NON-PRECEDENTIAL DECISION - SEE SUPERIOR COURT O.P. 65.37

ALLA KORENMAN	:	IN THE SUPERIOR COURT OF PENNSYLVANIA
v.	:	
STEVEN BURDA	:	
Appellant	:	No. 1446 EDA 2025

Appeal from the Order Entered May 6, 2025
In the Court of Common Pleas of Montgomery County Domestic Relations
at No(s): 2011-DR-00001

BEFORE: OLSON, J., DUBOW, J., and FORD ELLIOTT, P.J.E.*

MEMORANDUM BY FORD ELLIOTT, P.J.E.: **FILED NOVEMBER 17, 2026**

Steven Burda appeals, *pro se*, from the order awarding child support to Alla Korenman on behalf of the parties' two minor children, who were born in December 2008 and July 2010.[1] Burda argues that the court erred because it concluded that he failed to produce sufficient evidence of a material and substantial change in circumstances to warrant a modification of the ordered child support. We affirm.

This case arrives before this Court as an appeal from the *de novo* hearing required by the remand order in ***Burda v. Korenman***, 303 A.3d 794 (1609 EDA 2022, 1747 EDA 2022, 1748 EDA 2022, 1749 EDA 2022) (Pa. Super., filed July 31, 2023) (non-precedential decision). On remand, the trial

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* Retired Senior Judge assigned to the Superior Court.

[1] The parties divorced in 2012, and litigation has been ongoing since then.

court entered the appealed order on May 6, 2025, and Burda timely appealed on June 5, 2025.[2] On December 15, 2025, this Court dismissed this appeal due to Burda's apparent failure to file a brief. On January 23, 2026, this Court reinstated the appeal where, in response to this Court's dismissal, Burda demonstrated with physical proof that he timely mailed the required brief but that a federal government shutdown prevented mail delivery. ***See*** Application to Reinstate Appeal, 12/31/25. Thereafter, we established a briefing schedule, and the parties filed their briefs.

On appeal, Burda purports to raise fifteen errors[3] regarding the court's failure to conclude that he established a material and substantial change in

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[2] We observe that there is no notice in the trial docket pursuant to Pennsylvania Rule of Civil Procedure 236 for the May 6 order, but we may consider done that which ought to have been done and reach the merits of the appeal because Burda's filing of an appeal evidences his receipt of the appealable order. ***See Vertical Resources, Inc. v. Bramlett***, 837 A.2d 1193, 1199 (Pa. Super. 2003) (explaining that it is waste of judicial resources to remand for sole purpose of requiring Rule 236 notice to perfect appeal).

[3] We have quoted Third Circuit Judge Ruggero J. Aldisert approvingly in his expression of how raising too many issues for appeal impedes effective appellate advocacy. ***See Carlino East Brandywine v. Brandywine Vill. Ass'n***, 197 A.3d 1189, 1200 n.6 (Pa. Super. 2018) (observing that selecting most important issues succinctly presents greatest likelihood of success because "[l]egal contentions, like the currency, depreciate through over-issue. The mind of an appellate judge is habitually receptive to the suggestion that a lower court committed an error. But receptiveness declines as the number of assigned errors increases. Multiplicity hints at lack of confidence in any one[,]" and quoting Judge Aldisert as stating that "When I read an appellant's brief that contains more than six points, a presumption arises that there is no merit to any of them." (citations and quotation marks omitted)); ***see also Hughes v. GAF Corp.***, 528 A.2d 173, 175 (Pa. Super. 1987) (quoting Judge Aldisert that "When I read an appellant's brief that contains ten or twelve

(Footnote Continued Next Page)

circumstances, for the period between 2012 and 2015,[4] to warrant a modification of support, because: (1) the court wrongly ignored this Court's remand directions for a *de novo* hearing on the merits and a recalculation of support; (2) Burda presented documentary evidence in the form of W-2 documentation and tax statements to show three separate periods of his unemployment, three job changes including new salaries and wages, reduced income, title or position changes, and demotions and promotions; (3) Burda presented evidence of a material change in custody and parenting time and schedules of the two subject children, including increased physical and legal custody time; (4) Burda paid increased costs for medical care and insurance premiums, copays, medical, educational, childcare, and other related expenses for the children; (5) in 2012, Burda married his new wife, and together, they had a child in 2013, thereby increasing the number of children for Burda to support; (6) Burda and his new wife had twins in 2015, thereby further increasing the number of children for Burda to support; (7) Burda presented that he paid preschool expenses and incurred thousands of dollars of additional expenses, none of which were reimbursed, refunded, or credited,

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points, a presumption arises that there is no merit to any of them. I do not say that it is an irrebu[t]table presumption, but it is a presumption that reduces the effectiveness of appellate advocacy." (citation omitted)).

[4] We recognize that Burda seeks to implicate a period greater than was ordered for a *de novo* hearing on remand. ***See Burda***, 303 A.3d 794 at *29 (1609 EDA 2022, 1747 EDA 2022, 1748 EDA 2022, 1749 EDA 2022) (stating that "[w]e reverse the court's order denying Father's 2013 and 2014 exceptions only").

whereas Korenman received nearly 100% scholarships or financial aid for daycare or preschool; (8) Korenman changed multiple jobs and received dividends and business royalties, received an increased salary and had multiple jobs, was paid for remote work she did for her Father, with increases in salary, bonuses, commissions, and financial benefits of gifts and gift income (including an "exotic" vacation), a vehicle, rent paid by her parents, and financial support from her parents disguised as "loans"; (9) Burda paid for various expenses for the children's educational programs and activities, as well as increased childcare and activities fees, and increased nanny and au pair services and related costs; (10) Burda demonstrated a change in his household income from 2012 to 2014, a paternal grandparent passed away in 2015, there were changed costs associated with "co-parent and coordinator therapy sessions," custody-related legal expenses, including changes in housing costs and taxes in years 2012 (moved to apartment), 2013 (moved to three-bedroom townhouse), and 2015 (moved to single-family five-bedroom home); (11) the court wrongly failed to credit Burda for over $100,000 dollars of expenses he actually incurred above and beyond that initially estimated "to avoid the complex repayment due from [Korenman] to [Burda]"; (12) the court wrongly failed to modify the 2012 arbitration award, which was based on estimates, assumptions, and speculation, rather than properly relying on documented expenses and income; (13) the court erred where it failed to conduct "a statutory review" every three years, and there was a much greater change in income (an over 50-80% salary increase) in

the Korenman household, and a reduction of income in the Burda household due to Burda supporting five biological children and his nephew; (14) the court wrongly failed to consider Burda's new wife's medical issues and corresponding medical expenses incurred by Burda between 2012 and 2015; and (15) the "court did not want to show or explain any real calculation or reason, as it will only be a financial benefit" to Burda resulting in credits owing to him. ***See*** Appellant's Brief at 6-21.

In connection with each of these fifteen claims, Burda repeats the following assertion after each claim:

> As [the] complete record[] shows, the final May 6, 2025 order is not based on facts, not based on presented financials/statements, nor presented evidence, nor based on clear and articulate testimony of [the] Mar[c]h 14, 2025 [hearing,] nor supported by any part or parts of [the] entire, complete[,] and competent record. The order of May 6, 2025 was entered only to target and annoy [Burda] and to prefer and reward [Korenman], because [the decision in] 1609 EDA 2022 vacated [and] reversed [the trial] judge's order, in part. The child support numbers in the case are MADE UP, as [the] judge performed ["]Judicial Magic["] in any and all calculations (or the lack there of) [when determining] child support payments/figures.
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> It is worth[] point[ing] out that the trial court, receiving th[ese] error[s]/issue[s]/question[s] by [Burda], has ignored [them], and in [its Rule 1925] opinion, did not address [them] and went on [a] self-centered defense or aggressive tirade[. A]s such, the trial court has waived the claim/response to the complaint/error and the [appellate] Court must vacate and reverse the final May 6, 2025 order, and on remand, send the case back to the trial court for calculation of child support based on facts, not feelings towards the litigant(s).

Id. (unnecessary capitalization omitted; emphasis in original).

In the argument portion of his brief, which is limited to just one section, Burda maintains—in the entirety of his argument for this appeal—that:

> There is no way to sugarcoat this: the [trial] judge doesn't like [Burda], and as such, no matter what [Burda] says, when he says [it], what he presents, what evidence is [presented,] all this doesn't matter. FACTS DO NOT MATTER IN THE TRIAL COURT with this judge and this appellant[.] [T]he decision is made up before [Burda] comes to the court[, which is] to deny, to deny[,] and to deny. Period. No need for fancy words, fancy long paragraphs, the record speaks for itself [as it relates to] animosity [i]n this case from the trial court judge. There are NO calculations done, [there is] no consideration given to the exhibits/financials/records, no testimony [was] accepted[,] and everything [was] IGNORED [and] one-sided, to benefit and to please [Korenman.] The [court's Rule 1925] opinion did not address any issues presented in the statement of [errors] complained [of on appeal], and the judge simply went on [a] tirade on what SHE wanted the [appellate] court to hear[. A]ll of it is made up and not in-line with reality, where records and testimony and exhibits speak for [themselves]. The trial court judge makes a mockery of the child support payment—because ANYTHING GOES—ANY NUMBER GOES[;] FACTS DO NOT MATTER. I want this Appellate Court to hear [that] Judicial Magic was done and the May 6, 2025 order[] doesn't address issues that were directed by the Superior Court in [the decision in] 1609 EDA 2022, where the direction of [the] Superior Court [] <u>was to vacate and to reverse, in part, the 2021[] order.</u>
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> The trial court judge did not like it, and to be spiteful and vengeful, DENIED EVERYTHING and ERASED EVERYTHING[] in her May 6, 2025 order, as can be seen by [the] record, transcripts, [the] order and opinion—all [of which] do not address income or expenses or child support calculations—only feelings of the judge, as presented above.
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> The calculations should have been made and considered based on figures, numbers, [and] financials. Here, the trial court judge[,] in reaching its conclusion, overrides or misapplies the law or exercises judgment which is manifestly unreasonable, or reaches a conclusion that is the result of partiality, prejudice, bias[,] or ill will as shown by the evidence of record, then discretion is abused. ***See*** [] ***Bold v. Bold***, 939 A.2d 892, 894-[]95 (Pa. Super. 2007).

> "If a trial court, in reaching its conclusion, overrides or misapplies the law or exercises judgment which is manifestly unreasonable, or reaches a conclusion that is the result of partiality, prejudice, bias[,] or ill will as shown by the evidence of record, then discretion is abused." ***Gates v. Gates***, 967 A.2d 1024, 1028 (Pa. Super. 2009). It is worth[] point[ing] out that the trial court, receiving this error/issue/question by the Appellant, has **ignored** it, and in its own [Rule 1925] **opinion**[], did **not** address this particular error/complain[t], simply ignored it[,] and went on [a] self-centered defense or aggressive tirade, as such, the trial court has waived the claim/response to the complaint/error and the [appellate] Court must vacate and reverse the final May 6, 2025 order, and on remand, send the case back to the trial court for [a] calculation of child support based on facts, not feelings[,] towards the litigant(s). As such, a reversal and vacating of the May 6, 2025 is now warranted after full review of the record.

Appellant's Brief at 23-25 (unnecessary capitalization omitted; emphases in original).

Initially, we observe that Burda's brief fails to conform to numerous rules of appellate procedure. ***See*** Pa.R.A.P. 2101 (providing that appellate courts may quash or dismiss appeal because appellant's appellate brief is substantially defective). Important to our review of this case, Burda purports to raise fifteen issues in his statement of questions involved, but he only includes one main heading within the argument portion of his brief. ***See*** Appellant's Brief at 6-21, 23-25; ***see also*** Pa.R.A.P. 2119(a) (providing that argument portion of brief shall be divided into as many parts, under distinct headings, as there are issues raised).

Further, we note that Burda's brief violates the appellate rules because it fails to cite the record specifically, only offering vague references to the record and to the March 14, 2025 notes of testimony, generally. ***See***

Pa.R.A.P. 2119(c) (providing that "If reference is made to the pleadings, evidence, charge, opinion or order, or any other matter appearing in the record, the argument must set forth, in immediate connection therewith, or in a footnote thereto, a reference to the place in the record where the matter referred to appears ([]***see*** Pa.R.A.P. 2132)."); Pa.R.A.P. 2119(d) (providing that "When the finding of, or the refusal to find, a fact is argued, the argument must contain a synopsis of all the evidence on the point, with a reference to the place in the record where the evidence may be found."); Pa.R.A.P. 2119(e) (providing that "Where under the applicable law an issue is not reviewable on appeal unless raised or preserved below, the argument must set forth, in immediate connection therewith or in a footnote thereto, either a specific cross-reference to the page or pages of the statement of the case which set forth the information relating thereto as required by Pa.R.A.P. 2117(c), or substantially the same information.").

The certified record in this appeal totals nearly 2,000 pages, yet Burda offers no specific citation or discussion of the issues within his brief to direct this Court's attention to the specific record locations for support for his arguments; thus, we deem all Burda's issues waived under these circumstances. ***See Commonwealth v. Gilbert***, 269 A.3d 601, 612 (Pa. Super. 2022), quoting ***Commonwealth v. Mulholland***, 702 A.2d 1027, 1034 n.5 (Pa. 1997) (finding issue waived where appellant failed to provide citations to record support for appellate arguments because, "In a record containing thousands of pages, this [C]ourt will not search every page to substantiate a

party's incomplete argument."); ***see also Slomowitz v. Kessler***, 268 A.3d 1081, 1105 (Pa. Super. 2021) (deeming issue waived because "It is not the function of this Court to develop an argument for a litigant, nor can we be expected to scour the record to find evidence to support an argument."); ***B.G. Balmer & Co. v. Frank Crystal & Co.***, 148 A.3d 454, 468 (Pa. Super. 2016) (finding issue waived where this Court "will not scour the record in order to find support for statements made by litigants in their briefs").

Similarly, we observe that Burda's general citations to the record and notes of testimony are attempts at incorporation by reference, which is a disfavored method of appellate advocacy. ***See Commonwealth v. Briggs***, 12 A.3d 291, 342-43 (Pa. 2011) (explaining that appellate rules do not allow incorporation by reference as substitute for developed arguments in appellate brief). We deem Burda's issues waived due to this briefing deficiency as well. ***See id.*** at 343 (finding issue waived where appellant's argument based on incorporation by reference); ***see also Brown v. City of Oil City***, 294 A.3d 413, 421 n.9 (Pa. 2023) (same); ***Deal v. Children's Hosp. of Phila.***, 223 A.3d 705, 716 (Pa. Super. 2019) (same).

Further, we deem Burda's arguments waived because, beyond citing ***Bold*** and ***Gates*** for the standard of review, Burda fails to cite relevant applicable authority or case law. ***See*** Pa.R.A.P. 2119(a) (providing that "**The argument shall be** divided into as many parts as there are questions to be argued; and shall have at the head of each part--in distinctive type or in type distinctively displayed--the particular point treated therein, **followed by such**

discussion and citation of authorities as are deemed pertinent.") (emphasis added); ***see also Coulter v. Ramsden***, 94 A.3d 1080, 1088 (Pa. Super. 2014) (stating that "This Court will not act as counsel and will not develop arguments on behalf of an appellant."); ***Piston v. Campbell***, 62 A.3d 440, 444 (Pa. Super. 2013) (finding claim waived where appellants failed to direct Court's attention to record or case law supporting their claim). Accordingly, we conclude that Burda's substantial brief defects materially inhibit our review, and we deem his issues waived on appeal. ***See*** Pa.R.A.P. 2101. Although we recognize that Burda is proceeding *pro se*, and we liberally construe his filings, he is not relieved of adhering to the relevant procedural rules. ***See Satiro v. Maninno***, 237 A.3d 1145, 1151 (Pa. Super. 2020) (observing that courts liberally construe materials filed by *pro se* litigants, but those litigants are not entitled to any particular advantage because they lack legal training, and any layperson choosing to self-represent must assume risk that lack of legal expertise and training will prove defeating).

Even if not waived due to the briefing defects we identified in this decision, we observe that the trial court provided this Court with one of the most thorough and comprehensive trial court opinions this Court has ever reviewed, and we would affirm on that basis. ***See*** Trial Court Opinion, 7/24/25, at 1-69. The trial court found Burda's evidence insufficient to prove a substantial and material change; even accepting all Burda's alleged evidence as true, the court calculated that it would only amount to a 4% change, which calculation Burda has not specifically refuted, and we would conclude the trial

court is within its discretion to find there was not substantial enough evidence presented to warrant modification. ***See McClain v. McClain***, 872 A.2d 856, 863 (Pa. Super. 2005) (stating that "When modification of a child support order is sought, the moving party has the burden of proving by competent evidence that a material and substantial change of circumstances has occurred since the entry of the original or modified order. The lower court must consider all pertinent circumstances and base its decision upon facts appearing in the record which indicate that the moving party did or did not meet the burden of proof as to changed conditions." (citation omitted)); ***see also*** Trial Court Opinion, 7/24/25, at 31.

To the extent that the court did not rely on Burda's tax document evidence in assessing earning capacity, we discern no error. ***See Hall v. Bartron***, 321 A.3d 1047, 1054 (Pa. Super. 2024) (stating that "The Supreme Court has adopted the reasoning that an obligor's income 'must reflect the actual available financial resources and not the oft-time fictional financial picture' created by the application of federal tax laws." (citation omitted)); ***Laws v. Laws***, 758 A.2d 1226, 1229 (Pa. Super. 2000) (explaining that "The determination of a parent's ability to provide child support is based upon the parent's earning capacity rather than the parent's actual earnings.").

Insofar as Burda's fifteen appellate errors are rooted in alleged judicial bias, Burda fails to identify how he preserved that claim in the trial court; thus, it is waived. ***See Reilly v. Southeastern Pennsylvania Transp. Authority***, 489 A.2d 1291, 1299 (Pa. 1985) (explaining that "The proper

practice on a plea of prejudice is to address an application by petition to the judge before whom the proceedings are being tried. [The presiding judge] may determine the question in the first instance, and ordinarily [the judge's] disposition of it will not be disturbed unless there is an abuse of discretion."); ***see id.*** at 1300 (deeming appellate issue of judicial bias waived where not timely raised before presiding judge); Pa.R.A.P. 302 (providing that issues may not be raised for first time on appeal).

Where Burda argues that the trial court waived arguments, we note that parties are responsible for preserving arguments, rather than courts. ***See, e.g.***, ***Satiro v. Maninno***, 237 A.3d 1145, 1151 (Pa. Super. 2020) (noting that "even if the trial court correctly guesses the issues an appellant raises on appeal and writes an opinion pursuant to that supposition, the issue is still waived"); ***Rendell v. Pa. State Ethics Comm'n***, 983 A.2d 708, 718 (Pa. 2009) (holding that courts may not raise issue of ripeness sua sponte); ***In the Int. of R.P.***, 344 A.3d 783, 788-89 (Pa. Super. 2025) (explaining that courts may not raise issue of mootness sua sponte); ***In re Duran***, 769 A.2d 497, 501 n.2 (Pa. Super. 2001) (explaining that courts may not raise issue of standing sua sponte).

Order affirmed.

Judgment Entered.

Benjamin D. Kohler

Benjamin D. Kohler, Esq.
Prothonotary

Date: 11/17/2026