

## SUSSEX COUNTY - FORMAL APPEAL PROCEDURES & GUIDELINES

If you feel the established valuation does not reflect fair market value as of July 1, 2023, please complete an application for appeal and schedule a formal appeal hearing.

**Applications and all supporting documentation must be filed before scheduling an appointment.**

The following information will aid you in completing the application and scheduling an Appeal.

### **Step 1 – Application for Appeal**

Applications for Appeal are available on our website at <https://sussexcountyde.gov/board-assessment-review>.

You may also pick up an application at our administrative office at 2 The Circle, Georgetown, DE during normal business hours of 8:30-4:30, Monday through Friday, excluding holidays, or request one be mailed to you.

Applications can be filed as follows:

Electronically: [assessmentappeals@sussexcountyde.gov](mailto:assessmentappeals@sussexcountyde.gov)

In Person: 2 The Circle, Georgetown, DE 19947

By Mail: Attn: Assessment Appeals, PO Box 589, Georgetown, DE 19947

### **Step 2 – Filing the Application for Appeal**

The information below is intended to help you complete the application for Appeal. Each property you intend to Appeal must have its own application and supporting documentation.

**Market Value** is defined as the most probable price a property should bring in a competitive and open market. This definition requires an arm's length transaction with each of the parties acting in their own best interests. Additionally, it requires that the buyer and seller are not acting out of undue haste or duress and that the real property has been exposed on the market for a reasonable period of time.

#### **Acceptable forms of evidence**

1. Comparable Sales (closed from January 1, 2021 – June 30, 2023). Valid Sales are known as “arms-length” transactions which reflect market value. The more recent closed sales are typically better indicators of value than older closed sales. Comparable sales can be obtained by consulting with real estate professionals as well as “FREE websites” such as: [www.zillow.com](http://www.zillow.com) / [www.realtor.com](http://www.realtor.com) / [www.homes.com](http://www.homes.com)
2. Active Listings – can be utilized as supporting evidence NOT direct evidence such as closed comparable sales.
3. Appraisals dated between (1/1/22 – 6/30/23).
4. Photos – Recent images of dwelling(s) outbuildings, land, etc. are a great way of showing any type of quality or condition issues a property may be suffering from.
5. If the property is a Commercial property, an **Income and Expense** report is **required** for the Appeal. I&E forms are on our website at: <https://sussexcountyde.gov/board-assessment-review>.

**All documentation must be submitted to Sussex County Government prior to your scheduled appt. Documents can be emailed to [Assessmentappeals@sussexcountyde.gov](mailto:Assessmentappeals@sussexcountyde.gov), mailed to PO BOX 589, Georgetown, DE 19947 or dropped off at the Sussex County Government Administrative Office at 2 The Circle, Georgetown, DE 19947**

**ALL DOCUMENTATION MUST INCLUDE OWNER NAME, PARCEL ID NUMBER, & PROPERTY LOCATION**

### **Inadmissible forms of evidence**

1. Previous assessed value, established as 1974 base year.
2. Closed Sales which are not considered to be “arms-length”. Examples of typical invalid sales are distressed properties, bank owned, sheriff sales, foreclosures, short sales, family transactions, court order, change after sale.
3. Comparing properties which have not sold as an “arms-length” transaction. Comparison of neighboring property values and/or building characteristics.
4. Tax Impact / Exemptions / Abatements – These are not taken into consideration when establishing market value. Exemptions & Abatements will be applied to each property if proper application has been approved by Sussex County.
5. Estimated Values from online search, such as “Redfin, Zillow Zestimate, HomeLight, Realtor.com, etc.”

### **Step 3 – Schedule an Appeal Hearing**

Once you have completed and filed the application for Appeal, please contact us to schedule a hearing.

Schedule online at: <https://sussexcountyde.gov/board-assessment-review> **or**

Schedule via phone at: 1-866-548-2578

#### **\*Scheduling open through March 31, 2025**

You will receive an email confirmation regarding your scheduled appointment. The e-mail confirmation will provide specific instructions based on the type of appointment you request. Please be sure to review it thoroughly before your scheduled appointment.