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The ''officially released'' date that appears near the beginning of each opinion is the date the opinion will be published in the Connecticut Law Journal or the date it was released as a slip opinion. The operative date for the beginning of all time periods for filing postopinion motions and petitions for certification is the ''officially released'' date appearing in the opinion. In no event will any such motions be accepted before the ''officially released'' date.

All opinions are subject to modification and technical correction prior to official publication in the Connecticut Reports and Connecticut Appellate Reports. In the event of discrepancies between the electronic version of an opinion and the print version appearing in the Connecticut Law Journal and subsequently in the Connecticut Reports or Connecticut Appellate Reports, the latest print version is to be considered authoritative.

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FLYNN, J., concurring. I concur in the result reached, but write separately because I do not concur with some of the reasoning adopted by the majority.

I first address the court's taking of judicial notice of a pending foreclosure after the close of evidence, without prior notice to the parties, when it previously had refused to grant the defendant's motion to open to present evidence about the pendency of that very foreclosure and the circumstances surrounding it. Although ''[t]he court may take judicial notice without a request of a party to do so . . . [p]arties are entitled to receive notice and an opportunity to be heard for matters susceptible of explanation . . . .'' C. Tait, Connecticut Evidence (3d Ed. 2001) § 2.6.1 (b), p. 116. There certainly was some explanation possible as to whether the foreclosure resulted from the defendant's failure to make payments. Even when a fact is not open to argument, it may be better practice to give the parties an opportunity to be heard. *Moore* v. *Moore*, 173 Conn. 120, 122, 376 A.2d 1085 (1977). Under the circumstances, I would conclude that the court improperly took judicial notice of the pending foreclosure after the close of evidence and after denying the defendant the right to introduce evidence of the pendency of the same foreclosure and to present evidence concerning the plaintiff's failure to make timely mortgage payments or to inform the defendant of the accumulated arrearage on the mortgage. Although I would conclude that the ruling was improper, I would not reverse the judgment on that basis because the defendant has not shown how he was harmed by the ruling.

Finally, I would conclude that the court modified its original order and, therefore, disagree with the majority's conclusion that it ''did not disturb the court's original judgment . . . .'' As the majority notes, the original judgment ''provided two alternatives by which the parties could satisfy the distribution . . . .'' After the court's modification, there are three. Unlike the original judgment, the second alternative contains two possible ways of implementation, the choice of which is left to the plaintiff. I would not reverse the judgment on this basis because the defendant requested reargument of that issue and received the reconsideration he requested.

In his motion to reargue, the defendant specifically asked the court, inter alia, to allow him to reargue the distribution of the ''other assets'' because of the tax implications of liquidating those assets. The court, in fact, did allow the defendant to reargue this issue, and then it clarified its judgment as to how the property would be divided to balance any tax implications for both parties. The judgment continued to provide exactly

the same division of the property—the marital home was divided one third to the defendant, two thirds to the plaintiff, and the ''other assets'' were divided one half to the plaintiff, one half to the defendant—but the method of distribution was clarified or modified to effectuate the judgment.

In addition, and perhaps more importantly, the court's second memorandum of decision was in response to the defendant's reargument on the issue of the method of effectuating the property distribution, in which the defendant asked the court to take into account that he would have serious tax implications if he liquidated the ''other assets,'' which the court had not addressed in the original judgment. The court agreed with the defendant's argument and gave several alternative methods of distribution, taking into account the tax implications as requested by the defendant. For the defendant to claim now that this was an improper modification, after timely filing a motion to reargue addressed to this specific issue, is a bit disingenuous. Upon reargument, the defendant asked the court to take the tax implications of liquidating his assets into consideration and the court did just that. See *Hartney* v. *Hartney*, 83 Conn. App. 553, 561, 850 A.2d 1098 (court affirmatively responded to request for reargument and reconsideration, complaining defendant received what he requested, a reconsideration), cert. denied, 271 Conn. 920, 859 A.2d 578 (2004).

Except as stated, I agree with the majority and also would affirm the judgment.