

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

A scheduled meeting of the Board of Assessment Committee was held on Wednesday, May 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 one amendment to the agenda for the Board's consideration. Mr. Keeler removed Property Assessment Appeal Hearing 134-13.20-149.00 – SBS Beach House LLC – Ocean House Town Houses, Lot A, Unit 1, Bethany Beach, DE 19930.

**M25-116
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**

**Public
Comments**

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

**Consent
Agenda**

Mr. Keeler introduced the Consent agenda items.

**M25-117
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 - 130-3.12-49.00 – Clifton and Katie Mumford**
- 2. Parcel - 133-8.00-19.01 – Michael and Robin Parker**
- 3. Parcel - 133-8.00-19.02 - Michael and Robin Parker**
- 4. Parcel - 133-14.00-36.00 – Paul Fowler Jr. TTEE LIV TR**
- 5. Parcel - 133-24.00-9.00 – Richard Rogers**
- 6. Parcel - 134-5.00-267.00 – William Short III**
- 7. Parcel - 134-7.00-599.00 – Willard Ashmore Jr.**
- 8. Parcel - 134-8.00-154.00-45 – David Ashcraft TTEE**

**M25-117
Approve
Consent
Agenda
(continued)**

9. Parcel - 134-8.00-165.00-BS-8 – Bethany Marina Liquidating Trust
10. Parcel - 134-9.00-244.01 – John and Linda Patterson
11. Parcel - 134-9.00-318.00 – Todd Purser
12. Parcel - 134-9.00-482.00 – William James
13. Parcel - 134-12.00-3.01 – Karl and Anne Gude
14. Parcel - 134-12.00-2342.00 – Stephen Henry
15. Parcel - 134-12.00-2860.00 – James Meisner TTEE
16. Parcel - 134-13.00-150.00-852-A – Seth Herz Trustee
17. Parcel - 134-13.00-1328.00 – Carski Enterprises LLC
18. Parcel - 134-13.16-27.00-C – Daniel and Jeanette Golden
19. Parcel - 134-13.19-170.00-433 – Samuel Boova III
20. Parcel - 134-13.20-146.00-9 – Michael and Frances Finley
21. Parcel - 134-17.00-56.03-1206S – Todd Marsteller
22. Parcel - 134-17.00-56.07-611 – Henry Gruner TTEE
23. Parcel - 134-17.00-977.04-S219K – Hope Furrer
24. Parcel - 134-17.08-99.00 – Dolphin Crossing LLC
25. Parcel - 134-17.20-261.00 – David Vershel Trustee
26. Parcel - 134-18.00-122.00 – Laura Ohlweiler TTEE Family TR
27. Parcel - 134-23.20-4.00 – Kimberly Knight
28. Parcel - 135-19.00-128.00 – JoAnn Varvaro-James
29. Parcel - 231-17.00-27.01 – Bonita Timmons
30. Parcel - 232-12.19-118.00 – Karen Pugh
31. Parcel - 233-7.00-350.00 – John Maul
32. Parcel - 233-15.00-38.06 – David Steen
33. Parcel - 234-5.00-586.00 – Francis Himpler
34. Parcel - 234-6.00-59.01 – Janet Linton
35. Parcel - 234-12.18-112.00 – Michelle Willoughby
36. Parcel - 234-17.00-662.00 – Arnold Pitman
37. Parcel - 234-17.12-93.00 – Eileen Polini REV TR
38. Parcel - 234-24.00-236.00 – Richard and Susan Harrison
39. Parcel - 234-30.00-211.00 – Todd Weiss
40. Parcel - 234-30.00-315.00-1301 – Cheryl Umbel TTEE TR
41. Parcel - 234-32.00-67.02 – Thomas Wolf Jr.
42. Parcel - 235-20.00-524.00 – Nicholas Bubbico
43. Parcel - 235-24.00-133.00 – John Stanek III
44. Parcel - 235-27.00-466.00 – David Skonieczki
45. Parcel - 235-30.00-420.00 – Frank Gourley TTEE
46. Parcel - 331-3.00-153.00 – Salem Bourreza
47. Parcel - 331-6.00-98.00 – Van and Penny Milligan
48. Parcel - 332-1.00-8.00 – Thompson Holdings 19971 LLC
49. Parcel - 334-13.19-13.00 – Caroline Forbes
50. Parcel - 334-13.19-29.00 – Richard Poppleton
51. Parcel - 334-13.19-52.00 – Laura Mattheu
52. Parcel - 334-13.19-55.01 – John E. Clark and John L. Neubauer III
53. Parcel - 334-14.09-202.00 – Kevin and Mary Peck
54. Parcel - 334-14.17-376.00 – William Nolan Jr.
55. Parcel - 334-19.00-33.00 – Rehoboth Beach Yacht Country Club
56. Parcel - 334-19.00-525.00 – Megamax LLC

**M25-117
Approve
Consent
Agenda
(continued)**

57. Parcel - 334-20.09-129.19 – Steven Bienstock
58. Parcel - 334-20.13-186.00 – Denise Montgomery
59. Parcel - 335-4.14-59.00 – Ronald Coffin Trustee of Revocable TR
60. Parcel - 335-5.00-113.00 – B.J.A.C.K. Properties LLC
61. Parcel - 335-8.00-1082.00 – Stephen Schnoor
62. Parcel - 335-8.00-1579.00 – SS Investments of Delaware LLC
63. Parcel - 335-8.07-164.00 – ORR Street LLC
64. Parcel - 430-17.00-15.06 – Brenda Jones
65. Parcel - 530-9.16-59.00 – Donald and Charlotte Torbert
66. Parcel - 531-15.00-67.01 – Robert Stone
67. Parcel - 533-12.00-595.00 – Theresa Lacuesta
68. Parcel - 533-12.16-126.00 - Susan Kearney TTEE REV TR
69. Parcel - 533-19.00-279.00 – Brian Leishear
70. Parcel - 533-19.00-1715.00 – May Johnson REV TR
71. Parcel - 533-19.12-66.00 – Louis Distefano TTEE REV TR
72. Parcel - 533-20.13-48.00 – James and Margaret Langdon
73. Parcel - 533-20.13-48.01 - James and Margaret Langdon

Motion Adopted: 5 Yeas

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

**Move to
Dismiss**

Mr. Roth introduced Move to Dismiss agenda items.

**M25-118
Dismiss Move
to Dismiss
items**

A Motion was made by Ms. Wahner, seconded by Ms. Angel, to dismiss the following items under Move to Dismiss:

1. Parcel - 134-7.00-7.00 – Phillip Shetzler
2. Parcel – 335-8.07-58.01 – William and Darlene Kvaternik
3. Parcel – 532-18.00-36.00 – Tracie Dorrell

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
David Cox**

Mr. Roth introduced Property Assessment Appeal Hearing David Cox – 134-5.00-154.00 – 29535 N. Cotton Way Bethany Beach, DE 19930

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

Mr. Cox stated that he had the subject property appraised in December by a certified Delaware appraiser who valued the property at approximately \$4,900,000, compared to the County's assessment of \$5,500,000. He noted that both the County and the appraiser used the same six comparable sales

**Property
Hearing
David Cox
(continued)**

but highlighted the \$600,000 discrepancy in valuation. Mr. Cox stated that the main comparable provided by Tyler Technologies was twice the size of the subject property and that discrepancies in square footage may have made the subject property appear larger than it is. He concluded that the Tyler Technologies assessment lacks individual detail of the subject property. Mr. Cox gave the floor to Delaware certified appraiser, Ms. Corrine Bayline.

Mr. Roth swore in, Ms. Bayline.

Ms. Bayline explained that several of the Tyler Technologies selected comparable sales were superior to the subject property. She emphasized that one comparable sale had nearly double the beachfront view as the subject property and sat on a larger lot. Ms. Bayline also noted discrepancies in square footage data used by Tyler Technologies may have inflated the perceived size of the subject property.

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

Mr. O'Rourke asked Ms. Bayline if the value she mentioned was from the appraisal from 2025 to which the Board confirmed that the appraisal was completed within the timeframe set by Tyler Technologies and adjusted to 2025 market standards.

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 \$5,506,600, 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 he reviewed the appellant's appraisal and noted that many of the same comparable sales were also used by Tyler Technologies. He emphasized that Tyler Technologies measured each comparable property directly, rather than relying on MLS data and the subject property was determined at \$1,055.51 per square foot, about \$300 below the market median. Mr. Zuck concluded that the County's valuation is reasonable and consistent with current market data.

Mr. Cox asked Mr. Zuck to explain time adjustments. Mr. Zuck explained that Tyler Technologies uses current sales to support an increase or decrease in assessment value for the time frame allotted during the current reassessment.

Ms. Bayline asked Mr. Zuck to explain the data set used by Tyler Technologies to which Mr. Zuck stated that all the time adjustment is based on all of Sussex County.

**Property
Hearing
David Cox
(continued)**

Ms. Bayline questioned how Tyler Technologies collects data and adjusts for unique qualities of certain dwellings if the assessors do not go inside the properties to which Mr. Zuck stated that Tyler Technologies measures the first floor of their subject properties and will model that data to accommodate any other stories presented.

Mr. Cox questioned why Tyler Technologies used the square footage measure by Ms. Bayline and not their own measurements. Mr. Zuck explained that adjustments were made based on the information detailed in the appraisal provided.

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

Ms. Wahner asked Mr. Zuck whether the difference in school districts influenced valuations to which Mr. Zuck stated in this case he did not feel there was a large difference between the Cape Henlopen school district to the Indian River school district.

Mr. Cox stated that the method used by Tyler Technologies is too generalized to produce an accurate assessment of the subject property. He stated that the independent appraisal presents a more reasonable valuation, supported by comparable sales data. Mr. Cox further noted that the square footage figures used by Tyler Technologies appear to be based on estimates rather than verified measurements. He concluded that, due to these inconsistencies, he believes the final assessed value provided by Tyler Technologies is inaccurate.

Ms. Bayline emphasized in closing, that the subject property's limited ocean frontage, compared to Tyler Technologies' comparable sales with nearly double the frontage, is a significant factor that was not adequately considered when assessing the subject property. Ms. Bayline noted that other comparable sales were superior to the subject property and the approach in which the square footage is reported should be accurate as those measurements determine final valuations.

**M25-119
Close
Property
Hearing
134-5.00-
154.00
Record**

A Motion was made by Ms. Wahner, seconded by Ms. Godwin to close the property record on Property Hearing David Cox – 134-5.00-154.00 – 29535 N. Cotton Way 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**

M25-120 **A Motion was made by Ms. Godwin, seconded by Ms. Angel to approve**
Approve **Property Hearing David Cox – 134-5.00-154.00 – 29535 N. Cotton Way**
Property **Bethany Beach, DE 19930**

Hearing 134-
5.00-154.00

Motion Adopted: 3 Yeas; 1 Nay; 1 Abstain

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

Property **Mr. Roth introduced Property Assessment Appeal Hearing James**
Hearing **Montgomery – 134-9.00-113.00 – 30311 Pine Needle Dr. Ocean View, DE**
James **19970.**

Montgomery

Mr. Roth swore in, Ms. Shelly Montgomery, Mr. Keeler and Mr. Zuck.

Ms. Montgomery stated that the subject property is outdated, located on marshland, and prone to flooding. She noted that the land was originally intended for camper use, not permanent residences, which raises concern over the high assessed value provided by Tyler Technologies. Ms. Montgomery emphasized the property's limited value and lack of development potential. She requested that the Board reconsider the assessment based on the property's condition and limited resale prospects.

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

Ms. Wahner inquired about the valuation of \$23,000 to the improvements and the land size of the subject property. In response, Ms. Montgomery stated that no improvements have been made and that the lot size remains 0.1492 acres.

Mr. Roth clarified that the \$23,000 listed under improvements on the property record card refers to the dwelling on the subject property. Ms. Montgomery noted that the trailer currently on the lot is the same one purchased in 1968 and questioned whether it could reasonably be valued at \$23,000.

Ms. Wahner asked about the type of land on which the dwelling is located. Ms. Montgomery explained that the property consists of marshland and is susceptible to flooding. Ms. Wahner asked how the subject's land differs from neighboring lots to which Ms. Montgomery responded that adjacent lots are double in size and are valued at \$138,000 for land alone.

Mr. Roth clarified that the subject property has direct water access, whereas the neighboring lot mentioned does not. Ms. Montgomery stated that while the neighboring lot does not have a waterfront view there is a small access to water on that lot and the second lot backs up to the water.

**Property
Hearing
James
Montgomery
(continued)**

Mr. O'Rourke inquired about the differences between the subject property land and neighboring properties land that have constructed homes. Ms. Montgomery responded that the land is essentially the same in nature across all properties.

Mr. Roth inquired about the neighboring dwellings being assessed for \$800,000 to which Ms. Montgomery explained that the older lots and dwellings are being purchased and newer dwellings are being built in their place.

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 \$316,300, 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 is a waterfront lot on a canal, with most of its value attributed to the land rather than the older trailer and minor improvements present. He noted that comparable canal-front properties in the area have sold at significantly higher prices, supporting the land value assigned.

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

Ms. Godwin inquired whether the comparable sales used by Tyler Technologies were demolished homes. Mr. Zuck stated that the comparable sales were vacant lot land sales.

Ms. Wahner inquired whether the double lot sale used as a comparable involved two separate dwellings or a single dwelling. Mr. Zuck clarified that the property was purchased for a total of \$850,000 and that each lot contains its own dwelling. Ms. Wahner further asked whether a proper home could be built on the subject property. Mr. Zuck responded that, in his opinion, the lots in the area are relatively similar and a newer home could likely be constructed on the subject lot.

Mr. Roth asked for the dimensions of the subject lot, and Mr. Zuck stated that it is approximately 50 feet wide and 130 feet deep. Mr. Roth then inquired whether the land comparable sales used were taken from the lagoon area or from a more structured section within the subjects' location. Mr. Zuck clarified that the comparable sales referenced were part of the lagoon area similar to the subject.

Mr. O'Rourke inquired about the appraised land values used in the comparable sales analysis by Tyler Technologies. Mr. Zuck explained that Tyler Technologies relied solely on sale data and did not incorporate assessed values. Mr. Zuck noted that the surrounding lots are likely to have

similar appraised values. Mr. O'Rourke further inquired about the \$23,000 assessed value of the subject dwelling to which Mr. Zuck stated that this includes the dwelling, the dock and the bulkhead.

Ms. Montgomery reiterated, in closing, that she does not believe the subject property holds the value assigned by Tyler Technologies and requested that the assessment be reconsidered.

M25-121
Close
Property
Hearing 134-
9.00-113.00
Record

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing James Montgomery – 134-9.00-113.00 – 30311 Pine Needle Dr. Ocean View, DE 19970.

Motion Adopted: 5 Yeas

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

M25-122
Deny
Property
Hearing 134-
9.00-113.00

A Motion was made by Ms. Angel, seconded by Ms. Godwin to deny Property Hearing James Montgomery – 134-9.00-113.00 – 30311 Pine Needle Dr. Ocean View, DE 19970.

Motion Adopted: 3 Yeas; 2 Nays

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

Property
Hearing
Lester
Guthorn
134-13.00-
831.00

Mr. Roth introduced Property Assessment Appeal Hearing Lester Guthorn 134-13.00-831.00 – 951 Lake View Dr. Bethany Beach, DE 19930.

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

Mr. Guthorn stated that 951 Lake View Drive is a 0.16-acre vacant lot adjoining his property at 949 Lake View Drive, which is the same size but includes a house. Mr. Guthorn stated both properties were assessed at \$411,000, which he believes is inaccurate. He referenced comparable sales of similar size to his adjoining properties selling for much less and believes the subject property at 951 Lake View Dr. should be assessed at \$225,000.

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

Ms. Wahner questioned the amount paid for the lot on 951 Lake View Dr. in 2018 to which Mr. Guthorn stated he paid \$225,000.

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 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.

**Property
Hearing
Lester
Guthorn
134-13.00-
831.00
(continued)**

Mr. Zuck stated that the subject property is a vacant, waterfront lot adjacent to the appellant's residence. A comparable lot of the same size in the same development sold on February 8, 2021, for \$375,000 and was time-adjusted to \$453,000. Mr. Zuck also noted two additional, larger waterfront sales nearby, which were time-adjusted to \$406,600. Mr. Zuck concluded that, based on these waterfront comparable sales, the \$411,000 assessment is fair and supported by market data.

Mr. Guthorn argued that the comparable sales used by Tyler Technologies were significantly larger than the subject property lot.

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

Mr. O'Rourke asked Mr. Zuck to clarify a comparable sale presented in his testimony to which Mr. Zuck explained the comparable sale is a near-by residence with similar lot size to the subject property and are both waterfront dwellings leading to the canal.

Mr. Guthorn stated the waterfront is a man-made cove.

**M25-123
Close
Property
Hearing 134-
13.00-831.00
Record**

A Motion was made by Ms. Godwin, seconded by Ms. Wahner to close the record on Property Hearing Lester Guthorn 134-13.00-831.00 – 951 Lake View 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**

**M25-124
Deny
Property
Record 134-
13.00-831.00**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to deny Property Hearing Lester Guthorn 134-13.00-831.00 – 951 Lake View Dr. Bethany Beach, DE 19930.

Motion Adopted: 4 Yeas; 1 Nay
**Vote by Roll Call: Ms. Godwin, Nay; Ms. Wahner, Yea;
Ms. Angel, Yea; Mr. O'Rourke, Yea;
Mr. Roth, Yea**

**Property
Hearing
Lester
Guthorn**

Mr. Roth introduced Property Assessment Appeal Hearing Lester Guthorn 134-13.00-832.00 – 949 Lake View Dr. Bethany Beach, DE 19930.

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

134-13.00-
832.00

Property
Hearing

Lester

Guthorn

134-13.00-
832.00

(continued)

Mr. Guthorn stated that his waterfront property at 949 Lakeview Drive is a 2,092 square-foot, seven room home, currently assessed at \$831,900. Mr. Guthorn stated that the subject property is assessed at \$397.65 per square foot, which he believes is excessive and based on comparable valuations, he believes the subject property value should range between \$550,000 and \$688,000.

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

Ms. Godwin questioned the purchase price of the subject property in 2013 to which Mr. Guthorn stated it was purchased for \$625,000, however he did not build the home.

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 \$831,900, 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 two comparable sales cited by the appellant are non-waterfront properties. When time-adjusted, they reflect per-square-foot values of \$371.32 and \$330.14. Mr. Zuck stated that comparable sales were used by Tyler Technologies from the Salt Pond as there were not waterfront comparable sales during the allotted time frame. He stated these comparable sales ranged from \$292 to \$482.44 per square foot after time adjustments. Mr. Zuck concluded that the subject property's assessed rate is consistent with those sales and supports the current valuation.

Mr. Guthorn asked Mr. Zuck how the Lake Bethany comparable sales compare to the subject property to which Mr. Zuck stated that the subject canal leads back into the area of the comparable sales.

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

Mr. O'Rourke inquired why the comparable sale at 992 Lake View Drive, used by Tyler Technologies, was assessed at a higher value than the subject property. Mr. Zuck explained that, under the market approach, smaller homes have a higher price per square foot than larger homes. When asked whether any differences in the dwelling itself contributed to the valuation differences, Mr. Zuck confirmed there were none. Mr. O'Rourke asked if the comparable property was waterfront similar to the subject property. Mr. Zuck clarified that it was not.

Mr. Guthorn stated in closing that the comparable sales provided to the Board were reasonable and he cannot attest to the algorithms used by Tyler Technologies.

M25-125
Close
Property
Hearing 134-
13.00-832.00
Record

A Motion was made by Ms. Angel, seconded by Ms. Wahner to close the record on Property Hearing Lester Guthorn 134-13.00-832.00 – 949 Lake View 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

M25-126
Deny
Property
Hearing 134-
13.00-832.00

A Motion was made by Mr. O’Rourke, seconded by Ms. Angel to deny Property Hearing Lester Guthorn 134-13.00-832.00 – 949 Lake View 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
Brian Fresh

Mr. Roth introduced Property Assessment Appeal Hearing Brian Fresh – 235-22.00-232.00 – 29974 Overbrook Dr. Milton, DE 19968.

Mr. Roth swore in, Ms. Amy Fresh, Mr. Brian Fresh, Mr. Keeler and Mr. Zuck.

Ms. Fresh stated that she was unclear of the process for submitting evidence and was not informed via email that documentation needed to be provided in advance of the hearing. She explained that following a prior meeting, she gathered and prepared comparable sales from 2021 as instructed, along with photos of her property and neighboring properties to illustrate valuation disparities. She noted that her property is assessed \$108,000 higher than a neighboring home with a larger lot and more features. Ms. Fresh emphasized that the assessment did not account for depreciation on the subject property and appeared to reflect new construction values. Ms. Fresh explained further that all documentation was provided to the assessment staff at their original meeting with the referee.

Mr. DeMott explained that, in accordance with the Board of Assessment's Rules of Procedure, any information not included in the Board’s review packet cannot be accepted for consideration.

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

Ms. Godwin inquired why the section requesting the fair market value was left blank in the submitted documentation, noting that the original assessment of \$463,400 appears to have been reduced to \$438,500. She

**Property
Hearing
Brian Fresh
(continued)**

asked the appellants what they believe the fair market value should be based on their evaluation to which Ms. Fresh stated \$370,000 – \$380,000 based on neighboring assessments.

Ms. Angel stated that the application notes that other property assessments are not to be used as supporting evidence.

Ms. Fresh questioned the reason behind this rule and inquired how it was established as there was already legal conflict with the assessment process, to which Mr. Keeler responded that the Rules of Procedure were developed by the County in consultation with legal counsel.

After much debate on the assessment process, Mr. Roth returned the hearing to its formal structure, allowing Board members the opportunity to ask questions.

Mr. Roth questioned a neighboring comparable sale to which Ms. Fresh stated that the comparable sale mentioned was no longer relevant.

Ms. Angel asked if the neighboring property assessment information was provided in the original supporting documentation to which Ms. Fresh stated no.

Mr. O'Rourke asked if the comparable sales within the time frame given supported the argument that the assessment completed by Tyler Technologies was inflated, to which Ms. Fresh stated that all the comparable sales supported the belief that the assessment completed on the subject property was inaccurate.

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 \$438,500, 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 multiple valid sales within the subject's development, Overbrook Shores, were analyzed from January 1, 2021, to June 30, 2023. He noted that the subject property, at 2,016 square feet, is on the larger end compared to the sales reviewed. The property is currently assessed at \$227.08 per square foot. Mr. Zuck referenced six comparable sales ranging in size from approximately 1,900 to 2,200 square feet, with time-adjusted sale prices ranging from \$431,000 to \$531,700 and price per square foot ranging from \$220.94 to \$253.67. Mr. Zuck concluded that based on the comparable sale data, the subject property is appropriately valued.

**Property
Hearing
Brian Fresh
(continued)**

Ms. Fresh questioned the comparable sales selected by Tyler Technologies. Mr. Zuck explained that the comparable sales were chosen based on similarity in style to the subject property. Ms. Fresh also inquired about the valuation methodology, to which Mr. Zuck responded that the process begins with establishing land value and base pricing for new construction, followed by adjustments for depreciation as applicable. He added that the specific methodology is not publicly disclosed to prevent replication by other individuals or firms. Ms. Fresh further asked about the time adjustments applied to the valuations. Mr. Zuck explained that such adjustments are made to align sale prices with current market conditions. Additionally, Ms. Fresh asked whether the property record card is comparable to a formal appraisal. Mr. Zuck clarified that the record card reflects data generated by the Tyler Technologies system and contains all collected information used during the assessment of the subject property.

Mr. Roth opened the floor to the Board for questions. The Board did not have questions for the appellants at this time.

Ms. Fresh stated that property owners should receive assessment documentation to allow for better preparation. She noted that she submitted comparable sales data as instructed and questioned why Tyler Technologies did not provide their own. She raised concerns about a potential conflict of interest, given that the firm both conducts assessments and participates in appeals. Ms. Fresh emphasized that the reassessment process arose from disparities in property taxation and urged greater transparency and fairness.

**M25-127
Close
Property
Hearing 235-
22.00-232.00
Record**

A Motion was made by Ms. Godwin, seconded by Ms. Wahner to close the record on Property Hearing Brian Fresh – 235-22.00-232.00 – 29974 Overbrook Dr. Milton, DE 19968.

Motion Adopted: 5 Yeas

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

**M25-128
Deny
Property
Hearing 235-
22.00-232.00**

A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Property Hearing Brian Fresh – 235-22.00-232.00 – 29974 Overbrook Dr. Milton, DE 19968.

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
Carolyn
Neste**

Mr. Roth introduced Property Assessment Appeal Hearing Carolyn Neste – 334-18.00-645.00 – 34126 Caitlins Cor. Lewes, DE 19958.

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

Ms. Neste stated that she obtained a list of several MLS sales in the Harts Landing community from 2021 through June 2023. She selected three comparable properties similar in size, layout, and features to the subject property. Based on the analysis Ms. Neste calculated an average value of \$224.78 per square foot, resulting in an estimated value of \$458,551 for her home. Ms. Neste expressed concern over discrepancies between MLS data and county property records and questioned the methodology and transparency of the county's assessment process, stating that she only received relevant documentation two days prior to the hearing.

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

Mr. O'Rourke questioned the appellants math in the subject property's square footage. It was determined that the appellants math may have been skewed and that 2,060 square foot was more reasonable.

Mr. Roth inquired about the square footage on the comparable sales used by the appellant. Ms. Neste reviewed the MLS square footage listed for the comparable sales presented.

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 \$571,300, 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 comparable sales within the subject's development were reviewed to support the assessment. He referenced several properties built around the same year as the subject, which had similar square footage and style. These properties were time-adjusted to reflect current market conditions, and the resale data confirmed the strength of the valuation. Based on these comparable sales, Mr. Zuck concluded that the assessed value of the subject property is consistent with market trends.

Ms. Neste questioned the square foot evaluation based on the data provided by Mr. Zuck. It was determined that the appellants math was not accurate and based on the appellants figuration the assessed value was actually higher than the stipulated offer by the Assessment office.

Ms. Neste agreed to withdraw her appeal and accept the stipulated value of \$571,300.

M25-129
Accept to Withdraw
Property Hearing 334-18.00-645.00

A Motion was made by Ms. Godwin, seconded by Ms. Angel to accept the appellants withdraw request for Property Hearing Carolyn Neste – 334-18.00-645.00 – 34126 Caitlins Cor. Lewes, DE 19958.

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 Rita Pistorio

Mr. Roth introduced Property Assessment Appeal Hearing Rita Pistorio – 334-20.09-46.00-4 – 38170 Robinson Drive Rehoboth Beach, DE 19971.

Mr. Roth addressed the absence of the appellant, Rita Pistorio. 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.

M25-130
Deny Property Hearing 334-20.09-46.00-4

A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Property Hearing Rita Pistorio – 334-20.09-46.00-4 – 38170 Robinson Drive 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, Yea;
Mr. Roth, Nay**

M25-131
Adjourn

A Motion was made by Ms. Godwin seconded by Ms. Angel to adjourn at 12:52 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.}

