# SUSSEX COUNTY - 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.

The following information will aid you in completing the application.

## 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
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. Incomplete applications or applications that do not follow the guidelines for acceptable forms of evidence will not be considered.

### 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[1]. 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 / www.realtor.com / 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.

### 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.
4. Comparison of neighboring property values and/or building characteristics.
5. 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.
6. Estimated Values from online search, such as "Redfin, Zillow Zestimate, HomeLight, Realtor.com, etc."
7. Appeal applications from the prior reevaluation cycle without evidence of change to the property or new evidence.

**Step 3 – Appeal Process**

1. Upon receipt of your application, it will be reviewed to ensure adherence to the acceptable forms of evidence as required in Step 2 and as outlined in the application.
   a. Incorrect or incomplete applications can be resubmitted, however there is no extension of the filing deadline.
2. If the application meets the filing requirements, an Assessor will review the information to determine needed corrections or changes in value based on the supporting documentation. If needed, they may request an in-person or phone meeting to discuss.
3. Changes in value will be communicated electronically.
   a. You must acknowledge the change in value as acceptable or request to have your Appeal heard by the Board of Assessment Review

**Important Dates**

The filing period opens **January 12, 2026**. Applications must be received by **4:30 p.m. on March 15, 2026**. Postmarks are not accepted.

Board of Assessment Review hearings will take place **March 1 through May 31, 2026**. In the event your Appeal progresses to the Board of Assessment Review, you will be provided with a hearing date and time. You should plan to appear, but can choose to have your Appeal heard based on the information contained in your application.

[1]**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.*