Every month I summarize the most important probate cases in Michigan. Now I publish my summaries as a service to colleagues and friends. I hope you find these summaries useful and I am always interested in hearing thoughts and opinions on these cases.

PROBATE LAW CASE SUMMARY

BY: Alan A. May

Alan May is a shareholder who is sought after for his experience in guardianships, conservatorships, trusts, wills, forensic probate issues and probate. He has written, published and lectured extensively on these topics.

He was selected for inclusion in the 2007-2013 issues of *Michigan Super Lawyers* magazine featuring the top 5% of attorneys in Michigan and has been called by courts as an expert witness on issues of fees and by both plaintiffs and defendants as an expert witness in the area of probate and trust law. Mr. May maintains an "AV" peer review rating with Martindale-Hubbell Law Directory, the highest peer review rating for attorneys and he is listed in the area of Probate Law among Martindale-Hubbell's Preeminent Lawyers. He has also been selected by his peers for inclusion in *The Best Lawyers in America*® 2014 in the fields of Trusts and Estates as well as Litigation – Trusts & Estates (Copyright 2013 by Woodward/White, Inc., of SC). He has been included in the Best Lawyers listing since 2011.

He is a member of the Society of American Baseball Research (SABR).

For those interested in viewing previous Probate Law Case Summaries, go online to: http://www.kempklein.com/probate-summaries.php

DT: October 16, 2013

RE: In re Estate of Stefan Grantiz
STATE OF MICHIGAN COURT OF APPEALS

REVIEW OF CASE:

Reference Files: Self Payment of Claims
Res Judicata

Attached is a Probate Law Case Summary that I did on April 26, 2013 when the Court of Appeals ruled in Grantiz.

The Supreme Court, on September 25, 2013, reversed the Court of Appeals.

Enclosed is my original summary, together with the Supreme Court's one page decision.

There are two important phrases in the Supreme Court's Order. The first is the Supreme Court saying that the Court of Appeals "had no justification for disregarding the October 6, 2010 order allowing the conservator's first and final account in Macomb Probate Court…". This strikes a blow for res judicata. This alleviates the necessity of reproving a claim once it is allowed in a conservatorship and the Ward dies, and a Decedent's estate is opened.

The second important phrase is the finding that MCR 5.307(D) does not apply when the personal representative pays the conservator; even though they are the same person. The court draws a "two hat" distinction and says that the personal representative paid the conservator and, thus, MCR 5.307(D), which requires a formal hearing, does not apply.

Kudos to Ward Wilson.

AAM:jv:753246
Attachment

Order

September 25, 2013

147134

In re Estate of STEFAN GRANITZ.

PAVOL TKAC, Personal Representative of the Estate of STEFAN GRANITZ,
Appellant,

v

SC: 147134
COA: 309192
Macomb PC: 2010-201035-DE

HELENA MIHALCIKOVA, LYNN M. MAISION, Successor Personal Representative of the Estate of STEFAN GRANITZ, JOZEF SEKAC, PAVOL SEKAC, ANNA SEKACOVA, RUZENA RUDLAJOVA, and MARTA POLLAKOVA,
Appellees.

/

On order of the Court, the application for leave to appeal the April 9, 2013 judgment of the Court of Appeals is considered and, pursuant to MCR 7.302(H)(1), in lieu of granting leave to appeal, we REVERSE the judgment of the Court of Appeals, and we VACATE the February 29, 2012 order of the Macomb Probate Court to the extent that it disallows the payment of $18,471.55 to the appellant Pavol Tkac and surcharges the appellant for that amount. We REMAND this case to the probate court for further proceedings consistent with this order. The lower courts erroneously applied MCR 5.307(D) and had no justification for disregarding the October 6, 2010 order allowing the conservator's first and final account in Macomb Probate Court No. 2010-199942-CA. The payment by the appellant, when acting as personal representative of the decedent's estate, constituted a payment to the conservator, and did not constitute a payment of a claim by the personal representative that would be governed by MCR 5.307(D). In all other respects, leave to appeal is DENIED, because we are not persuaded that the remaining question presented should be reviewed by this Court.

We do not retain jurisdiction.

SEP 25 2013

I, Larry S. Royster, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

September 25, 2013

Clerk

p0918

✓ General

Every month I summarize the most important probate cases in Michigan. Now I publish my summaries as a service to colleagues and friends. I hope you find these summaries useful and I am always interested in hearing thoughts and opinions on these cases.

A-M

PROBATE LAW CASE SUMMARY

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DT: April 26, 2013

RE: In re Estate of Stefan Grantiz
STATE OF MICHIGAN COURT OF APPEALS

BASEBALL LORE:

In the course of the last 100 years, there have been many player managers; some are in the Hall of Fame. I have put together a list of the ones that I consider the best by various positions and it is quite a team.

Left field:	Frank Robinson
Center field:	Tris Speaker
Right field:	Ty Cobb
First base:	Bill Terry

Second base:	Rogers Hornsby
Third base:	Pete Rose
Shortstop:	Joe Cronin
Catcher:	Mickey Cochrane
Right handed pitcher:	Cy Young
Left handed pitcher:	George Van Haltern
Relief Pitcher:	Mordecai 'three finger' Brown
Designated right handed hitter:	Honus Wagner
Designated left handed hitter:	Jim Bottemley
Right handed pinch hitter:	Eddie Collins
Left handed pinch Hitter:	Bill Dickey
Coach:	John McGraw
Coach:	Hughie Jennings
Overall Manager:	Connie Mack

I've left out Pie Traynor, Lou Boudreau, Mel Ott, George Sisler, Roger Bresnahan, Joe Tinker, Frank Chance, Johnny Evers, Jimmy Dykes, Nap Lajoie and Frankie Frisch.

REVIEW OF CASE:

Reference Files: Res Judicata
Formal Hearing
Claims
Effect of Final Account on Conservator

Appellants were conservator and caregiver; Ward died. The monies they sought were for services rendered in those capacities and were approved by the court on a Final Account of conservator, which included these expenses (see attached) as line items, with 16 days notice to foreign heirs as well as to the Domestic Foreign Consulate in Cleveland Ohio. Later a decedent's estate was opened and the conservator also became the personal representative. The personal representative issued checks to himself, for his conservator fees, and the caregiver. These items became line items on the Final Account as Personal Representative before the Probate Court. Appellees objected to the Final Account saying that, in essence, the Final Account of conservator had no res judicata value, and that the claim of the fiduciary should have been presented at a formal hearing in the decedent's estate under the 'Self-Dealing' Section of MCR 5.307(d), as the conservator and the personal representative were the same person. There was an objection to the caregiver's fees and, upon the hearing of the Final Account; most fees were stricken because the caregiver offered no receipts even though she had time records. The Probate judge refused to accept testimony in lieu of receipts.

The Court of Appeals sustained the Lower Court's ruling and said inter alia:

1. There had to be a formal proceeding with notice, as provided by law. The Court of Appeals was doing one of two things, either they applied an MCR provision, requirements applicable to a decedent's estate; to the conservatorship hearing without saying so, or the Court of Appeals was saying there should have been a formal proceeding in the decedent's estate. I suspect the former as the Court of Appeals addressed itself to the notice portion of the "formal hearing" requirement saying that even though 16 days notice was given that the notice was "not calculated to ensure Appellees participation". The Supreme Court Rule actually requires 14 days. There is no modifier. It is ironic that the Court of Appeals said, with reference to the "formal hearing" portion of a statute that anything that is unambiguous has to be strictly construed, but abjures the same duty vis-à-vis the Supreme Court Rule. Fourteen (14) days means 14 days and 16 days is in compliance. If the Supreme Court had intended that foreign heirs get more notice, or that a court can subjectively weigh the "calculation" of the party giving notice, it would have said so. This is a dangerous precedent. Since the Court of Appeals did not go into the issue as to the actual formalities of the hearing in the Macomb County Probate Court, it must have been referring to the second part of the requirement of formal hearing, with proper notice "requirement" and finding that there was no compliance.

This reviewer believes that such a finding is wrong because it is applying a decedent's estate court rule to a conservatorship hearing and, even if that was proper, is requiring notice greater than required by court rule.

2. It is interesting there is another provision, in addition to normal rules of res judicata, which says that the approval of an account is the allowance of everything within the account, and that is MCL 700.5430(6) which reads:

> "If a protected individual dies while under conservatorship, upon petition of the conservator and WITH OR WITHOUT NOTICE, the court may hear a claim for burial expense, or another claim as the court considers advisable. Upon hearing the claim the court may enter an Order allowing or disallowing the claim or part of it and may provide in an Order for allowance that the claim or part of it shall be paid immediately if payment can be made without injury or serious inconvenience to the protected individual's estate".

This is very specific to the instance. It is interesting that the Court of Appeals said that statutes must be read in pari materia, and that a specific statute controls over a more general statute. This is a very specific statute, unlike MCR 5.307(d) applies to conservators.

The Court of Appeals could have said that since the amounts weren't paid, even though a line item on the Final Account; that the personal representative subjected himself to the Claims Section of decedent's estate and, therefore, fell under MCR 5.307(d). This would be placing form over substance.

Courts are of two minds as to what happens when the Ward dies and there are fees and costs awarded from the conservator's Final Account to be paid out of decedent's estate. Some Lower Courts believe that the net is to be paid over to the decedent's estate (in this case a deficit) and believe that the conservatorship estate order allowing account is res judicata. Some courts also

rely on MCL 700.5429(6). Others feel that it is a normal claim against the estate. Even following this latter point of view, res judicata would apply as to the validity of the claim and would only place it further down the line of payment of claims if priority is relevant.

As to the receipts issue, if an expense is for one which is rendered, rather than one paid, I believe there was an abuse of discretion by the Lower Court to deny testimony. Receipts are not often given to a caregiver by an incompetent person. Attorneys for instance render timesheets and do not get receipts from fiduciaries, and their testimony is often a supplement to their timesheets. To require receipts for caregiver expenses and abjure testimony, at an evidentiary hearing, appears to me to be an abuse of discretion.

If not overturned by the Michigan Supreme Court, the instant interpretation of "formal proceedings" should be restricted to the facts of this case. The Probate Courts of this State often, in formal proceedings, allows analysts or court attorneys to rule and res judicata is intended. If the application of this case is not limited – every account, even if consented to by all parties of interest, would have to come before a Judge to deem it adjudicated.

AAM:jv:738278
Attachment

Approved, SCAO

JIS CODE: OAC

STATE OF MICHIGAN PROBATE COURT MACOMB COUNTY CIRCUIT COURT - FAMILY DIVISION	ORDER ALLOWING ACCOUNT(S)	FILE NO. 2010-199-942-CA

In the matter of STEFAN GRANITZ, A Protected Individual.

1. Date of hearing October 6, 2010 Judge: Pamela Gilbert - O'Sullivan P36188 (Bar no.)

2. Pavol Tkac (Name), Conservator (Title) of the estate has filed a petition requesting the allowance of the First & Final Account (specify whether interim, 1st, 2nd, 3rd, annual, or final) account(s).

THE COURT FINDS:

3. Notice of the hearing was given to or waived by all interested persons.

4. The First & Final Account account(s) appear(s) to be correct and ought to be allowed.

☒ 5. Fees and costs are reasonable and ought to be allowed except as follows: _____

IT IS ORDERED:

☒ 6. The First & Final (specify whether interim, 1st, 2nd, 3rd, annual, or final) account(s) be allowed.

☒ 7. Fees and costs as set forth in the petition are allowed except as follows: _____

☒ 8. ☐ a. The fiduciary is discharged.
☒ b. Upon filing proof of proper transfer of remaining assets, the bond will be canceled and the fiduciary will be discharged.

☒ 9. The file is closed.

October 6, 2010
Date

Judge Pamela Gilbert - O'Sullivan

Do not write below this line – For court use only

RECEIVED
OCT 6 2010
MACOMB COUNTY
PROBATE COURT

PC 585b (9/07) ORDER ALLOWING ACCOUNT(S)

MCL 330.1631 MCL 700.5418,
MCR 5.310(C)(2)(c), MCR 5.313, MCR 5.409(C)

29

Approved, SCAO

JIS CODE: ACC

STATE OF MICHIGAN PROBATE COURT MACOMB COUNTY CIRCUIT COURT - FAMILY DIVISION	ACCOUNT OF FIDUCIARY, SHORT FORM ☒ 1st Number Annual ☒ Final ☐ Interim ☐ Amended	FILE NO. 2010-199,942-CA

In the matter of STEFAN GRANITZ, protected person

1. I, Pavol Tkac (Name), am the Conservator (Title)

of the estate and submit the following as my account, which covers the period from May 26, 2010 (Month, day, year)

to June 7, 2010 (Month, day, year) (may not exceed 12 months).

DOP

COLUMN 1. INCOME, GAIN, AND OTHER RECEIPTS		COLUMN 2. EXPENSES, LOSSES AND OTHER DISBURSEMENTS	
none	$0.00	Unpaid GAL fee	$150.00
		Unreimbursed Probate Court fees	24.00
		Unreimbursed pharmacy expenses	31.07
		Unreimbursed expenses ward's trip Slovakia	5,218.85
		Unpaid caregiver/guardianship fees- see attached	13,253.20
		US Postage	11.08
		Unreimbursed Senior Care Network	450.00
Investment gain		Investment loss	
Total Column 1 (Enter on line 2.b on page 2.)	$ 0.00	**Total Column 2** (Enter on line 2.d on page 2.)	$ 19,138.20

2010-8-8

SEE SECOND PAGE

RECEIVED
AUG - 6 2010
MACOMB COUNTY PROBATE COURT

Do not write below this line - For court use only

2010-199942-CA
00093844329
FACP50

MCL 330.1631, MCL 700.3703(4), MCL 700.5418, MCR 5.308, MCR 5.310(C), MCR 5.313, MCR 5.409

2. a. Balance on hand from last account, or value of inventory, if first account ..... $ _____

b. Enter Total Column 1, Income, Gain, and Other Receipts from the other side of this form ..... $ 0.00

c. **Subtotal** (Add line 2.a to line 2.b and enter the amount here.) ..... $ 0.00

d. Enter Total Column 2, Expense, Losses, and Other Disbursements, from the other side of this form $ 19,138.20

e. Balance of assets on hand (Subtract line 2.d from line 2.c and enter the amount here.) ..... $ -19,138.20
This line must equal the last line in item 3. (Itemize assets below.)

3. The balance of assets on hand are as follows:

ITEMIZED ASSETS REMAINING AT END OF ACCOUNTING PERIOD	
No assets	$ 0.00
Total balance on hand. This line must equal the last line in item 2.	$ 0.00

NOTE: In guardianships and conservatorships, except as provided by MCR 5.409(C)(4), you must present to the court copies of corresponding financial institution statements or you must file with the court a verification of funds on deposit, either of which must reflect the value of all liquid assets held by a financial institution dated within 30 days after the end of the accounting period.

4. The interested persons, addresses, and their representatives are identical to those appearing on the initial application/petition, except as follows: (For each person whose address changed, list the name and new address; attach separate sheet if necessary.)

_____

5. This account lists all income and other receipts and expenses and other disbursements that have come to my knowledge.
6. ☐ This account is not being filed with the court.
7. ☐ My fiduciary fees incurred during this accounting period (including fees that have already been approved and/or paid for accounting period) are $ _____. Attached is a written description of the services performed.
8. ☒ Attorney fees incurred during this accounting period (including fees that have already been approved and/or paid for this accounting period) are $ 1,875.00. Attached is a written description of the services performed.

I declare under the penalties of perjury that this account has been examined by me and that its contents are true to the best of my information, knowledge, and belief.

	8/5/10
Attorney signature	Date
W. Ward Wilson P48643	Pavol Tkac
Attorney name (type or print) Bar no.	Fiduciary signature
28 West Adams, ste 800	[redacted] Pavol Tkac
Address	Fiduciary name (type or print)
Detroit, MI 48226 (313) 961-6554	35103 Evanston Ave.
City, state, zip Telephone no.	Address
	Sterling Heights, MI 48312 (586) 219-8866
	City, state, zip Telephone no.

NOTE: If the decedent died before October 1, 1993, you must attach proof of inheritance tax paid. If the decedent died between October 1, 1993 and December 31, 2004, you must attach proof of estate tax paid. If the decedent died on or after January 1, 2005, there is no Michigan estate tax or inheritance tax.

(For accounts that must be filed with the court.) **NOTICE TO INTERESTED PERSONS**

1. You must bring to the court's attention any objection you have to this account. The court will not review the account otherwise.
2. You have the right to review proofs of income and disbursements at a time reasonably convenient to the fiduciary and yourself.
3. You may object to all or part of an accounting by filing a written objection with the court before the court allows the account. You must pay a $20.00 filing fee to the court when you file the objection. (See MCR 5.310 [C].)
4. If an objection is filed and is not otherwise resolved, the court will conduct a hearing on the objection.
5. You must serve the objection on the fiduciary or his/her attorney.

STATE OF MICHIGAN

COURT OF APPEALS

In re Estate of STEFAN GRANITZ.

PAVOL TKAC, Personal Representative of the Estate of STEFAN GRANITZ,

Appellant,

v

HELENA MIHALCIKOVA, LYNN M. MAISION, Successor Personal Representative of the Estate of STEFAN GRANITZ, JOZEF SEKAC, PAVOL SEKAC, ANNA SEKACOVA, RUZENA RUDLAJOVA, and MARTA POLLAKOVA,

Appellees.

UNPUBLISHED
April 9, 2013

No. 309192
Macomb Probate Court
LC No. 2010-201035-DE

Before: BORRELLO, P.J., and K. F. KELLY and GLEICHER, JJ.

PER CURIAM.

Appellant Pavol Tkac appeals as of right from an order disallowing payment for expenses incurred while he was conservator. He also appeals from the disallowance of payment to Helena Mihalcikova for costs related to decedent's care and funeral expenses. We affirm.

I. BASIC FACTS

The decedent, Stefan Granitz, was declared a legally incapacitated individual on May 10, 2010, and appellant was appointed guardian and special conservator. The decedent had a history of dementia, had suffered a traumatic brain injury, and was very weak when the appointment was made. On May 26, 2010, appellant and the decedent travelled to Slovakia, where the decedent died on June 6 or 7, 2010. On August 6, 2010, appellant submitted a first and final account in the conservator case, claiming $18,471.55 in caregiver fees for the period between May 10, 2010 and June 6 or 7, 2010. Appellees Jozef Sekac, Pavol Sekac, Anna Sekacova, Ruzena Rudlajova, and Marta Pollakova are some of the decedent's heirs-at-law who reside in Slovakia. The proof of service of appellant's first and final account indicates that notice was sent by first-class mail

with no return receipts to Slovakia on September 21, 2010. On October 6, 2010, the probate court entered an order allowing the first and final account.

Also on October 6, 2010 – the same day that the probate court entered the order allowing the first and final account in the conservator case – appellant was appointed personal representative of decedent's estate. On October 21, 2010, using his power as personal representative, appellant paid himself the $18,471.55 from decedent's estate. Appellant also wired $11,970.42 for costs of care and funeral expenses to Helena Mihalcikova, a niece of the decedent and one of his heirs-at-law.

On August 15, 2011, appellant was removed as personal representative of the estate upon appellees' petition. At a hearing on December 6, 2011, the probate court disallowed the $18,471.55 payment to appellant because it did not comply with MCR 5.307(D), which provides that "[a] claim by a personal representative against the estate for an obligation that arose before the death of the decedent shall only be allowed in a formal proceeding by order of the court." At a hearing on February 29, 2012, the probate court disallowed $6,902 of the $11,970.42 paid to Helena because that amount could not be substantiated with receipts. Appellant now appeals as of right.

II. STANDARDS OF REVIEW

This appeal concerns the construction and applicability of MCL 700.71104(h) and MCR 5.307(D). Questions of statutory interpretation are reviewed de novo. *Hoffman v Boonsiri*, 290 Mich App 34, 39; 801 NW2d 385 (2010). In *McCormick v Carrier*, 487 Mich 180, 191-192; 795 NW2d 517 (2010), our Supreme Court recited the governing principles regarding the interpretation of a statute:

> The primary goal of statutory construction is to give effect to the Legislature's intent. This Court begins by reviewing the language of the statute, and, if the language is clear and unambiguous, it is presumed that the Legislature intended the meaning expressed in the statute. Judicial construction of an unambiguous statute is neither required nor permitted. When reviewing a statute, all non-technical words and phrases shall be construed and understood according to the common and approved usage of the language, MCL 8.3a, and, if a term is not defined in the statute, a court may consult a dictionary to aid it in this goal. A court should consider the plain meaning of a statute's words and their placement and purpose in the statutory scheme. Where the language used has been subject to judicial interpretation, the legislature is presumed to have used particular words in the sense in which they have been interpreted. [Citations and quotation marks omitted.]

While issues of statutory construction present questions of law that this Court reviews de novo, "appeals from a probate court decision are on the record, not de novo." *In re Temple Marital Trust*, 278 Mich App 122, 128; 748 NW2d 265 (2008). Instead, a "trial court's factual findings are reviewed for clear error, while the court's dispositional rulings are reviewed for an abuse of discretion." *Id.*

III. ANALYSIS

A. APPELLANT'S EXPENSES

Appellant first argues that the probate court erred when it disallowed conservator expenses previously approved by court order. We disagree.

MCR 5.307(D) requires that claims "by a personal representative against the estate for an obligation that arose before the death of the decedent shall only be allowed in a formal proceeding by order of the court." Under the Estates and Protected Individuals Code (EPIC), "formal proceedings" are defined as "proceedings conducted before a judge with notice to interested persons." MCL 700.1104(h). Appellant speciously attempts to bifurcate the term "formal proceedings" by citing EPIC's definition of a "proceeding" in MCL 700.1106(r) as including a petition: "'Proceeding'" includes an application and a petition, and may be an action at law or a suit in equity." However, EPIC specifically defines "formal proceeding" as a single term having a specific meaning at MCL 700.1104(h), and therefore it is the more specific statute. "When two statutes are *in pari materia* but conflict with one another on a particular issue, the more specific statute must control over the more general statute." *Donkers v Kovach*, 277 Mich App 366, 371; 745 NW2d 154 (2007).

Appellant was the personal representative at the time he paid himself $18,471.55 for services rendered before decedent's death out of the estate's assets. There was no evidence in the record that a formal proceeding within the meaning of MCR 5.307(D) regarding this payment took place.

Additionally, contrary to appellant's assertions, the actions taken in the conservator case could not serve as a substitute for complying with MCR 5.307(D). In accordance with MCL 700.1401, appellant served appellees (as well as the Slovak Consulate in Cleveland, Ohio) by first-class mail with notice of the first and final accounting on September 21, 2010. The order allowing accounts was entered on October 6, 2010. The purpose of notice is to give the opposite party an opportunity to be heard. *Kelley v Hanks*, 140 Mich App 816, 823; 366 NW2d 50 (1985). Therefore, notice was not calculated to ensure appellees' participation. In fact, the Account of Fiduciary Form (SCAO 583) used by appellant specifically provides:

> NOTICE TO INTERESTED PERSONS
>
> 1. You must bring to the court's attention any objection you have to this account. The court will not review the account otherwise.
>
> 2. You have the right to review proofs of income and disbursements at a time reasonably convenient to the fiduciary and yourself.
>
> 3. You may object to all or part of an accounting by filing a written objection with the court before the court allows the account. . . .
>
> 4. If an objection is filed and is not otherwise resolved, the court will conduct a hearing on the objection.

5. You must serve the objection on the fiduciary or his/her attorney.

Given that the probate court approved the final account only 19 days after the notices were mailed to appellees in Slovakia by first-class mail and the lack of evidence that a hearing was actually held, we conclude that no "formal hearing" was held, as required by MCR 5.307(D). Accordingly, the probate court did not err when it disallowed appellant's payment to himself from the estate while he was the personal representative.

B. HELENA'S EXPENSES

Next, appellant argues that the probate court abused its discretion when it disallowed expenses appellant paid to Helena that were unsupported by written receipts. Appellant argues that, as personal representative, he had the discretion to settle claims and that the probate court abused its discretion when it did not conduct an evidentiary hearing to determine the validity of Helena's expenses that were unsupported by receipts. We disagree.

Appellant's argument that it was within his discretion to pay Helena is not well received. MCL 700.3813 provides: "If a claim against the estate is presented in the manner provided in section 3804 and it appears to be in the estate's best interest, the personal representative may settle the claim, whether due or not due, absolute or contingent, liquidated or unliquidated." The record does not show that Helena ever filed a claim against the estate in any manner allowed by MCL 700.3804. Therefore, it was not within appellant's discretion as personal representative to wire funds to Helena out of the estate. Despite the lack of any claim by Helena and improper procedure employed by the personal representative, the probate court exercised its discretion and allowed all of the expenses that Helena could substantiate with receipts, which totaled $5,068. The probate court ordered that the remainder of the amount that was wired to Helena, $6,902, be offset against her share of the estate as an heir-in-law, and if her share is less than $6,902, the difference to be surcharged to appellant. The probate court did not abuse its discretion where it disallowed expenses that were not substantiated by written receipts and it declined to hold an evidentiary hearing to hear self-serving testimony by the payees. The probate court's order was well within the range of reasonable and principled outcomes in this situation.

Affirmed.

/s/ Stephen L. Borrello
/s/ Kirsten Frank Kelly
/s/ Elizabeth L. Gleicher