FILED
APR 25 1989
CLERK SUPREME COURT

IN THE COURT OF APPEALS OF IOWA

IN RE THE MARRIAGE OF IRMGARD I. VANDEN BROEK AND JOHN VANDEN BROEK

Upon the Petition of)

IRMGARD I. VANDEN BROEK,)

315

Petitioner-Appellee/)
Cross-Appellant,

)

And Concerning

) 9-53
88-98

JOHN VANDEN BROEK,

)

Respondent-Appellant/
Cross-Appellee.)

Appeal from the Iowa District Court for Polk County (CD-052-30852), Jack D. Levine, Judge.

John appeals, and Irmgard cross-appeals, from the trial court's supplemental decree of dissolution of marriage. **AFFIRMED ON BOTH APPEALS.**

Robert Koop Johnson of Whitfield, Musgrave & Eddy, Des Moines, for respondent-appellant/cross-appellee.

Leslie Babich and Mark Bennett of Babich, Bennett, Nickerson & Newlin, Des Moines, for petitioner-appellee/cross-appellant.

Considered by Oxberger, C.J., and Schlegel and Hayden, JJ.

316

PER CURIAM

Both parties appeal from the trial court's supplemental decree which adjudicated controverted issues of property division.

Each party contends the district court erred in valuing the pension funds and in dividing those funds and other assets. Each party also contends the trial court erroneously failed to consider various tax consequences of its division of assets. In addition, each party seeks attorney's fees and costs, both at the trial level and on appeal. Irmgard seeks interest on her property settlement judgment, while John challenges the admission of alleged hearsay evidence by a certified public accountant on the subject of pension fund valuation.

In our de novo review of the entire record, we conclude the trial court considered and properly applied Iowa Code section 598.21 (1987), and each relevant subsection thereto, in dividing the parties' marital assets. Contrary to the parties' assertions, we note with interest the trial court did consider the tax consequences to each party in its division of marital property. On balance, we determine the trial court effectively made an equitable and fair disposition of the contested property, including both parties' pension funds.

Each party shall pay his or her own attorney fees on appeal. Costs of this appeal are taxed one-half to appellant and one-half to appellee.

AFFIRMED ON BOTH APPEALS.