

Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, April 14, 2025

A scheduled meeting of the Board of Assessment Committee was held on Monday, April 14, 2025, at 10:00 a.m., in Council Chambers, with the following present:

Chris Keeler	Director of Assessment
Daniel DeMott	Attorney
James O'Rourke	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 134-13.00-150.00-852-A – Seth Herz Trustee.

**M25-58
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;
Mr. O'Rourke, Yea; Ms. Angel, Yea;
Mr. Roth, Yea**

**Public
Comments**

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

**Consent
Agenda**

Mr. Keeler introduced the Consent agenda items.

**M25-59
Approve
Consent
Agenda**

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

- 1. Parcel – 133-15.00-137.00; appellant Billy Allen**
- 2. Parcel – 134-13.15-170.00; appellant Patrick Byrne**
- 3. Parcel – 134-15.00-275.00; appellant George Dowell Jr.**
- 4. Parcel – 134-17.00-56.07-110; appellant James Aldrich**

5. Parcel – 134-17.19-201.01; appellants Stephen and Pamela Lyons
6. Parcel – 134-3.00-2.00-1003; appellant Lorin Curit
7. Parcel – 134-3.00-329.00; appellant Mark Hickman
8. Parcel – 134-5.00-146.00; appellants Seth and Jennifer Hamed
9. Parcel – 134-6.00-128.00; appellant Equity Trust Company Custodian FBO
10. Parcel – 134-9.00-738.00; appellants Michael and Judith Matsko
11. Parcel – 230-15.00-22.02; appellant Carolyn William
12. Parcel – 231-12.00-46.01; appellant Howard Morgan IRR TR
13. Parcel – 234-16.00-356.00; appellants William and Marijane Schrammel
14. Parcel – 235-22.00-229.00; appellant Victor Cohen
15. Parcel – 235-8.00-135.00; appellant Carl Weihrer IRR TR
16. Parcel – 334-14.17-519.00-2; appellants Blekken LLC
17. Parcel – 334-19.00-953.00; appellant William Toohey
18. Parcel – 334-20.13-26.00-4; appellant Frank Wade
19. Parcel – 334-8.17-124.00; appellant 22 Holly Road LLC
20. Parcel – 533-19.00-2020.00; appellant Michael Altman

Motion Adopted: 5 Yeas

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

**Property
Hearing
Ellen
Mulgrew**

Mr. Roth introduced Property Assessment Appeal Hearing 133-16.00-2213.00 – Ellen Mulgrew – 37035 Havelock Ct. Millsboro, DE 19966.

Mr. Roth stated that the appellants, while present, did not plan to attend the hearing as stated in their appeal application.

Mr. Roth provided the Board with an opportunity for questions or thoughts they may have regarding the applicant's evidence provided in the appeal record.

**M25-60
Deny
Property
Hearing
133-16.00-
2213.00**

A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Property Hearing 133-16.00-2213.00 – Ellen Mulgrew – 37035 Havelock Ct. Millsboro, DE 19966.

Motion Adopted: 5 Yeas

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

Ms. Mulgrew asked whether she would be given the opportunity to present her case in support of her appeal, as she had submitted supporting documentation to the County prior to her scheduled hearing date.

**M25-61
Strike denial**

A Motion was made by Ms. Godwin, seconded by Ms. Angel to strike M25-60 for Property Hearing 133-16.00-2213.00 – Ellen Mulgrew – 37035 Havelock Ct. Millsboro, DE 19966.

Motion Adopted: 5 Yeas

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

Mr. DeMott advised the appellants to contact the County Assessment Department to request rescheduling of their appeal hearing.

**Property
Hearing
Clarence
Brown**

Mr. Roth introduced Property Assessment Appeal Hearing 134-9.00-1127.00 – Clarence Brown – 39631 Water Works Ct. Bethany Beach, DE 19930.

Mr. Roth swore in Clarence Brown, Mr. Keeler and Mr. Zuck.

Mr. Brown presented his concerns to the Board, addressing the differences between the comparable sales used by Tyler Technologies and the subject property. He stated the comparable sales used by Tyler Technologies located outside the subject property's community included amenities such as a community pool, clubhouse, boat launch, and direct access to the State Park. Mr. Brown stated his community lacks such amenities, and the comparable sales used by Tyler Technologies were approximately ten years newer than the subject property. Mr. Brown further explained that the comparable sales located within the subject property's neighborhood did not accurately reflect the subject property, and a property more comparable in his neighborhood just recently sold for \$950,000. Mr. Brown stated that while he is aware the sale was outside the allowed time frame, it supports his valuation of the subject property at \$970,000. Mr. Brown concluded by stating that the comparable sales submitted with his appeal more accurately represented the subject property than those presented by

**Property
Hearing
Clarence
Brown
(continued)**

Tyler Technologies.

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

Ms. Wahner asked the appellant if the purchase price of the subject property in 2022 for \$1,195,000 was accurate and whether the market value of \$1,000,000 listed on appeal application indicated what he believed the value of the home to be as of July 1, 2023.

Mr. Brown explained that when he purchased the property it was indicated that there was walkable access to the beach, however after the purchase of the home Mr. Brown stated that this was inaccurate, and it is his belief that he overpaid for the subject property.

Mr. O'Rourke asked the appellant to clarify how the livable square footage above ground of the comparable sales used by Tyler Technologies compared to the subject property.

Mr. Brown explained that the properties used as comparable sales by Tyler Technologies have greater livable square footage above ground, including enclosed first floors and additional rooms. He further clarified that the subject property is built on pilings, with an open space beneath the house. As a result, the comparable properties provide more secure and usable square footage than the subject property. Mr. Brown noted that the comparable sales used by Tyler Technologies include amenities, such as solar panels and pools, which are not present at the subject property.

Mr. Keeler stated that, based on the appellants' application and the referee hearing, the Assessment office offered a stipulation agreement which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.

Mr. Zuck stated that the subject property sold for \$1,195,000 in 2022, as verified by MLS data. The appellant provided two comparable sales outside the subject property's development. Mr. Zuck clarified that there are valid sales within closer proximity to the subject property for consideration. Mr. Zuck explained that after time-adjusting for sales up to July 2023 the subject property sold for \$450.80 per square foot. The subject's current value is \$445.34 per square foot, while the comparable sales used by Tyler Technologies have a time-adjusted average of \$505.73 per square foot. Mr. Zuck emphasized that the comparable sales from the subject's immediate subdivision and the adjacent area are the most reliable to support the current valuation.

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

Ms. Wahner inquired whether amenities are factored into property

**Property
Hearing
Clarence
Brown
(continued)**

valuations, to which Mr. Zuck explained that the sales price accounts for the inclusion of HOA amenities.

Ms. Wahner asked if the comparable developments from which Tyler Technologies found their sales reflected similar amenities to those of the subject property's development. Mr. Zuck responded that he believes the two developments are comparable.

Mr. O'Rourke asked Mr. Zuck to clarify whether the comparable sales used by Tyler Technologies resulted in a higher assessed value on a per square footage basis than that of the subject property, to which Mr. Zuck responded that they did.

Mr. Roth asked Mr. Keeler what stipulation was offered to the appellant, to which Mr. Keeler stated that the stipulation offered was \$1,309,700.

Mr. Roth opened the floor for closing comments.

Mr. Brown concluded by stating the importance of square footage but highlighted that other factors must also be considered in the valuation, specifically, the location of the subject property and its proximity to the beach. Mr. Brown further explained that the developments used by Tyler Technologies feature distinct community amenities, such as a community pool, center, weight room, boat ramp, and access to a State Park, which contributes to higher property values. Mr. Brown pointed out despite the subject property lacking these amenities, that a property comparable to the subject property in an adjacent development recently sold for \$1,050,000, which is only slightly higher than the value he believes is appropriate for the subject property. Mr. Brown concluded that, based on these factors, a valuation of \$970,000 for the subject property was reasonable.

Mr. Keeler stated that, based on the sales from the subject property development, the Assessment office believes the current value is accurate.

Mr. Zuck closed by stating that, while he agrees with the appellants' viewpoint on the importance of location and proximity to the beach, the sales in the subject area do not indicate a decrease in property value and it is his belief that the assessed value of the subject property is accurate.

**M25-62
Close
Property
Hearing
134-9.00-
1127.00
Record**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 134-9.00-1127.00 – Clarence Brown – 39631 Water Works Ct. Bethany Beach, DE 19930.

Motion Adopted: 5 Yeas

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

M25-63
Deny
Property
Hearing
134-9.00-
1127.00

A Motion was made by Ms. Angel, seconded by Mr. O'Rourke to deny Property Hearing 134-9.00-1127.00 – Clarence Brown – 39631 Water Works Ct. Bethany Beach, DE 19930.

Motion Adopted: 5 Yeas

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

M25-64
Recess

A Motion was made by Ms. Wahner, seconded by Mr. Angel to recess at 10:46 am.

Motion Adopted: 5 Yeas

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

M25-65
Reconvene

A Motion was made by Ms. Wahner, seconded by Mr. Angel to reconvene at 10:54 am.

Motion Adopted: 5 Yeas

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

Mr. Roth acknowledged a change in the Board, as Mr. Davis succeeded Ms. Godwin for the remainder of the meeting.

Property
Hearing
Ronald and
Kathleen
Kobelin

Mr. Roth introduced Property Assessment Appeal Hearing 134-13.00-1277.00 – Ronald and Kathleen Kobelin – 39647 Heron Rd. Bethany Beach, DE 19930.

Mr. Roth swore in Mr. Kobelin, Ms. Kobelin, Mr. Keeler and Mr. Zuck.

Mr. Kobelin stated his concerns for the appeal are based on the land values provided by Tyler Technologies, which features oceanfront properties. Mr. Kobelin explained there are six lots in total, five of which are valued identically. Mr. Kobelin explained that the five lots are not the same and should not be valued identically. Mr. Kobelin further explained that the information provided by Tyler Technologies was inconsistent in how the values were determined for other properties surrounding the subject property based on acreage and lot positions.

**Property Hearing
Ronald and
Kathleen
Kobelin
(continued)** **Mr. Roth opened the floor to the Board for questions.**

Mr. O'Rourke asked the appellants whether it was believed that oceanfront properties were being assessed at the same value as those located further inland, to which Mr. Kobelin stated that oceanfront properties were evaluated at a higher value.

Mr. O'Rourke reiterated the appellants' position that properties located further inland should be assessed at a lower value compared to oceanfront properties, to which Mr. Kobelin stated that, based on his experience living in the area for the past forty years, land value has shown a ten percent increase the closer the lot is to the ocean.

Mr. Keeler stated that, based on the appellants' application and the referee hearing, the Assessment office offered a stipulation agreement of \$1,776,400 which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.

Mr. Zuck explained that the appellant submitted two comparable land sales that occurred prior to January 2021 and while these sales were taken into consideration, they fall outside the relevant timeframe for comparable analysis. Mr. Zuck stated that Tyler Technologies uses more recent comparable sales for the assessment process and a land sale used by Tyler Technologies from April 2022 for \$1,795,000 was a more appropriate comparable. He further stated that the subject property is currently assessed at \$1,776,400 and contains an existing 1,155 square foot dwelling. Mr. Zuck explained a comparable sale used by Tyler Technologies, measuring 1,152 square feet, sold in September 2022 for \$1,600,000, with time-adjusted valuation placing it over \$1,700,000. Mr. Zuck concluded that the subject property's assessed value is appropriate and consistent with market trends within the subdivision.

Mr. Kobelin rebutted Mr. Zuck's statement by inquiring whether Tyler Technologies had taken the lot's position to the ocean into account, to which Mr. Zuck stated that Tyler Technologies' assessment is based on a market model that distinguishes between oceanfront and non-oceanfront properties.

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

Mr. O'Rourke asked Mr. Zuck if it was standard practice throughout Sussex County for ocean-adjacent properties to be assessed based on land value per square foot, regardless of their proximity to the ocean, to which Mr. Zuck responded that was correct.

Mr. Roth opened the floor for closing comments.

Mr. Kobelin closed by stating the current assessment does not accurately

Property Hearing Ronald and Kathleen Kobelin (continued) reflect the market value of properties, as it fails to consider their proximity to the ocean, and it is his belief that Tyler Technologies did not account for this.

Mr. Zuck rebutted Mr. Kobelin's closing statement by inquiring whether the appellant provided comparable sales from January 2021 to June 2023.

Mr. Kobelin stated that the comparable sales he provided were outside the established valuation timeframe; however, he argued that this was the only relevant sale and should still be considered in determining the assessed value of the subject property.

M25-66 Close Property Hearing 134-13.00-1277.00 Record A Motion was made by Ms. Wahner, seconded by Mr. Davis to close the record on Property Hearing 134-13.00-1277.00 – Ronald and Kathleen Kobelin – 39647 Heron Rd. Bethany Beach, DE 19930.

Motion Adopted: 5 Yeas

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

M25-67 Deny Property Hearing 134-13.00-1277.00 A Motion was made by Mr. Davis, seconded by Mr. O'Rourke to deny Property Hearing 134-13.00-1277.00 – Ronald and Kathleen Kobelin – 39647 Heron Rd. Bethany Beach, DE 19930.

Motion Adopted: 5 Yeas

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

Property Hearing Stephen Ash Mr. Roth introduced Property Assessment Appeal Hearing 134-17.00-170.00 – Stephen Ash - 427 Periwinkle Rd. Bethany Beach, DE 19930

Mr. Roth swore in Mr. Ash, Mr. Keeler and Mr. Zuck.

Mr. Ash expressed concerns regarding the valuation by Tyler Technologies. He noted that nearby homes of comparable size have recently sold between \$460 and \$475 per square foot, while including deeded private beach access, two-car garages, and significantly larger lot sizes. Mr. Ash stated the subject property lacks such amenities but was assessed at a higher rate of \$521 per square foot. Mr. Ash explained that approximately 400 square feet of the subject property consists of unconditioned space. Mr. Ash stated it is his belief that the fair market value of the property should be no more than \$660,000. Supporting evidence for this valuation was submitted to the Board as part of his appeal.

**Property
Hearing
Stephen Ash
(continued)**

Mr. Ash also raised concerns regarding the lack of transparency in the assessment process. He stated that he did not receive a copy of the full property assessment and was only provided with an assessed value, without any accompanying documentation. Mr. Ash stated that this lack of disclosure disregards the Residential Assessment Appeal Form and Delaware Code, Title 9, § 8312A. Mr. Ash concluded his opening statement by stating that the appropriate value of the subject property is \$597,200.

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

Mr. Roth asked the appellant to share with the Board what was sent to him from the County prior to appearing for the hearing. Mr. Ash reviewed the documents provided and emphasized that a copy of the full assessment, including an explanation of how the assessed value was determined by Tyler Technologies, should have been included.

Mr. O'Rourke inquired whether neighboring dwellings also contained unconditioned living space. Mr. Ash responded that the adjacent properties are not comparable, as they are constructed on pilings and include fully conditioned living areas with screened porches while the subject property includes an enclosed porch with windows, intended to function as a sunroom.

Mr. Keeler stated that, based on the appellants' application and the referee hearing, the Assessment office offered a stipulation agreement of \$763,000 which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.

Mr. Zuck explained that Tyler Technologies' most relevant comparable sales were from the immediate area of the subject property at 1,728 square feet sold in June 2022 for \$806,000, time-adjusted to \$873,700. He further noted that all comparable sales used were similarly sized, smaller homes. Mr. Zuck clarified that screened-in porches, such as the one referenced by the appellant, are not considered part of the livable square footage. Mr. Zuck continued by stating that the median adjusted sale price of all the comparable sales used by Tyler Technologies was \$558.62 per square foot, while the subject's assessed rate per square foot was \$521.17. Mr. Zuck concluded that based on this data, the subject property's assessed value is accurate and consistent with the surrounding subdivision.

Mr. Ash inquired whether Mr. Zuck had personally conducted the assessment on the subject property, to which Mr. Zuck responded that he had reviewed all the values that had been presented to the Board. Mr. Ash then questioned whether all relevant information, including the documents provided prior to the Board hearing, had been considered during the assessment valuation. Mr. Zuck confirmed that he had been presented with notes from the documentation submitted before the hearing.

**Property
Hearing
Stephen Ash
(continued)**

Mr. Ash clarified that in addition to the screened porch, the enclosed sunroom on the subject property should also be considered as unconditioned space and should not be valued as part of the livable area. Mr. Zuck recommended reinspection of the unconditioned room to ensure an accurate assessment.

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

Mr. O'Rourke questioned Mr. Zuck whether the assessment is done from outside the subject property, to which Mr. Zuck explained that based on aerial images, the subject property appeared to include the sunroom as part of the living area, and therefore, it was included in the square footage of the livable space. However, Mr. Zuck acknowledged that the appellant's testimony indicated the sunroom is unconditioned, and as such, a reinspection would be needed to adjust the current valuation provided by Tyler Technologies.

Mr. O'Rourke concluded his questioning by asking Mr. Keeler whether the property record cards could be obtained from the Assessment office as part of the public record to which Mr. Keeler responded that this was correct.

Mr. Roth inquired based on the property record card whether the correct livable square footage was 1,484 square feet or 1,464 square feet, to which Mr. Zuck responded that the appellant testimony states 10 feet by 40 feet of that living space is unconditioned.

Mr. Roth inquired whether the data from the property record card was a compilation of the raw data collected by Tyler Technologies, to which Mr. Zuck confirmed that was accurate.

Mr. Roth opened the floor for closing comments.

Mr. Ash stated that he believed Tyler Technologies was aware that the 10 foot by 40 foot area of the subject property was unconditioned, as this information was included in the letter he submitted during his appeal. Mr. Ash concluded his final statement by expressing concern that adequate documentation had not been provided and indicated that he would be more than willing to allow a reinspection of the unconditioned space.

Mr. Zuck concluded by stating that Tyler Technologies is committed to ensuring the accuracy of the assessment data and recommended a reinspection to verify that the space is unconditioned, and the measurements are accurate.

M25-68
Close
Property
Hearing
134-17.00-
170.00
Record

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 134-17.00-170.00 – Stephen Ash - 427 Periwinkle Rd. Bethany Beach, DE 19930

Motion Adopted: 5 Yeas

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

M25-69
Approve
Property
Hearing
134-17.00-
170.00

A Motion was made by Ms. Wahner, seconded by Ms. Angel to approve Property Hearing 134-17.00-170.00 – Stephen Ash - 427 Periwinkle Rd. Bethany Beach, DE 19930 for re-evaluation.

Motion Adopted: 4 Yeas; 1 Nay

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

Property
Hearing
RBL
Ventures
LLC

Mr. Roth introduced Property Assessment Appeal Hearing 334-14.05-14.00 – RBL Ventures LLC – 35 Harbor Rd. Rehoboth Beach, DE 19971.

Mr. Roth swore in Mr. Levine, Mr. Keeler and Mr. Zuck.

Mr. Levine emphasized that the valuation period from 2021 to 2023 offered very limited comparable sales in his community and referenced a MLS sale of a similar townhome for \$1,100,000, noting the comparable sale had features similar to the subject property. Mr. Levine stated he reviewed Tyler Technologies assessment on the subject property and found the assessment value to be unreasonable. He further expressed frustration with the appeal process, stating that while representatives from Tyler Technologies and the County referee staff agreed with his analysis, no adjustments were made. Mr. Levine concluded by describing the process as inefficient and lacking accountability, stressing that while few homeowners appealed, accurate assessments are essential for fairness, property ownership, and public trust.

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

Ms. Wahner asked whether the appellant believes the subject property's value increased by only \$200,000 between 2018 and 2023, to which Mr. Levine responded that, based on the designated timeframe for comparable sales, that is correct.

Mr. O'Rourke inquired whether the subject property was a vacation home or income-producing. Mr. Levine confirmed it was a second home.

**Property
Hearing
RBL
Ventures
LLC
(continued)**

Mr. O'Rourke then asked if the property was part of any association, to which Mr. Levine responded that it was actually part of two associations.

Mr. O'Rourke asked Mr. Levine to explain the comparable sale he provided within the designated timeframe. Mr. Levine stated that the comparable property has similar square footage and, while closer to the beach, the subject property has a better view. He concluded that the properties are of similar type and quality, making the nearby sale a valid comparison.

Mr. O'Rourke asked whether the appellant believed the assessed value on the property card reflected both the land and building accurately or if the land was accurate while the building's value was slightly off to which Mr. Levine stated that this was complicated as the land is valued at \$1,000,041, the improvement at \$541,000, and the market value at \$256,000.

Mr. Keeler gave the floor to Mr. Zuck to support the assessed value currently on the property.

Mr. Zuck stated that the subject property is in a unique area with limited comparable sales. The most relevant sale was a property that sold for \$1,100,000 in 2021. After time adjustments, the value aligns with the subject property's assessed value of approximately \$1,328,000. While limited sales data poses challenges, staff indicated that the appellant's suggested value of \$1.3 million is not unreasonable based on available information.

Mr. Levine asked Mr. Zuck how the square footage for the comparable sales was determined, expressing concern that the figures may have been overestimated to which Mr. Zuck responded that the two properties were similar in size.

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

Mr. O'Rourke asked whether the comparable sale both used by Tyler Technologies and the appellant, were adjacent or part of the same townhome to which Mr. Zuck responded that they were relatively close but not within the same structure. Mr. O'Rourke then asked if similarly structured townhomes were assessed at comparable values to which Mr. Zuck confirmed they were.

Mr. Roth asked Mr. Zuck how a valuation is put on land for a townhome style property to which Mr. Zuck explained that the valuation process involves establishing a base neighborhood model with a standard size and rate and adjust accordingly to size.

Mr. Roth opened the floor for closing comments.

Mr. Levine concluded by reiterating that his proposed valuation of the subject property is fair and reasonable, noting that Mr. Zuck confirmed

this during the hearing. He stated that representatives from Tyler Technologies and the County referee had previously expressed agreement, despite the appeal being denied at each stage. Mr. Levine expressed hope for a compromise between his valuation and that of Tyler Technologies.

**M25-70
Close
Property
Hearing
334-14.05-
14.00
Record**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 334-14.05-14.00 – RBL Ventures LLC – 35 Harbor Rd. Rehoboth Beach, DE 19971.

Motion Adopted: 5 Yeas

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

**M25-71
Approve
Property
Hearing
334-14.05-
14.00**

A Motion was made by Mr. Davis, seconded by Ms. Angel to approve Property Hearing 334-14.05-14.00 – RBL Ventures LLC – 35 Harbor Rd. Rehoboth Beach, DE 19971 for re-evaluation.

Motion Adopted: 4 Yeas; 1 Nay

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

**M25-72
Adjourn**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to adjourn.

Motion Adopted: 5 Yeas

**Vote by Roll Call: Mr. Davis, 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.}