

Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, April 25, 2025

A scheduled meeting of the Board of Assessment Committee was held on Friday, April 25, 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 Hearings Valarie Elliott TTEE – 334-20.00-23.00, Jennifer and Robert Corsini – 533-6.00-146.00 and Michael and Susan Smith – 533-19.12-123.00. Mr. Keeler also made a correction to Property Assessment Appeal Hearing Anthaney-Colquhon LLC – 335-8.08-105.00-3, stating that the correct physical address is 117 Savannah Road, Unit 3, Lewes, Delaware 19958 and amended the order of the agenda to move Property Appeal Hearing Alan Roth – 335-8.11-111.00 to the first hearing of the day.

**M25-73
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. Davis, Yea; Ms. Angel, Yea;
Mr. Roth, Yea**

**M25-74
Approve
Minutes
April 11,
2025**

A Motion was made by Ms. Wahner, seconded by Mr. Davis, to approve the April 11, 2025, minutes.

11, Motion Adopted: 5 Yeas

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

M25-75 **A Motion was made by Ms. Wahner, seconded by Mr. Davis, to approve the**
Approve **April 14, 2025, minutes.**

Minutes
April 14, Motion Adopted: 5 Yeas
2025

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

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

Consent **Mr. Keeler introduced the Consent agenda items.**
Agenda

M25-76 **A Motion was made by Ms. Godwin, seconded by Ms. Wahner, to approve**
Approve **the following items under the Consent Agenda:**
Consent

Agenda

1. **Parcel – 132-6.00-160.00 – Roger and Diane Harris**
2. **Parcel – 133-17.10-1.00-29 – Teresa Rock Trustee**
3. **Parcel – 133-21.00-29.00 – David Fiorani**
4. **Parcel – 134-5.00-69.00 – Stephen Horchler**
5. **Parcel – 134-5.00-171.01 – Eric Doroshow and Aida Waserstein**
6. **Parcel –134-5.00-273.00 – Patrice Preston**
7. **Parcel – 134-7.00-600.00 – Richard Carletti**
8. **Parcel – 134-8.00-165.02-BS-39 – Alan Walker**
9. **Parcel – 134-9.00-900.00 – Kenneth Willner**
10. **Parcel – 134-12.00-280.01-138 – David Kelley and Ye Moore**
11. **Parcel – 134-20.12-9.00 – Evan Thomas Trustee**
12. **Parcel – 135-11.00-317.00 – John Stoeckel**
13. **Parcel –135-19.12-4.00 – Susanne Laws TTEE LIV TR**
14. **Parcel – 230-1.00-58.00 – Harry Ward TTEE**
15. **Parcel – 232-6.00-8.00 – Sue Murphy TTEE REV TR**

16. Parcel – 234-6.00-1432.00 – Stephanie Gose
17. Parcel – 234-11.00-1730.00 – Karen Lynch
18. Parcel – 234-12.00-1931.00 – Stephen Adamko
19. Parcel – 234-34.00-451.00 – Robin Haldeman
20. Parcel – 235-21.00-19.00 – Richard Raczkowski
21. Parcel – 332-4.00-53.00-56401 – Gene Sheridan
22. Parcel – 334-5.00-84.00 – Turansky’s Nassau Property LLC
23. Parcel – 334-8.17-127.01 – William and Susan Nussbaum
24. Parcel – 334-8.17-130.00 – Helen Dillon TTEE REV TR
25. Parcel – 334-13.00-1384.00 – James Aliquo Jr. TTEE
26. Parcel – 334-13.20-120.00-2 – Guy Weber Jr.
27. Parcel – 334-14.05-20.00 – David Antonelli
28. Parcel – 334-14.05-32.00 – Morris Antonelli Trustee
29. Parcel – 334-14.17-519.00-3 – Margaret Kempner
30. Parcel – 334-14.18-119.01-A – Deryck Cheney
31. Parcel – 334-14.18-119.01-B – Elizabeth Cheney
32. Parcel – 334-20.00-27.00 – David and Suzanne Feaster
33. Parcel – 334-20.00-33.00 – Russell Green
34. Parcel – 334-20.00-72.00 – Nicholas Revak
35. Parcel – 334-20.10-1.03 – Rocco Abessinio 2012 REV TR
36. Parcel – 334-23.10-6.00 – Donald Mensh
37. Parcel – 335-8.00-50.00 – Ronal Smith REV TR
38. Parcel – 335-8.12-40.00 – Diane Rulka-Rodenberg
39. Parcel – 335-11.00-59.00-T77 – Robert Renault Jr.

40. Parcel – 432-2.00-127.00 – Brian McCurnin TTEE

41. Parcel – 531-11.00-58.00 – Gerald Bell Jr.

42. Parcel – 531-15.00-138.00 – Patsy Green

43. Parcel – 533-12.00-602.00 – Wendy Wilmowski TTEE TR

44. Parcel – 533-19.00-1347.00 – George Homme

45. Parcel – 533-19.07-93.00 – Warren and Mary Patrick

Motion Adopted: 5 Yeas

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

**Property
Hearing
Alan Roth**

Mr. Roth introduced Property Assessment Appeal Hearing 335-8.11-111.00 – Alan Roth – 437 Kings Hwy. Lewes, DE 19958.

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

Mr. Alan Roth presented his concerns to the Board, stating that the subject property, as of July 1, 2023, was an uninhabitable construction site and should be valued as vacant land. Mr. Roth presented evidence, including photographs and sales data of nearby vacant lots, to support his claim for a lower valuation. He rejected the County's assessment method, which he felt projected the property's value based on future construction rather than its actual state in 2023. Mr. Roth also addressed discrepancies in notes from his informal review meeting. Mr. Roth concluded by stating that the County's assessment process had significant errors and unfairness.

Mr. Roth opened the floor to Assessment for questions.

Mr. Zuck addressed the appellant, asking whether the assessment being paid on the subject property includes both land and building values. Mr. Roth objected to the question.

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

Mr. Davis addressed the appellant, asking whether there were any repairs needed when the subject property was purchased in November 2021. Mr. Roth explained that the property had some issues, which were fixed during renovations.

Ms. Angel addressed the appellant, asking if the dwelling was demolished

**Property
Hearing
Alan Roth
(continued)**

during the renovation. Mr. Roth explained that the dwelling was completely gutted. Ms. Angel further inquired about a deposit made to Mr. Roth's contractor and asked if he believed the total cost of renovations reflected the total value of the home after completion. Mr. Roth explained that while a significant portion of the cost would be attributed to the land value, his position was that the assessment valuation should not be based on the completed value of the home, but rather on the state of the home on July 1, 2023.

Mr. Roth, Chairman, reiterated the information presented to clarify the appellant's position on the assessment of the subject property as of July 1, 2023. The appellant clarified the state of the home during renovations, explaining that the interior of the home was demolished, along with an additional room. The appellant confirmed that these renovations have since been completed.

Ms. Wahner addressed the appellant regarding the length of time lived in the subject property and whether the property was considered a vacant lot at the time of the assessment. Mr. Roth explained that the property was a construction site during the assessment and was more comparable to a vacant lot than a livable dwelling. Ms. Wahner then questioned whether, without the improvements made, the home would have been worth the price the appellant paid for it. Mr. Roth argued that a buyer would not purchase the property as a construction site for the price being disputed in the assessment of \$901,500.

Ms. Godwin addressed the appellant regarding a building permit issued in February 2023, valued at \$389,360. She explained that the permit value reflects the cost of construction and seemed to align with the total assessment of \$901,500 when combining the dwelling and land values. Ms. Godwin concluded by asking Mr. Roth to confirm whether the completion of the renovations was expected, to which Mr. Roth stated that it was his request that the Board follow the law, asserting that the property should be assessed based on its condition as of July 1, 2023, not on future projections. He emphasized that the fair market value should reflect what a buyer would pay for the property on that specific date. He made it clear that if the Board does not adhere to this approach, he will take the case to the Superior Court to challenge the decision.

Mr. Roth opened the floor to Assessment.

Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement to Mr. Roth at \$901,500. 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 he had met with the appellant regarding the assessment process, however, the appellant believed the value of the subject

**Property
Hearing
Alan Roth
(continued)**

property should be determined as vacant land, based on the condition of the home as of July 1, 2023. Mr. Zuck explained this is not the standard reassessment procedure and that during the property inspection process, open permits, demolitions, and other conditions are considered. Mr. Zuck further explained, the assessment value is adjusted to reflect the completed value, considering the status of open permits and is then time-adjusted using comparable sales from within the designated timeframe.

Mr. Roth opened the floor to the appellant for cross-examine.

Mr. Alan Roth questioned Mr. Zuck about how properties with demolished dwellings are assessed, to which Mr. Zuck explained that the land and dwellings are assessed separately. Mr. Zuck reiterated that open permits are reviewed and verified as part of the due diligence process. Mr. Zuck clarified that if a demolition permit is identified, the property is reinspected, and the dwelling is removed from the assessed value accordingly.

Mr. Alan Roth questioned whether Mr. Zuck personally inspected the subject property, to which Mr. Zuck responded that he did not. Mr. Roth further inquired why the inspector who conducted the assessment was not present to testify regarding the data collected, to which Mr. Zuck explained that he reviews all valuations and is appearing as a representative of Tyler Technologies.

Mr. Alan Roth continued his rebuttal by asking a series of questions concerning the condition of the subject property at the time of inspection. He concluded by asking Mr. Zuck whether he disputed the claim that the home was in an unlivable condition, and how the determination was made regarding the number of rooms in the dwelling. In response, Mr. Zuck explained that multiple resources are utilized to make such assessments.

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

Mr. Roth, Chairman, asked Mr. Zuck what condition of the subject property was used for the assessment as of July 1, 2023, to which Mr. Zuck responded that Tyler Technologies utilized current data and applied a time adjustment back to that date. Mr. Roth then asked whether the value was based on the subject property's unfinished condition or on the assessor's projection of its eventual completion, to which Mr. Zuck explained that as permits are issued and improvements are completed, inspections are conducted, and valuations are adjusted to reflect the value after the completion of improvements.

Mr. Roth, Chairman, asked Mr. Keeler whether it is standard practice to complete a reassessment after all open permits have been closed, to which Mr. Keeler stated that this is correct. Mr. Roth then questioned whether there was a discrepancy regarding the actual condition of the subject property as of July 1, 2023. Mr. Keeler responded that, to his

Property Hearing
Alan Roth
(continued)

understanding, the property had obtained a certificate of occupancy and that Tyler Technologies may have based their assessment on the completion of improvements, however, the County had not yet conducted an inspection to verify those improvements.

Ms. Wahner asked Mr. Zuck to explain the comparable sales used by Tyler Technologies. Mr. Zuck stated that Tyler Technologies reviewed both vacant land and dwelling sales in the Lewes area comparable to the subject property. He highlighted a property sold in November 2022 for \$599,900, which required renovations and was now listed for \$1,600,000. Mr. Zuck explained that buyers at pre-renovation prices are often paying for the land value and may choose to live in the dwelling, demolish it, or complete a full renovation.

Mr. Alan Roth objected to Mr. Zuck's statement, arguing that the comparable sales presented were not relevant to the characteristics and condition of his property.

Mr. Roth opened the floor for closing comments.

Mr. Alan Roth closed by expressing his dissatisfaction with the Board of Assessment process.

Mr. Keeler closed by stating that, according to the appellant's belief, the subject property would not gain any additional value from the completed renovations until the next reassessment.

M25-77
Close
Property
Hearing
335-8.11-
111.00
Record

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 335-8.11-111.00 – Alan Roth – 437 Kings Hwy. Lewes, DE 19958.

Motion Adopted: 5 Yeas

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

M25-78
Deny
Property
Hearing
335-8.11-
111.00

A Motion was made by Mr. Davis, seconded by Ms. Godwin to deny Property Hearing 335-8.11-111.00 – Alan Roth – 437 Kings Hwy. Lewes, DE 19958.

Motion Adopted: 4 Yeas; 1 Nay

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

**Property
Hearing
David and
Donna
Saunders**

Mr. Roth introduced Property Assessment Appeal Hearing 133-17.00-13.03 – David and Donna Saunders – 29168 Hickman Ln. Millsboro, DE 19966.

Mr. Roth swore in David Saunders, Donna Saunders, Mr. Keeler and Mr. Zuck.

Ms. Saunders expressed her concerns regarding the assessed value of the subject property, noting that an initial assessment was received, followed by an even higher revised assessment. She stated that the condition of the neighboring property with dilapidated cars and boats has negatively affected the value of the subject property. Ms. Saunders explained that when the lot was purchased in 1999, it was with the understanding that dredging of the adjacent waterway would occur; however, dredging had recently taken place and only partially completed due to the challenges of moving heavy equipment during low tide. She emphasized that the prolonged lack of maintenance along the river has significantly limited the usability of the property's waterfront. Ms. Saunders concluded by stating that these factors should be taken into consideration when making a fair and accurate assessment, which she and Mr. Saunders believe should be \$600,000.

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

Ms. Wahner asked the appellants to confirm the differences in data to which the appellants explained that the County did make corrections.

Ms. Godwin asked whether the acreage of the property had also been corrected, to which the appellants responded that the acreage had been adjusted.

Mr. Roth opened the floor to Assessment.

Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement which brought the assessed value of the subject property to \$639,800, to 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 initial property value was based on external observation, however, after communication with the property owner, Tyler Technologies made several corrections to the property record. Mr. Zuck stated the assessed value was adjusted from \$815,000 to \$639,800. Mr. Zuck explained that the revised assessment was based on comparable waterfront property sales in the area. He stated that these comparable sales ranged from \$169.49 to \$400.23 per square foot, while the subject property is assessed at \$253.68 per square foot. Mr. Zuck concluded that the current assessment is consistent with market data and accurately reflects the

Property Hearing **property's characteristics.**

David and Donna Saunders (continued) **Mr. Roth opened the floor to the Board for questions.**

Ms. Godwin asked Mr. Zuck why the cost approach had been used instead of the market approach, to which Mr. Zuck explained that waterfront properties tend to vary greatly based on the body of water, and as a result, multiple valuation methods are used when assessing such properties. Ms. Godwin then questioned the \$19,510 valuation assigned to the unfinished attic. Mr. Zuck responded that, given its potential to be converted into livable space, an unfinished walk-up attic holds more value than an attic accessible by pull-down stairs.

Ms. Wahner asked Mr. Zuck whether the restricted usability of the river, which prevents the subject property from utilizing its water access in a typical manner, impacts the subject property's valuation, to which Mr. Zuck responded that the comparable sales utilized by Tyler Technologies were also located along the river and shared the same limitations. Ms. Wahner then inquired if there was no access to a boat if that limitation would affect the valuation. Mr. Zuck confirmed that if the property did not allow boat access, it would be assessed differently.

Mr. Roth gave the floor to the appellants for rebuttal.

Mr. Saunders argued that the information provided by Mr. Zuck was inaccurate. He stated that the upstairs attic lacks flooring as well as heating and air conditioning, rendering it unlivable. Mr. Saunders also stated that the surrounding properties have bulkheads and access to deeper water regardless of tidal conditions.

Mr. Roth opened the floor for closing statements.

Ms. Saunders concluded by urging the Board to consider the information they had presented.

M25-79 Close Property Hearing 133-17.00-13.03 Record **A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 133-17.00-13.03 – David and Donna Saunders – 29168 Hickman Ln. Millsboro, DE 19966.**

Motion Adopted: **5 Yeas**

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

- M25-80**
Approve
Property
Hearing
133-17.00-
13.03
- A Motion was made by Ms. Godwin, seconded by Ms. Wahner to approve Property Hearing 133-17.00-13.03 – David and Donna Saunders – 29168 Hickman Ln. Millsboro, DE 19966.**
- Motion Adopted: 4 Yeas; 1 Abstention**
- Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;
Mr. Davis, Abstain; Ms. Angel, Yea;
Mr. Roth, Yea**
- Property**
Hearing
Denis
Franks
- Mr. Roth introduced Property Assessment Appeal Hearing 134-17.20-229.00 – Denis Franks – 2 N. 6th St. Bethany Beach, DE 19930.**
- Mr. Roth addressed the absence of the appellant, Denis Franks. Mr. Roth addressed the board with an opportunity for questions or thoughts they may have regarding the applicant’s evidence provided in the appeal record.**
- M25-81**
Deny
Property
Hearing
134-17.20-
229.00
- A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Property Hearing 134-17.20-229.00 – Denis Franks – 2 N. 6th St. Bethany Beach, DE 19930.**
- Motion Adopted: 5 Yeas**
- Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;
Mr. Davis, Yea; Ms. Angel, Yea;
Mr. Roth, Yea**
- Property**
Hearing
Barbara
Begendorf
- Mr. Roth introduced Property Assessment Appeal Hearing 235-22.00-655.00 – Barbara Begendorf – 16277 Red Fox Ln. Milton, DE 19968.**
- Mr. Roth swore in Joseph Begendorf, Mr. Keeler and Mr. Zuck.**
- Mr. Begendorf expressed concerns regarding the assessed value of the subject property and its expected value. He clarified that the property in question is a ranch-style home with under 2,300 square feet, originally purchased for \$499,000, while the assessed value from Tyler Technologies was \$604,000. In support of his argument, Mr. Begendorf presented several comparable sales within the town of Milton. Mr. Begendorf also raised concerns about the time frame used for valid comparable sales, asserting that sales occurring after June 2023, including those from 2024, should be considered for review. He explained that he addressed this issue with Mr. Keeler, Director of Assessment, and Mr. Keeler confirmed that sales beyond the prescribed time frame would still be considered. Mr. Begendorf concluded his statement by stating that the assessed value of the property appeared to be inflated, given its size and features of the subject property.**
- Mr. Roth opened the floor to the Board for questions.**

**Property
Hearing
Barbara
Begendorf
(continued)**

Ms. Wahner questioned whether Mr. Keeler had confirmed that comparable sales outside the designated time frame could be used in this hearing, to which Mr. Begendorf provided Ms. Wahner with a document that confirmed Mr. Keeler's statement.

Mr. Roth opened the floor to Assessment.

Mr. Keeler stated that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement which brought the assessed value of the subject property to \$588,400, to 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 subject property was purchased in May 2021 for \$499,900 and reiterated that Tyler Technologies applies time adjustments to comparable sales to reflect market values as of July 1, 2023. Based on this adjustment, Mr. Zuck stated that the subject property's estimated value would be \$591,900. Mr. Zuck discussed the comparable sales used by Tyler Technologies, noting that the average price per square foot determined by the comparable sales was calculated at \$265.59, while the subject property is currently assessed at \$256.27 per square foot. Mr. Zuck concluded that, considering the home's size, year built, and location, the current assessed valuation is both fair and accurate.

Mr. Roth opened the floor to Mr. Begendorf for closing statements.

Mr. Begendorf closed by stating that the subject property is significantly overvalued. He emphasized that he had presented three comparable sales, each valued below the current assessment of the subject property and consulted with two real estate professionals, asking each for an estimated listing price based on current market conditions, to which both provided valuations under \$549,000. Mr. Begendorf concluded that this information supports his opinion that the subject property's assessed value is inflated and does not accurately reflect its market value for the designated timeframe.

**M25-82
Close
Property
Hearing
235-22.00-
655.00
Record**

A Motion was made by Ms. Wahner, seconded by Mr. Davis to close the record on Property Hearing 235-22.00-655.00 – Barbara Begendorf – 16277 Red Fox Ln. Milton, DE 19968.

Motion Adopted: 5 Yeas

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

- M25-83**
Deny
Property
Hearing
Barbara
Begendorf
DENIED
- A Motion was made by Mr. Davis, seconded by Ms. Angel to deny Property Hearing 235-22.00-655.00 – Barbara Begendorf – 16277 Red Fox Ln. Milton, DE 19968.**
- Motion Denied: 2 Yeas; 3 Nays**
- Vote by Roll Call: Ms. Godwin, Nay; Ms. Wahner, Nay;
Mr. Davis, Yea; Ms. Angel, Yea;
Mr. Roth, Nay**
- M25-84**
Approve
Property
Hearing
Barbara
Begendorf
- A Motion was made by Ms. Godwin, seconded by Ms. Wahner to approve Property Hearing 235-22.00-655.00 – Barbara Begendorf – 16277 Red Fox Ln. Milton, DE 19968 and return the appeal to Assessment for reevaluation.**
- Motion Adopted: 3 Yeas; 1 Nay; 1 Abstention**
- Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;
Mr. Davis, Abstain; Ms. Angel, Nay;
Mr. Roth, Yea**
- M25-85**
Recess
- A Motion was made by Ms. Wahner, seconded by Mr. Davis to recess at 12:01 p.m.**
- Motion Adopted: 5 Yeas**
- Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;
Mr. Davis, Yea; Ms. Angel, Yea;
Mr. Roth, Yea**
- M25 - 86**
Reconvene
- A Motion was made by Ms. Wahner, seconded by Ms. Angel to reconvene at 1:00 p.m.**
- Motion Adopted: 5 Yeas**
- Vote by Roll Call: Mr. Davis, Yea; Ms. Wahner, Yea;
Ms. Godwin, Yea; Ms. Angel, Yea;
Mr. Roth, Yea**
- Property**
Hearing
Safa
Muhtaseb
- Mr. Roth introduced Property Assessment Appeal Hearing 335-5.00-112.00 - Safa Muhtaseb – 114 W. Cape Shores Dr. Lewes, DE 19958.**
- Mr. Roth swore in Safa Muhtaseb, Mr. Keeler and Mr. Zuck.**
- Mr. Muhtaseb raised concerns about the incorrect square footage used in the recent reassessment of the subject property and even after corrections were made the assessed value remains overstated. Mr. Muhtaseb referenced**

**Property
Hearing
Safa
Muhtaseb
(continued)**

a larger, bayfront, comparable sale assessed at \$3,100,040 to support his position. Mr. Muhtaseb mentioned that while the subject property's lot is larger, the shape limits usable space. Mr. Muhtaseb concluded by stating that the assessed value of his property should be adjusted to reflect a figure below \$3,000,000.

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

Ms. Angel asked the appellant if the discrepancy in the square footage was addressed to which Mr. Muhtaseb said this was adjusted by Tyler Technologies and the County staff.

Mr. Davis addressed Mr. Muhtaseb, regarding how he determined the square footage of the subject property, to which Mr. Muhtaseb explained that the square footage was measured by the selling agent at the time of purchase. Mr. Muhtaseb further noted that the garage, by aerial view, appears to have more square footage than is available.

Ms. Angel asked Mr. Muhtaseb whether he believed the reassessed square footage of the subject property was accurate, to which Mr. Muhtaseb responded that he did not believe the square footage was correct.

Mr. Roth opened the floor to Assessment.

Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office had corrected the square footage, which is now listed as 2,130 square feet. He further noted that a stipulation agreement was offered to reduce the property value to \$3,230,300, but the appellant did not accept the offer. 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's comparable sales were reviewed, but some were excluded due to falling outside the applicable time frame, and one was not bayfront. Mr. Zuck discussed the bayfront comparable sales used by Tyler Technologies, noting that the subject property's square footage had been corrected to 2,130 square feet and this adjustment aligns the subject property with other bayfront homes.

Mr. Muhtaseb argued that the comparable sales used by Tyler Technologies have superior finishes and quality compared to the subject property and questioned if the valuation completed by Tyler Technologies took those attributes into consideration, to which Mr. Zuck responded by explaining that these attributes were taken into consideration during the assessment and emphasized that location played a significant role in determining the value of the subject property.

Mr. Muhtaseb stated that if he were to apply the same valuation model used

by Tyler Technologies, the final valuation, based on the adjusted square footage, would still be lower than the assessed value, to which Mr. Zuck explained that the final value is derived from various factors, and it is not a calculation determination.

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

Ms. Wahner asked Mr. Keeler the stipulated value, to which Mr. Keeler responded \$3,230,300.

Ms. Wahner addressed Mr. Zuck whether the land value of the subject property was consistent with the land values of the comparable sales utilized by Tyler Technologies, to which Mr. Zuck explained that the base rate is established through a market regression analysis and although the subject property has a larger lot, the excess land is valued incrementally.

Mr. Roth opened the floor for closing comments.

Mr. Muhtaseb stated in closing that it is his belief that the subject property is overvalued and should be assessed at no more than \$3,000,000.

**M25-87
Close
Property
Hearing
335-5.00-
112.00
Record**

A Motion was made by Ms. Angel, seconded by Mr. Davis to close the record for Property Hearing 335-5.00-112.00 – Safa Muhtaseb – 114 W. Cape Shores Dr. Lewes, DE 19958.

Motion Adopted: 5 Yeas

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

**M25-88
Deny
Property
Hearing
335-5.00-
112.00**

A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Property Hearing 335-5.00-112.00 – RSafa Muhtaseb – 114 W. Cape Shores Dr. Lewes, DE 19958.

Motion Adopted: 5 Yeas

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

**Property
Hearing
Anthaney
Colquhon
LLC**

Mr. Roth introduced Property Assessment Appeal Hearing 335-8.08-105.00-3 – Anthaney-Colquhon LLC – 117 Savanah Rd. Unit 3, Lewes, DE 19958.

Mr. Roth swore in Michael Cahoon, Mr. Keeler and Mr. Zuck.

Mr. Cahoon expressed concern that his assessed property value increased

**Property
Hearing
Anthaney
Colquhon
(continued)**

from \$259,800 to \$880,300, which he believes is excessive and requested a lower valuation be considered.

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

Ms. Wahner asked Mr. Cahoon to confirm the purchase price of the subject property and the current assessed value, to which Mr. Cahoon responded that the property was purchased in 2008 for \$680,000 and is now assessed at \$880,000. Ms. Wahner asked Mr. Cahoon to confirm whether he believed the property's value had not increased since the time of purchase. Mr. Cahoon stated that he does not understand how the assessment of his home can be based on unrealized capital gains and clarified for Ms. Wahner that the subject property does generate income.

Mr. Davis asked Mr. Cahoon whether any portion of the garage was considered finished space. Mr. Cahoon responded that it was solely garage space, noting that the ground level of the building is commercial real estate.

Mr. Roth opened the floor to Assessment.

Mr. Keeler stated that, based on the appellants' application and the referee hearing, the Assessment staff did not believe there was sufficient evidence to overturn the proposed value set by Tyler Technologies. 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 initial assessed value of the subject property of \$259,800 in 2024 was the result of a clerical error, which was identified after a property owner raised concerns about the discrepancy between the assessment and 2020 purchase price of \$700,000. Mr. Zuck clarified that the corrected assessed value of \$880,300 is consistent with current market data and price per square foot values for the area.

Mr. Cahoon stated that he had believed property assessments were based on one-third of the property's value rather than its full market value. Mr. Zuck clarified that historically the County had assessed properties using a predetermined ratio of fifty percent, however, as of July 1, 2023, all property assessments have been adjusted to reflect one hundred percent of market value.

Mr. Roth inquired whether Mr. Keeler had any additional information regarding the historical and current methods of property assessment. Mr. Keeler explained that the assessed value used for taxation purposes has been determined by administrative staff over the years and that internal controls are implemented to regulate the process.

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

**Property
Hearing
Anthaney
Colquhon
(continued)**

Ms. Wahner asked Mr. Zuck to clarify why the subject property's assessed value was listed as \$259,800. Mr. Zuck reiterated that the figure resulted from a clerical error, in which the dwelling was mistakenly recorded as a one-story structure cutting the square footage in half and depreciating the assessed value.

Mr. Roth asked Mr. Zuck whether he was aware of the assessed values of the other units within the same building, to which Mr. Zuck responded that all units would be assessed very similar depending on the specific amenities of each unit.

**M25-89
Close
Property
Hearing
335-8.08-
105.00-3
Record**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record for Property Hearing 335-8.08-105.00-3 – Anthaney-Colquhon LLC – 117 Savannah Rd. Unit 3, Lewes, DE 19958.

Motion Adopted: 5 Yeas

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

**M25-90
Deny
Property
Hearing
335-8.08-
105.00-3**

A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Hearing 335-8.08-105.00-3 – Anthaney-Colquhon LLC – 117 Savannah Rd. Unit 3, Lewes, DE 19958.

Motion Adopted: 5 Yeas

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

**Property
Hearing
John
Rohlich**

Mr. Roth introduced Property Assessment Appeal Hearing 531-15.00-60.00 – John Rohlich – 27288 Woodland Rd. Seaford, DE 19973.

Mr. Roth swore in John Rohlich, Stephen Huston, Mr. Keeler and Mr. Zuck.

Mr. Rohlich stated that, due to his limited expertise in housing, he invited Mr. Huston to speak on his behalf.

Mr. Huston presented the appraisal findings for the subject property, referencing an appraisal completed in June 2023 which estimated the subject property to contain 4,306 square feet of finished living area and 2,792 square feet of unfinished basement space, situated on a 3.83-acre lot. Mr. Huston indicated that there was no dispute regarding the physical characteristics of the property. He reviewed three comparable sales from similar rural market areas, which were used to establish a value range of \$424,000 to \$437,000. Mr. Huston noted that, although the property offers

**Property
Hearing
John
Rohlich
(continued)**

substantial size and acreage, its age, condition, and location lowered its market appeal.

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

Mr. Davis questioned why Mr. Huston selected a comparable sale located nine miles away, to which Mr. Huston explained that his intent was to bracket both square footage and site size.

Mr. Davis further questioned why Mr. Huston had not made basement adjustments to the first two comparable sales used, to which Mr. Huston clarified that these comparable sales had finished basement areas, where the subject property features a completely unfinished basement.

Mr. Davis concluded his questioning by asking Mr. Huston whether the property located at 6163 Chris Lane, or 25 Woodland Station had been considered in his comparisons to which Mr. Huston responded that these properties had not been included, as they are located within a restricted subdivision.

Ms. Godwin questioned whether the comparable sales used outside the designated time frame of July 1, 2023, had been time-adjusted to reflect a more recent market value, to which Mr. Huston stated those adjustments had been made.

Mr. Roth turned the floor over to Assessment.

Mr. Keeler stated that, based on the appellants' application and the referee hearing, the Assessment staff did offer a stipulation agreement which brought the assessed value of the subject property to \$510,500, 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 noted that he reviewed the appraisal provided by Mr. Huston and had a few observations. He pointed out discrepancies between the square footage in the MLS data and the sketches for the three comparable sales used by Tyler Technologies. Mr. Zuck also noted a difference in the square footage of the subject property, where the appraisal measured it at 4,106 4,306 square feet while Tyler Technologies measured 4,079 square feet. Mr. Zuck calculated a value of \$125.12 per square foot for the subject property, in line with the appraisal's comparable sales after making time adjustments. Mr. Zuck calculated a median reconstructed value of \$533,400 and an average of \$495,300, stating that the current value of the subject property is consistent with these figures.

Mr. Huston rebutted Mr. Zuck's statement, explaining that the subject property does not align with the algorithm used by Tyler Technologies due

Property Hearing John Rohlich (continued) to its lack of geographic competence and this limitation prevents the algorithm from displaying a fair price within the same real estate market as the subject property.

Mr. Roth opened the floor for closing comments.

Mr. Zuck explained the square footage listed on the MLS document is derived from the local assessment office and that those figures represent the square footage prior to the most recent reassessment. Mr. Zuck stated the MLS data will be updated once new data is provided by the assessment office to align with the new property characteristics collected during the current reassessment process.

M25-91 Close Property Hearing 531-15.00-60.00 Record **A Motion was made by Ms. Godwin, seconded by Ms. Angel to close the record for Property Hearing 531-15.00-60.00 – John Rohlich – 27288 Woodland Rd. Seaford, DE 19973.**

Motion Adopted: 5 Yeas

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

M25-92 Approve Property Hearing 531-15.00-60.00 **A Motion was made by Ms. Wahner, seconded by Ms. Angel to approve Property Hearing 531-15.00-60.00 – John Rohlich – 27288 Woodland Rd. Seaford, DE 19973 for revaluation by Assessment.**

Motion Adopted: 3 Yeas; 2 Nays

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

M2-93 Adjourn **A Motion was made by Ms. Godwin, seconded by Mr. Davis to adjourn at 2:07pm.**

Motion Adopted: 5 Yeas

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

Respectfully submitted,

**Casey Hall
Recording Secretary**

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

