

Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, May 12, 2025

A scheduled meeting of the Board of Assessment Committee was held on Monday, May 12, 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 one amendment to the agenda for the Board's consideration. Mr. Keeler removed Property Assessment Appeal Hearing Angela Murray – 334-20.05-7.01 – 405 Stockley Street Ext. Rehoboth Beach, DE 19971.

**M25-94
Approve
Agenda**

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

Motion Adopted: 5 Yeas

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

**M25-95
Approve
Minutes**

A Motion was made by Ms. Wahner, seconded by Ms. Angel, to approve the April 25, 2025, meeting minutes.

April 25, 2025 Motion Adopted: 4 Yeas; 1 Abstain

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

**M25-96
Approve
Consent
Agenda**

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

- 1. Parcel - 130-1.20-24.00 – Julie Kazimiroff**
- 2. Parcel - 130-3.00-263.02 – Jennifer Cinelli-Miller**
- 3. Parcel - 130-3.07-49.00 – CBYW Milford Propco LLC**
- 4. Parcel - 131-10.00-31.03 – Gary Jeter TTEE REV TR**
- 5. Parcel - 131-10.00-51.00 – AMP Properties LLC**
- 6. Parcel - 131-10.00-87.00 – Canterbury Estates LLLP**
- 7. Parcel - 131-10.16-41.00 – 119 Market Street Inc.**
- 8. Parcel - 131-10.16-42.00 – NO 117 LLC**
- 9. Parcel - 131-19.00-23.00 – William Boram**
- 10. Parcel - 132-8.00-1.00-48065 – Laurie McDougall**
- 11. Parcel - 133-2.00-102.00 – Michael Makowski**
- 12. Parcel - 133-6.00-57.00 – Donna Tarr**
- 13. Parcel - 133-17.00-76.00-34 – Michael McCoy**
- 14. Parcel - 133-17.13-17.00 – Sussex LIHTC LLC**
- 15. Parcel - 133-17.13-31.02 – Brandywine Station LLC**
- 16. Parcel - 133-17.17-107.00 – Atlantic Budget Inn Millsboro Inc.**
- 17. Parcel - 133-20.00-177.00 – Robert Seelig**
- 18. Parcel - 134-3.00-239.00 – Keith Wilson**
- 19. Parcel - 134-3.00-361.00 – William and Linda McCormick**
- 20. Parcel - 134-5.00-114.00-A – Robert and Kim Kuhl**
- 21. Parcel - 134-5.00-116.00-2 – Contance Tjoumas TTEE REV TR**
- 22. Parcel - 134-5.00-123.00 – Harry Ritter**
- 23. Parcel - 134-6.00-103.00 – Marion Spinks**
- 24. Parcel - 134-6.00-348.00 – William Peterson**
- 25. Parcel - 134-7.00-268.00 – Thomas and Kerry Gogarty**
- 26. Parcel - 134-7.00-275.00 – Richard Corrigan**
- 27. Parcel - 134-8.00-42.00-54-6 – R H McLaughlin Rentals LLC**
- 28. Parcel - 134-8.00-165.02-BS103 – Louis Perna TTEE REV TR**
- 29. Parcel - 134-9.00-48.00 – Kimberly Coughenour TTEE**
- 30. Parcel - 134-9.00-59.08 – Blair Kirby**
- 31. Parcel - 134-9.00-94.01-15216 – Bonnie White**
- 32. Parcel - 134-9.00-142.00 – Brian and Joan Murphy**
- 33. Parcel - 134-9.00-365.00 – James and Darlene Williamson TTEE**
- 34. Parcel - 134-9.00-366.00 – Kathleen and John Dickman**
- 35. Parcel - 134-9.00-616.00 – Granville and John Moore**
- 36. Parcel - 134-9.00-636.00 – Robert Silverberg**
- 37. Parcel - 134-9.00-639.00 – Judy Whalley Trustee**
- 38. Parcel - 134-9.00-873.00 – Lisa Quann**
- 39. Parcel - 134-12.00-280.01-132 – Gregory and Doris Haga**
- 40. Parcel - 134-12.00-556.03 – Darlene Boerlage**
- 41. Parcel - 134-12.00-2082.00 – Barbara Collier**
- 42. Parcel - 134-12.00-2258.00 – Mark and Karen McCormick**
- 43. Parcel - 134-12.00-2708.00 – Thomas and Mary Murphy**
- 44. Parcel - 134-12.00-4131.00 – Suzanne Burke**
- 45. Parcel - 134-13.00-810.00 – Kelly Felix**

**M25-96
Approve
Consent
Agenda
(continued)**

- 46. Parcel - 134-13.00-1279.00 – Cynthia Hetrick**
- 47. Parcel - 134-13.00-1330.00 – Paul and Karen Winicki**
- 48. Parcel - 134-13.16-59.00 – Elizabeth Gruber TTEE**
- 49. Parcel - 134-17.08-155.00 – 206 Maplewood LLC**
- 50. Parcel - 134-17.11-26.00 – Elizabeth Albert**
- 51. Parcel - 134-17.19-146.01 – Stephen Walker**
- 52. Parcel - 134-17.20-187.00 – John McGee TTEE**
- 53. Parcel - 134-20.11-32.00 – Todd Moyer**
- 54. Parcel - 135-14.00-252.00 – Paul Van Loon**
- 55. Parcel - 230-19.00-199.00 – Eric Beach**
- 56. Parcel - 234-5.00-603.00 – Francois Koenig**
- 57. Parcel - 234-16.00-416.00 – Joseph Buffo**
- 58. Parcel - 235-16.00-44.06 – Gregg Kellogg**
- 59. Parcel - 235-20.00-363.00 – Lindsey Underwood**
- 60. Parcel - 331-5.00-50.03 – CBYW Seaford Propco LLC**
- 61. Parcel - 332-4.00-71.05 – Marcia Elliott**
- 62. Parcel - 334-13.20-117.00 – Alex Felker**
- 63. Parcel - 334-19.00-10.00 – Jason Hodges**
- 64. Parcel - 334-20.09-19.00 – Richard Freitag**
- 65. Parcel - 335-8.00-1084.00 – Patrick Lawrence**
- 66. Parcel - 335-8.00-1085.00 – Willie Coffey**
- 67. Parcel - 430-9.00-38.06 – Janet Adams**
- 68. Parcel - 430-16.00-108.00 – Equity Trust Company Custodian**
- 69. Parcel - 431-5.00-325.00 – LG-OHI Seaford LLC**

Motion Adopted: 5 Yeas

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

Mr. Roth introduced Property Assessment Appeal Hearing Kathryn Meyer – 134 – 13.00 – 1349.00 – 31233 Sandpiper Rd. Bethany Beach, DE 19930.

**Property
Hearing
Kathryn
Meyer**

Mr. Roth swore in Mr. Oliphant, Mr. Arndt, Mr. Keeler and Mr. Zuck.

Mr. Oliphant opened by expressing a strong belief that an error was made in the property's assessment. He noted that the highest recorded sale in Ocean Village was \$4,600,000 in November 2024 and the highest sale prior to July 1, 2023, within the reference period, was \$3,450,000. The only oceanfront sale within the valid timeframe was in March 2022 for \$2,700,000, which was not used in the original data by Tyler Technologies. Mr. Oliphant continued by explaining the realtor's analysis, included in the meeting packet, identified comparable oceanfront properties on 50-foot lots that sold between \$3,200,000 and \$3,700,000. Mr. Oliphant concluded his opening statement by stating that the subject property is less desirable than others and should not be appraised at the same level as premium lots. Based on the information provided, he asserted that the maximum appropriate

**Property
Hearing
Kathryn
Meyer
(continued)**

valuation should be no more than \$3,885,800.

Mr. Oliphant turned the floor over to Mr. Arndt for his appraisal presentation.

Mr. Arndt explained that he specializes in beach resort properties and has extensive experience appraising high-value ocean block and oceanfront properties. Addressing the property under appeal, Mr. Arndt stated that it is currently assessed at \$4,846,100, with the land valued at \$4,609,000 and the improvements at \$237,100. Two appraisals were conducted by Mr. Arndt to which the first, dated December 25, 2023, valued the property at \$3,575,000. The second appraisal, dated July 1, 2023, was prepared as requested and resulted in a slightly higher value of \$3,620,000, reflecting the inclusion of additional comparable sales. Mr. Arndt highlighted inconsistencies in assessments of similar lots in Ocean Village, with values ranging from just over \$3,100,000 to more than \$4,400,000, raising concerns about consistency and credibility. He further noted his belief that Tyler Technologies did not apply the standard appraisal practice of bracketing, using both superior and inferior comparable sales to establish a fair value range and that because they did not follow standard practices this resulted in an inflated valuation of the subject property. Mr. Arndt concluded by stating his selected comparable sales were more balanced and appropriately bracketed the subject's location, lot size, and improvements.

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

Mr. O'Rourke asked Mr. Arndt to restate both the assessed values, and the stipulated values provided to ensure clarity.

Ms. Angel inquired whether the second story mirrored the first story, to which Mr. Arndt responded that it did not.

Mr. O'Rourke and Mr. Arndt compared land sizes within Ocean Village and the comparable sales used to value the subject property.

Mr. O'Rourke asked Mr. Arndt if he felt the assessed value of the subject's property land was not accurate to which Mr. Arndt stated that this was accurate, and it is his opinion that his assessed value should be similar to the sale price.

Mr. Roth asked how 31331 Sandpiper Road compared in size to the subject property to which Mr. Arndt responded that the comparable is smaller due to its width, but adjustments were made to the subject property's valuation to account for those size differences.

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 \$4,333,900, to

**Property
Hearing
Kathryn
Meyer
(continued)**

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 the approach used in assessing the subject property, highlighting a focus on oceanfront property sales within the same general location. He acknowledged familiarity with Sandpiper Road and noted the presence of smaller lot widths on that street, including a 37-foot-wide lot that sold for \$2,700,000 on March 24, 2022. Mr. Zuck explained that land width directly impacts value and that many buyers have paid premium prices for properties they later demolished. Mr. Zuck stated that based on their calculations, Tyler Technologies determined the subject's land value at \$82,962 per linear foot, with a total land value of \$4,148,100 and building value of \$185,800, for a total assessed value of \$4,333,900 representing a fair assessment based on market conditions and comparable data.

Mr. Oliphant asked Mr. Zuck whether Ocean Village properties differ from other North Bethany properties. Mr. Zuck confirmed there is a difference, noting that Tyler Technologies accounts for this through site value, location, and linear footage width.

Mr. Oliphant further inquired what adjustments were made to reduce the subject property's valuation relative to the premium lots used as comparable sales. Mr. Zuck responded that no negative adjustments were made to the subject property.

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

Ms. Godwin asked Mr. Zuck whether the Sandpiper properties were consolidated into a single sale price. Mr. Zuck responded that they were purchased by neighboring property owners and subsequently demolished. She also inquired if 98 Wellington Parkway was added after Tyler Technologies submitted their comparable sales. Mr. Zuck clarified that the property was cited by the appraisal, and he was referencing it for context.

Mr. Roth asked Mr. Zuck if all Ocean Village properties were valued at \$72,973 per linear foot. Mr. Zuck responded that this was incorrect, noting that the subject property is valued at \$82,962 per linear foot and clarified that valuations vary within Ocean Village due to differing lot sizes and characteristics.

Ms. Angel noted that surrounding North Bethany communities were assessed at significantly higher rates, effectively addressing the earlier question about the need for a negative adjustment to the subject property. Mr. Zuck responded that those communities are considered superior, which justifies their higher assessments.

**Property
Hearing
Kathryn
Meyer
(continued)**

Mr. O'Rourke asked Mr. Zuck about the average size of oceanfront properties in Sussex County, to which Mr. Zuck responded that 50 to 60 feet in width is typical. Mr. O'Rourke further inquired about buyer preferences for lot dimensions, and Mr. Zuck explained that while larger lots are generally more desirable, width is a particularly valued attribute when the lot sizes are smaller. When asked whether adjustments for wider oceanfront properties are applied consistently across Sussex County, Mr. Zuck confirmed they are, with updates made as more data becomes available. Mr. O'Rourke also asked about structure value comparisons between oceanfront and inland homes, and Mr. Zuck clarified that oceanfront purchases are typically driven by location rather than the value of the structure.

Mr. Roth opened the floor to the appellant for rebuttal.

Mr. Arndt noted inconsistencies in Tyler Technologies assessed values within the same neighborhood, and that those inconsistencies undermined the credibility of the linear front footage adjustments mentioned. Mr. Arndt also pointed out the lack of adjustments for superior locations within North Bethany. He referenced Ocean Village as consistently having the lowest oceanfront sale prices in the area. Mr. Arndt concluded that it is his belief that his closing points demonstrated location was not being properly factored into Tyler Technologies assessment model.

Mr. Oliphant concluded by noting that the highest recorded MLS sale price for an oceanfront property in Ocean Village prior to July 1, 2023, was \$3,450,000 and a more recent sale within the prescribed valuation window occurred at \$2,700,000. Mr. Oliphant states that based on these points it is his belief that the properties in Ocean Village are over assessed relative to their market value.

**M25-97
Close
Property
Hearing
134-13.00-
1349.00
Record**

A Motion was made by Ms. Godwin, seconded by Ms. Wahner to close the record on Property Hearing Kathryn Meyer – 134 – 13.00 – 1349.00 – 31233 Sandpiper Rd. Bethany Beach, DE 19930.

Motion Adopted: 5 Yeas

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

**M25-98
Approve
Property
Hearing
134-13.00-
1349.00**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to approve the appeal on Property Hearing Kathryn Meyer – 134 – 13.00 – 1349.00 – 31233 Sandpiper Rd. Bethany Beach, DE 19930.

Motion Adopted: 4 Yeas; 1 Nay

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

Mr. Roth, Nay

**Property
Hearing
Wayne Bell**

Mr. Roth introduced Property Assessment Appeal Hearing Wayne Bell – 134-13.15-187.00 – 367 Sandpiper Dr. Bethany Beach, DE 19930.

Mr. Roth addressed the absence of the appellant, Wayne Bell. 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.

**M25-99
Deny
Property
Hearing
134-13.15-
187.00**

A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Property Hearing Wayne Bell – 134-13.15-187.00 – 367 Sandpiper Dr. Bethany Beach, DE 19930.

Motion Adopted: 5 Yeas

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

**Property
Hearing
Sharon and
Joseph
Irwin**

Mr. Roth introduced Property Assessment Appeal Hearing Sharon and Joseph Irwin – 134-17.08-159.00 – 207 Ashwood St. Bethany Beach, DE 19930.

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

Mr. Irwin opened by sharing his prior experience with Tyler Technologies from a previous reassessment in Delaware County, PA, where he successfully appealed. Mr. Irwin highlighted the recent sale of a neighboring, wider property at 205 Ashwood Street for \$1,200,000, and noted his property should be valued lower. He also cited other comparable sales which sold for less despite being more superior. Mr. Irwin closed by expressing concern over the lack of transparency in the valuation process.

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

Ms. Godwin asked Mr. Irwin to confirm the addresses of the comparable properties he referenced, which reflected significantly lower assessments than that of the subject property. She also asked Mr. Irwin to clarify the differences in lot sizes between those comparable sales and his own property. In response, Mr. Irwin provided several examples and reviewed the relevant details from the documentation he submitted for the hearing.

Ms. Wahner questioned if the comparable properties with lower assessments were on the same block as the subject property to which Mr. Irwin stated that the properties were located on the same side of the street as the subject property.

Mr. Roth opened the floor to Assessment.

**Property
Hearing
Sharon and
Joseph
Irwin
(continued)**

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 \$1,388,400, 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 comparable sales analysis focused on properties located on the east side of Route One, due to their higher market values and walkable access to the ocean. He provided a series of comparable sales to support his remarks emphasizing that most of the value lies in the land, particularly given the frequency of teardown properties.

Mr. Irwin questioned Mr. Zuck on whether he felt the comparable sales provided by him to the Board were sufficient in his argument to which Mr. Zuck responded that he believed the comparable sales provided by Tyler Technologies portrayed a better indicator of land value.

Mr. Irwin closed by reiterating that the subject property is smaller in size than the comparable sales used by Tyler Technologies.

**M25-100
Close
Property
Hearing
134-17.08-
159.00
Record**

A Motion was made by Ms. Angel, seconded by Ms. Godwin to close the property record on Property Hearing Sharon and Joseph Irwin – 134-17.08-159.00 – 207 Ashwood St. Bethany Beach, DE 19930.

Motion Adopted: 5 Yeas

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

**M25-101
Approve
Property
Hearing
134-17.08-
159.00
FAILED**

A Motion was made by Mr. O'Rourke to accept Property Hearing Sharon and Joseph Irwin – 134-17.08-159.00 – 207 Ashwood St. Bethany Beach, DE 19930. The motion did not receive a second and therefore was not considered.

**M25-102
Deny
Property
Hearing
134-17.08-
159.00**

A Motion was made by Ms. Angel, seconded by Ms. Godwin to deny Property Hearing Sharon and Joseph Irwin – 134-17.08-159.00 – 207 Ashwood St. Bethany Beach, DE 19930.

Motion Adopted: 4 Yeas; 1 Nay

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

**Property
Hearing
James and
Geraldine
Maher**

Mr. Roth introduced Property Assessment Appeal Hearing James and Geraldine Maher – 230-15.00-42.08 – 9072 Draper Rd. Milford, DE 19963.

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

Ms. Maher expressed concern that the revised assessment of \$379,600 was too high given the property's condition and location. She noted that the home lies in a flood zone, has experienced land settling, and is surrounded by active farmland, poultry houses, and a composting facility contributing to strong odors, dust, flies, and frequent goose droppings. She emphasized that these factors significantly reduce market appeal and value. While comparable sales provided were in more desirable areas, she estimated her property might reasonably sell from \$300,000 to \$350,000. Ms. Maher requested further reduction in the assessed value to reflect these conditions.

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

Mr. O'Rourke questioned the absence of comparable sales in the appellants' application within the allotted time frame given to which Ms. Maher explained that all her comparable sales were taken from 2024.

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 \$441,200, 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 stated that the assessment team utilized comparable sales of similar ranch-style homes located in rural areas with comparable acreage and location desirability and adjustments were made for differences in construction quality, condition, year built, square footage, and location, resulting in adjusted sale prices ranging from \$304,000 to \$480,400. Mr. Zuck indicated that the assessed value of \$379,600 falls within this adjusted range and is therefore considered appropriate.

Ms. Maher rebutted Mr. Zuck's statement by reiterating that the subject property is in an undesirable location and feels the assessment is much higher than re-sell value.

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

Mr. O'Rourke asked Mr. Zuck if the range of sales prices listed in his previous statement were assessed prior to price adjustments to which Mr. Zuck stated that was correct. Mr. O'Rourke further inquired how the lower assessed property compared to the subject property and whether adjustments are made for properties situated next to less desirable conditions, such as an active farm. Mr. Zuck responded that, generally,

these conditions do not warrant an adjustment in assessed value.

Property
Hearing
James and
Geraldine
Maher
(continued)

Mr. Roth stated that information was not provided by Tyler Technologies in this case and asked to table Property Hearing James and Geraldine Maher – 230-15.00-42.08 – 9072 Draper Rd. Milford, DE 19963 until those documents were provided to the Board.

M25-103
Table
Property
Hearing
230-15.00-
42.08

A Motion was made by Mr. O'Rourke, seconded by Ms. Godwin to table the Property Hearing for James and Geraldine Maher – 230-15.00-42.08 – 9072 Draper Rd. Milford, DE 19963.

Motion Adopted: 5 Yeas

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

Property
Hearing
Mary Jo
Devries

Mr. Roth introduced Property Assessment Appeal Hearing Mary Jo Devries TTEE REV TR – 334-6.00-292.00 – 56 Bryan Dr. Rehoboth Beach, DE 19971.

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

Ms. Devries presented the comparable sales previously submitted as part of an earlier appraisal and questioned the basis for the increase in the subject property's assessed value between 2022 and 2024.

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

Ms. Wahner inquired about the appellant's application process and whether the Board had been provided with accurate information. It was clarified by both the appellant and the Board that the comparable sales included in the appellant's application were the same properties listed in the submitted appraisal.

Mr. O'Rourke inquired about the discrepancy between the sale price of a neighboring property and the appraised value of the subject property. In response, Ms. Devries explained that although both properties share the same land size, the subject property was constructed using materials of lesser quality than those of the neighboring property and was slightly larger with a garage.

Mr. Keeler discussed 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 initially 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.

Property Hearing Mary Jo Devries (continued) **Mr. Zuck explained that the comparable sales submitted with the appeal were time-adjusted to reflect market value as of July 1, 2023, and the comparable sales selected by Tyler Technologies were dated 2022 and 2023, after the dates of the appellant's submitted sales. Mr. Zuck concluded by stating that the subject property is currently valued at \$260.13 per square foot lower than any of the time-adjusted comparable sales reviewed.**

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

Mr. Roth questioned the reason for the increase in the subject property's assessed value from \$340,000 to \$400,000. It was explained that the original appraisal valued the property at \$340,000, whereas Tyler Technologies assessed the property at \$400,600.

In closing, Ms. Devries requested that a regulatory compliant assessment be provided by Tyler Technologies.

**M25-104
Close
Property
Hearing
334-6.00-
292.00
Record**

A Motion was made by Ms. Godwin, seconded by Ms. Angel to close the property record on Property Hearing Mary Jo Devries TTEE REV TR – 334-6.00-292.00 – 56 Bryan Dr. Rehoboth Beach, DE 19971.

Motion Adopted: 5 Yeas

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

**M25-105
Deny
Property
Hearing
334-6.00-
292.00**

A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Property Hearing Mary Jo Devries TTEE REV TR – 334-6.00-292.00 – 56 Bryan Dr. Rehoboth Beach, DE 19971.

Motion Adopted: 5 Yeas

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

**Property
Hearing
Candace
Hart**

Mr. Roth introduced Property Assessment Appeal Hearing Candace Hart – 334-13.00-786.00 – 10 Kelly Dr. Rehoboth Beach, DE 19971.

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

Ms. Hart expressed concern over the assessed value of her property at \$735,200, stating it was excessive for the home she purchased for \$325,000. Her initial appeal was denied due to noncompliant comparable sales and after submitting valid comparable sales, a representative confirmed they were appropriate and noted the home was not worth the assessed amount. Ms. Hart later received a revised assessment of \$630,000 with no supporting

documentation, followed by a further reduction to \$546,000 and a request to sign a form. She declined to sign due to a misspelled name and confirmed her intent to attend the hearing.

Mr. Roth opened a discussion regarding missing documentation from Tyler Technologies in connection with the Property Assessment Appeal Hearing Candace Hart – 334-13.00-786.00 – 10 Kelly Dr. Rehoboth Beach, DE 19971.

M25-106
Table
Property
Hearing
334-13.00-
786.00

A Motion was made by Ms. Angel, seconded by Mr. O'Rourke to table the Property Hearing Candace Hart – 334-13.00-786.00 – 10 Kelly Dr. Rehoboth Beach, DE 19971.

Motion Adopted: 5 Yeas

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

Property
Hearing
William
Reeder

Mr. Roth introduced Property Assessment Appeal Hearing William Reeder – 334-19.00-494.00 – 115 London Cir. S. Rehoboth Beach, DE 19971.

Mr. Roth swore in Ms. Carolyn Reeder, Mr. Keeler and Mr. Zuck.

Ms. Reeder raised concerns about her property assessment noting that most of the land is deemed protected wetlands and there was an unexplained \$200,000 increase in improvement value despite no recent upgrades, asking the Board to reconsider both land and improvement assessments.

Mr. O'Rourke asked Ms. Reeder to review any notes she had made on her comparable sales listed with her application to which Ms. Reeder reviewed the notes on comparable sales for the Board. Mr. O'Rourke confirmed that the subject property was tidal water with access to which Ms. Reeder clarified that they are not allowed to use the wetland in any way.

Ms. Godwin asked the appellant to confirm the acreage difference from buildable to land opposed to wetland to which Ms. Reeder verified less than half an acre is deemed buildable.

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 \$1,549,100, 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 stated that the subject property sold in early 2021 and when time adjusted its value is slightly higher than the current assessed value. He

**Property
Hearing
William
Reeder
(continued)**

explained that several comparable sales from the Rehoboth Beach Yacht and Country Club were used in the analysis including a variety of waterfront properties, homes with canal access, and others with or without water influence. The comparable sales supported the current assessment, with some showing a higher price per square foot based on location and water access.

Ms. Reeder questioned the use of canal access comparable sales in valuing her property, which has limited water access. Mr. Zuck responded that such properties are considered superior and adjustments are made accordingly.

She also asked why the subject property is valued higher than others with deep water access. Mr. Zuck explained that market data sometimes shows higher sales for properties with limited access, and valuations are based on multiple factors.

When asked about neighboring properties' linear frontage, Mr. Zuck noted that information was not included in the selected comparable sales. Ms. Reeder expressed concern that the comparable sales used were not appropriate based on her personal knowledge.

Ms. Reeder inquired about Mr. Zuck's mention of demolition to which Mr. Zuck stated that while it doesn't necessarily increase land value, associated costs can have an impact on sale price and valuation. He added that changes between initial assessments and stipulations result from new information provided by property owners during the appeal process and this process is reflected with changes to the valuation of properties before being finalized.

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

Mr. O'Rourke asked Mr. Zuck to explain the price on Blackpool Rd. compared to the price on the subject property to which Mr. Zuck explained that the dwelling Blackpool Rd. was deemed a more superior build than that of the subject property. Mr. Zuck clarified that the property on Blackpool Rd. is comparable as it backs up to wetlands similar to the subject property.

Ms. Godwin inquired about the land values of neighboring properties and how their acreage compares to the subject property, noting significant differences in water access among comparable sales. Mr. Zuck responded that Tyler Technologies does not compare assessments between properties, and discrepancies in neighboring assessments may be due to inaccurate data. He added that Tyler Technologies would not adjust one property's valuation to account for a potential error in another.

Ms. Reeder expressed concern that her property appears overvalued compared to neighboring homes and questioned the validity of the

comparable sales used by Tyler Technologies, noting differences in age, features, and water access. Ms. Reeder emphasized that relying solely on sales data is insufficient and noted the lack of clarity on land value differences and urged a fair and transparent approach.

**M25-107
Close
Property
Hearing
334-19.00-
494.00
Record**

A Motion was made by Ms. Godwin, seconded by Ms. Wahner to close the property record on Property Hearing William Reeder – 334-19.00-494.00 – 115 London Cir. S. Rehoboth Beach, DE 19971.

Motion Adopted: 5 Yeas

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

**M25-108
Approve
Property
Hearing
334-19.00-
494.00**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to approve Property Hearing William Reeder – 334-19.00-494.00 – 115 London Cir. S. Rehoboth Beach, DE 19971.

Motion Adopted: 4 Yeas; 1 Nay

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

**M25-109
Recess**

A Motion was made by Ms. Angel, seconded by Mr. O'Rourke to recess at 1:11 p.m.

Motion Adopted: 5 Yeas

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

**M25-110
Reconvene**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to reconvene at 1:21 p.m.

Motion Adopted: 5 Yeas

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

**Property
Hearing
William
Moyer**

Mr. Roth introduced Property Assessment Appeal Hearing William Moyer – 334-20.18-191.00-1A – 10 McKinley Ave. Dewey Beach, DE 19971.

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

**Property
Hearing
William
Moyer
(continued)**

Mr. Moyer explained that his condominium building contains four units and that he had discussed comparable sales with Tyler Technologies representative Kelsey Gallo. He stated that Ms. Gallo agreed the comps he submitted were more representative of his unit than those used by Tyler Technologies, which included larger oceanfront units with more superior features. Mr. Moyer proposed a value closer to \$399,000 instead of the assessed \$531,500 and asked the Board to consider his concerns.

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

Ms. Wahner asked Mr. Moyer whether he had provided a comparable sale from 2025. Mr. Moyer responded that there were very few comparable sales to his property, and as a result, some of the comps he submitted fell outside the standard time frame. Ms. Wahner also inquired whether the subject property had a water view to which Mr. Moyer stated it did not.

Mr. O'Rourke questioned why the comparable sales provided by Mr. Moyer were located on the west side of Route One, while the subject property is located on the east side. Mr. O'Rourke also asked whether the dwellings on the east side were of a similar nature to the subject property. Mr. Moyer responded that some properties on the east side were larger with an ocean view.

Mr. Roth questioned the location and view of a neighboring property to which Mr. Moyer stated that the neighboring property has superior attributes to the subject property.

Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did not believe there was sufficient evidence to overturn the current value. 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 comparable sales presented by the appellant are all located outside of Dewey Beach and do not offer the same proximity or access to the beach. He stated that the County focused its analysis on smaller condominiums east of Route One with direct beach access noting that such units typically average around \$1,015.06 a square foot with a median of \$1,013.83 a square foot while the subject property is assessed at \$805.30 per square foot. Mr. Zuck concluded that based on this data and the subject's location of one building back from the beach, it is his belief that the valuation is appropriate.

Mr. Moyer questioned the comparable sales utilized by Tyler Technologies, asserting that the beachfront properties cited were superior to the subject property. Mr. Zuck responded that only two of the comparable sales were beachfront, while the remaining properties considered by Tyler Technologies were located farther from the beach than the subject

**Property
Hearing
William
Moyer
(continued)**

property. Mr. Moyer further inquired whether factors such as the absence of utilities and other superior attributes were considered in the assessment of the subject property's value to which Mr. Zuck stated those qualities are taken into consideration.

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

Ms. Wahner asked for the subject property dimensions assessed by Tyler Technologies to be restated.

Mr. Roth questioned Mr. Zuck on why other units in 2 McKinley were not used in the assessment review to which Mr. Zuck stated that Tyler Technologies was comparing sales on this property and not assessments.

Ms. Godwin asked how Tyler Technologies determines a grade level to each property based on both the superior comparable sales and the subject property showing the same grade valuation. Mr. Zuck explained that the grade valuation is not based on the condition of the property but rather the quality of construction.

Mr. O'Rourke inquired whether any adjustments were made based on the floor level of the properties. Mr. Zuck explained that while floor level is a consideration in high rise dwellings, it was not a factor in the assessment of the subject property, or the comparable sales used in the assessment due to the smaller dwelling size.

Mr. Moyer reiterated in closing that he believes the beachfront properties cited are not relevant to use as comparable sales, as they are not similar to the subject property.

A Motion was made by Ms. Godwin, seconded by Ms. Wahner to close the property record on Property Hearing William Moyer – 334-20.18-191.00-1A – 10 McKinley Ave. Dewey Beach, DE 19971.

**M25-111
Close
Property
Hearing
334-20.18-
191.00-1A
Record**

Motion Adopted: 5 Yeas

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

**M25-112
Deny
Property
Hearing
334-20.18-
191.00-1A**

A Motion was made by Ms. Angel, seconded by Ms. Wahner to deny Property Hearing William Moyer – 334-20.18-191.00-1A – 10 McKinley Ave. Dewey Beach, DE 19971.

Motion Adopted: 5 Yeas

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

**Property
Hearing
Jennifer
Corsini**

Mr. Roth introduced Property Assessment Appeal Hearing Jennifer Corsini – 533-6.00-146.00 – 34078 Beachwood Dr. Frankford, DE 19945.

Mr. Roth swore in Robert Corsini, Mr. Keeler and Mr. Zuck.

Mr. Corsini stated he did not receive an assessment notice and emphasized the need for a clear breakdown of how property values are determined. Mr. Corsini questioned the initial \$327,900 assessment, noting that the comparable properties used were significantly larger or included additional structures, such as garages, which his property does not have. He expressed concern that extra features were not itemized separately in the valuation, leading to distorted assessments. Mr. Corsini cited examples of larger or newer neighboring homes assessed at lower values and presented several comparable sales, including a 2,200 square foot remodeled home on Clam Avenue that sold for \$284,000. He asserted that his 1,344 square foot home, which requires repairs, should not be valued at \$298,000.

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

Mr. O'Rourke asked Mr. Corsini which of the comparable sales he used had an attached garage. Mr. Corsini explained each home with a garage.

Ms. Godwin clarified that a comparable sale provided by Mr. Corsini was back on the market to which Mr. Corsini stated the information did not pertain to the discussion.

Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement of \$265,000 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 stated that Tyler Technologies reviewed the comparable sales provided by the appellant and their time-adjusted sale price supported a higher price per square foot than the subject property, which is currently assessed at under \$200 per square foot. Mr. Zuck reviewed the comparable sales provided by Tyler Technologies which included two sales of similar properties, both of which also supported a higher valuation. Mr. Zuck

**Property
Hearing
Jennifer
Corsini
(continued)**

concluded that, based on all comparable sales reviewed, the current assessed value of the subject property is reasonable.

Mr. Corsini inquired how Tyler Technologies accounted for superior features in comparable properties when assessing the subject property. Mr. Zuck explained that elements such as garages and outbuildings are assigned separate values.

Mr. Corsini questioned how the assessments are time-adjusted to which Mr. Zuck explained that because the time frame selected for the assessment process is from July 1, 2021, to June 30, 2023, Tyler Technologies applies adjustments to reflect current market conditions.

Mr. Corsini questioned whether Tyler Technologies separates the outbuilding and garages when finalizing a value to which Mr. Zuck stated that the outbuildings are separated but a total value is divided by the surface to get their square foot price.

Mr. Corsini asked Mr. Zuck what depreciation is given when Tyler Technologies does their assessments and how their valuations are done. Mr. Zuck explained that he did not have the depreciation values at that time but Tyler Technologies calibrates their internal system to give adjusted valuations for multiple factors.

Mr. Corsini questioned the transparency of Tyler Technologies' time adjustment model, questioning its relevance as there are no comparable sales to support the valuations made.

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

Ms. Wahner asked Mr. Keeler to restate the stipulated value for the subject property to which Mr. Keeler stated the stipulated value of the subject property was \$265,000.

Mr. Corsini in closing raised concerns about major inconsistencies in the assessment process and the use of time adjustments without corresponding sales and transparent data, the adjustments lack credibility. He continued that his property's value is overstated, especially when compared to larger, improved homes with features like garages, which his home lacks. Mr. Corsini also noted that using remodeled or significantly renovated properties in comparison to the subject property skews the results and did not reflect a fair valuation of the subject property.

**M25-113
Close
Property
Hearing**

A Motion was made by Ms. Angel, seconded by Ms. Godwin to close the property record on Property Hearing Jennifer Corsini – 533-6.00-146.00 – 34078 Beachwood Dr. Frankford, DE 19945.

Motion Adopted: 5 Yeas

**Record 533-
6.00-146.00**

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

**M25-114
Deny
Property
Hearing
533-6.00-
146.00**

**A Motion was made by Mr. O'Rourke, seconded by Ms. Angel to deny
Property Hearing Jennifer Corsini – 533-6.00-146.00 – 34078 Beachwood
Dr. Frankford, DE 19945.**

Motion Adopted: 5 Yeas

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

**M25-115
Adjourn**

**A Motion was made by Ms. Godwin seconded by Ms. Angel to adjourn at
2:17 p.m.**

Motion Adopted: 5 Yeas

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

Respectfully submitted,

**Casey Hall
Recording Secretary**

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