

Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, May 16, 2025

A scheduled meeting of the Board of Assessment Committee was held on Friday, May 16, 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 Moved to Dismiss from the agenda and Property Assessment Hearings Clay Kassabian – 134-20.08-9.00 – 1106 York Rd. Bethany Beach, DE 19930 and George Benner – 533-11.00-409.00 – 35799 Dirickson Pond Dr. Frankford, DE 19945.

**M25-132
Approve
Agenda**

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

Motion Adopted: 5 Yeas

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

**Public
Comments**

There were no Public Comments.

**Consent
Agenda**

Mr. Keeler introduced the Consent agenda items.

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

**M25-133
Approve
Consent
Agenda**

- 1. Parcel - 130-5.00-32.06 – Charlene Fuller**
- 2. Parcel - 131-15.00-62.00 – Bridgeville Rifle and Pistol Club, Inc.**
- 3. Parcel - 132-8.00-1.00-52725 – Bryan Holley**
- 4. Parcel - 134-3.00-300.00 – Stephen Lamy**
- 5. Parcel - 134-5.00-114.00-B – Andrew Finley**
- 6. Parcel - 134-5.00-279.00 – 49 Cottonway South LLC**
- 7. Parcel - 134-5.00-443.00 – Dennis O'Brien**
- 8. Parcel - 134-7.00-14.00 – Bruce Lutz**
- 9. Parcel - 134-9.00-42.00 – Sussex Realty Prettyman 2003 LLC**
- 10. Parcel - 134-9.00-94.01-13052 – Matthew Chandler**

M25-133
Approve
Consent
Agenda
(continued)

11. Parcel - 134-16.00-456.00 – Ronald Schmoll
12. Parcel - 134-17.00-56.07-107 – Michael Sellman
13. Parcel - 134-17.07-92.00-2 – Thomas and Dara Weigand
14. Parcel - 134-18.00-238.00-TH88 – Greta Muirhead
15. Parcel - 134-19.00-604.00 – Jonathan Lipschitz TTEE
16. Parcel - 134-20.07-24.00 – Harold and Gloria Gittelman
17. Parcel - 135-14.00-71.00 – Sherry Sabb-Abbott
18. Parcel - 230-17.00-117.00 – Peter and Carol Goldring
19. Parcel - 230-21.00-114.00 – David Robb
20. Parcel - 230-26.00-123.00 – William Walton
21. Parcel - 230-26.00-123.03 – William Walton
22. Parcel - 232-22.00-13.00 – Michael Decker
23. Parcel - 233-1.00-1.00 – James Schreppler
24. Parcel - 233-1.00-1.01 – James Schreppler
25. Parcel - 234-5.00-96.01 – Gary Wexler
26. Parcel - 234-6.00-520.00 – Salvatore Pisasale Jr.
27. Parcel - 234-16.00-418.00 – William and Beverly Ryon
28. Parcel - 234-18.00-383.00 – Rita Lysik
29. Parcel - 234-18.00-458.00 – Eric Mirtaghavi
30. Parcel - 235-3.12-82.00 – Daniel Webber
31. Parcel - 235-8.00-1.03 – Janet Bingham REV TR
32. Parcel - 235-12.00-41.00 – William Walton
33. Parcel - 235-25.00-17.00 – W and B Hudson Family LTD PRTSHP
34. Parcel - 330-9.00-61.00 – Deborah Moore
35. Parcel - 331-5.00-63.00 – CNLV II SESFRDDE LLC
36. Parcel - 331-6.00-174.00 – Martin Cosgrove
37. Parcel - 331-6.00-175.00 – Martin Cosgrove
38. Parcel - 332-3.00-114.00 – Gregory Durbin
39. Parcel - 332-7.00-6.00 – Graham Tract LLC
40. Parcel - 334-6.00-138.00 – Midway Realty Corp.
41. Parcel - 334-6.00-250.00 – Robert Lytle Jr. TTEE
42. Parcel - 334-6.00-355.00-19B – William Hamilton
43. Parcel - 334-8.17-67.00 – Irmgard H. Brill Trustee
44. Parcel - 334-13.00-325.25 – Express Hotel Inc %Richard H. Derrickson
45. Parcel - 334-13.00-1215.00 – Kings Creek Homeowners
46. Parcel - 334-13.19-7.00 – Flip-Flop House LLC
47. Parcel - 334-14.05-26.00 – Joseph Butler Jr.
48. Parcel - 334-14.05-30.00 – IPOD LLC
49. Parcel - 334-14.14-23.00-503 – Carol Tannenwald TTEE REV TR
50. Parcel - 334-14.14-23.00-527 – Martha Feldman Trustee
51. Parcel - 334-14.17-254.00 – Gregory Pannoni
52. Parcel - 334-14.17-453.00 – Commodore Associates
53. Parcel - 334-14.17-454.00 – Commodore Associates
54. Parcel - 334-14.17-562.00 – Craig and Lorrie Thier
55. Parcel - 334-18.00-198.00 – Robert and Paula Nadig
56. Parcel - 334-19.00-8.00 – James Truitt III
57. Parcel - 334-19.00-8.01 – James Truitt III
58. Parcel - 334-19.00-8.02 – James Truitt III

M25-133
Approve
Consent
Agenda
(continued)

59. Parcel - 334-19.00-835.00 – Helene Guilfoy
60. Parcel - 334-20.09-189.00 – Anthony Pires TTEE
61. Parcel - 334-20.13-65.00 – Mary and Lawrence Olufsen
62. Parcel - 334-20.13-66.00 – Mary and Lawrence Olufsen
63. Parcel - 335-8.00-1023.00 – Robert Kuhne
64. Parcel - 335-9.00-5.00 – Edward Fleming
65. Parcel - 432-2.00-100.00 – Ghulam Murtaza
66. Parcel - 530-17.00-17.09 – Samuel Adkins Jr. and Deborah Hudson
67. Parcel - 531-12.00-58.00 – Jerry Baker
68. Parcel - 531-12.00-61.00 – Jerry Baker
69. Parcel - 531-12.00-62.01 – Jerry Baker
70. Parcel - 531-12.00-62.02 – Jerry Baker
71. Parcel - 531-12.00-63.00 – Jerry Baker
72. Parcel - 531-12.00-64.00 – Jerry Baker
73. Parcel - 531-18.00-4.00 – Tidal Forest LLC
74. Parcel - 533-9.00-40.02 – Douglas and Rene Pusey
75. Parcel - 533-12.00-568.00 – Ernest and Helen Lareau
76. Parcel - 533-19.07-60.00 – Catherine and Donald Schultz
77. Parcel - 533-19.12-123.00 – Michael and Susan Smith
78. Parcel - 533-20.18-114.00 – Brian Radcliffe

Motion Adopted: 5 Yeas

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

Property
Hearing
Daniel Jones

Mr. Roth introduced Property Assessment Appeal Hearing Daniel Jones -135-10.00-59.00 – 22498 Huff Rd. Milton, DE 19968.

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

Mr. Jones stated that his property was initially assessed at \$528,600. In February 2025, he received a reassessment increasing the value to \$654,800 and the property classification had changed from Residential in November to Agricultural. Mr. Jones questioned the basis for this change, stating that the property consists of wooded land and is not used for farming. He later received an email notice reducing the assessed value to \$645,100. Mr. Jones believes the original assessment of \$528,600 was more accurate and shared that real estate agents he consulted estimated the property's value closer to \$600,000.

Mr. Roth turned the floor over to the Board for questions.

Ms. Wahner asked Mr. Jones if it was Tyler Technologies who reclassified the zoning on the subject property to which Mr. Jones stated he was unsure.

Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement which brought the

Property Hearing Daniel Jones (continued)	<p>assessed value of the subject property to \$645,100, 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.</p> <p>Mr. Zuck stated that the subject property consists of approximately twenty acres and includes a ranch-style dwelling constructed in the late 1990s. Several comparable sales were reviewed, including two properties similar in dwelling size and in land size. All comparable sales were time-adjusted to reflect the valuation date. Mr. Zuck explained that the assessed market value of the subject property is primarily driven by land value, which comprises the majority of the total. The property is enrolled in the farmland program, receiving a substantial land exemption, resulting in a significantly reduced taxable value.</p> <p>Mr. Jones questioned the reclassification on the subject property and the difference in assessed value of a larger home.</p> <p>Mr. Zuck explained that the land on the subject property was reclassified as it was entered into the sustainable land exemption for tracking purposes. Mr. Zuck also explained that the larger comparable sales were assessed for less as they have a significantly smaller lot size.</p> <p>Mr. Roth opened the floor to the Board for questions.</p> <p>Mr. Roth questioned if the sustainable land exemption reduces the taxable value to \$305,900 to which Mr. Zuck stated that was correct.</p> <p>Mr. Roth explained the exemption in further detail to Mr. Jones.</p> <p>Mr. Jones agreed to withdraw his appeal based on the information explained by Mr. Roth and Mr. Zuck regarding the sustainable land exemption.</p>
M25-134 Accept to Withdraw Property Hearing 134- 10.00-59.00	<p>A Motion was made by Ms. Godwin, seconded by Mr. Davis to accept the appellants withdraw request for Property Hearing Daniel Jones -135-10.00-59.00 – 22498 Huff Rd. Milton, DE 19968.</p> <p>Motion Adopted: 5 Yeas</p> <p>Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea; Ms. Angel, Yea; Mr. Davis, Yea; Mr. Roth, Yea</p>
Property Hearing Phillip Collins Jr.	<p>Mr. Roth introduced Property Assessment Appeal Hearing Phillip Collins Jr. – 334-19.00-843.00 – 4 Croydon Rd. Rehoboth Beach, DE 19971.</p> <p>Mr. Keeler stated the appellant canceled their hearing.</p>

**Property
Hearing
Charles
Maier TTEE**

Mr. Roth introduced Property Assessment Appeal Hearing Charles Maier TTEE – 334-19.00-868.00 – 29 Coventry Rd. Rehoboth Beach, DE 19971.

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

Mr. Maier stated that the subject property is in an older neighborhood and has not undergone major improvements. Mr. Maier provided six comparable sales ranging from values significantly below the current assessment. Mr. Maier expressed concern over the assessed value being substantially higher than similar properties and requested that the Board consider a more reasonable figure based on his research.

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

Mr. Davis inquired whether an appraisal had been conducted on the subject property, to which Mr. Maier responded that no formal appraisal had been obtained. Mr. Davis further asked how the valuation figure listed in the application was determined. Mr. Maier explained that the amount was based on a median value derived from comparable sales within the designated timeframe.

Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did not find sufficient evidence to overturn the purposed 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 stated that sales within the subject's neighborhood along with the five comparable sales submitted by the appellant were reviewed. He noted that, based on the records available, the appellant's comparable sales were located outside the subject neighborhood. Mr. Zuck reviewed multiple comparable ranch sales within the neighborhood, providing time-adjusted sale prices per square foot. Based on the data, the median price for similar ranch-style homes was approximately \$375 per square foot, with an average of \$378. Mr. Zuck concluded that the current assessed value of the subject property at \$375 per square foot is consistent with comparable sales in the area.

Mr. Maier noted that his property is located in the older section of the neighborhood, which differs substantially from the newer bayfront area containing larger and more modern homes. He expressed concern that some of the comparable sales utilized were from the more superior section and therefore may not accurately reflect the value of his property. Mr. Zuck stated that excluding those superior properties, the median price per square foot remains consistent with the subject property's assessed value of \$375 per square foot.

Mr. Maier did not have any additional closing comments.

- M25-135**
Close
Property
Hearing 334-
19.00-868.00
Record
- A Motion was made by Ms. Godwin, seconded by Mr. Davis to close the record on Property Hearing Charles Maier TTEE – 334-19.00-868.00 – 29 Coventry Rd. Rehoboth Beach, DE 19971.**
- Motion Adopted: 5 Yeas**
Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;
Ms. Angel, Yea; Mr. Davis, Yea;
Mr. Roth, Yea
- M25-136**
Deny
Property
Hearing 334-
19.00-868.00
- A Motion was made by Ms. Wahner, seconded by Mr. Davis to deny Property Hearing Charles Maier TTEE – 334-19.00-868.00 – 29 Coventry Rd. Rehoboth Beach, DE 19971.**
- Motion Adopted: 5 Yeas**
Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;
Ms. Angel, Yea; Mr. Davis, Yea;
Mr. Roth, Yea
- Property**
Hearing
Angela
Murray
- Mr. Roth introduced Property Assessment Appeal Hearing Angela Murray – 334-20.05-7.01 – 405 Stockley St. Ext. Rehoboth Beach, DE 19971.**
- Mr. Roth addressed the absence of the appellant, Angela Murray. 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.**
- M25-137**
Deny
Property
Hearing 334-
20.05-7.01
- A Motion was made by Mr. Davis, seconded by Ms. Angel to deny Property Hearing Angela Murray – 334-20.05-7.01 – 405 Stockley St. Ext. Rehoboth Beach, DE 19971.**
- Motion Adopted: 5 Yeas**
Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;
Ms. Angel, Yea; Mr. Davis, Yea;
Mr. Roth, Yea
- Property**
Hearing Lisa
Pelikan
- Mr. Roth introduced Property Assessment Appeal Hearing Lisa Pelikan – 334-20.13-141.00 – 21084 Andrew Ave. Rehoboth Beach, DE 19971.**
- Mr. Roth addressed the absence of the appellant, Lisa Pelikan. 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.**
- M25-138**
Deny
Property
Hearing 334-
20.13-141.00
- A Motion was made by Mr. Davis, seconded by Ms. Godwin to deny Property Hearing Lisa Pelikan – 334-20.13-141.00 – 21084 Andrew Ave. Rehoboth Beach, DE 19971.**
- Motion Adopted: 5 Yeas**

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

**M25-139
Adjourn**

A Motion was made by Ms. Wahner seconded by Ms. Angel to adjourn at 10:47 a.m.

Motion Adopted: 5 Yeas

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

Respectfully submitted,

**Casey Hall
Recording Secretary**

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