal.” *In re Marriage of Bradley*, 258 Kan. 39, 50, 899 P.2d 471 (1995).

\* \* \*

The law of Kansas is that the trial court’s findings of the value of property in an estate must be supported by substantial competent evidence, and the value the court assigns to a piece of property must be within the range of evidence before it. Here, the values the trial court assigned to 605 Lindenwood, 613 Lindenwood, 517 Polk, and 2723 Monroe in its journal entry of final settlement were not based on substantial competent evidence and were outside the range of evidence before it. This was error, requiring reversal and remand for a new hearing and settlement.

**A. The trial court’s findings of the value of property in the final settlement of an estate must be supported by substantial competent evidence, and the value the court ultimately assigns to a piece of property must be within the range of evidence before it; otherwise, the court’s finding is error.**

In Kansas, a probate court finalizes and distributes a testate estate – i.e., one in which the decedent had a will – through a process called “settlement”.

Under K.S.A. § 59-2247, the executor petitions the court for a final settlement of the estate and proposes the distribution of the estate’s assets, including among other things: (1) an accounting of the estate; (2) the identities “of the heirs, devisees, and legatees;” (3) a description of the decedent’s real estate at the time of death; and (4) “the nature and character of the respective claims of the heirs, devisees, and legatees ....”

A hearing then is scheduled, with notice given to interested people under K.S.A. § 59-2208. *Id.* Any heir then can file objections to the executor’s proposal. *In re Estate of West*, 169 Kan. 447, 455-56, 219 P.2d 418 (1950). At the hearing, the court hears testimony from the executor and any other witnesses, and then must “determine the heirs, devisees and legatees entitled to the estate and assign it to them by its decree, pursuant to the terms of the will,” and in the decree must “name the heirs, devisees and legatees; describe the property; and state the proportion or part thereof to which each is entitled.” K.S.A. § 59-2249(a).

At the hearing, the executor “has the burden to prove his final accounting is correct.” *In re Estate of Engels*, 10 Kan.App.2d 103, 110, 692 P.2d 400 (1984). He or she does so by introducing substantial competent

evidence to support it. *Id.* This requirement extends to proving the alleged value of property in the estate, too. *Estate of Hjersted*, 285 Kan. at 569-70, 175 P.3d 810.

The appellant is unable to find any reported Kansas appellate decisions that explore the methodology to be used in determining the value of real property in the settlement of an estate and what constitutes “substantial competent evidence” of it. But a great deal of case law concerns a court’s property valuation in other situations, including divorce, taxation, condemnation, and restitution for property crimes, all of which seem uniformly to employ the same principles and methodology.

In all cases, the court must determine the property’s fair market value. *See id.* (settlement of estate); *Manhattan Ice & Cold Storage, Inc. v. City of Manhattan*, 294 Kan. 60, 68, 274 P.3d 609 (2012) (condemnation); *State v. Chambers*, 36 Kan.App.2d 228, 242, 138 P.3d 405 (2006) (restitution for property crime); *In re Prieb Props., L.L.C.*, 47 Kan.App.2d 122, 130, 275 P.3d 56 (2012) (property taxation); *In re Marriage of Wade*, 20 Kan.App.2d 159, 166, 884 P.2d 736 (1994) (divorce).

The most traditional method for determining this is “the comparable sales approach, also known as the market data approach”. *Manhattan Ice & Cold Storage*, 294 Kan. at 68, 274 P.3d 609. This ascertains the property’s value “based upon recent sales of comparable properties.” *Miller v. Glacier Dev. Co.*, 284 Kan. 476, 480, 161 P.3d 730 (2007). (In condemnation cases, two other methods are allowed: “(1) the cost approach, *i.e.*, the reproduction cost of the property at the time of the taking less depreciation; ... and ([2])

the income approach, *i.e.*, the capitalization of net income from the property.” *Id.* But neither of those are at issue in this case because neither ever was mentioned below.)

Under the comparable sales approach, only an actual, certified market appraisal based on sales of comparable properties suffices as substantial competent evidence of a property’s value. *See:*

- *Saline Cty. Bd. of Cty. Comm’rs v. Jensen*, 32 Kan.App.2d 730, 737, 88 P.3d 242 (2004) (where deputy county appraiser who testified to county’s valuation of real property in tax case was not qualified to demonstrate its validity or correctness, his testimony was not substantial competent evidence on which the trial court could rely in valuing the property);
- *In re Brocato*, 46 Kan.App.2d 722, 728-29, 277 P.3d 1135 (2011) (unsupported testimony regarding post-valuation conversation that landlord had with tenant about proposed amount of rent was not substantial competent evidence on which trial court could rely in determine fair market rental valuation of property in tax case); and
- *Prieb Props.*, 47 Kan.App.2d at 136-39, 275 P.3d 56 (appraisal based on sales of non-comparable property was not substantial competent evidence of fair market rental value of property in tax case).

As well, the value the court ultimately assigns to the property “must be within the range of evidence before the court.” *In re Marriage of Schwien*, 17 Kan.App.2d 498, 509, 839 P.2d 541 (1992). If the court’s finding of value is

outside this range, it is error, because it is unsupported by substantial competent evidence and instead is arbitrary. *See, e.g.:*

- *Id.* (in divorce, where one party valued property at \$140,021 and the other valued it at \$91,375, trial court's valuation of it at \$200,000 was unsupported by substantial competent evidence; reversed and remanded for retrial); and
- *Warren v. Heartland Auto. Servs., Inc.*, 36 Kan.App.2d 758, 763-67, 144 P.3d 73 (2006) (where only evidence for value of loss of use of automobile was \$415.50, jury's award for loss of use of \$9,281 was unsupported by substantial competent evidence; award reduced to \$415.50).

**B. The trial court's findings of the Properties' values were unsupported by substantial competent evidence and were outside the range of evidence before it, requiring a new hearing and settlement.**

As to its findings of the values of the Properties in this case –605 Lindenwood, 613 Lindenwood, 517 Polk, and 2723 Monroe, the trial court's journal entry approving the final settlement violated these principles. The values the court found for each were entirely unsupported by substantial competent evidence and were outside the range of any evidence before it of the Properties' values. Instead, it undervalued 605 Lindenwood and 613 Lindenwood and overvalued 517 Polk and 2723 Monroe, making the shares distributed to each of the heirs unequal.

The Court should reverse the trial court's judgment and remand for a new hearing and settlement.

**1. As no appraisal ever was introduced below, there was no substantial competent evidence from which the trial court could have determined the Properties' fair market values.**

Ms. Lentz, the executrix, petitioned the trial court under § 59-2247 for a final settlement of Mr. Lentz's estate (R. 1 at 223). Echoing her December 9, 2016 inventory and December 21, 2016 amended inventory (R. 1 at 237, 261), she proposed that the court find the value of 605 Lindenwood to be \$55,000, 613 Lindenwood to be \$30,000, 517 Polk to be \$17,000, and 2723 Monroe to be \$17,000 (R. 1 at 237).

Ms. Wyatt, an heir, objected (R. 1 at 244), as the law allowed her to do. *Estate of West*, 169 Kan. at 455-56, 219 P.2d 418. Part of her objection was to the values Ms. Lentz proposed assigning to the Properties (R. 1 at 246).

Therefore, Ms. Lentz had "the burden to prove [her] final accounting is correct" and had to introduce substantial competent evidence to support it, *Estate of Engels*, 10 Kan.App.2d at 110, 692 P.2d 400, including as to her valuation of the estate's property. *Estate of Hjersted*, 285 Kan. at 569-70, 175 P.3d 810. And the value of the property had to be its fair market value. *Id.*

Several times below, both in the pleadings and at the December 2016 hearing, Ms. Lentz mentioned certified market appraisals of the Properties:

- In her petition, she alleged 605 Lindenwood had been appraised by Ms. Kennedy and 613 Lindenwood by herself, and "non-appraised properties were valued" in her petition "at the lower of the original Inventory valuation or the Certified Market Appraisal (CMA) done by [Ms. Lentz] if that CMA value corresponded to a bona fide third party

discussion of purchase of the properties in their current ‘as is’ condition” (R. 1 at 228);

- In her response to Ms. Wyatt’s objections to her proposed settlement, she stated its “the basis for the valuation[s]” were “taken” in part from certified market appraisals made after March 2016 (R. 1 at 265);
- At the hearing below, she claimed that a certified market appraisal had been ordered for 605 Lindenwood “sometime [that] year” by the previous executrix, Ms. Kennedy, but she did not know when (R. 3 at 40), and she had ordered one for 613 Lindenwood (R. 3 at 11); and
- She testified these appraisals yielded the following values:
  - \$60,000 for 605 Lindenwood (R. 3 at 11, 40);
  - \$39,000 for 613 Lindenwood, not including a deduction of “around \$5,000” in repair costs factored into it (R. 3 at 10-11);
  - \$5,000 for 2723 Monroe (R. 3 at 38, 59); Ms. Wyatt agreed that 2723 Monroe had been appraised at that amount (R. 3 at 68); and
  - Ms. Lentz did not testify to any alleged appraised value for 517 Polk.

Despite these allegations and her reliance on these claimed appraisals, Ms. Lentz did not introduce any appraisal into evidence at all (R. 3 at 2). Nor is there a copy of one anywhere in the record.

The law of Kansas is that there therefore was no substantial competent evidence of the Properties’ value before the trial court at all (except for 2723 Monroe, for which it was undisputed that the appraised value was \$5,000 (R. 38, 59, 68)). Accordingly, Ms. Lentz failed to meet her burden to prove her valuations were correct.

Ms. Lentz admitted that she did not order or perform the alleged certified market appraisal on 605 Lindenwood, she did not know when it was performed, and she was unable to demonstrate its validity or correctness (R. 3 at 40). She said she “had 613 Lindenwood appraised” but did not say who performed the appraisal or when (R. 3 at 10). She apparently was not even able to produce a copy of any appraisal at all (R. 3 at 2).

This was not substantial evidence on which the trial court could rely. *Jensen*, 32 Kan.App.2d at 737, 88 P.3d 242. There is no way to determine whether a certified market appraisal actually was performed, whether the properties included in it actually were comparable to the Properties, or how it was valid or correct. *Id.*; *cf. Prieb Props.*, 47 Kan.App.2d at 136-39, 275 P.3d 56 (where this Court’s review showed appraisal was based on sale of non-comparable property, it was not substantial competent evidence on which the trial court could rely).

But Ms. Lentz grounded her proposed valuations of 605 Lindenwood and 613 Lindenwood on those alleged appraisals, subtracting from them amounts she alleged were needed to repair them, to arrive at \$55,000 for 605 Lindenwood and \$34,000 for 613 Lindenwood (R. 3 at 10-11, 40). Without a certified market appraisal in evidence, there simply was no evidence supporting those values for this Court to review. And this is especially so considering that always before her petition for final settlement, the previous estate inventories had valued 605 Lindenwood at \$83,680 and 613 Lindenwood at \$61,150 (R. 1 at 38-39, 59-60, 73-74, 95-96).



Nor was Ms. Lentz's unsupported testimony of alleged purchase offers for 517 Polk and 2723 Monroe of \$17,000 each, on which she grounded her proposed valuation of those properties, substantial competent evidence, either. She claimed without any support that, though she had not put any of the Properties on the open market, she had received an offer from someone named Rick Ramirez to purchase 517 Polk for \$17,000 and one from an unnamed "lady that lives" at 2723 Monroe to purchase that property for \$17,000 (R. 3 at 20-21, 36). But neither alleged purchaser testified, nor did Ms. Lentz introduce any evidence to support such a purchase offer.

The law of Kansas is that this unsupported testimony is not substantial competent evidence of value, either. *Brocato*, 46 Kan.App.2d at 728-29, 277 P.3d 1135. Only a certified market appraisal introduced into evidence suffices. *Id.*; *Jensen*, 32 Kan.App.2d at 737, 88 P.3d 242; *Prieb Props.*, 47 Kan.App.2d at 136-39, 275 P.3d 56. This is especially so here, where 2723 Monroe's undisputed appraised value was \$5,000 (R. 38, 59, 68). *See Brocato*, 46 Kan.App.2d at 728-29, 277 P.3d 1135 (unsupported testimony of post-valuation conversation about new rent amount requested was not substantial competent evidence, especially where it differed from certified appraisal).

There was no substantial competent evidence before the trial court of the Properties' value at all. Ms. Lentz's alleged, unproduced, unsure appraisals that someone else prepared, and which she could not verify, was not substantial competent evidence. Her unsupported testimony of conversations with others about the possible purchase of two of the Properties was not substantial competent evidence. Accordingly, without

those values, there is insufficient evidence that the shares of the estate distributed to the three heirs were equal.

The Court therefore should reverse the trial court's judgment and remand this case for a new hearing and settlement.

**2. Even if the executrix's alleged unproduced certified appraisals or her unsupported testimony of conversations with potential buyers somehow qualified as substantial competent evidence, the trial court's findings of the Properties' respective values were outside the range of even that evidence, making them unsupported in any case.**

The trial court's findings also violate the requirement of being based on substantial competent evidence because, even if Ms. Lentz's alleged certified market appraisals and unsupported testimony of conversations with others somehow qualified as substantial competent evidence, the trial court's ultimate findings of the Properties' respective values were outside the range of even that evidence. Regardless of the method of valuation used, the value the court ultimately assigns to the property "must be within the range of evidence before the court", and otherwise is error. *Marriage of Schwien*, 17 Kan.App.2d at 509, 839 P.2d 541.

The trial court ultimately found that 605 Lindenwood was valued at \$38,787, 613 Lindenwood was \$41,098, 517 Polk was \$18,762, and 2723 Monroe was \$17,833 (R. 1 at 280; App. at A13). It stated the stated the "source of valuation" of each of these values was "CMA" (R. 1 at 280; App. at A13), which its journal entry said meant "Certified Market Analysis" (R. 1 at 274; App. at A7).

Each of these values was outside the range of any evidence for the Properties. They did not correspond to any valuation of the Properties that anyone ever had proposed.

Until December 2016, all the estate's inventories valued 605 Lindenwood at \$83,680, 613 Lindenwood at \$61,150, 517 Polk at \$17,640, and 2723 Monroe at \$17,000 (R. 1 at 38-39, 59-60, 73-74, 95-96). Then, Ms. Lentz began valuing 605 Lindenwood at \$55,000, 613 Lindenwood at \$30,000, 517 Polk at \$17,000, and 2723 Monroe at \$17,000 (R. 1 at 237, 261).

But in her actual testimony at the hearing, Ms. Lentz stated that 605 Lindenwood was appraised at \$60,000, and she believed it should be valued at \$55,000 because that factored in upward of \$5,000 in repairs the estate had made to it (R. 3 at 12). She claimed 613 Lindenwood was appraised at \$34,000 including \$5,000 in repairs (R. 3 at 10-11). She claimed 517 Polk should be valued at \$17,000 because she had received an offer to purchase it at that amount and had received other offers for it between \$15,000 and \$18,000 (R. 3 at 20, 36). And she claimed 2723 Monroe, which had been appraised at \$5,000, should be valued at \$17,000 because she had received an offer to purchase it for that amount (R. 3 at 20-21, 38, 59).

The trial court's findings of value for the Properties in its journal entry are outside of this range testified to at the hearing: those for 605 Lindenwood and 613 Lindenwood are collectively lower than the range of evidence of their value, and those for 517 Polk and 2723 Monroe are respectively greater than the range of evidence of their value. This chart makes this plain:

<b>Source</b>	<b>605 Lind.</b>	<b>613 Lind.</b>	<b>517 Polk</b>	<b>2723 Mon.</b>
Ms. Lentz's proposed value (R. 1 at 261)	\$55,000	\$30,000	\$17,000	\$17,000
Ms. Lentz's alleged appraisal without repair cost (R. 3 at 10-12, 38, 59)	\$60,000	\$39,000	N/A	\$5,000
Ms. Lentz's alleged appraisal including repair cost (R. 3 at 10-12, 38, 59)	\$55,000	\$34,000	N/A	\$5,000
Claimed purchase offers (R. 3 at 20-21, 36)	N/A	N/A	\$15,000 - \$18,000	\$17,000
Range of values testified to at hearing	\$55,000 - \$60,000	\$34,000 - \$39,000	\$15,000 - \$18,000	\$5,000 - \$17,000
Trial court's findings (R. 1 at 279-280; App. A12-13)	<b>\$38,787</b> (\$16,213 below lowest; \$21,213 below alleged appraisal)	<b>\$41,098</b> (\$2,098 above highest; \$20,000 below pre- 12/2016 valuation)	<b>\$18,762</b> (\$762 above highest; \$1,762 above proposal)	<b>\$17,833</b> (\$833 above highest; \$12,833 above appraisal)

Accordingly, even if Ms. Lentz's "evidence" at the hearing qualified as substantial competent evidence, the trial court's ultimate valuation still lacked substantial evidence in its support.

First, the trial court undervalued 605 Lindenwood and 613 Lindenwood, which were distributed to Ms. Lentz and Ms. Kennedy as joint tenants in common. Ms. Lentz's lowest valuation of 605 Lindenwood was \$55,000, but the trial court valued it at \$38,787. Her highest valuation of 613 Lindenwood was \$39,000, but the trial court valued it at \$41,098. That means that, even accepting Ms. Lentz's lowest value for 605 Lindenwood and highest value for 613 Lindenwood as substantial competent evidence, under the trial court's journal entry the two properties were undervalued by \$14,115. And using the raw alleged appraisal values, they were collectively undervalued by \$19,115. (Indeed, a true certified market appraisal of the two properties would more substantiate the pre-December 2016 inventory valuations of \$83,000 and \$61,150, meaning a collective undervaluation by more than \$64,000. But Ms. Wyatt will leave that for the new hearing.)

At the same time, the trial court overvalued 517 Polk and 2723 Monroe, which Ms. Wyatt received. Ms. Lentz's highest valuation of 517 Polk was \$18,000 (based on an alleged purchase offer from an unnamed person; she requested \$17,000), but the trial court valued it at \$18,762. Ms. Lentz's highest valuation of 2723 Monroe was \$17,000, but the trial court valued it at \$17,833. That means that, even accepting Ms. Lentz's highest values for both properties, they were collectively overvalued by nearly \$1,595. And using the undisputed appraisal value of 2723 Monroe of \$5,000, they were collectively overvalued by \$13,595.

Moreover, the peculiar values the trial court chose are plainly arbitrary: \$38,787 for 605 Lindenwood, \$41,098 for 613 Lindenwood, \$18,762

for 517 Polk, and \$17,833 for 2723 Monroe. Only round “thousands” or “hundreds” ever were in evidence for the values. Why \$41,098 for 613 Lindenwood and not \$41,100? Why \$38,787 for 605 Lindenwood and not \$38,800? There was no evidence of any of these specific amounts. And while the trial court’s judgment states that the source of all of them was a certified market appraisal (R. 1 at 274, 280; App. at A7, A13), not even Ms. Lentz testified to some appraisal containing any of those specific amounts.

The trial court’s findings of value for the Properties are outside the range of any evidence before it, are arbitrary, and so are unsupported by any substantial competent evidence. *Marriage of Schwien*, 17 Kan.App.2d 498, 509, 839 P.2d 541. This means there is no substantial competent evidence supporting that each of the three heirs received equal shares of the estate.

As with the retrial ordered of the divorce in *Marriage of Schwien*, reversed for the same error, the Court therefore should reverse the trial court’s judgment and remand this case for a new hearing and a new, truly supported equal settlement.

**Conclusion**

This Court should reverse the district court's judgment and remand this case for a new hearing.

Respectfully submitted,

*Jonathan Sternberg, Attorney, P.C.*

by /s/Jonathan Sternberg

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COUNSEL FOR APPELLANT  
DIANN WYATT

**Certificate of Service**

I certify that on May 23, 2018, I electronically filed a true and accurate Adobe PDF copy of the foregoing with the Clerk of the Court by using the electronic filing system, which will send notice of electronic filing to the following:

Mr. Alan V. Johnson

Mr. Aaron R. Bailey

Mr. Brian M. Jacques

Sloan Eisenbarth Glassman

McEntire & Jarboe, LLC

1000 Bank of America Tower

534 South Kansas Avenue

Topeka, Kansas 66603

Telephone: (785) 357-6311

Counsel for Appellees

/s/Jonathan Sternberg

Attorney

**Appendix**

Journal Entry Approving Final Settlement and Amended Final  
Accounting and Inventory (Dec. 30, 2016) (R. 1 at 268-81).....A1

Amended Final Accounting and Inventory (Dec. 21, 2016)  
(R. 1 at 255-61).....A15





**Court:** Shawnee County District Court  
**Case Number:** 2013-PR-000148  
**Case Title:** In the Matter of the Estate of Lanny Lentz  
**Type:** Journal Entry Approving Petition for Final Settlement and Amended Acctg, Inven

SO ORDERED.

A handwritten signature in black ink, appearing to read "Frank Yeoman".

/s/ Honorable Frank Yeoman, District Judge

Kathleen R. Urbom, Esq. (#10804)  
URBOM LAW OFFICES CHARTERED  
3024 SW Wanamaker Road, Suite 103  
Topeka, KS 66614  
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Attorney for Petitioner

IN THE DISTRICT COURT OF SHAWNEE COUNTY, KANSAS  
DIVISION 8

IN THE MATTER OF THE ESTATE OF :  
: Case No. 2013 PR 148  
LANNY LENTZ, Deceased :

**REAL ESTATE INVOLVED**

**JOURNAL ENTRY APPROVING FINAL SETTLEMENT AND AMENDED FINAL  
ACCOUNTING AND INVENTORY**

On December 22, 2016, the Court hears the Petition for Final Settlement and Approval of Amended Final Accounting and Inventory filed by Marilyn K. Lentz, Executrix of the Estate of Lanny Lentz, deceased. The Petitioner appears personally and by her attorney, Kathleen R. Urbom, Urbom Law Offices Chartered. Lana L. Kennedy appears personally and by her attorneys, Aaron R. Bailey, Sloan, Eisenbarth, Glassman, McEntire & Jarboe, LLC. Diann Wyatt appears personally and by her attorney, Cleo G. Murphy, Murphy & Freund. There are no other appearances.

After examining the files and hearing the evidence, statements and arguments of counsel, the Court finds:

1. Due diligence has been exercised in the search for names, ages, relationships and residences and addresses of heirs, devisees, legatees and creditors.
2. Notice of this hearing has been given as required by law and the order of this court and proof of notice has been filed and is approved.
3. The allegations of the Petition are true.

4. All the terms and conditions of the Servicemembers Civil Relief Act, have been complied with as to any interested person or persons who are in the service of the United States or its allies.

5. Decedent owned, at the time of death, the following described real estate:

Monroe Street, Lots 108 and 109, Cunningham Heights Addition. Commonly known as no street address (hereinafter referred to as “Monroe Lots 108, 109”);

Monroe Street, Lots 110, 111, and 112, Cunningham Heights Addition. Commonly known as no address (hereinafter referred to as “Monroe Lots 110, 111, and 112”);

Lots 113 and 114 Monroe Street. Cunningham Heights Addition to the City of Topeka, Shawnee County, Kansas (hereinafter referred to as “Monroe Lots 113, 114”);

Lots 179, 180, 181 and 182 on Madison Street in Cunningham Heights Subdivision to the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 2731 SE Madison Street, Topeka Kansas);

Lots 232 and 234 on Adams Street, in Highland Park Subdivision, and Addition to the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 2740 SE Adams Street, Topeka, Kansas);

Being Lot 22 in Block 13 in Highland Crest No. 2, a subdivision in Shawnee County, Kansas according to the official plat thereof filed for record in the office of the Register of Deeds on the 4<sup>th</sup> day of June, 1952 at 10:53 a.m. (commonly known and hereinafter referred to as 517 SE 33<sup>rd</sup> Terrace, Topeka, Kansas);

Lots 360 and 361 on Lindenwood Avenue, in Melrose Subdivision in the City of Topeka, and the South Half of the vacated alley North of Lot 360, Shawnee County, Kansas (commonly known and hereinafter referred to as 613 SW Lindenwood Avenue, Topeka, Kansas);

THE WEST 65 feet of LOT 925 and the SOUTH HALF of the WEST 65 feet of LOT 927, on Logan St., in POLLOMS SUBDIVISION, CITY OF TOPEKA, SHAWNEE COUNTY, KANSAS, except any part of the above described property which might be within the EAST 85 feet of said LOTS 925 and 927 (commonly known and hereinafter referred to as 1322 NW Central Ave., Topeka, Kansas);

The North 2/3 of Lot 98 on Madison Street, North, in Eugene, Now North Topeka, Shawnee County, Kansas, also described as follows: Beginning on the East line of Madison Street, 325 feet Northerly of the North line of Laurent Street; thence Northerly on Madison Street, 50 feet; thence Easterly parallel to Laurent Street, 170 feet; thence Southerly 50 feet; thence Westerly 170 feet to Beginning (commonly known and hereinafter referred to as 926 NE Madison, Topeka, Kansas);

All of Lot 161 on Polk Street, in the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 517 SW Polk, Topeka, Kansas);

Lots 82 and 83 in Cunningham Heights, a subdivision in City of Topeka, Shawnee County Kansas (commonly known and hereinafter 2723 SE Monroe Street, Topeka, Kansas);

The North Half of Lot 434 and all of Lot 436 on Taylor Street, in Stringham's Addition to the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 1314 NW Taylor Street, Topeka, Kansas);

The South Sixty-seven and one-half (67½ ) feet of Lots One (1), Two (2), Three (3), Four (4), and Five (5), and the North Seven and one-half (7½) feet of the vacated Alley on the South side of said lots, in Melrose subdivision to the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 605 Lindenwood Avenue, Topeka, Kansas); and

SECTION: ALMS LOT: 189 SPACES: 1-2-3-4-5&6, Memorial Park Cemetery, Topeka, Shawnee County, Kansas (commonly referred to the Family Burial Plot, where 3 of the lots hold the remains of deceased family members).

6. A Final Accounting and Inventory was attached as Exhibit "A" to the Petition for Final Settlement and Approval of Final Accounting and Inventory, and an Amended Final Accounting and Inventory was filed on December 21, 2016 and was reviewed by all the heirs, devisees and legatees and the Amended Final Accounting and Inventory is hereby approved. The Petitioner, since filing the Amended Final Accounting and Inventory has received the following: None, and made the following disbursements: None.

7. All of the acts and proceedings of the Executrix have been in accordance with the law and the orders of this court and approved.

8. Lanny Lentz was survived by the following named persons who, so far as known or can with reasonable diligence be ascertained are all of Lanny Lentz' heirs:

<u>NAME</u>	<u>ADDRESS</u>	<u>AGE</u>	<u>RELATIONSHIP</u>
Marilyn Kay Lentz	1014 Rd. 45 Sedan, KS 67361	Adult	Daughter
Lana Lentz Kennedy	7051 SW Queens Court Topeka, KS 66614	Adult	Daughter



(c) To Sloan, Eisenbarth, Glassman, Jarboe & McEntire, LLC (“The Sloan Law Firm”) in the sum of \$28,500 for fees and in the sum of \$1,042.43 for expenses, for a total of \$29,542.43, in accordance with the ruling by this Court on the 17<sup>th</sup> day of October, 2016.

(d) To the accountant, for preparation of the 2016 final estate income tax return, the amount not to exceed \$700.00, or such lesser amount as may be charged.

(e) To the United States Treasury, the amount calculated as due and owing in estate income taxes for 2016, which amount is estimated to be \$0.00 conditioned on expenses being paid in 2016.

(f) To the Kansas Department of Revenue, the amount calculated as due and owing in estate income taxes for 2016, which amount is estimated to be \$0.00 conditioned on expenses being paid in 2016.

(g) To Lana Lentz Kennedy, repayment of the expenses agreed by the parties and approved by the Court in the Accounting on March 3, 2016, in the amount of \$21,799.13, as an offset against distribution of real property, such distribution of real property to be in accordance with Paragraph 14, below.

(h) To the Estate of Lanny Lentz, those sums being held by the Clerk of the Shawnee County District Court, totaling \$36,103.60, for deposit in the estate account and distribution in accordance with this Journal Entry.

(i) To Diann Wyatt, a payment or allowance of \$2,000.00 to equalize the other cash distributions made by the estate to date to the heirs.

13. The Court has taken notice of existing orders of this Court, the terms of this Journal Entry and the terms of the Last Will and Testament of Lanny Lentz, as well as the following factors in

granting the Petition for Final Settlement and Approval of the Amended Accounting and Inventory, including:

- a. The length of time this estate has been open;
- b. The discrepancy in prior cash distributions to the heirs resulting in Two Thousand and no/100 Dollars (\$2,000.00) owed to Diann Wyatt, such amount to be included in the distributions set forth, below;
- c. There are many ways to value a property and the Court considered:
  - i. The valuations set forth in the Inventory filed December 31, 2015, the appraisals provided on two (2) real properties, with mandated repairs included in the proposed valuations; the remaining principal balance on the contract for Deed for 1322 NW Central Avenue, of \$18,300; and, the Certified Market Analysis (CMA) valuations; and
  - ii. The Court directed use of the CMA valuations (See Exhibit A) for all properties except 1322 NW Central Avenue, to provide consistent valuations to support the distribution of the real property in equal shares to the heirs, less any offsets, such distributions to be in accordance with the Petition for Final Settlement and the orders of the Court, including this Journal Entry, and set out more particularly in Exhibit B; and
  - iii. The Estate shall sell 1322 NW Central Avenue to Marilyn K. Lentz, subject to the terms of the Contract for Deed, in accordance with the Petition for Final Settlement, for \$12,000.00, in consideration of the various factors testified to by Executrix, including finalizing the Estate on or before the end of this year, and as set forth more fully in Paragraph 14, below; and

- iv. Extension of administration of the estate into the next year for the purpose of attempting to sell the properties at auction or open market is not desirable given the associated costs and risk factors.

14. The Last Will and Testament of Lanny Lentz is construed to distribute the remainder of the estate, after payment of expenses, in equal shares to the three (3) heirs identified in Paragraphs 8 and 10, above, in accordance with the following:

(a) All remaining real properties are to be distributed as follows, as is, subject to any real estate taxes that may be due for 2016 (which shall be the responsibility of the respective recipients); and any rents that are due or paid shall belong to the recipient after the date of this Journal Entry: <sup>1</sup>

i. To be sold to Marilyn Lentz for payment to the Estate of Lanny Lentz of Twelve Thousand and no/100 Dollars (\$12,000.00)

A. THE WEST 65 feet of LOT 925 and the SOUTH HALF of the WEST 65 feet of LOT 927, on Logan St., in POLLOMS SUBDIVISION, CITY OF TOPEKA, SHAWNEE COUNTY, KANSAS, except any part of the above described property which might be within the EAST 85 feet of said LOTS 925 and 927 (commonly known and hereinafter referred to as 1322 NW Central Ave., Topeka, Kansas, such property being subject to a contract for deed; and

ii. To be distributed to Lana Lentz Kennedy and Marilyn K. Lentz, as joint tenants in common, each owning an undivided one-half interest, the following described real property on the terms set forth in the paragraph pertaining to the specific legal description, below, if any, and for the respective values set forth in Exhibits A and B, and with the express acceptance by each of Lana Lentz Kennedy and Marilyn K. Lentz of the offset of the obligations otherwise payable



to each of them, as set forth in Paragraph 12, above, as a full satisfaction of such obligations:

A. SECTION: ALMS LOT: 189 SPACES: 1-2-3-4-5&6, Memorial Park Cemetery, Topeka, Shawnee County, Kansas (commonly referred to the Family Burial Plot, where 3 of the lots hold the remains of deceased family members); and

B. Monroe Street, Lots 108 and 109, Cunningham Heights Addition. Commonly known as no street address (hereinafter referred to as “Monroe Lots 108, 109”); and Monroe Street, Lots 110, 111, and 112, Cunningham Heights Addition. Commonly known as no address (hereinafter referred to as “Monroe Lots 110, 111, and 112”); and Lots 113 and 114 Monroe Street. Cunningham Heights Addition to the City of Topeka, Shawnee County, Kansas (hereinafter referred to as “Monroe Lots 113, 114”), collectively, the “Vacant Lots;” and

C. Lots 232 and 234 on Adams Street, in Highland Park Subdivision, an Addition to the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 2740 SE Adams Street, Topeka, Kansas); and

D. Lots 179, 180, 181 and 182 on Madison Street in Cunningham Heights Subdivision to the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 2731 SE Madison Street, Topeka Kansas); and

E. Being Lot 22 in Block 13 in Highland Crest No. 2, a subdivision in Shawnee County, Kansas according to the official plat thereof filed for record in the office of the Register of Deeds on the 4<sup>th</sup> day of June, 1952 at 10:53 a.m. (commonly known and hereinafter referred to as 517 SE 33<sup>rd</sup> Terrace, Topeka, Kansas); and

F. Lots 360 and 361 on Lindenwood Avenue, in Melrose Subdivision in the City of Topeka, and the South Half of the vacated alley North of Lot 360, Shawnee County, Kansas (commonly known and hereinafter referred to as 613 SW Lindenwood Avenue, Topeka, Kansas); and

G. The South Sixty-seven and one-half (67½) feet of Lots One (1), Two (2), Three (3), Four (4), and Five (5), and the North Seven and one-half (7½) feet of the vacated Alley on the South side of said lots, in Melrose subdivision to the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 605 Lindenwood Avenue, Topeka, Kansas).

iii. To be distributed to Diann Wyatt, in her own name: the following described real property on the terms set forth in the paragraph pertaining to the legal description and for the respective values set forth in Exhibit C:

A. All of Lot 161 on Polk Street, in the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 517 SW Polk, Topeka, Kansas); and

B. Lots 82 and 83 in Cunningham Heights, a subdivision in City of Topeka, Shawnee County Kansas (commonly known and hereinafter 2723 SE Monroe Street, Topeka, Kansas);

(b) All personal property, already divided by agreement of the parties as evidenced in prior hearings, to each of them, as their own property absolutely.

THE COURT ORDERS:

1. The Petition for Final Settlement and Approval of the Amended Final Accounting and Inventory is granted, subject to the above findings which are made a part of the order and decree of this court.

2. All of Marilyn K. Lentz' acts and proceedings are approved and Marilyn K. Lentz is authorized and directed to pay the fees, expenses and costs set out in Paragraph 12, above, and to convey the real property by Administrator's Deed as set out in Paragraph 14, above.

3. Upon the filing of a Receipt by the heirs, the administration of the Estate of Lanny Lentz shall be closed, Marilyn K. Lentz shall be finally discharged as Executor of the Estate of Lanny Lentz, deceased and Marilyn K. Lentz shall be released from further liability, and all heirs shall cooperate to provide such Receipt upon distribution of those assets set over to them by this Journal Entry.

**PREPARED AND APPROVED BY:**

\_\_\_\_\_  
/s/Kathleen R. Urbom  
Kathleen R. Urbom (#10804)  
URBOM LAW OFFICES CHARTERED  
3024 SW Wanamaker Road, Suite 103  
Topeka, KS 66614  
Telephone: 785.861.7100  
Facsimile: 785.215.6122  
Email: [kurbom@urbomlaw.com](mailto:kurbom@urbomlaw.com)

Attorney for Executrix, MARILYN K. LENTZ

**APPROVED BY:**

\_\_\_\_\_  
/s/Aaron R. Bailey  
Aaron R. Bailey  
Brian M. Jacques  
Sloan, Eisenbarth, Glassman, McEntire & Jarboe, L.L.C.  
534 S. Kansas Ave., Suite 1000  
Topeka, Kansas 66603-3456  
Attorney for Lana Kennedy

\_\_\_\_\_  
Cleo G. Murphy  
Murphy & Freund  
1611 SW 37<sup>th</sup> St.  
Topeka, KS 66611  
Attorney for Diann Wyatt

<b>EXHIBIT A TO JOURNAL ENTRY APPROVING FINAL SETTLEMENT : REAL ESTATE VALUATIONS PER CMA</b>			
	<b>PROPERTY DESCRIPTION</b>	<b>CMA</b>	<b>CMA COPIES PROVIDED TO COUNSEL 12.23.2016</b>
1	Monroe Street, Lots 108 and 109, Cunningham Heights Addition. Commonly known as no address (hereinafter referred to as "Monroe Lots 108, 109")	\$500.00	N/A
2	Monroe Street, Lots 110, 111, and 112, Cunningham Heights Addition. Commonly known as no address (hereinafter referred to as "Monroe Lots 110, 111, and 112")		
3	Lots 113 and 114 Monroe Street. Cunningham Heights Addition to the City of Topeka, Shawnee County, Kansas (hereinafter referred to as "Monroe Lots 113, 114")		
4	Lots 179, 180, 181 and 182 on Madison Street in Cunningham Heights Subdivision to the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 2731 SE Madison Street, Topeka Kansas)	\$6,000.00	*
5	Lots 232 and 234 on Adams Street, in Highland Park Subdivision, and Addition to the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 2740 SE Adams Street, Topeka, Kansas)	\$5,833.00	*
6	Being Lot 22 in Block 13 in Highland Crest No. 2, a subdivision in Shawnee County, Kansas according to the official plat thereof filed for record in the office of the Register of Deeds on the 4th day of June, 1952 at 10:53 a.m. (commonly known and hereinafter referred to as 517 SE 33rd Terrace, Topeka, Kansas)	\$12,333.00	*
7	Lots 360 and 361 on Lindenwood Avenue, in Melrose Subdivision in the City of Topeka, and the South Half of the vacated alley North of Lot 360, Shawnee County, Kansas (commonly known and hereinafter referred to as 613 SW Lindenwood Avenue, Topeka, Kansas)	\$41,098.00	*
8	THE WEST 65 feet of LOT 925 and the SOUTH HALF of the WEST 65 feet of LOT 927, on Logan St., in POLLOMS SUBDIVISION, CITY OF TOPEKA, SHAWNEE COUNTY, KANSAS, except any part of the above described property which might be within the EAST 85 feet of said LOTS 925 and 927 (commonly known and hereinafter referred to as 1322 NW Central Ave., Topeka, Kansas) SOLD	\$0.00	N/A
9	The North 2/3 of Lot 98 on Madison Street, North, in Eugene, Now North Topeka, Shawnee County, Kansas, also described as follows: Beginning on the East line of Madison Street, 325 feet Northerly of the North line of Laurent Street; thence Northerly on Madison Street, 50 feet; thence Easterly parallel to Laurent Street, 170 feet; thence Southerly 50 feet; thence Westerly 170 feet to Beginning (commonly known and hereinafter referred to as 926 NE Madison, Topeka, Kansas) SOLD	\$0.00	N/A
10	All of Lot 161 on Polk Street, in the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 517 SW Polk, Topeka, Kansas)	\$18,762.00	*
11	Lots 82 and 83 in Cunningham Heights, a subdivision in City of Topeka, Shawnee County Kansas (commonly known and hereinafter 2723 SE Monroe Street, Topeka, Kansas)	\$17,833.00	*
12	The North Half of Lot 434 and all of Lot 436 A12 on Taylor Street, in Stringham's Addition to the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 1314 NW Taylor Street, Topeka, Kansas) SOLD		N/A

**EXHIBIT B - JOURNAL ENTRY APPROVING PETITION FOR FINAL DISTRIBUTION**

		<b>ALL EXPENSES AND REVENUE OR CASH ASSETS</b>	<b>EXPENSES ORDERED PAID TO HEIR OFFSET AGAINST DISTRIBUTION; EXECUTRIX FEES PAID OUT OF CASH</b>	<b>EXPENSES ORDERED TO BE PAID TO HEIR AND EXECUTRIX FEES OFFSET AGAINST DISTRIBUTION</b>	<b>MARILYN AND LANA</b>		<b>DIANN</b>	<b>SOURCE OF VALUATION</b>
11/3/2016	12.21.2016	\$20,443.01	\$20,443.01	\$20,443.01				
	Funds held by the court	\$36,103.60	\$36,103.60	\$36,103.60				
	Sloan Listrom (fees and expenses)	(\$29,542.43)	(\$29,542.43)	(\$29,542.43)				
	ULO fees	(\$36,000.00)	(\$36,000.00)	(\$36,000.00)				
	Additional Taxes due for 2013 Accountant has advised submission of cancelled check will remove the demand for taxes (paid 3,547.00, including penalties and interest; IRS claiming \$3500 due)	\$0.00	\$0.00	\$0.00				
	Expenses approved to be paid to Lana Kennedy	(\$21,799.13)						
	Accountant fee for preparation of 2016 estate income tax return; presumed zero income if expenses allowed this year	(\$700.00)	(\$700.00)	(\$700.00)				
	Approved Successor Executrix Fees (Marilyn K. Lentz)	(\$12,000.00)	(\$12,000.00)					
	Cash Distribution to Diann Wyatt to equalize cash payments to heirs, per JE	(\$2,000.00)	(\$2,000.00)	(\$2,000.00)				
	Sales Proceeds 1322 NW Central	\$12,000.00	\$12,000.00	\$12,000.00				
	<b>Cash Balance:</b>	(\$33,494.95)	(\$11,695.82)	\$304.18				
	Court Approved Executrix' expenses (Lana Kennedy)				(\$21,799.13)	(\$21,799.13)		
	Executrix Fee (Marilyn Lentz)				(\$12,000.00)	(\$12,000.00)		
	<b>DISTRIBUTION OF REMAINING ASSETS</b>							
	Lots 108, 109, 110, 111 and 112, Monroe Street				\$500.00	\$500.00		
	Lots 113 and 114, Monroe Street, Topeka, KS							
	2740 SE Adams				\$5,833.00	\$5,833.00		CMA
	2731 SE Madison St., Topeka, KS				\$6,000.00	\$6,000.00		CMA
	2723 Monroe St., Topeka, KS						\$17,833.00	CMA
	517 SE 33rd Terr., Topeka, KS				\$12,333.00	\$12,333.00		CMA
	1314 NW Taylor, Topeka, KS							
	1322 NW Central Ave., Topeka, KS							
	6 cemetery lots				\$1,500.00	\$1,500.00		
	926 NE Madison, Topeka, KS							
	517 SW Polk, Topeka, KS						\$18,762.00	CMA
	605 Lindenwood Ave., Topeka, KS				\$38,787.00	\$38,787.00		CMA
	613 Lindenwood Ave., Topeka, KS				\$41,098.00	\$41,098.00		CMA
					\$72,251.87	\$72,251.87	\$36,595.00	
					\$36,125.94		\$36,595.00	
	<b>Total Value of Assets to Distribute after deduction of expenses</b>				\$108,846.87			
	<b>Value due to each heir</b>				\$36,282.29			
		(\$36,282.00)	(\$36,282.00)	(\$36,282.00)				
		\$36,126.00	\$36,126.00	\$36,595.00				
		(\$156.00)	(\$156.00)	\$313.00				
	Cash to equalize	\$152.09	\$152.09	(\$313.00)				
		(\$3.91)	(\$3.91)	\$0.00				

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<sup>1</sup>(NOTE: 2 properties closed pursuant to the terms of their respective contracts for deed and Order of this court in September 2016, *i.e.*, 1314 NW Taylor, Topeka, KS and 926 NE Madison, Topeka, KS)

Kathleen R. Urbom, Esq. (#10804)  
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[kurbom@urbomlaw.com](mailto:kurbom@urbomlaw.com)  
Attorney for Marilyn Lentz

IN THE DISTRICT COURT OF SHAWNEE COUNTY, KANSAS  
DIVISION 8

IN THE MATTER OF THE ESTATE OF :  
LANNY LENTZ :

Deceased, :  
:  
:  
:

Case No. 2013-PR-148

**AMENDED FINAL ACCOUNTING AND INVENTORY**

COMES NOW Marilyn Lentz, Executrix, 1014 Rd. 45, Sedan, Kansas 67361, Executrix in the above described estate, and provides the following information for that period beginning with the court approved former Executrix' revised Accounting, filed December 15, 2015 through December 6, 2016, with:

1. BEGINNING BALANCE:

Transfer and Deposits from prior estate account 3.28.2016:	\$21,735.51
Total Deposits through 12.21.2016 (see attached):	\$24,038.07

TOTAL RECEIPTS \$45,773.58

3. DISBURSEMENTS (PAID OUT)

Total Expenses paid through 12.21.2016 (see attached)	\$25,330.57
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TOTAL DISBURSEMENTS (\$25,330.57)

**SUMMARY**

1. BEGINNING BALANCE	\$0.00
2. TOTAL RECEIPTS	\$45,774
3. TOTAL DISBURSEMENTS (PAID OUT)	<u>(\$25,331)</u>
4. CASH BALANCE ON HAND	\$20,443

FINAL INVENTORY  
FOR THE PERIOD ENDING SEPTEMBER 18, 2014

REAL ESTATE

1.	See attached List	\$148,000
	Total Real Estate	\$148,000

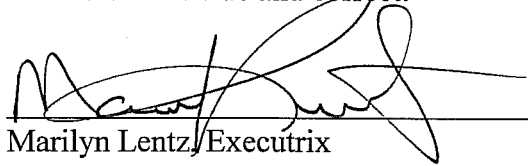
PERSONAL PROPERTY

1.	Financial Institution Accounts	
	(a) Checking: Kaw Valley State Bank, Topeka, KS	\$20,443.01
	(b) Savings	\$0.00
	(c) Certificate of Deposit	\$0.00
	(d) Other: Money Held by Court	\$36,103.60
2.	Stocks and Bonds	\$0.00
3.	Other Personal Property	
	All distributed to the Heirs	<u>\$0.00</u>
	Total Personal Property	\$56,547
	TOTAL REAL ESTATE AND PERSONAL PROPERTY	\$204,547

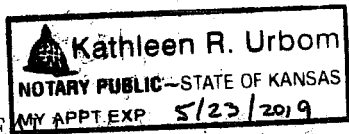


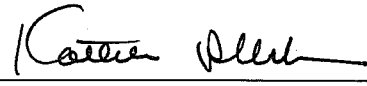
STATE OF KANSAS            )  
  )    SS:  
COUNTY OF SHAWNEE    )

I, Marilyn Lentz, of lawful age, being first duly sworn, upon my oath state that I am the temporary conservator above-named, that I have read the above final accounting, know the content thereof, and that all the statements made therein are true and correct.

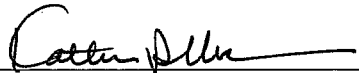
  
Marilyn Lentz, Executrix

Subscribed and sworn to before me this 21<sup>st</sup> day of December, 2016.



  
Notary Public

PREPARED AND APPROVED BY:

  
\_\_\_\_\_

Kathleen R. Urbom, Esq. (#10804)  
URBOM LAW OFFICES CHARTERED  
3024 SW Wanamaker Road, Suite 103  
Topeka, Kansas 66614  
Telephone: 785-861-7100  
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Email: [kurbom@urbomlaw.com](mailto:kurbom@urbomlaw.com)  
Attorney for Petitioner

**RECEIPTS AND DISBURSEMENTS-UPDATED TO 12.21.2016-ATTACHMENT TO AMENDED  
FINAL ACCOUNTING AND INVENTORY LANNY LENTZ ESTATE 2013-PR-148**

<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>Deposit</b>	<b>Disbursement</b>
	Opening Balance (transferred funds			
3/21/2016	from former Estate account at Alliance Bank	\$21,735.51	\$21,735.51	
4/4/2016	Rent 2740 Adams	\$275.00	\$275.00	
4/4/2016	926 N. Madison	\$350.00	\$350.00	
4/4/2016	613 Lindenwood	\$600.00	\$600.00	
4/4/2016	2723 Monroe	\$1,050.00	\$1,050.00	
4/4/2016	517 E. 33rd Terr	\$1,975.00	\$1,975.00	
4/4/2016	1322 N. Central	\$3,171.00	\$3,171.00	
4/5/2016	Deluxe Check	(\$14.95)		(\$14.95)
4/12/2016	1322 N. Central	\$453.00	\$453.00	
4/20/2016	613 Lindenwood	\$500.00	\$500.00	
4/22/2016	Shawnee County Treasurer	(\$2,666.45)		(\$2,666.45)
4/19/2016	Kansas Mutual Insurance	(\$827.00)		(\$827.00)
4/25/2016	Litiz Mutual Insurance	(\$612.00)		(\$612.00)
5/10/2016	2740 Adams	\$275.00	\$275.00	
5/10/2016	926 N. Madison	\$300.00	\$300.00	
5/10/2016	517 E. 33rd Terr	\$425.00	\$425.00	
5/10/2016	1322 N. Central	\$453.00	\$453.00	
5/25/2016	2723 Monroe	\$400.00	\$400.00	
5/25/2016	613 Lindenwood	\$500.00	\$500.00	
6/6/2016	2740 Adams	\$175.00	\$175.00	
6/6/2016	926 N. Madison	\$350.00	\$350.00	
6/6/2016	517 E. 33rd Terr	\$425.00	\$425.00	
6/7/2016	Lentz Plumbing (5 invoices, various properties)	(\$1,195.56)		(\$1,195.56)
6/7/2016	Lentz Plumbing to reimburse casualty insurance on 2 real properties + Debacker bill	(\$942.05)		(\$942.05)
5/10/2016	Robert Aluark (517 Polk-yard work)	(\$60.00)		(\$60.00)
5/10/2016	Alonzo Smith (mowing)	(\$600.00)		(\$600.00)
5/23/2016	Kansas Department of Revenue (2012 personal return Lenny Lentz)	(\$894.00)		(\$894.00)
5/18/2016	US Treasury (2012 personal return Lenny Lentz)	(\$741.00)		(\$741.00)
5/11/2016	US Treasury (2013 estate return)	(\$3,547.00)		(\$3,547.00)
5/25/2016	Kansas Fiduciary Income Tax (2013)	(\$460.00)		(\$460.00)
5/12/2016	BT & Co (preparation of tax returns)	(\$2,888.50)		(\$2,888.50)
5/24/2016	Darrell Simnitt (to prepare estimate of costs if real estate was auctioned)	(\$300.00)		(\$300.00)

5/24/2016	Alonzo Smith (mowing)	(\$310.00)		(\$310.00)
6/6/2016	Alonzo Smith (mowing)	(\$200.00)		(\$200.00)
6/13/2016	City of Topeka (fine for removing debris from vacant lots for 2015)	(\$738.67)		(\$738.67)
6/13/2016	City of Topeka (fine for 517 Polk in 2015)	(\$100.00)		(\$100.00)
6/13/2016	Taggart Appraisal 613 Lindenwood	(\$400.00)		(\$400.00)
6/17/2016	Alonzo Smith (cleanup on 517 Polk and mow 2731 Madison)	(\$310.00)		(\$310.00)
7/27/2016	2723 Monroe	\$250.00	\$250.00	
7/27/2016	517 E. 33rd Terr	\$425.00	\$425.00	
7/27/2016	1322 N. Central	\$453.00	\$453.00	
7/27/2016	1322 N. Central	\$453.00	\$453.00	
7/27/2016	613 Lindenwood	\$500.00	\$500.00	
8/4/2016	2740 Adams	\$550.00	\$550.00	
7/22/2016	Alonzo Smith (to mow lots 2 times and haul limbs)	(\$650.00)		(\$650.00)
8/1/2016	Kansas Mutual Insurance (2740 Adams)	(\$420.00)		(\$420.00)
8/2/2016	Home Team Inspection (613 Lindenwood for possible sale)	(\$419.00)		(\$419.00)
8/5/2016	Shawnee County Treasurer (613 Lindenwood unpaid portion of 2015 taxes)	(\$178.97)		(\$178.97)
8/4/2016	return deposit for rent payment (517 E. 33 Terr)	(\$425.00)		(\$425.00)
8/4/2016	Processing fee for returned deposit	(\$4.00)		(\$4.00)
8/10/2016	613 Lindenwood	\$500.00	\$500.00	
8/29/2016	Tax Refund 2012	\$2.27	\$2.27	
8/29/2016	517 E. 33rd Terr	\$425.00	\$425.00	
8/29/2016	1322 N. Central	\$453.00	\$453.00	
9/1/2016	2740 Adams	\$275.00	\$275.00	
9/1/2016	613 Lindenwood	\$500.00	\$500.00	
8/18/2016	Alonzo Smith (mowing lots, 2731 Madison and 517 E. 33 Terr)	(\$600.00)		(\$600.00)
8/31/2016	Alonzo Smith (weed eat 517 Polk)	(\$50.00)		(\$50.00)
9/7/2016	Kansas Mutual Insurance (2740 Adams)	(\$15.00)		(\$15.00)
9/1/2016	Charge back on rent 517 E. 33rd Terr)	(\$425.00)		(\$425.00)
9/1/2016	Return check fee	(\$4.00)		(\$4.00)
9/20/2016	2740 Adams	\$275.00	\$275.00	
9/20/2016	613 Lindenwood	\$500.00	\$500.00	
9/20/2016	1322 N. Central	\$453.00	\$453.00	
9/16/2016	Alonzo Smith mow 517 E. 33rd Terr	(\$50.00)		(\$50.00)

9/21/2016	Alonzo Smith mow vacant lots	(\$300.00)		(\$300.00)
10/3/2016	Lentz Plumbing (replace sump pump 2740 Adams)	(\$304.77)		(\$304.77)
11/8/2016	Kevin's Heating (613 Lindenwood)	(\$395.00)		(\$395.00)
11/9/2016	Close out of former estate account at Alliance Bank	\$250.80	\$250.80	
11/9/2016	2740 Adams	\$550.00	\$550.00	
11/9/2016	2723 Monroe	\$450.00	\$450.00	
11/9/2016	1322 N. Central	\$906.00	\$906.00	
11/9/2016	2723 Monroe (catching up back rent, leaving \$1,000 +/- still due)	\$2,212.00	\$2,212.00	
12/7/2016	2740 Adams	\$275.00	\$275.00	
12/7/2016	1322 N. Central	\$453.00	\$453.00	
12/7/2016	613 Lindenwood	\$500.00	\$500.00	
12/7/2016	613 Lindenwood	\$500.00	\$500.00	
11/10/2016	All Seasons Pest (termite-613 Lindenwood)	(\$791.00)		(\$791.00)
11/16/2016	Kansas Department of Revenue (Case No. 010102229313-add'l penalties on tax return)	(\$62.61)		(\$62.61)
11/15/2016	Lentz Plumbing (2723 Monroe)	(\$119.54)		(\$119.54)
11/9/2016	Alpha Title (closing 926 N. Madison)	(\$295.00)		(\$295.00)
11/9/2016	Alpha Title (closing 1314 N. Taylor)	(\$295.00)		(\$295.00)
	Balanced with closing balance of 12/8/2016 KVSBT statement	\$21,912.51	\$45,523.58	(\$23,611.07)
12/21/2016	Reimbursement for erroneous transfer by Alliance Bank-cash	\$100.00	\$100.00	
12/21/2016	2723 Monroe	\$150.00	\$150.00	
	M&M Excavating (gravel 2740 Adams)	(\$250.00)		(\$250.00)
	Shawnee County Treasurer (additional real estate taxes for 2015 and taxes collected for 2016 on 1322 N. Central at closing)	(\$1,461.50)		(\$1,461.50)
12/12/2016	Chargeback fees for returned deposits	(\$8.00)		(\$8.00)
		(\$1,469.50)	\$250.00	(\$1,719.50)
		\$20,443.01	\$45,773.58	(\$25,330.57)
	Current Cash Balance after deposits and outstanding checks clear	\$20,443.01		

**REAL ESTATE - ATTACHMENT TO FINAL ACCOUNTING AND INVENTORY - REAL ESTATE**

	<b>PROPERTY DESCRIPTION</b>	<b>VALUE</b>
1	Monroe Street, Lots 108 and 109, Cunningham Heights Addition. Commonly known as no address (hereinafter referred to as "Monroe Lots 108, 109")	\$500.00
2	Monroe Street, Lots 110, 111, and 112, Cunningham Heights Addition. Commonly known as no address (hereinafter referred to as "Monroe Lots 110, 111, and 112")	
3	Lots 113 and 114 Monroe Street. Cunningham Heights Addition to the City of Topeka, Shawnee County, Kansas (hereinafter referred to as "Monroe Lots 113, 114")	
4	Lots 179, 180, 181 and 182 on Madison Street in Cunningham Heights Subdivision to the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 2731 SE Madison Street, Topeka Kansas)	\$5,000.00
5	Lots 232 and 234 on Adams Street, in Highland Park Subdivision, and Addition to the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 2740 SE Adams Street, Topeka, Kansas)	\$5,000.00
6	Being Lot 22 in Block 13 in Highland Crest No. 2, a subdivision in Shawnee County, Kansas according to the official plat thereof filed for record in the office of the Register of Deeds on the 4th day of June, 1952 at 10:53 a.m. (commonly known and hereinafter referred to as 517 SE 33rd Terrace, Topek, Kansas)	\$5,000.00
7	Lots 360 and 361 on Lindenwood Avenue, in Melrose Subdivision in the City of Topeka, and the South Half of the vacated alley North of Lot 360, Shawnee County, Kansas (commonly known and hereinafter referred to as 613 SW Lindenwood Avenue, Topeka, Kansas)	\$30,000.00
8	THE WEST 65 feet of LOT 925 and the SOUTH HALF of the WEST 65 feet of LOT 927, on Logan St., in POLLOMS SUBDIVISION, CITY OF TOPEKA, SHAWNEE COUNTY, KANSAS, except any part of the above described property which might be within the EAST 85 feet of said LOTS 925 and 927 (commonly known and hereinafter referred to as 1322 NW Central Ave., Topeka, Kansas)	\$12,000.00
9	The North 2/3 of Lot 98 on Madison Street, North, in Eugene, Now North Topeka, Shawnee County, Kansas, also described as follows: Beginning on the East line of Madison Street, 325 feet Northerly of the North line of Laurent Street; thence Northerly on Madison Street, 50 feet; thence Easterly parallel to Laurent Street, 170 feet; thence Southerly 50 feet; thence Westerly 170 feet to Beginning (commonly known and hereinafter referred to as 926 NE Madison, Topeka, Kansas) SOLD	\$0.00
10	All of Lot 161 on Polk Street, in the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 517 SW Polk, Topeka, Kansas)	\$17,000.00
11	Lots 82 and 83 in Cunningham Heights, a subdivision in City of Topeka, Shawnee County Kansas (commonly known and hereinafter 2723 SE Monroe Street, Topeka, Kansas)	\$17,000.00
12	The North Half of Lot 434 and all of Lot 436 on Taylor Street, in Stringham's Addition to the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 1314 NW Taylor Street, Topeka, Kansas) SOLD	\$0.00
13	The South Sixty-seven and one-half (67 1/2) feet of Lots One (1), Two (2), Three (3), Four (4), and Five (5), and the North Seven and one-half (7 1/2) feet of the vacated Alley on the South side of said lots, in Melrose subdivision to the City of Topeka, Shawnee County, Kansas (commonly known and hereinafter referred to as 605 Lindenwood Avenue, Topeka, Kansas)	\$55,000.00
14	SECTION: ALMS LOT: 189 SPACES: 1-2-3-4-5&6, Memorial Park Cemetery, Topeka, Shawnee County, Kansas (commonly referred to the Family Burial Plot, where 3 of the lots hold the remains of deceased family members).	\$1,500.00

**\$148,000.00**