

Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, April 9, 2026

A scheduled meeting of the Board of Assessment Review was held on Thursday, April 9, 2026 at 9:00 a.m., in Council Chambers, with the following present:

Chris Keeler	Director of Assessment
Eric Davis	Board Member
Geoffrey Howard	Board Member
James O'Rourke	Board Member
Thomas Roth	Board Member
Karen Wahner	Board Member
Ryan Adams	Attorney
Joseph Callahan	Assessment Office
Jeffrey Sauers	Assessment Office
William Godwin	Assessment Office

**Call to
Order**

Mr. Adams called the meeting to order.

**M26-01
Appoint
Chairman**

A Motion was made by Mr. Davis, seconded by Mr. O'Rourke, that Mr. Roth serve as Chair of the Board of Assessment Review.

Motion Adopted: 5 Yeas

**Vote by Roll Call: Mr. Davis, Yea; Mr. O'Rourke, Yea;
Ms. Wahner, Yea; Mr. Howard, Yea;
Mr. Roth, Yea**

Mr. Keeler presented amendments to the agenda for the Board's consideration. Mr. Keeler removed Property Assessment Appeal Hearing for Parcel 334-14.13-163.00 Edward Greskovic, 108 Park Street, Rehoboth Beach, DE 19971.

**M26-02
Approve
Agenda**

A Motion was made by Mr. Davis, seconded by Ms. Wahner, to approve the agenda as amended.

Motion Adopted: 5 Yeas

**Vote by Roll Call: Mr. Davis, Yea; Mr. O'Rourke, Yea;
Ms. Wahner, Yea; Mr. Howard, Yea;
Mr. Roth, Yea**

**M26-03
Approve
Minutes**

A Motion was made by Ms. Wahner, seconded by Mr. Davis to approve the minutes of July 23, 2025.

Motion Adopted: 4 Yeas; 1 Abstain

**Vote by Roll Call: Mr. Davis, Yea; Mr. O'Rourke, Abstain;
Ms. Wahner, Yea; Mr. Howard, Yea;
Mr. Roth, Yea**

**Public
Comments**

There was no public comment.

**Consent
Agenda**

Mr. Keeler introduced the Consent agenda items.

**M26-04
Approve
Consent
Agenda**

A Motion was made by Ms. Wahner, seconded by Mr. Davis, to approve the following items under the Consent Agenda:

1. **Parcel - 131-10.00-82.00 - Ghulam Dastgir LLC**
2. **Parcel - 131-15.00-14.00 - Ghulam Dastgir LLC**
3. **Parcel - 131-8.00-40.19 - Cook Robin M**
4. **Parcel - 131-9.00-66.00 - Cook Brian W**
5. **Parcel - 132-1.15-166.00 - Blades Limited Partnership**
6. **Parcel - 134-12.00-270.00 - Banks Harbor Marina Inc**
7. **Parcel - 134-13.00-1267.00 - Let It Run LLC**
8. **Parcel - 134-13.00-1284.00 - Botzler Jonathan T TTEE**
9. **Parcel - 134-13.00-1333.00 - Filer William D Sr TR**
10. **Parcel - 134-13.00-1348.00 - Jones Frederick L Nadine L**
11. **Parcel - 134-13.00-1695.00 - Peaches Place LLC**
12. **Parcel - 134-13.00-1696.00 - Peaches Place LLC**
13. **Parcel - 134-13.00-1697.00 - Peaches Place LLC**
14. **Parcel - 134-13.00-1698.00 - Peaches Place LLC**
15. **Parcel - 134-13.00-1708.00 - Peaches Place LLC**
16. **Parcel - 134-13.00-1710.00 - Peaches Place LLC**
17. **Parcel - 134-13.00-1711.00 - Peaches Place LLC**
18. **Parcel - 134-13.11-21.00 - Neff Christopher F Mindy S**
19. **Parcel - 134-13.15-186.00 - Henry Wendy Jean Cottee Thomas Bryant**
20. **Parcel - 134-13.15-95.00 - Butters Michael J Nancy L**
21. **Parcel - 134-13.19-189.01 - Tanowitz Marc D TTEE REV TR**
22. **Parcel - 134-16.00-1626.00 - Bear Trap Commercial LLC**
23. **Parcel - 134-16.00-41.02 - Boykov Boyko**
24. **Parcel - 134-2.00-4.00-69 - Harshbarger Jason M**
25. **Parcel - 134-22.00-7.03 - Fuchs Jeffrey Edmund**
26. **Parcel - 134-23.16-56.00 - Barmack Jay I**
27. **Parcel - 134-23.20-167.00-1 - Wernecke Daniel R**
28. **Parcel - 134-23.20-167.00-3 - Andrews Wofram H And Arlene S**
29. **Parcel - 135-19.00-123.00 - Hackett Edward M**
30. **Parcel - 230-1.00-37.00 - Martin Francis P TTEE REV TR**
31. **Parcel - 230-7.00-47.03 - Fannin Michael G Tina T Fannin**
32. **Parcel - 231-18.00-112.00 - Schiff David H**
33. **Parcel - 232-12.19-19.01 - Ghulam Dastgir LLC**
34. **Parcel - 232-12.19-19.02 - Ghulam Dastgir LLC**
35. **Parcel - 233-5.00-195.00 - Millman Terry A & Bonita R**
36. **Parcel - 234-11.00-457.00 - Giacomazza Michael X**
37. **Parcel - 234-29.00-566.00 - Furches Cheryl E**
38. **Parcel - 234-34.08-150.00 - Wilkis Stephanie**

M26-04
Approve
Consent
Agenda
(continued)

39. Parcel - 234-8.00-46.00 - Widen Karen William Dickerson TTEE
40. Parcel - 234-8.00-48.00 - Widen Karen William Dickerson TTEE
41. Parcel - 235-20.00-25.00 - Martin Francis P Jr TTEE REV TR
42. Parcel - 331-5.00-59.00 - Krishna Hospitality LLC
43. Parcel - 334-13.00-1049.00 - Monigle D Kerry TTEE
44. Parcel - 334-13.00-1158.00 - Kings Creek Country Club Inc
45. Parcel - 334-13.00-325.11 - Beach Plaza Associates LLC
46. Parcel - 334-13.00-681.00 - Kyriakos Jamil R
47. Parcel - 334-13.00-928.00 - Fallon Cassie TTEE
48. Parcel - 334-13.20-126.00 - Goode Jeffrey H
49. Parcel - 334-14.05-1.00 - Ricco Ernest J & Rachelle M
50. Parcel - 334-14.05-17.00 - Greenwell Kirsten W TTEE REV TR
51. Parcel - 334-14.14-43.00-17C - Trapnell Christine TTEE
52. Parcel - 334-14.14-43.00-19A - J and R Beach Properties LLC
53. Parcel - 334-14.14-43.00-19B - J and R Beach Properties LLC
54. Parcel - 334-14.17-116.00 - 46 Baltimore Avenue LLC
55. Parcel - 334-14.17-401.00 - Plantamura Michael G TTEE
56. Parcel - 334-14.17-402.00 - Jones Bradford C
57. Parcel - 334-19.08-42.00-28 - Longacre Mark David
58. Parcel - 334-19.08-42.00-29 - Ewing Gregory Charles
59. Parcel - 334-20.00-73.00 - Weintraub John Paul TTEE
60. Parcel - 334-20.13-230.00 - Overman Carol Ann Trustee
61. Parcel - 334-20.18-178.00 - Khanna Sachin
62. Parcel - 334-20.18-247.00 - Sea Watch LLC
63. Parcel - 334-8.17-14.00 - Soffer Kayleen M & Stephen R
64. Parcel - 334-8.17-76.00 - Cummings David
65. Parcel - 335-12.00-3.11-S-11 - Miller Michael J TTEE OF REV TR
66. Parcel - 335-12.00-3.11-S-154 - Haddaway Debra S
67. Parcel - 335-4.14-61.00 - Newberg Kenneth V TTEE
68. Parcel - 335-8.00-1001.00 - Hutchinson Jr Robert C TTEE
69. Parcel - 335-8.00-1079.00 - Hancock Tracy C
70. Parcel - 335-8.00-1096.00 - Delaney Bartholomew J
71. Parcel - 335-8.00-1161.00 - Van Hook Donald A
72. Parcel - 335-8.07-346.00 - Holt Scott A
73. Parcel - 335-8.07-359.00 - Robinson Matthew M TTEE
74. Parcel - 531-13.00-22.00 - Fryling Wilbur B III & Charles
75. Parcel - 531-15.00-134.00 - Hall Rosemarie Sylvia
76. Parcel - 532-14.00-51.00 - Fischer Raymond G & Allen Fischer
77. Parcel - 532-14.00-93.00 - Jones Joanne D
78. Parcel - 532-15.00-84.02 - Callaway Farnell & Moore Inc
79. Parcel - 532-20.10-49.01 - Golden Meadows Limited Partnership
80. Parcel - 533-12.00-365.00 - Greenmarsh LLC
81. Parcel - 533-16.00-110.01 - Shady Grove Limited Partnership
82. Parcel - 533-16.00-110.02 - Shady Grove II LP
83. Parcel - 533-16.00-110.03 - Shady Grove III Limited Partnership
84. Parcel - 533-19.00-304.00 - Sussex Sports Amenities LLC
85. Parcel - 533-19.00-33.00 - Sussex Sports Amenities LLC
86. Parcel - 533-19.00-37.00 - Greenmarsh LLC

M26-04
Approve
Consent
Agenda
(continued)

87. Parcel - 533-19.00-618.00 - Sussex Sports Amenities LLC
88. Parcel - 533-19.00-619.00 - Sussex Sports Amenities LLC
89. Parcel - 533-19.00-620.00 - Sussex Sports Amenities LLC
90. Parcel - 533-19.00-621.00 - Sussex Sports Amenities LLC
91. Parcel - 533-19.00-622.00 - Sussex Sports Amenities LLC
92. Parcel - 533-19.00-623.00 - Sussex Sports Amenities LLC
93. Parcel - 533-19.00-624.00 - Sussex Sports Amenities LLC
94. Parcel - 533-19.00-626.00 - Sussex Sports Amenities LLC
95. Parcel - 533-19.00-627.00 - Sussex Sports Amenities LLC
96. Parcel - 533-19.00-628.00 - Sussex Sports Amenities LLC
97. Parcel - 533-19.00-629.00 - Sussex Sports Amenities LLC
98. Parcel - 533-19.00-630.00 - Sussex Sports Amenities LLC
99. Parcel - 533-19.00-631.00 - Sussex Sports Amenities LLC
100. Parcel - 533-19.00-632.00 - Sussex Sports Amenities LLC
101. Parcel - 533-19.00-633.00 - Sussex Sports Amenities LLC
102. Parcel - 533-19.00-634.00 - Sussex Sports Amenities LLC
103. Parcel - 533-19.00-635.00 - Sussex Sports Amenities LLC
104. Parcel - 533-19.00-636.00 - Sussex Sports Amenities LLC
105. Parcel - 533-19.00-637.00 - Sussex Sports Amenities LLC
106. Parcel - 533-19.00-890.00 - Murray Stephen A
107. Parcel - 533-19.12-114.00 - Page Phyllis T REV TR
108. Parcel - 533-19.12-37.00 - Fawver Edward M & Janet M Fawver
109. Parcel - 533-20.09-115.00 - Williams Roger T TTEE LIV TR

Motion Adopted: 5 Yeas

**Vote by Roll Call: Mr. Davis, Yea; Mr. O'Rourke, Yea;
Ms. Wahner, Yea; Mr. Howard, Yea;
Mr. Roth, Yea**

**Property
Hearing
D'Urso 134-
5.00-165.00**

Mr. Roth introduced Property Assessment Appeal Hearing for Anthony D'Urso – parcel 134-5.00-165.00 – 29549 East Drive, Bethany Beach, DE 19930.

The appellant appeared and presented testimony in support of his appeal. Mr. D'Urso raised concerns regarding the County's valuation methodology, particularly the selection and adjustment of comparable properties. He stated that the primary comparable relied upon by the County was a property on Seaview Drive located near Route 1 and questioned the uniformity of time adjustments applied to comparable sales, especially sales from 2021. He further stated that comparable properties he submitted—located on Stephanie Drive, Kittiwake Drive, and Turn Road—did not appear to be clearly adjusted to a June 2023 valuation date.

Mr. D'Urso asserted that the assessed valuation resulted in a substantial and disproportionate tax increase and questioned whether increases in school taxes justified the reassessment. He stated that the school district budget had increased by approximately 10%, not 300%, and expressed concern that the reassessment attempted to correct decades of delayed valuation changes in a single cycle,

Property Hearing D’Urso 134-5.00-165.00 (cont.) increasing the likelihood of error. He further testified that the property had not undergone improvements since purchase beyond routine maintenance and asserted that price-per-square-foot comparisons failed to adequately account for differences in construction quality, internal condition, ocean proximity, proximity to Route 1, and drainage or flooding concerns.

Board members asked clarifying questions regarding the development and location of the Seaview Drive comparable, distinctions between Cotton Patch Hills and nearby North Bethany areas, and limitations on development or expansion of the subject property due to covenants and lot configuration.

Testimony was received from the Assessment Department. Mr. Joseph Callahan testified that following discussions with the appellant, the subject property was re-measured using satellite imagery and an on-site inspection. A clerical error was identified, increasing the recorded livable square footage from 3,078 square feet to 3,256 square feet, resulting in a revised assessed value reflecting an improvement assessment of \$813.33 per square foot. Mr. Callahan reviewed the appellant’s submitted comparables and additional comparables within the same economic neighborhood and testified that the subject property was assessed below the average price per square foot of both sets of comparables, concluding that the assessment was materially lower than market-supported values.

Mr. D’Urso responded that reliance on average price-per-square-foot figures failed to consider key differences impacting market value and reiterated that these factors should result in a lower assessment.

M26-05 Close Property Hearing D’Urso 134-5.00-165.00 A Motion was made by Ms. Wahner, seconded by Mr. O’Rourke to close the record on Property Assessment Appeal Hearing Anthony D’Urso – parcel 134-5.00-165.00 – 29549 East Drive, Bethany Beach, DE 19930.

Motion Adopted: 5 Yeas
Vote by Roll Call: Mr. Davis, Yea; Mr. O’Rourke, Yea; Ms. Wahner, Yea; Mr. Howard, Yea; Mr. Roth, Yea

M26-06 Deny Property Hearing D’Urso 134-5.00-165.00 A Motion was made by Mr. Howard, seconded by Ms. Wahner to deny Property Assessment Appeal Hearing for Anthony D’Urso – parcel 134-5.00-165.00 – 29549 East Drive, Bethany Beach, DE 19930.

Motion Adopted: 3 Yeas; 1 Abstain; 1 Nay
Vote by Roll Call: Mr. Davis, Abstain; Mr. O’Rourke, Nay; Ms. Wahner, Yea; Mr. Howard, Yea; Mr. Roth, Yea

Property Hearing Riviezzo 330-11.00-678.00

Mr. Roth introduced Property Assessment Appeal Hearing for Christine Ann Riviezzo – parcel 330-11.00-678.00 – 13 Misty Vale Court, Milford, DE 19963.

The appellant, Christine Ann Riviezzo, was not in attendance for the hearing. The Board proceeded based on the written application and record.

Testimony was received from the Assessment Department. Mr. Jeff Sauers testified that the appellant submitted three comparable sales, two of which were outside the relevant area. The remaining comparable at 6177 Kirby Road, located within the same development, was a ranch-style home of similar age and size that sold on February 17, 2023, for \$320,000, with a time-adjusted value of \$328,600. Additional comparable sales within the same subdivision on Meadowlark Drive sold between \$350,000 and \$352,500, with adjusted prices per square foot ranging from \$259.11 to \$260.69. The average adjusted price per square foot of the comparables was \$257.00, compared to the subject property’s assessed value of \$250.84 per square foot. Mr. Sauers testified that the assessment was consistent with market data.

M26-07 Close Property Hearing Riviezzo 330-11.00-678.00

A Motion was made by Mr. Davis, seconded by Ms. Wahner to close the record on Property Assessment Appeal Hearing for Christine Ann Riviezzo – parcel 330-11.00-678.00 – 13 Misty Vale Court, Milford, DE 19963.

Motion Adopted: 5 Yeas

Vote by Roll Call: Mr. Davis, Yea; Mr. O’Rourke, Yea; Ms. Wahner, Yea; Mr. Howard, Yea; Mr. Roth, Yea

M26-08 Deny Property Hearing Riviezzo 330-11.00-678.00

A Motion was made by Mr. Davis, seconded by Mr. O’Rourke to deny the Property Assessment Appeal Hearing for Christine Ann Riviezzo – parcel 330-11.00-678.00 – 13 Misty Vale Court, Milford, DE 19963.

Motion Adopted: 5 Yeas

Vote by Roll Call: Mr. Davis, Yea; Mr. O’Rourke, Yea; Ms. Wahner, Yea; Mr. Howard, Yea; Mr. Roth, Yea

Property Hearing Crampton-Bradley 331-6.00-376.00

Mr. Roth introduced Property Assessment Appeal Hearing for Jessica Anne Crampton – Bradley – parcel 331-6.00-376.00 – 9768 North Shore Drive, Seaford, DE 19973.

The appellant appeared and presented testimony in support of her appeal. Ms. Crampton-Bradley testified that the original assessed value of \$376,000 was based on incorrect data, including an inaccurate year built and overstated square footage. She stated the home was built in 1959 rather than 1990 and measured approximately 1,600 square feet rather than the 1,780 square feet reflected in the tax record. Based on the County’s stipulated adjusted value of \$348,000 for age

**Property
Hearing
Crampton-
Bradley 331-
6.00-376.00
(cont.)**

correction, she calculated a revised value of approximately \$312,000 using a price-per-square-foot analysis. The appellant confirmed the property is waterfront, includes a dock, was purchased in 2023 for \$474,000, and has not received improvements.

Testimony was received from the Assessment Department. Mr. Jeff Sauers testified that several of the appellant's submitted comparables were not appropriate due to differences in style or size and stated that the subject property's recent 2023 sale was the strongest indicator of value. Additional ranch-style comparables within the same development supported the current assessed value, which was below the average adjusted sales price per square foot. Mr. Sauers further stated that the square footage discrepancy was not identified in the application and was therefore not verified prior to the hearing.

**M26-09
Close
Property
Hearing
Crampton-
Bradley
331-6.00-
376.00**

A Motion was made by Mr. Davis, seconded by Mr. O'Rourke to close the record on Property Assessment Appeal Hearing for Jessica Anne Crampton–Bradley – parcel 331-6.00-376.00 – 9768 North Shore Drive, Seaford, DE 19973.

Motion Adopted: 5 Yeas

**Vote by Roll Call: Mr. Davis, Yea; Mr. O'Rourke, Yea;
Ms. Wahner, Yea; Mr. Howard, Yea;
Mr. Roth, Yea**

**M26-10
Deny
Property
Hearing
Crampton-
Bradley
331-6.00-
376.00**

A Motion was made by Mr. Davis, seconded by Ms. Wahner to deny the Property Assessment Appeal Hearing for Jessica Anne Crampton – Bradley – parcel 331-6.00-376.00 – 9768 North Shore Drive, Seaford, DE 19973

Motion Adopted: 5 Yeas

**Vote by Roll Call: Mr. Davis, Yea; Mr. O'Rourke, Yea;
Ms. Wahner, Yea; Mr. Howard, Yea;
Mr. Roth, Yea**

**Property
Hearing
Lalime 334-
11.00-223.00**

Mr. Roth introduced Property Assessment Appeal Hearing for Diane Lalime–parcel 334-11.00-223.00 – 19815 Shirling Lane, Lewes, DE 19958.

The appellant, Diane Lalime, was not in attendance for the hearing. The Board proceeded based on the written application and record.

Testimony was received from the Assessment Department. Mr. William Godwin testified that there was insufficient evidence in the application to change the assessed value established by Tyler Technologies. He stated that the subject property is located within The Retreat subdivision. Of the three comparable properties submitted by the appellant, one was located within The Retreat but was a different housing style, while the remaining two were located in a nearby neighborhood with lesser amenities, including one Cape Cod-style home. Mr. Godwin presented four ranch-style comparable properties within The Retreat that

Property Hearing Lalime 334-11.00-223.00 (cont.) reflected an average adjusted sale price per square foot of \$288.72. The subject property was assessed at \$278.82 per square foot, or \$9.90 below the comparable average. He further testified that land values are uniform throughout The Retreat subdivision.

M26-11 Close Property Hearing Lalime 334-11.00-223.00 A Motion was made by Mr. O'Rourke, seconded by Ms. Wahner to close the record on Property Assessment Appeal Hearing for Diane Lalime– parcel 334-11.00-223.00 – 19815 Shirling Lane, Lewes, DE 19958.

Motion Adopted: 5 Yeas

Vote by Roll Call: Mr. Davis, Yea; Mr. O'Rourke, Yea; Ms. Wahner, Yea; Mr. Howard, Yea; Mr. Roth, Yea

M26-12 Deny Property Hearing Lalime 334-11.00-223.00 A Motion was made by Mr. Davis, seconded by Ms. Wahner to deny Property Assessment Appeal Hearing for Diane Lalime– parcel 334-11.00-223.00 – 19815 Shirling Lane, Lewes, DE 19958.

Motion Adopted: 5 Yeas

Vote by Roll Call: Mr. Davis, Yea; Mr. O'Rourke, Yea; Ms. Wahner, Yea; Mr. Howard, Yea; Mr. Roth, Yea

M26-13 Adjourn A Motion was made by Ms. Wahner, seconded by Mr. Davis to adjourn at 10:20 a.m.

Motion Adopted: 5 Yeas

Vote by Roll Call: Mr. Davis, Yea; Mr. O'Rourke, Yea; Ms. Wahner, Yea; Mr. Howard, Yea; Mr. Roth, Yea

Respectfully submitted,

Bobbi Albright

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