FILED
SEP 20 1979
CLERK SUPREME COURT

IN THE COURT OF APPEALS OF IOWA

IN RE MARRIAGE OF LOIS ANN MURPHY and MICHAEL JAMES MURPHY

Upon the Petition of)

LOIS ANN MURPHY,) Filed September 20, 1979

Petitioner-Appellee,)

and Concerning)

MICHAEL JAMES MURPHY,) 240
2-62004

Respondent-Appellant.)

Appeal from Muscatine District Court - R. K. Stohr, Judge.

Respondent appeals property award incorporated in the decree dissolving his marriage to petitioner. AFFIRMED.

Michael J. McCarthy, Davenport, Iowa, for respondent-appellant.

H. Reed Doughty, Rock Island, Illinois, for petitioner-appellee.

Submitted to Oxberger, C.J., and Donielson, Snell, Carter and Johnson, JJ.

PER CURIAM

Respondent, Michael James Murphy, appeals the property award incorporated in the decree dissolving his marriage to petitioner, Lois Ann Murphy. We affirm the decision of the trial court.

The parties stipulated as to the disposition of most of the property accumulated during the marriage but reserved for trial the issues of support for the parties' minor child and the possibility of a cash settlement to Lois. The decree of dissolution rendered by the trial court incorporated the parties' stipulation, fixed child support, and awarded Lois an additional property award of $5,000. The basis of this award was a finding by the trial court that the unencumbered value of Smokey Hollow Stables, a business property acquired by the parties during their marriage, was $10,000. The trial court found the property had increased in value and, in its findings of fact and conclusions of law, stated as follows:

> During the period of ownership of the stables the equity of the parties in the acreage has been $6,000, being the reduction of debt plus the increase in the original value of the farm due to inflation. While there is nothing in the record to substantiate this, the court would determine that increase in equity in that operation has been at least $4,000. . . .
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> With this in mind the trial court would award a property settlement of one-half of the equity in the increased value, or $5000, without interest. . . .

I. Our review is **de novo**. Iowa R. App. P. 4. While we agree with the trial court's determination that there was a $6,000 equity as a result of reduction of the debt on the property, we find no basis for the finding that the property had increased in value. Trial courts are not permitted to guess on such issues. Locke v. Locke, 246 N.W.2d 246, 253 (Iowa 1976). The trial court noted, and we must agree, that there was no support in the record for the finding of the $4,000 increase. The basis for this finding we must therefore assume, was outside of the record. Although the trial court may judicially notice matters of common knowledge or capable of certain verification, Motor Club of Iowa v. Dept. of Transportation, 251 N.W.2d 510, 517 (Iowa 1977), the increase in equity of the operation of Smokey Hollow Stables is not such a matter. The effect of inflation, although a proper matter of judicial notice in certain instances,[1] is not a proper matter for judicial notice when applied to a specific parcel of real property.

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[1] Spaulding v. Spaulding, 204 N.W.2d 634 (Iowa 1973), child support cases; Brophy v. Iowa-Illinois Gas & Electric, 254 Iowa 895, 119 N.W.2d 865 (1963), wrongful death cases.

Although we must disagree with the basis for the trial court's award, we are unable to conclude that it is inequitable. No fixed formula exists for making such determinations. In re Marriage of Cooper, 225 N.W.2d 915, 919 (Iowa 1975). Considering the value of other assets awarded to Michael, in addition to Smokey Hollow Stables, the $5,000 cash award to Lois is justified.[2] The decision of the trial court is affirmed. Costs on appeal are assessed to Michael, including an award of $400 to apply upon Lois's attorney fee.

AFFIRMED.

[2] While we recognize that the bulk of these other assets represent property brought into the marriage by Michael, they nonetheless may be considered in arriving at an equitable determination of the property rights and obligations of the parties. Locke, 246 N.W.2d at 252.