

Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, May 21, 2025

A scheduled meeting of the Board of Assessment Committee was held on Wednesday, May 21, 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
James O'Rourke	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 Parcel – 335-8.07-43.01 from the Consent Agenda and Property Assessment Hearings Michael Maxwell – 134-8.00-153.00-234D, Anastasia Kotsiras – 134-13.19-247.00, Louis Kotsiras – 134-13.19-248.00, John Ezell – 335-8.00-1121.00 and Gregory Null TTEE of GKN LIV TR – 335-8.00-1133.00. Mr. Keeler also amended the order of the Property Hearings to move 533-20.09-116.00 Deborah Deubert Trustee to the first Property Hearing of the day.

**M25-140
Approve
Agenda**

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

Motion Adopted: 5 Yeas

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

**M25-141
Approve
Consent
Agenda**

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

- 1. Parcel - 334-23.10-1.00 - Linda Tiano**
- 2. Parcel - 334-25.00-5.00 – Harold Dukes Jr. and Glenn Davis**
- 3. Parcel - 335-4.14-3.00 – Carol Orr Trustee**
- 4. Parcel - 335-4.19-76.00 – D and C Dock Rentals LLC**

M25-141
Approve
Consent
Agenda
(continued)

5. Parcel - 335-8.07-43.00 – Ronald and Alice Morris
6. Parcel - 335-8.07-48.00 – Ronald and Alice Morris
7. Parcel - 335-8.07-272.01 – Seth Harris
8. Parcel - 335-11.00-59.00-T77 – Robert Renauld Jr.
9. Parcel - 335-11.00-73.00 – Lillie Belknap
10. Parcel - 335-12.00-3.11-S-5 – James and Margaret Mulvaney TTEE
11. Parcel - 335-12.00-373.00 – Joel Christensen
12. Parcel - 430-19.00-6.00-56521 – William Richards
13. Parcel - 531-11.00-58.00 – Gerald Bell Jr.
14. Parcel - 531-12.08-29.00 – Joryrsb Rd LLC
15. Parcel - 531-13.00-5.02 – Thad Palmer TTEE IRR TR
16. Parcel - 532-23.00-33.00 – Maurice and Ruth Tingle
17. Parcel - 533-17.00-763.00 – Jay Zappacosta REV TR
18. Parcel - 533-20.00-24.00 – Diffandbowl LLC
19. Parcel - 533-20.00-25.00 – Diffandbowl LLC
20. Parcel - 533-20.00-26.00 – Diffandbowl LLC
21. Parcel - 134-13.16-122.00 – Robert and Sally Francis
22. Parcel - 134-16.00-908.00 – Joseph Giorgianni TTEE
23. Parcel - 134-17.00-56.06-301 – James Dietsch
24. Parcel - 134-17.08-115.03 – 118 Cedarwood LLC
25. Parcel - 134-18.00-187.00 – Marc Picione
26. Parcel - 134-22.00-13.00-408 – June Landis
27. Parcel - 134-22.00-13.00-409 – June Landis
28. Parcel - 134-23.16-315.00-1 – Garrett and Janet Legates
29. Parcel - 134-23.16-315.00-2 – Brian and Cyndia Sullivan
30. Parcel - 134-23.20-97.00-2 – Patrick Crawford
31. Parcel - 135-11.00-215.00 – John Shickman
32. Parcel - 135-11.00-317.00 – John Stoeckel
33. Parcel - 135-14.00-197.00 – Sun Behavioral Delaware LLC
34. Parcel - 135-15.17-54.00 – C and G DE LLC

M25-141
Approve
Consent
Agenda
(continued)

35. Parcel - 135-15.17-196.00 – Christian Grace LLC
36. Parcel - 135-19.00-81.00 – Charles Steuerwald
37. Parcel - 135-20.00-4.00 – Robert and Barbara Markelz
38. Parcel - 135-22.00-35.09 – Robert Carusi
39. Parcel - 230-1.00-56.00 – Jason and Sarah Kniep
40. Parcel - 230-1.00-106.00 – Sandra Duncavage
41. Parcel - 230-7.00-74.00 – Gerald and Linda Minnich
42. Parcel - 230-18.00-14.04 – Eric Wharton
43. Parcel - 230-24.00-42.00 – Scott and Jeannette Pauli
44. Parcel - 230-24.00-80.00 – Alexander and Cathleen Louvis
45. Parcel - 230-27.17-5.00 – Scot Randolph
46. Parcel - 231-12.00-482.00 – Charles Holderried TTEE
47. Parcel - 232-12.14-38.00 – Justus James
48. Parcel - 234-6.00-698.00 – Kevin Moylan
49. Parcel - 234-6.00-1253.00 – Maureen Witkiewicz TTEE IRR LIV TR
50. Parcel - 234-12.00-113.00 – Edward Carp
51. Parcel - 234-12.00-122.00 – Paul and Elizabeth Benson
52. Parcel - 234-16.00-709.00 – Ronald Rollmann
53. Parcel - 234-17.00-856.00 – William Irvin Jr.
54. Parcel - 234-17.08-166.01 – Carl Molter
55. Parcel - 234-18.00-712.00 – Terry Lamberth
56. Parcel - 234-24.00-34.00-50752 – Leonard and Rosemary Kulis
57. Parcel - 234-28.00-105.00 – Norwood Financial Services LLC
58. Parcel - 234-29.00-350.00-52734 – Richard Stuart Jr.
59. Parcel - 234-30.00-297.00 – Joseph Freedman TTEE REV TR
60. Parcel - 234-34.00-286.00 – Wade Heath Jr.
61. Parcel - 235-8.00-140.00 – Kenneth Lubas
62. Parcel - 235-10.00-48.00 – Carolyn Merek
63. Parcel - 235-22.00-528.00 – Simon Gross
64. Parcel - 235-25.00-40.00 – David and Isabelle Webb

M25-141
Approve
Consent
Agenda
(continued)

65. Parcel - 235-25.00-40.07 – David and Isabelle Webb
66. Parcel - 235-26.00-308.00 – Rudy Raymond
67. Parcel - 235-27.00-233.00 – Stephen Katona
68. Parcel - 235-27.00-361.00 – Fran Leibowitz
69. Parcel - 332-1.07-147.00 – SR Brick LLC
70. Parcel - 332-1.07-181.00 – Mark Barnak
71. Parcel - 334-6.00-163.00 – Barney Kirkpatrick
72. Parcel - 334-6.00-1258.00 – Roger Griffin III
73. Parcel - 334-11.00-249.00 – Joanne Picone
74. Parcel - 334-11.00-923.00 – Christopher Auth
75. Parcel - 334-12.00-124.02-14 – Michael Moran
76. Parcel - 334-12.00-636.00 – James and Halina Lovett
77. Parcel - 334-13.00-1138.00 – William Shively TTEE
78. Parcel - 334-13.00-1710.00 – Edward Barnett TTEE
79. Parcel - 334-13.15-8.00 – Michael Vitalo
80. Parcel - 334-13.20-121.01-5 – Ross Goldberg
81. Parcel - 334-13.20-132.00 – Kathleen and Edwin Kane
82. Parcel - 334-13.20-146.00-3 – Sandra Jaso TTEE REV TR
83. Parcel - 334-14.13-301.00 – Donald Witters Jr.
84. Parcel - 334-18.00-609.00 – Robin Weems
85. Parcel - 334-18.00-697.00 – Daniel Howard Trustee
86. Parcel - 334-18.00-726.00 – Stephen Hrybyk
87. Parcel - 334-19.00-7.00 – Lisa Fittipaldi
88. Parcel - 334-19.00-154.01-91 – Charles McSweeney
89. Parcel - 334-19.00-283.00 – Mozelle Thompson
90. Parcel - 334-19.00-954.00 – Ronald Barrows
91. Parcel - 334-20.00-28.00 – Thomas and Patricia Sugrue
92. Parcel - 334-20.00-38.00 – Robert and Hope Pritchard
93. Parcel - 334-20.00-70.00 – Brian Murphy
94. Parcel - 334-20.06-44.00 – JCM Family Limited Partnership

M25-141
Approve
Consent
Agenda
(continued)

- 95. Parcel - 334-20.09-132.03 – Edward Gross TTEE
- 96. Parcel - 334-20.18-100.00-3 – Marlene Tarr
- 97. Parcel - 334-20.18-177.00 – Steven Sylvester TTEE
- 98. Parcel - 334-20.18-212.00 – Harold Dukes Jr.
- 99. Parcel - 334-20.18-218.00 – Harold Dukes Jr.

Motion Adopted: 5 Yeas

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

Property
Hearing
Deborah
Deubert
Trustee

Mr. Roth introduced Property Assessment Appeal Hearing Deborah Deubert Trustee – 533-20.09-116.00 – 37821 Cedar Rd. Selbyville, DE 19975.

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

Ms. Deborah Deubert inquired about the rationale underlying the initial assessment of her property at \$1,111,500, which was reduced to \$942,000 following her appeal. She noted that the subject property is located within a waterfront community of custom-built homes. Ms. Deubert cited several comparable sales to support her position that the assessed value remains inconsistent with market data. She expressed concern regarding the methodology used in determining the original valuation and requested clarification on the assessment logic applied.

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

Ms. Wahner inquired about the build year of the subject property to which Ms. Deubert stated 1996 or 1997.

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 \$942,000, which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.

Mr. Zuck explained that the valuation included a review of comparable waterfront properties within a localized area to the subject property. Mr. Zuck noted that several of the comparable sales mentioned by the appellant were also a part of Tyler Technologies analysis. He provided details of multiple sales ranging from 2021 to 2023, with time-adjusted sale prices supporting the subject property's assessed value of \$350.19 per square foot. Mr. Zuck emphasized that all comparable sales were waterfront homes, similar in nature to the subject property, and that the assessed value aligns with the market data.

**Property
Hearing
Deborah
Deubert
Trustee
(continued)**

Ms. Deubert questioned the time adjustment formula used by Tyler Technologies. Mr. Zuck explained that Tyler Technologies reviews multiple comparable sales to assess market trends and applies adjustments to the subject property's valuation accordingly to reflect these market changes.

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

Ms. Wahner inquired about the comparable sales used by Tyler Technologies located on the same street as the subject property. Mr. Zuck responded that the selected comparable sales shared similar characteristics with the subject property and that market trend adjustments were applied accordingly. Ms. Wahner further questioned whether the comparable sales had greater waterfront exposure than the subject property. Mr. Zuck clarified that the comparable properties had similar views and confirmed that both the subject property and the comparable sale received a value of C+.

Mr. O'Rourke asked for clarification that the \$350.19 price per square foot valuation is on the current stipulation agreement to which Mr. Zuck confirmed that was accurate.

Ms. Deubert questioned the view referenced by Mr. Zuck regarding the comparable sales. Mr. Zuck explained that the neighboring property is similarly situated at the end of a canal, similar to the subject property. Ms. Deubert further inquired about the sale price of the comparable sales in relation to the subject property's assessed value. Mr. Zuck responded that the comparable sale price was time-adjusted upward to accurately reflect current market conditions.

**M25-142
Close
Property
Hearing 533-
20.09-116.00
Record**

A Motion was made by Ms. Wahner, seconded by Ms. Godwin to close the record on Property Hearing Deborah Deubert Trustee – 533-20.09-116.00 – 37821 Cedar Rd. Selbyville, DE 19975.

Motion Adopted: 5 Yeas

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

**M25-143
Approve
Property
Hearing 533-
20.09-116.00**

A Motion was made by Mr. Davis, seconded by Ms. Wahner to approve Property Hearing Deborah Deubert Trustee – 533-20.09-116.00 – 37821 Cedar Rd. Selbyville, DE 19975.

Motion Adopted: 3 Yeas; 2 Nays

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

Property Hearing Paul Bilger **Mr. Roth introduced Property Assessment Appeal Hearing Paul Bilger – 134-9.00-432.00 – 31016 Heather Ln., Bethany Beach, DE 19930.**

Property Hearing Paul Bilger (continued) **Mr. Roth swore in Mr. Bilger, Mr. Keeler, and Mr. Zuck.**

Mr. Bilger questioned the value of the land assessment on the subject property taking into consideration the proximity to nearby towns, beaches, and the included amenities. He emphasized the superiority of other nearby communities related to the location of the subject property. Mr. Bilger explained the comparable sales he found were submitted to the Board for review and he reviewed the comparable sales and neighboring assessments that support his argument for a reduction in land value on the subject property's assessment.

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

Mr. O'Rourke questioned whether the comparable sales used in support of the testimony were of similar size to the subject property. Mr. Bilger responded that the comparable sales were either of similar or the same size as the subject property. Mr. O'Rourke asked for the location of the subject property in relation to Route One. Mr. Bilger confirmed that the property is situated on the east side of Route One. Mr. O'Rourke further questioned what factors make the subject community less desirable than the communities he identified as superior. Mr. Bilger explained that the subject community lacks a lifeguarded beach, has deteriorating roads, and is located farther from downtown Bethany Beach.

Ms. Godwin inquired about the difference in the assessment appeal concerning the land value of the subject property, noting the discrepancy between valuations is \$264,500. Mr. Bilger confirmed that this was correct.

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 \$2,964,500, 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 explained that, at the time of purchase, the subject property contained a different dwelling, which was subsequently demolished. A new dwelling was then constructed on the lot. Mr. Zuck outlined the comparable sales identified by Tyler Technologies, emphasizing properties with similar lot size and location to the subject property. He noted that the subject property is currently assessed at \$644.18 per square foot, which is below the price of the comparable sales and consistent with current market value.

Mr. Bilger asked if proximity to towns, beaches, and amenities is considered in Tyler Technologies assessment valuation. Mr. Zuck stated these factors are reflected in sale price. When asked about unguarded beaches, Mr. Zuck noted lifeguarded beaches were not considered in the subject property's assessment. Regarding downtown proximity, Mr. Zuck confirmed that location is factored

**Property
Hearing Paul
Bilger
(continued)**

through neighborhood delineation. Mr. Bilger questioned the similarity of the subject property to nearby communities with superior attributes; Mr. Zuck responded that all communities east of Route One are considered comparable, with adjustments for unique features.

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

Mr. O'Rourke asked what specific quality led to the first level being classified as a basement. Mr. Zuck explained the basement represents part of the main body of the dwelling with access to potential living space. Mr. O'Rourke also questioned whether the larger lot sizes in the subject community were reflected in the comparable sales. Mr. Zuck confirmed the comparable sales had similarly larger lots. Regarding the X- building grade, Mr. Zuck stated it indicates a superior level of construction.

Mr. Roth questioned whether there were adjustments made among the different communities to account for amenities. Mr. Zuck stated that there were no adjustments made by Tyler Technologies as the amenities are accounted for in the sale price.

Mr. Bilger concluded by expressing his personal view regarding the extent to which Tyler Technologies did not account for quality and amenities when comparing other properties to the subject property. He emphasized that proximity to town and access to a lifeguarded beach represent superior benefits.

**M25-144
Close
Property
Hearing 134-
9.00-432.00
Record**

A Motion was made by Ms. Wahner, seconded by Ms. Godwin to close the record on Property Hearing Paul Bilger – 134-9.00-432.00 – 31016 Heather Ln. Bethany Beach, DE 19930.

Motion Adopted: 5 Yeas

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

**M25-145
Approve
Property
Hearing 134-
9.00-432.00
FAILED**

A Motion was made by Ms. Wahner to accept Property Hearing Paul Bilger – 134-9.00-432.00 – 31016 Heather Ln. Bethany Beach, DE 19930. The motion did not receive a second and therefore was not considered.

**M25-146
Deny
Property
Hearing 134-
9.00-432.00**

A Motion was made by Mr. O'Rourke, seconded by Ms. Godwin to deny Property Hearing Paul Bilger – 134-9.00-432.00 – 31016 Heather Ln. Bethany Beach, DE 19930.

Motion Adopted: 4 Yeas; 1 Nay

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

**Property
Hearing
William
Brown**

Mr. Roth introduced Property Assessment Appeal Hearing William Brown – 234-18.00-22.02 – 23739 Herring Reach Ct. Lewes, DE 19958.

Mr. Roth addressed the absence of the appellant, William Brown. Mr. Roth stated based on the Board of Assessment Rules of Procedure, that because the appellant failed to appear, Property Hearing William Brown – 234-18.00-22.02 – 23739 Herring Reach Ct. Lewes, DE 19958 is deemed abandoned.

**M25-147
Adjourn**

A Motion was made by Mr. Davis seconded by Ms. Godwin to adjourn at 11:28 a.m.

Motion Adopted: 5 Yeas

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