

Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, April 11, 2025

A scheduled meeting of the Board of Assessment Committee was held on Friday, April 11, 2025, at 10:00 a.m., in Council Chambers, with the following present:

Chris Keeler	Director of Assessment
Daniel DeMott	Attorney
Geoffery Howard	Board Member
James O'Rourke	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 134-13.00-1346.00 – James M. Rallo, Property Assessment Appeal Hearing 134-13.19-17.00-433 – Samuel A. & Jill E. Boova, Property Assessment Appeal Hearing – 230-7.00-74.00 – Gerald & Linda Minnich and Property Assessment Appeal Hearing – 334-22.00-27.00 – Lawrence & Ann Windstein.

**M25-52
Approve
Agenda**

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

Motion Adopted: 4 Yeas; 1 Abstention

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

**M25-53
Approve
Minutes
April 7, 2025**

A Motion was made by Ms. Godwin seconded by Ms. Wahner, to approve the April 7, 2025 minutes.

Motion Adopted: 5 Yeas

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

**Public
Comments**

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

**Consent
Agenda**

**M25-54
Approve
Consent
Agenda**

Mr. Keeler introduced the Consent agenda items.

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

- 1. Parcel – 134-7.00-110.02; appellants Lincoln and Rhonda Davis**
- 2. Parcel – 134-7.00-267.00; appellant John Webster Trustee**
- 3. Parcel – 134-9.00-935.00; appellants Keith and Janet Willner Trustees**
- 4. Parcel – 134-18.00-144.00; appellants Jeff and Sheryl Stroup**
- 5. Parcel – 134-20.12-26.00; appellants Saul Malozowski and Claudia Yelin**
- 6. Parcel – 134-22.00-5.01-50; appellants John and Gail Neylan**
- 7. Parcel – 134-22.00-13.00-104; appellants Bianca Taormina and Paul Catellucci**
- 8. Parcel – 135-19.00-126.00; appellants Arthur and Carolyn Fletcher**
- 9. Parcel – 233-7.00-88.00; appellants Thomas and Amy Zaconie Trustee**
- 10. Parcel – 234-18.00-713.00; appellants Peter Haskel and Lynn Mattie**
- 11. Parcel – 234-23.00-170.00; appellant Chris Gross**
- 12. Parcel – 334-5.00-1122.00; appellant William and Lindsay Albanese**
- 13. Parcel – 334-12.00-127.02-121; appellants Leonid and Irina Brukman Trustees**
- 14. Parcel – 334-13.00-307.01; appellant Galday Inn, Inc.**
- 15. Parcel – 334-14.18-102.00; appellant Thurlow Cunliffe Trustee**
- 16. Parcel – 334-18.00-671.00; appellants Lynlee and Casey Phillips**
- 17. Parcel – 334-20.14-18.00-C-7; appellant Beachtime.com LLC**
- 18. Parcel – 334-22.00-20.04; appellants Mark and Nancy Dellavecchio Trustees**
- 19. Parcel – 335-4.14-89.04; appellants Michael and Marciana Filippone**
- 20. Parcel – 335-8.00-199.00; appellants David Perry and Patricia Maslar**
- 21. Parcel – 335-8.00-1101.00; appellants Ian and Linda McDermott**

22. Parcel – 432-2.00-15.22; appellants Mark and Darlene Figgs
23. Parcel – 532-6.00-3.03; appellant Donovan Home Builders and Renovations Services, Inc.
24. Parcel – 532-13.00-64.00; appellants Steven and Jo Ditmer
25. Parcel – 533-11.00-680.00; appellants Thanhhang Duong and Phillip Quang Le
26. Parcel – 533-19.00-1178.00; appellants Bryan and Marie Hurst

Motion Adopted: 4 Yeas; 1 Abstention

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

**Property
Hearing
Frank and
Katrina
Sorbera**

Mr. Roth introduced Property Assessment Appeal Hearing 334-5.00-70.01-195 – Frank and Katrina Sorbera – 15227 Rosemount Lane Lewes, DE 19958

Mr. Roth swore in Frank Sorbera, Katrina Sorbera, Mr. Keeler and Mr. Zuck.

Mr. and Ms. Sorbera presented their concerns that, upon speaking with the County's Assessment Department, they were informed that their appeal had been denied because there were no comparable sales included with their application. Mr. Sorbera further explained that during the referee hearing, staff confirmed that the comparable sales had, in fact, been submitted and reviewed during their meeting on March 24, 2025. Mr. Sorbera stated that, based on the average value of the comparable sales they provided, the subject property's assessed value should be reduced from \$619,800 to \$557,780. He proceeded to review the comparable sales provided by himself and Ms. Sorbera and emphasized that the primary purpose of their appearance was to ensure the Board had full consideration of these sales.

Mr. Roth opened the floor to the Board for questions.

Ms. Wahner addressed the appellants to discuss the differences in lot sizes between the comparable sales and the subject property, to which Mr. Sorbera responded that they are all the same.

Mr. Roth opened the floor to Assessment.

Mr. Keeler stated that, based on the appellants' application and the referee hearing, the Assessment office did not believe there was sufficient evidence to overturn the proposed assessment value set by Tyler Technologies. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain

**Property
Hearing
Frank and
Katrina
Sorbera
(continued)**

the assessment process on the subject property.

Mr. Zuck clarified that the comparable sales submitted by the appellant were received and considered by Tyler Technologies. He explained that while the appellant's comparable sales were included in the analysis, Tyler Technologies applies time adjustments to account, especially for sales from 2020–2021, which reflect a different market than 2023. Mr. Zuck noted that the four comparable sales within the subject development, provided by the appellants, had an average sale price of \$572,225, with a time-adjusted average of \$620,380. He stated that the subject property is currently assessed at \$619,800. Mr. Zuck referenced the twelve comparable sales used by Tyler Technologies, which produced a time-adjusted average sale price of \$619,969. Mr. Zuck concluded by stating it is his belief that the subject property is assessed below the average of the comparable sales provided by both the appellant and by Tyler Technologies.

Mr. Roth gave the floor to the appellants for any questions they may have regarding Assessments statements.

Mr. Sorbera questioned Mr. Zuck whether a finished basement is considered in the assessment of a subject property to which Mr. Zuck explained that a finished basement adds value, however it is not considered within the square footage as living space. Mr. Zuck further explained that there are different qualities of completion considered when assessing a finished basement.

Ms. Sorbera stated that had she and her husband known that basements were not included in square footage that they would have provided different comparable sales.

Mr. Roth opened the floor for questions from the Board.

Mr. O'Rourke asked Mr. Zuck whether the exclusion of basement square footage from the total livable area was a county-wide standard. Mr. Zuck stated the assessment process for a subject property does not include basement square footage in the calculation of total livable space, and this is applied throughout the county.

Mr. O'Rourke questioned whether the square footage among similar properties could result in a difference of value based on the extent at which the basement is finished. Mr. Zuck stated that was correct.

Mr. O'Rourke asked whether the square footage of comparable sales within the subject property's subdivision was consistent with each other based on the level of basement completion. Mr. Zuck responded that the subdivision features a wide range of square footage among properties and noted that, the more finished the basement, the higher the price per square foot tends to be reflected in the value.

**Property
Hearing
Frank and
Katrina
Sorbera
(continued)**

Mr. O'Rourke further questioned Mr. Zuck whether basements that include a bedroom are assessed differently. Mr. Zuck explained that basements comparable to main living areas are assessed at a higher price per square foot than basements finished primarily for recreational purposes.

Ms. Sorbera stated that to her knowledge the assessors do not go into the home for their evaluations and questioned how the finish of a particular basement is determined if the assessor does not go inside and look at the basement.

Mr. Roth allowed for closing statements.

Mr. Sorbera closed by stating that, based on the assessment of similar model style homes, he and his wife believe the assessed value of the subject property is excessive.

Mr. Keeler closed by stating that based on the time-adjustment to comparable sales presented by both the appellant and Tyler Technologies, Assessment believes \$619,800 is a fair assessment for the subject property.

**M25-55
Close
Property
Hearing
334-5.00-
70.01-195
Record**

A Motion was made by Ms. Godwin, seconded by Mr. O'Rourke to close the record on Property Hearing 334-5.00-70.01-195 – Frank and Katrina Sorbera – 15227 Rosemount Lane Lewes, DE 19958.

Motion Adopted: 5 Yeas

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

**M25-56
Deny
Property
Hearing
334-5.00-
70.01-195**

A Motion was made by Ms. Godwin, seconded by Mr. O'Rourke to deny Property Hearing 334-5.00-70.01-195 – Frank and Katrina Sorbera – 15227 Rosemount Lane Lewes, DE 19958.

Motion Adopted: 5 Yeas

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

**M25-57
Adjourn**

A Motion was made by Mr. O'Rourke, seconded by Ms. Godwin to adjourn at 10:32 a.m.

Motion Adopted: 5 Yeas

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

Respectfully submitted,

**Casey Hall
Recording Secretary**

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