IN THE SUPREME COURT OF GUAM

ROSALIND M. SINLAO,
Plaintiff-Appellee,

vs.

KID D. SINLAO,
Defendant-Appellant

Supreme Court Case No. CVA04-033
Superior Court Case No. DM0867-03

OPINION

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Appeal from the Superior Court of Guam
Argued and submitted on June 29, 2005
Hagåtña, Guam

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BEFORE: F. PHILIP CARBULLIDO, Chief Justice; FRANCES M. TYDINGCO-GATEWOOD, Associate Justice; ROBERT J. TORRES, JR., Associate Justice.

TYDINGCO-GATEWOOD, J.:

[1] Defendant-Appellant Kid D. Sinlao appeals the trial court's division of community property and debt in this divorce action. He argues that the trial court's division resulted in Plaintiff-Appellee Rosalind M. Sinlao receiving an inequitably larger share of community property in violation of Guam law which mandates that in a dissolution of marriage by decree rendered on any ground other than that of adultery or extreme cruelty, the community property shall be divided equally between the parties. We hold, first, that Title 19 GCA § 8414 vests this court with the authority to revise the trial court's division of community property even absent an abuse of discretion by the trial court. Such authority, however, is to be exercised only when there is manifest unfairness in the trial court's division of property. We next hold that while there is no requirement that the trial court's division be mathematically equal when dividing community property in dissolution cases based on irreconcilable differences; rather, the trial court should strive for an equal division, as required by Title 19 GCA § 8411(b), by evaluating the circumstances of each particular case and considering the overall equality of the award. Our review of the trial court's award reveals that the

assets and debt of the marriage were almost evenly divided between the parties. We find no manifest unfairness in the trial court's division of the Sinlaos' community property. We therefore affirm.

I.

[2] The parties are dental assistants who met in 1991, married on January 4, 1993, and have two children. A few years after they married, the couple began experiencing marital discord. The parties separated briefly in 1995, reconciled, and separated again in 2003 when Rosalind filed for divorce. After the complaint was filed, the parties and their families entered into a written agreement to reconcile, which proved fruitless, as the couple finally separated January 2004.

[3] During a bench trial in August 2004, the parties testified regarding their community assets and debt, which included the Dededo marital home mortgaged to Citizens Security Bank, the parties' vehicles (a 1997 Honda Civic and 2000 Toyota Tacoma), property in the Philippines, a savings account, Kid's retirement account, income tax refunds from 2002 and 2003, a USA Federal Credit Union Visa credit account, and an auto loan for the Toyota Tacoma with Pentagon Federal Credit Union. Testimony was also presented that the parties entered into an agreement with Kid's sister Gloria Mariano, to buy property in NCS, and paid her $23,600 for their portion of the sale price. The sale never materialized, and Gloria Mariano obtained a judgment against the seller in Superior Court Civil Case No. CV1600-99. The trial court issued Findings of Fact and Conclusions of Law regarding the property division and custody. The trial court awarded Rosalind the marital home, the Honda Civic, and the Philippine property. The court awarded Kid his 401(k) and the Toyota Tacoma. The court divided equally the tax refunds, savings account and household furnishings, appliances and effects. The trial court ordered Rosalind to pay the mortgage to Citizens Security Bank and the Visa account, and ordered Kid to pay the Toyota Tacoma auto loan. The trial court determined that despite the parties' community interest in the judgment in Civil Case No. CV1600-99, the judgment is of no value because the judgment is not in their name and they had not received reimbursement from the judgment creditor.

[4] The Interlocutory Decree of Divorce expressly provided that the Findings of Fact and Conclusions of Law were incorporated by reference into the Interlocutory Decree, and the Final Decree of Divorce reaffirmed and incorporated the provisions of the Interlocutory Decree. These decrees were entered onto the Superior Court docket. Kid's appeal followed.

II.

[5] This court has jurisdiction over an appeal of a decree of divorce entered in the Superior Court. Title 7 GCA §§ 3107(b), 3108(a) (2005); *Navarro v. Navarro*, 2000 Guam 31 ¶ 5; *Rinehart v. Rinehart*, 2000 Guam 14 ¶ 7. Jurisdiction is also proper pursuant to Title 7 GCA § 25102(j) (2005) ("An appeal in a civil action or proceeding may be taken from the Superior Court . . . [f]rom an interlocutory decree of divorce.").

III.

[6] The trial court's "disposition of the community property and of the homestead . . . *is subject to revision on appeal in all particulars including those which are stated to be in the discretion of the court*." Title 19 GCA § 8414 (2005) (emphasis added); *see also Leon Guerrero v. Moylan*, 2000 Guam 28 ¶ 7 (recognizing that Title 19 GCA § 8414 provides another basis for appellate jurisdiction). Pursuant to this provision, we may revise the trial court's division of community property, even where the trial court's action does not amount to an abuse of discretion.

[7] Our interpretation of 19 GCA § 8414 is supported by interpretations of California Civil Code § 148, because 19 GCA § 8414 is based on California Civil Code § 148.
See Torres v. Torres, 2005 Guam 22 ¶ 33; *People v. Superior Court (Laxamana)*, 2001 Guam 26 ¶ 8; *Sumitomo Constr. Co., Ltd. v. Zhong Ye, Inc.*, 1997

Guam 8 ¶ 7.

[8] California courts have held that, pursuant to California Civil Code §148, an appellate court may revise the trial court's division of property, even where there has not been an abuse of discretion. This was first acknowledged in *Brown v. Brown*, 60 Cal. 579 (1882), and further explained in *Strozynski v. Strozynski*, 31 P. 1130 (Cal. 1893), where the California Supreme Court concluded that in enacting section 148, "the legislature must have intended to subject the exercise of the discretion of the trial court, in dividing the community property, to revision on appeal for any apparent degree of error, though not amounting to an abuse of discretion . . . . " *Id.* at 1130. *See also Pereira v. Pereira*, 103 P. 488 (Cal. 1909) (recognizing that Cal. Civil Code § 148 allowed the appellate court to revise the division on appeal). The *Strozynski* court further held it "expressly based its power to revise the judgment upon section 148 of the Civil Code." *Id.* at 1131. Accordingly, California's appellate courts have followed *Strozynski*. *See Falk v. Falk*, 120 P.2d 714, 719 (Cal. Dist. Ct. App. 1942) ("[A] ppellate courts have a discretion in dividing the community property pursuant to the mandate of section 146 which is paramount and superior to the discretion vested in the trial court under such circumstances."); *Ballas v. Ballas*, 3 Cal. Rptr. 11, 13 (Dist. Ct. App. 1960) ("[Section 148] subjects the exercise of the trial court's discretion in the disposition of the community property to revision on appeal although its action does not amount to an abuse of discretion.").

[9] While recognizing the power to revise the trial court, California appellate courts have retreated from taking such action. In *Gonsalves v. Gonsalves*, 206 P.2d 1127,1132-33 (Cal. Dist. Ct. App. 1949), the court stated that "though clothed with the power of revision under the statute, [the appellate court] will be slow to interfere with that discretion." Later decisions have similarly exhibited reluctance to revise a trial court's decision in division of property. *See e.g*, *Perry v. Perry*, 76 Cal. Rptr. 212, 214 (Ct. App. 1969); *Le Fiell v. Le Fiell*, 239 P.2d 61, 63 (Cal. Dist. Ct. App. 1951). Furthermore, appellate courts have held that the power to revise the trial court's award "should be used only when there is a manifest unfairness in the trial court's division of community property." *Harding v. Harding*, 36 Cal. Rptr. 184, 188 (Dist. Ct. App. 1963).

[10] The standard developed by the California courts was succinctly summarized as follows:

> While it is true that Civil Code section 148 subjects the trial court's discretion in the disposition of the community property to revision on appeal, even where the action of the trial court does not amount to an abuse of discretion the reviewing court will be slow to interfere, and will do so only where there is manifest unfairness.

Irish v. Irish, 55 Cal. Rptr. 55, 57 (Dist. Ct. App. 1966) (citations omitted). We agree with this rule, and accordingly, reverse *Navarro*, 2000 Guam 31 ¶ 6, to the extent that we stated that the trial court's division of community property is subject to this court's review for an abuse of discretion. Instead, we hold that, pursuant to 19 GCA § 8414, the trial court's division of property may be revised on appeal even where the trial court's action does not amount to an abuse of discretion. This authority to revise is to be used sparingly, however, and only where the trial court's division results in manifest unfairness.

IV.

[11] Having clarified the standard of review of a trial court's distribution of community property, we first examine the trial court's overall distribution for any "manifest unfairness." If we find that the trial court's distribution was manifestly unfair, we then determine whether to exercise our authority to revise the division pursuant to 19 GCA § 8414, or remand the matter to the trial court for redistribution of the community property.

[12] Guam's divorce law provides for the equal division of property in divorces based on irreconcilable differences. Specifically, Title 19 GCA § 8411 provides

> In case of the dissolution of marriage by the decree of a court of competent jurisdiction, the community property, and the homestead, shall be assigned as follows:
>
> . . . .
>
> (b) If the decree be rendered on any other ground than that of adultery or extreme cruelty, the community property shall be equally divided between the parties.

Title 19 GCA § 8411(b) (2005).

[13] On appeal, Kid argues that when taken as a whole, the trial court's calculation for division of property results in Rosalind receiving an inequitably larger share of the community property. We note that while Kid maintained during oral argument that there was no error in the award of any one particular asset, in his brief he points to the two specific examples that reveal the inequity: first, the trial court's awarding him the Toyota Tacoma, a vehicle that was not paid off, while Rosalind was awarded the paid-off Honda Civic; second, the court's awarding Rosalind the Dededo marital home and the property in the Philippines. Rosalind counters each argument and maintains that Kid is bound by judicial admissions he made regarding the distribution of the vehicles, and that Kid has failed to demonstrate that the trial court abused its discretion in the award, or that there was "obvious unfairness" in the division. Appellee's Brief, p. 11.

A. Judicial Admission

[14] Kid maintains that he "does not complain about the award of the vehicles." Appellant's Reply Brief, p. 6 (Apr. 27, 2005). Rather, he argues that he was denied an equal share of the community assets as a whole, which he asserts is evident in Rosalind's being awarded the Honda Civic (which is paid off), and his being awarded the Toyota Tacoma (which has little or negative equity). Rosalind argues that Kid is bound by judicial admissions that were made by his attorney regarding the distribution of the vehicles. Specifically, counsel for Kid stated twice during the trial that Kid would take the Toyota Tacoma truck and assume the payments on the loan, and Rosalind could take the Honda Civic.

[15] Thus, we consider whether statements made by Kid's counsel during the course of the trial regarding the distribution of the vehicles are judicial admissions binding on Kid, and if so, whether manifest unfairness has resulted.

[16] "A judicial admission [i]s defined as 'a formal act done in the course of judicial proceedings which waives or dispenses with the necessity of producing evidence by the opponent and bars the party himself from disputing it.'" *Goldsmith v. Allied Bldg. Components, Inc.*, 833 S.W.2d 378, 380 (Ky. 1992) (quoting *Sutherland v. Davis*, 151 S.W.2d 1021 (Ky. 1941)). Such admissions "may occur at any point during the litigation process," including during "discovery, pleadings, opening statements, direct and cross-examination, as well as closing arguments." *Kohne v. Yost*, 818 P.2d 360, 362 (Mont. 1991). Whether the statement is a judicial admission "depends upon the circumstances of each case." *Id.*

[17] In *MacDonald v. General Motors Corp.*, 110 F.3d 337 (6th Cir. 1997), the Sixth Circuit Court of Appeals articulated three factors that define a judicial admission. First, "an attorney's statements must be deliberate, clear and unambiguous." *Id.* at 340; *see also Childs v. Franco*, 563 F.Supp. 290, 292 (E.D. Pa. 1983) (observing that statement should be "unequivocal"); *Glick v. White Motor Co.*, 458 F.2d 1287, 1291 (3rd Cir. 1972) ("[T]o be binding, judicial admissions must be unequivocal"). Second, the statements must be "deliberate waivers of the right to present evidence." *MacDonald*, 110 F.3d at 340. Third, "counsel's statements deal[] with opinions and legal conclusions." *Id.* at 341. *See also Kohne*, 818 P.2d at 362 (stating that the trial court "should not consider statements of counsel's conception of the legal theories of the case"); *Glick*, 458 F.2d at 1291 (stating that judicial admissions "do[] not include counsel's statement of his conception of the legal theory of a case").
The trial court also "must focus upon the statement itself," *Kohne*, 818 P.2d at 362, as well as the intent of the person making the statement. "Oral statements of counsel may be treated as judicial admissions if they were intended to be such or reasonably construed by the court or the other party as such." *People v. Jackson*, 28 Cal. Rptr. 3d 136, 161 (Dist. Ct. App. 2005).

[18] Rosalind argues that statements made by Kid's attorney are judicial admissions that bind Kid. When determining whether the attorney's statements are judicial admissions, we have acknowledged that "certain statements by counsel can [] be considered judicial admissions binding on the client." *B.M. Co. v. Avery*, 2002 Guam 19 ¶ 15. Other jurisdictions are in accord. *See, e.g., Rhoades, Inc. v. United Air Lines, Inc.*, 340 F.2d 481 (3rd Cir. 1965); *Kohne*, 818 P.2d 360; *Magallanes-Damian v. INS*, 783 F.2d 931, 934 (9th Cir. 1986). *But see Parkerson v. Nanton*, 876 So. 2d 1228, 1230 (Fla. Dist. Ct. App. 2004) (declining to adopt the rule that statements of counsel during opening and closing arguments constituted binding judicial admissions, relying in part on Florida law

providing that unsworn statements of counsel were not evidence, unless stipulated by the parties); *Kohne*, 818 F.2d at 363-65 (Weber, J., dissenting) (relying, in part, on the jury instruction that counsel's statements are not evidence, to conclude that statements made during closing argument should be interpreted as binding judicial admissions).

[19] In *B.M. Co.*, 2002 Guam 19 ¶ 15, we cited the majority decision in *Kohne*, 818 P.2d 360, where the Sixth Circuit Court interpreted statements made during closing arguments, and found that "counsel's admissions are binding upon a client." *Id.* at 361. Such admissions are binding during trial and on appeal. *See e.g. United States v. Bentson*, 947 F.2d 1353, 1356 (9th Cir. 1991) (finding that attorney's closing argument contained a "straightforward judicial admission" which was "binding before both the trial and appellate courts."); *Glick*, 458 F.2d at 1291 ("[J]udicial admissions are binding for the purpose of the case in which the admissions are made including appeals."); *In re Crystal Properties, Ltd., L.P.*, 268 F.3d 743, 752 (9th Cir. 2001) (stating that "a judicial admission made at the district court is binding on this court").

[20] Rosalind asserts that Kid's attorney made judicial admissions during the trial. First, during opening statement, Kid's attorney referred to his client, saying, "He can take the truck, and make the payments, and she can have the Honda. I guess we can stipulate to that at this point." Tr. p. 7 (Trial, Aug. 13, 2004). Second, during closing argument, Kid's attorney said again, "He will assume the debt on the truck . . . . And I think we're in agreement that he should have the truck, and assume the payment on that. She can have the Honda Civic." Tr. p. 67 (Trial, Aug. 13, 2004).

[21] Kid's attorney does not dispute that during the trial, he indicated that Kid would receive the truck and assume the debt on the truck, and that Rosalind would receive the Honda Civic. Indeed, during oral argument, he conceded that Kid would take the Toyota Tacoma and Rosalind the Honda Civic. In light of his assertions in his brief and during the oral argument, Kid is bound by the admissions regarding distribution of the vehicles. Therefore, we hold that there was no manifest unfairness in awarding the Honda Civic to Rosalind and the Toyota Tacoma to Kid and having him assume the payments on the auto loan.

B. Equal division of community property

[22] As previously discussed, Guam's divorce law provides for the equal division of property in divorces rendered on any ground other than that of adultery or extreme cruelty. 19 GCA § 8411(b). The divorce here was based on irreconcilable differences. Kid argues that the law was not followed and when taken as a whole, he received an inequitably smaller share of the community property. He relies on certain California cases to argue that the overall division of property lacked mathematical equality. *See In re Marriage of Juick*, 98 Cal. Rptr. 324 (Ct. App. 1971); *In re Marriage of Tammen*, 134 Cal. Rptr. 161 (1976); *In re Marriage of Hopkins*, 141 Cal. Rptr. 597 (1977).

[23] Title 19 GCA § 8411(b), like the California statute, calls for "equal division." This court, however, has not previously adopted the "mathematically equal" standard espoused by these particular California cases and we decline to do so here. Rather, our holding in *Navarro* recognized the "broad discretion" granted to the trial court in decisions dividing community property reflects deference to the trial court's determination. *Navarro*, 2000 Guam 31 ¶ 8; *see also In re Marriage of Steinberger*, 111 Cal. Rptr. 2d 521, 528 (Dist. Ct. App. 2001) ("When a trial court concludes that property contains both separate and community interests, the court has broad discretion to fashion an apportionment of interests that is equitable under the circumstances of the case."). We now recognize, pursuant to 19 GCA § 8414, that we have the power to revise the trial court's division of community property on appeal for any "apparent degree of error," although we will do so only when there is manifest unfairness.

[24] Therefore, rather than adopting a hard and fast rule such as mathematical equality, we believe that trial courts must have reasonable discretion in determining how the equal division of property should be accomplished, on a case-by-case basis. *Cf. In re Marriage of Gowan*, 62 Cal. Rptr. 2d 453, 457 (Ct. App. 1997) ("[T]he disposition of marital property is within the trial court's discretion, by whatever method or formula will 'achieve substantial justice between the parties.'") (citation omitted). We recognize that mathematical equality is desirable as a goal to ensure that each party receives an equal division of property; however, more often than not, mathematical equality is difficult to achieve. Rather, we believe the trial court should examine each case's particular circumstances and consider the overall equality of the award, and revision on appeal will only occur when the division is manifestly unfair.

[25] We now examine the trial court's division of property and debt in the case *sub judice*. The trial court determined the community assets and debt as follows:

	appraised value marital home/equity	
$168,000/$37,373.65		
	Citizens Security Bank mortgage	$130,626.35
	2002 tax refund	$3,000
	2003 tax refund	$2,300
	Kid's 401(k)	between $13,000 to $14,000
	1997 Honda Civic	no valuation
	2000 Toyota Tacoma value/debt	no valuation
	Bank of Hawaii savings account	$1,605.54
	Philippine property	$17,000
	Pentagon Federal Credit Union auto loan	$16,000
	USA Federal Credit Union Visa credit card	$200
	Household furnishings, appliances, effects	no valuation

The trial court did not indicate any valuation for the vehicles in its award, apparently in part because of the judicial admission regarding distribution of the vehicles. The court also did not value the household furnishings, appliances and effects because they had been divided between the parties.

[26] The trial court then divided the remainder of the property as follows:

	Rosalind	Kid
½ equity of $37,373.65	$18,686.82	$18,686.82
½ 2002 tax refund of $3,000	$ 1,500.00	$ 1,500.00
½ 2003 tax refund of $2,300	$ 1,150.00	$ 1,150.00
Kid's 401(k)		$14,000.00
1997 Honda Civic	no valuation	
2000 Toyota Tacoma and loan		no valuation
½ Bank of Hawaii sav. acct. of $1,605.54	$ 802.77	$ 802.77
Philippine property	$17,000.00	
	Award $39,139.59	$36,139.59

In addition, Rosalind was solely responsible for paying the Citizens Security Bank mortgage and the USA Federal Credit Union Visa credit card. Kid was required to reimburse Rosalind $6,690.06, which was half (1/2) of the payments Rosalind made, using her separate funds after the couple had separated, to Citizens Security Bank and the previous owners of the marital home Mr. and Mrs. Eduardo Orot.

[27] Kid argues this division was unequal. According to Kid's calculations, his net award is only $13,449.52, as compared to Rosalind's net award of $45,629.67, for a difference of $32,180.15 in Rosalind's favor. Rosalind also challenges these calculation as faulty, and contends that her share was only $26,942.84 as compared to Kid's share of $36,139.59, for a difference of $9,196.75 in Kid's favor.

[28] The calculations offered by both Kid and Rosalind in this appeal are erroneous in several respects. First, Kid indicated that Rosalind owed Kid a debt of $11,996.75. This figure, however, represents the trial court's award of Kid's equal share in the equity of the marital home, which was $18,686.82 reduced by the payments Rosalind made, since separation, toward the mortgage and the promissory note to the Orots in the amount of $6,690.07. This same error again appears in Kid's assertion that he was awarded only $11,996.75 and in Rosalind's calculation that she was required to pay him this amount. As discussed above, Kid and Rosalind were each awarded an equal one-half (1/2) share of the equity of the marital home in the amount of $18,686.82, but this was reduced by the amount of Rosalind's payments since separation. Other errors in his calculation included a $16,000 debt for the Pentagon Federal Credit Union for the Toyota Tacoma, but not a corresponding value for the Toyota Tacoma itself. Clearly, the Toyota Tacoma has a value, but this is unimportant because, as we held above, Kid is bound by the admissions regarding the distribution of the vehicles. Kid challenges the trial court's failure to include a finding as to the amount of the Pentagon Federal Credit Union Visa card debt. The only evidence regarding the Visa credit card was Rosalind's testimony that she did not know the balance on the card because it was used solely by Kid. Kid did not provide any testimony to counter Rosalind's testimony regarding the debt. The burden to prove valuation "lies with the party who seeks the division of community property." *Navarro*, 2000 Guam 31 ¶ 9. Although he bears the burden of proving valuation, Kid failed to provide any evidence contrary to Rosalind's testimony. In addition, there is a strong argument that Kid waived the argument regarding the value of the debt, as he did not object to Rosalind's testimony and did not elicit testimony showing otherwise. *See* *Taniguchi-Ruth+Associates v. MDI Guam Corp. (LeoPalace Resort)*, 2005 Guam 7 ¶ 77 (stating that when a party failed to object to a trial court action "at any point after the lower court issued its Decision and Order, or after the judgment was issued [then s]uch inaction, under general circumstances, amounts to a waiver of this issue."). *Cf.* *E.C. Dev. v. Guam Conf. Corp of Seventh-Day Adventist*, 2005 Guam 9 ¶ 56 (applying plain error standard to trial court's admission of evidence where party failed to object to such admission).

[29] In conclusion, the division of property is equitable under the circumstances as it appears that Kid received only $3,000 less than Rosalind. Although not required to do so, the trial court ultimately came quite close to making "mathematically equal" awards. In addition, the award divided the property in such a way that would reduce entanglements and decrease the risk of future litigation. There does not appear to be manifest unfairness in the trial court's division.

C. Issues raised for the first time on appeal

[30] Generally, this court will not entertain an issue raised for the first time on appeal. *Taniguchi-Ruth+Associates*, 2005 Guam 7 ¶ 78; *Univ. of Guam v. Guam Civil Serv. Comm'n*, 2002 Guam 4 ¶ 20; *B.M. Co. v. Avery*, 2001 Guam 27 ¶ 33; *Dumaliang*, 2000 Guam 24 ¶ 12. In *Dumaliang v. Silan*, 2000 Guam 24 ¶ 12, this court enumerated certain exceptions to the general rule precluding appellate review of newly-raised issues. That is, while generally this court will not address issues raised for the first time on appeal, it may exercise its discretion to do so in the following circumstances: "(1) when review is necessary to prevent a miscarriage of justice or to preserve the integrity of the judicial process; (2) when a change in law raises a new issue while an appeal is pending; and (3) when the issue is purely one of law." *Id.* n.1 (citing *Guam v. Villacrusis*, Crim. No. 91-00089A, 1992 WL 97217, at *1 (D. Guam App. Div. Apr. 16, 1992)).

[31] On appeal, Kid raises certain arguments that he did not argue below.

[32] Kid first argues on appeal that the trial court should have considered Rosalind's 401(k) account that she "cashed out" during the marriage. Tr. pp. 31, 40 (Trial, Aug. 13, 2004). Pension rights represent property interest, and if derived from employment during the marriage, are considered a community asset subject to division during divorce proceedings. *In re Marriage of Brown*, 544 P.2d 561 (Cal. 1976). Furthermore, because Rosalind withdrew the account and obtained the proceeds during marriage, it is considered community property. *See In re Marriage of Weaver*, 26 Cal. Rptr. 3d 121, 125 (Dist. Ct. App. 2005) (stating that generally, property acquired during marriage by either spouse, other than by gift or inheritance, is community property). However, Kid never asserted at any point in the proceedings below, that the "cash-out" was community property, and he has not shown "exceptional circumstances why this issue

was not raised below." *Taylor v. Sentry Life Ins. Co.*, 729 F.2d 652, 655 (9th Cir. 1984) (quoted in *Taniguchi-Ruth+Associates*, 2005 Guam 7 ¶ 82)). Therefore, we decline to address the argument that Rosalind's 401(k) proceeds are community property. *See In re Marriage of Hewitson*, 191 Cal. Rptr. 392, 401 (Dist. Ct. App. 1983).

[33] Kid next asserts that, when the court awarded Rosalind the marital home and ordered her to pay him half of the equity, the trial court should have secured the obligation with a lien on the home and required interest to accrue on Rosalind's obligation.
He cites, in support of this argument, *In re Marriage of Juick*, 98 Cal. Rptr. 324; *In re Marriage of Tammen*, 134 Cal. Rptr. 161; *In re Marriage of Hopkins*, 141 Cal. Rptr. 597. However, Kid never raised this argument during trial court proceedings. As stated earlier, we generally do not discuss issues raised for the first time on appeal. *Taniguchi-Ruth+Associates*, 2005 Guam 7 ¶ 78; *Univ. of Guam*, 2002 Guam 4 ¶ 20; *B.M. Co.*, 2001 Guam 27 ¶ 33. We exercise our discretion and decline to address these arguments.

[34] Although we do not address the lien and interest issues, we are mindful of the assertion made by Kid's counsel during oral argument, that Rosalind has yet to make a payment to Kid even several months after the Final Decree of Divorce. The trial court acknowledged the payments due to Kid in stating that "[t]he parties can make payment arrangements on the balance" of the equity payments. Appellant's ER, tab D (Findings of Fact and Conclusions of Law, Sept. 3, 2004). However, the burden lays with the parties, not the trial court or this court, to establish a payment plan, to ensure that payments are made, and in the event of default, to pursue remedies through the judicial system.

V.

[35] We hold, first, that pursuant to Title 19 GCA § 8414, we may revise the trial court's division of community property and the homestead, even where the trial court's action does not amount to an abuse of discretion. We acknowledge, however, that the authority to revise on appeal should be invoked only where there is manifest unfairness in the trial court's division. We next hold that judicial admissions regarding the distribution of the vehicles are binding on Kid, and thus, cannot challenge this award. Finally, we express our refusal to bind our trial courts to a rule of mathematical equality when dividing community property in dissolution cases based on irreconcilable differences. We believe that the better rule is for trial courts to reach an equal division of property, as required by Title 19 GCA § 8411(b), by evaluating the circumstances of each particular case and considering the overall equality of the award. Therefore, we **AFFIRM.**