

Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, MARCH 17, 2025

A scheduled meeting of the Board of Assessment Committee was held on Monday, March 17, 2025, at 10:00 a.m., in Council Chambers, with the following present:

Chris Keeler	Director of Assessment
Daniel DeMott	Attorney
Eric Davis	Board Member
Anne Angel	Board Member
Thomas Roth	Board Member
Karen Wahner	Board Member
Ashley Godwin	Board Member
Ryan Zuck	County Witness - Tyler Technologies

**Call to
Order**

Mr. Roth called the meeting to order.

Mr. Keeler presented amendments to the agenda for the Board's consideration. Mr. Keeler removed Property Assessment Appeal Hearing 130-6.00-527.00 – Kathleen DiDonato and Property Assessment Appeal Hearing 335-5.00-153.00 – Franciscus vanLint.

**M25-16
Approve
Agenda**

A Motion was made by Ms. Wahner, seconded by Ms. Angel, to approve the Agenda as amended.

Motion Adopted: 5 Yeas

**Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;
Ms. Angel, Yea; Mr. Davis, Yea;
Mr. Roth, Yea**

**Public
Comments**

Public comments were heard, and the following people spoke:

Mr. Mark Hurlock spoke advocating for appellant rights to due process.

**Consent
Agenda**

Mr. Keeler introduced the Consent agenda items.

**M25-17
Approve
Consent
Agenda**

A Motion was made by Ms. Godwin, seconded by Ms. Angel to approve the following items under the Consent Agenda:

- 1. 234-30.00-261.00 – Stephen and Dawn Pasmanik Family Trust**
- 2. 334-6.00-1262.00 – Eileen Spangler**
- 3. 134-7.00-262.00 – Pamela and Charles Gallagher**

Motion Adopted: 5 Yeas

**Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;
Ms. Angel, Yea; Mr. Davis, Yea;
Mr. Roth, Yea**

**Old Business
Property
Hearing
Gregory
Schlimm**

Under Old Business, Mr. Roth, presented Property Assessment Appeal Hearing, 334-13.00-1736.00 – Gregory Schlimm – 37326 Trent Ct. Rehoboth Beach, DE 19971.

The Board of Assessment Committee held a Public Hearing on March 10, 2025. At the conclusion of Property Hearing 334-13.00-1736.00 – Gregory Schlimm – 37326 Trent Ct. Rehoboth Beach, DE 19971, action was deferred for further consideration.

**M25-18
Deny
Property
Hearing
Gregory
Schlimm**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to deny Property Hearing 334-13.00-1736.00 – Gregory Schlimm – 37326 Trent Ct. Rehoboth Beach, DE 19971

Motion Adopted: 5 Yeas

**Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;
Ms. Angel, Yea; Mr. Davis, Yea;
Mr. Roth, Yea**

**M25-19
Recess**

A Motion was made by Ms. Wahner, seconded by Mr. Davis to recess until the 10:35 a.m. Property Assessment Appeal Hearing, 234-9.00-21.05 – Paul and Susan Laone – 26597 Avalon Road Georgetown, DE 19947.

Motion Adopted: 5 Yeas

**Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;
Ms. Angel, Yea; Mr. Davis, Yea;
Mr. Roth, Yea**

**M25-20
Reconvene**

A Motion was made by Ms. Angel, seconded by Mr. Davis to conclude recess and reconvene the meeting.

Motion Adopted: 5 Yeas

**Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;
Ms. Angel, Yea; Mr. Davis, Yea;
Mr. Roth, Yea**

**Property
Hearing
Paul and
Susan Laone**

Mr. Roth introduced Property Assessment Appeal Hearing 234-9.00-21.05 – Paul and Susan Laone – 26597 Avalon Rd. Georgetown, DE 19947.

Mr. Roth swore in Paul and Susan Laone, Mr. Keeler and Mr. Zuck.

Ms. Susan Laone discussed her concerns regarding the assessment value on Parcel 234-9.00-21.05 and that the value of this assessment does not match any relevant comparable sales used by the Tyler Technologies' representative at their initial meeting on December 6th, 2024. Ms. Laone stated there was a violation of due process in regard to the County hiring a third-party assessor and allowing Tyler Technologies to approve their own assessments. Ms. Laone discussed concerns that the assessment value increased \$100,000 and then decreased again to the original value and they were not provided with any written report from Tyler Technologies of their assessment findings as was requested. Ms. Laone stated that there was a basement added to her value that does not exist and based on the information that was provided at the initial meeting on December 6, 2024, she and Mr. Laone believe that the property should be valued at \$550,000 or less.

Mr. Keeler stated that the County's Assessment office offered a stipulation in value to the appellants of \$658,300 of which the appellants declined and wished to have their case heard by the Board.

Mr. Roth opened the floor for the Board to address the appellants with any questions regarding their testimony.

Ms. Angel asked the appellants to explain at what point the assessment value on the subject property increased by \$100,000 as stated.

Ms. Laone stated at the informal appeal the assessed value on the subject property was \$672,400, at the formal appeal it increased to \$715,200 and then after the formal appeal the assessed value went down to \$658,300.

Mr. Davis asked the appellants if they felt the \$448,715 value was accurate for the subject property's assessment and whether they felt the listed purchase price of their home, of \$448,715 was not subject to increase over a three-year period.

**Property
Hearing
Paul and
Susan Laone
(continued)**

Ms. Laone rebutted that they believe the value of the subject property should be \$550,000 or less and that there is no belief that the subject property has increased in value in the last three years, that all amenities to the home were valued at the time of the build and that there is an additional building listed on the residential property record that also does not exist.

Ms. Godwin addressed the appellants to explain that the structure which Ms. Laone stated does not exist is the appellant's home and that the price listed is the value at the time the dwelling was being built. Ms. Godwin verified with the appellants whether the one-story dwelling with an attached garage fits the description of their home.

Ms. Laone verified the description was similar, however, the appraisal done by Tyler Technologies increased their land value an additional \$50,000 and the comparable properties were not similar to the acres of land surrounding their home.

Ms. Godwin further explained how the land assessment was broken down based on the 9.08 acres of surrounding property and the one acre of land that the subject property was built on.

Ms. Wahner addressed the appellants to discuss the total purchase price of the land and build at \$448,715 as of 2020 and how it was determined that today the appellants believe the value should be \$550,000.

Ms. Laone explained that when the home was built it was during the Covid-19 pandemic and that supplies to build the home were purchased at inflated costs and reflected in their purchase price.

Ms. Wahner addressed the appellants regarding the listed market value of their home on the residential assessment appeal form they submitted showing the market value as of July 1, 2023, at \$448,715 and today their determined value is being presented with an amount of \$550,000.

Ms. Laone rebutted that the \$448,715 value is more accurate, however the \$550,000 includes the inflation of supply costs at the time the home was built, and this is the value they believe to be fair. Ms. Laone also stated that she was not given the criteria for her assessment value as requested.

Mr. Roth introduced the County's witness, Mr. Zuck to explain the current assessed value on the subject property.

Mr. Zuck discussed the comparable sales mentioned in the appellants' appeal application and the comparable sales used by Tyler Technologies. Mr. Zuck explains that the median value per square foot provided by the appellants listed comparable sales shows a median value of \$275, average \$270 per square foot and the additional comparable sales provided by Tyler Technologies showing a median value of \$304, average \$302 per square foot. Tyler Technologies believes that a value of \$274.29 per square foot is

Property Hearing
Paul and Susan Laone (continued)

justified based on the comparable sales provided which have sold similar to the subject property.

Ms. Laone addressed Mr. Zuck to discuss whether he was the assessor who did the inspection on the subject property.

Mr. Zuck explains that he did not personally do the inspection but that he reviewed the assessment.

Mr. DeMott explained to the appellants that Mr. Zuck is a representative on behalf of Tyler Technologies.

Ms. Laone rebutted that the comparable sales provided by Tyler Technologies do not compare to the subject property. Ms. Laone reiterates that documentation was not provided as requested for the hearing scheduled for March 17, 2025.

Mr. Zuck explained that Tyler Technologies gave all appropriate documentation regarding the subject property's assessment to the County.

Ms. Laone addressed Mr. Zuck to discuss whether the inspector who assessed the subject property was a licensed assessor.

Mr. Zuck explained that all of Tyler Technologies' staff are certified to determine value on subject properties.

Mr. Roth opened the floor for the Board to address Mr. Zuck with any questions regarding his testimony.

Mr. Davis addressed Mr. Zuck to explain the radius that Tyler Technologies uses to find comparable sales.

Mr. Zuck explained that Tyler Technologies does not leave the school district or will use comparable sales within a 10-mile radius.

Ms. Wahner addressed Mr. Zuck to speak on the increased value of the subject property from the informal appeal to the formal appeal as stated by the appellants.

Mr. Zuck explains that the review code was changed from the cost approach to the market approach at that time and the change was recognized during the formal appeal process and corrected.

Mr. Roth addressed Mr. Keeler to speak on whether the field personnel hired by Tyler Technologies were properly trained and certified to assess properties and their values.

Mr. Keeler explains that the field personnel hired by Tyler Technologies were hired as data collectors and the personnel who placed value on subject

**Property
Hearing
Paul and
Susan Laone
(continued)**

properties are licensed assessors through the State of Delaware.

Mr. Roth addressed Mr. Keeler to attest to the number of parcels in Sussex County and whether it would be possible for Mr. Zuck to assess all those parcels himself.

Mr. Keeler explained there are approximately 200,000 parcels in Sussex County, and it would not be possible for Mr. Zuck to assess those parcels himself.

Mr. DeMott explained to the appellants that they get a final rebuttal.

Ms. Laone addressed the Board with the belief that the information that they supplied was fair. Ms. Laone addressed concerns that the person testifying on the data collected and the appraised value was not actually the person who appraised the subject property and that there are mistakes made in the appraisal. Ms. Laone also stated that it is their belief that the comparable sales used by Tyler Technologies were not comparable to the subject property or its location.

**M25-21
Deny
Hearing
334-20.00-
18.00**

A Motion was made by Mr. Davis, seconded by Ms. Angel to deny Property Hearing 234-9.00-21.05 – Paul and Susan Laone – 26597 Avalon Rd. Georgetown, DE 19947.

Motion Adopted: 5 Yeas

**Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;
Ms. Angel, Yea; Mr. Davis, Yea;
Mr. Roth, Yea**

**M25-22
Adjourn**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to adjourn at 11:10 a.m.

Motion Adopted: 5 Yeas

**Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;
Ms. Angel, Yea; Mr. Davis, Yea;
Mr. Roth, Yea**

Respectfully submitted,

**Casey Hall
Recording Secretary**

{An audio recording of this meeting is available on the County's website.}