

Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, May 23, 2025

A scheduled meeting of the Board of Assessment Committee was held on Friday, May 23, 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
James O'Rourke	Board Member
Ryan Zuck	County Witness - Tyler Technologies

**Call to
Order**

Mr. Roth called the meeting to order.

Mr. Keeler presented amendments to the agenda for the Board's consideration. Mr. Keeler removed Property Assessment Appeal Hearings – James Ralph 334-12.00-123.02-20B and Cedar Road Associates LLC 334-14.05-66.00.

**M25-148
Approve
Agenda**

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

Motion Adopted: 4 Yeas

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

Mr. O'Rourke joined the meeting at 10:03 a.m.

**Public
Comments**

Mr. Mark Hurlock criticized the county's property tax appeal process.

**Consent
Agenda**

Mr. Keeler introduced the Consent agenda items.

**M25-149
Approve
Consent
Agenda**

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

- 1. Parcel - 130-1.20-52.00- Gary Progar**
- 2. Parcel - 130-3.00-261.00- Cypresscap LLC**
- 3. Parcel - 131-11.00-8.00- T S Smith & Sons Inc.**
- 4. Parcel - 131-14.00-371.00- Harry Schwartz Jr. TTEE REV TR**
- 5. Parcel - 132-10.00-5.00- William and Karen Willis**
- 6. Parcel - 133-17.17-6.01- Iron Branch Associates LP**
- 7. Parcel - 134-3.00-369.00- Daniel Goodemote**
- 8. Parcel - 134-5.00-113.00-B- James Gallinaro and Yung-Hee**
- 9. Parcel - 134-5.00-292.00- Michael Parkowski TTEE REV TR**

**M25-149
Approve
Consent
Agenda
(cont.)**

10. Parcel - 134-5.00-487.00- Thomas Winter Trustee
11. Parcel - 134-9.00-439.00- Raymond and Marilyn Wockley
12. Parcel - 134-11.00-823.00- Peggy Holt TTEE
13. Parcel - 134-12.00-2719.00- Lawrence Coggins Jr.
14. Parcel - 134-13.15-190.00- Marissa Miller Trustee
15. Parcel - 134-13.20-151.00-3- Jeanne Clark TTEE of the Jeanne C.
16. Parcel - 134-13.20-154.00- Maura and Kathleen Mooney
17. Parcel - 134-13.20-177.00-8- Jack and Rebecca Gelb
18. Parcel - 134-16.00-15.00- Tyler Hickman
19. Parcel - 134-16.00-458.00- Clark Dutterer
20. Parcel - 134-16.00-2411.00- James Holmes
21. Parcel - 134-17.00-41.00-56118- Alfred and Florence Fallavollita
22. Parcel - 134-17.07-46.00- Thomas and Phoebe Liddle
23. Parcel - 134-23.16-332.00-1- Steven Sindler
24. Parcel - 135-19.00-69.08-60- Linda Dennis
25. Parcel - 230-27.13-100.00- Donald Dutton
26. Parcel - 233-6.00-122.00- Francis Gum IV TR
27. Parcel - 233-7.00-86.00- Robert Needham
28. Parcel - 234-5.00-717.00- Joshua Chapman
29. Parcel - 234-6.00-185.00- Ray and Christina Trout
30. Parcel - 234-12.00-31.00-28045- Michelle Dager
31. Parcel - 234-18.05-49.00- John and Elizabeth Mattev
32. Parcel - 234-30.00-2.00-17502- Janet Sokalczuk
33. Parcel - 234-30.00-24.00- Stephen Keegan
34. Parcel - 234-34.12-64.00- Melvin Henninger
35. Parcel - 235-8.00-1.02- Maria Cerrudo
36. Parcel - 235-20.00-498.00- Maureen Kugler
37. Parcel - 235-25.00-5.07- Donna Bayard
38. Parcel - 235-27.00-41.00-18330- Linda Trovinger
39. Parcel - 332-4.00-54.00- Stage Road Tract LLC
40. Parcel - 332-8.00-12.01- Joseph East Tract LLC
41. Parcel - 332-8.00-15.00- S Joseph Rental LLC
42. Parcel - 334-5.00-70.01-214- Ronald Eaton
43. Parcel - 334-8.17-30.00-705- Jacques Merran
44. Parcel - 334-8.17-128.00- Thomas Ohara TTEE REV TR
45. Parcel - 334-11.00-918.00- Maryann Veitch
46. Parcel - 334-13.00-325.01- Gills Neck LLC
47. Parcel - 334-13.16-57.00- Thomas McLoughlin III TTEE
48. Parcel - 334-13.19-1.00- Hebron Office Suites LLC
49. Parcel - 334-13.20-164.00- Drifting Seas LLC
50. Parcel - 334-13.20-165.00- Summer Surf LLC
51. Parcel - 334-13.20-166.00- Rehoboth Tides LLC
52. Parcel - 334-13.20-173.00-1- Jacqueline Dolan TTEE REV LIV
53. Parcel - 334-14.05-2.00- Lee Ramunno
54. Parcel - 334-14.05-10.00- Daniel Russell
55. Parcel - 334-14.17-308.00- David Weiss and Carolyn Selkow
56. Parcel - 334-14.17-453.00- Commodore Associates
57. Parcel - 334-14.17-454.00- Commodore Associates

**M25-149
Approve
Consent
Agenda
(cont.)**

- 58. Parcel - 334-14.17-504.00-218- Wendie Lubic**
- 59. Parcel - 334-14.17-504.00-220- Wendie Lubic**
- 60. Parcel - 334-14.17-526.00- Bradford Place LLC**
- 61. Parcel - 334-14.18-15.00- Macedon LTD**
- 62. Parcel - 334-14.18-21.00- Aquaba Investors LTD**
- 63. Parcel - 334-19.00-154.01-98- Catherine Martindale**
- 64. Parcel - 334-19.08-123.00- Ross Iudica for life Joseph Iudica**
- 65. Parcel - 334-20.00-1.00-503- Marianne Petillo**
- 66. Parcel - 334-20.09-155.00-2- Edward Hall and Kevin Burns**
- 67. Parcel - 334-20.09-155.00-3- Edward Hall and Kevin Burns**
- 68. Parcel - 334-20.14-249.00- Louise Tanney and Christine Sheeler**
- 69. Parcel - 334-20.18-165.01- Admiral Dewey LLC**
- 70. Parcel - 334-20.18-165.03- TBC Dewey Hotel LLC**
- 71. Parcel - 334-20.18-194.00- Dewey Beach Inc.**
- 72. Parcel - 335-5.00-38.00- Daniel and Carol Dupont REV TR**
- 73. Parcel - 335-5.00-206.00- Keith Tjaden**
- 74. Parcel - 335-8.00-1063.00- Caroline Pratt**
- 75. Parcel - 335-8.00-1081.00- Thomas Schnoor**
- 76. Parcel - 335-8.07-4.00- Michael Wasserman**
- 77. Parcel - 335-8.07-65.00- Glenn and Debra Roberts**
- 78. Parcel - 335-8.15-24.00- Richard Simms**
- 79. Parcel - 432-2.00-108.00- Stanley Holland**
- 80. Parcel - 432-6.00-57.00- Mitchell Brittingham**
- 81. Parcel - 531-9.00-20.04- Kaye and Laurence Moynihan**
- 82. Parcel - 532-18.00-12.00- William Fykes Jr. TTEES IRR TR**
- 83. Parcel - 532-20.00-89.02- Delmar Crossing Associates LP**
- 84. Parcel - 532-20.00-89.03- Delmar Crossing Associates LP**
- 85. Parcel - 532-20.00-89.06- Delmar Senior Assoc. LLC**
- 86. Parcel - 532-22.00-13.00- Brett Finlayson**
- 87. Parcel - 533-12.19-16.00- Suzanne Frock**
- 88. Parcel - 533-19.00-1850.00- Christina Nesterak**
- 89. Parcel - 533-20.00-4.00-52- Deborah Tempera**

Motion Adopted: 5 Yeas

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

**Property
Hearing
Leticia
Livermore**

**Mr. Roth introduced Property Assessment Hearing 134-18.00-238.00-TH81
– Leticia Livermore – 31788 Shad Creek Way, Frankford, DE 19945.**

The Livermores appeared before the Board to appeal the initial property assessment of their home in Milo's Haven, which was \$10,000 higher than the actual purchase price. They questioned the assessment methodology and learned that it was based on market data from January 1, 2021, through June 30, 2023, although their home was constructed and purchased in 2024. Their appraiser/real estate agent, reviewed comparable sales from the

**Property
Hearing
Leticia
Livermore
(cont.)**

assessment period and from neighboring communities. The data indicated average home values around \$386,000—significantly below their purchase price of \$444,000. The appellants presented evidence of larger, more upgraded homes in the area selling between \$390,000 and \$400,000, asserting that this supports their position that the assessment is inflated.

They also noted that Milo's Haven lacks amenities beyond a pool, unlike comparison communities offering clubhouses, shuttle services, and other features. The Livermores emphasized their concern about being taxed based on an overvalued assessment, particularly as they approach retirement and seek to avoid a repeat of their previous experience with high property taxes in Maryland.

Mr. Davis confirmed with the Livermores that their home is approximately 2,404 square feet, while the comparable properties they cited average around 1,676 square feet. Mr. Roth questioned if the comparables they provided were in their development or another development. They acknowledged that the comparables were drawn from neighboring communities, as Milo's Haven hadn't been developed at that time. Mr. O'Rourke asked the appellants to describe the difference between the communities. The Livermores' reiterated that the disparity in community amenities should be reflected in a lower valuation for their property.

Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$444,000. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.

Mr. Zuck confirmed that the subject property is a townhouse-style condominium purchased in October 2024 for \$444,990. Due to the absence of sales in Milo's Haven during the assessment period, Tyler Technologies used comparable sales from Forest Landing, a similar condominium community.

Sales from 2021 through 2023 in Forest Landing ranged from \$380,000 to \$475,000, with home sizes ranging from 1,800 to 2,522 square feet. The median adjusted price per square foot was \$221 based on the comparables. By comparison, the Livermore property is assessed at \$184.69 per square foot.

He noted that the comparables provided by the appellants were fee-simple townhouses rather than condominiums, and therefore less applicable to the subject property. Mr. Zuck reiterated that the official assessment snapshot date is July 1, 2023, and more recent sales will be factored into future reassessments.

The Livermores asked whether differences in amenities were explicitly

**Property
Hearing
Leticia
Livermore
(cont.)**

factored into the valuation. Mr. Zuck responded that such features are reflected in the overall market value of homes, but no line-item adjustments are made for specific amenities. The appellants also questioned whether recent (2024) Milo's Haven sales were used. Mr. Zuck clarified only transactions within the official assessment window—January 1, 2021, through June 30, 2023, can be considered for this assessment cycle.

The Livermores cited a recent sale in Milo's Haven at approximately \$170 per square foot and suggested that a more accurate assessed value for their home would be approximately \$408,680. They reiterated their concern that the current assessment does not accurately reflect market reality and results in an unfair tax burden.

Mr. O'Rourke inquired about the application of time adjustments for newer developments. Mr. Keeler confirmed that such adjustments were made and affirmed that the comparative price-per-square-foot analysis supported the current valuation methodology.

**M25-150
Close
Record
Property
Hearing
134-18.00-
238.00-TH81**

A Motion was made by Ms. Wahner, seconded by Mr. O'Rourke to close the record on Property Hearing 134-18.00-238.00-TH81 – Leticia Livermore – 31788 Shad Creek Way, Frankford, DE 19945.

Motion Adopted: 5 Yeas

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

**M25-151
Approve
Property
Hearing
134-18.00-
238.00-TH81**

A Motion was made by Mr. Davis, seconded by Mr. O'Rourke to approve the appeal of Property Hearing 134-18.00-238.00-TH81 – Leticia Livermore – 31788 Shad Creek Way, Frankford, DE 19945 and have the property reassessed.

Motion Adopted: 5 Yeas

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

**Property
Hearing
James &
Geraldine
Maher**

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

Property Hearing James & Geraldine Maher (cont.) **The appellants originally appeared before the Board at the May 12, 2025, meeting; however, the hearing was tabled at that time. The appellants stated the property's assessed value of \$379,600 was too high due to environmental issues (dust, odors, flies from nearby facilities) and poor location, which they believe would negatively impact resale value. No comparable sales within the required assessment period (Jan 2021–June 2023) were presented.**

M25-152 Deny Property Hearing 230-15.00-42.08 **A Motion was made by Mr. Davis and seconded by Ms. Angel to deny Property Hearing 230-15.00-42.08 – James and Geraldine Maher – 9072 Draper Rd. Milford, DE 19963.**

Motion Adopted: 5 Yeas

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

Property Hearing Royal Acres Inc. **Mr. Roth introduced Property Assessment Hearing 235-16.00-54.00 - Royal Acres Inc. - 14999 Hudson Road, Milton, DE 19968.**

Ms. Maryann King Ryan, President of Royal Acres Inc., stated that she had intended to submit additional comparable property data but had not done so prior to the hearing. She expressed concern that her farmland was suddenly assessed at a value exceeding one million dollars, despite having purchased the land for \$11,400 fifty years ago. She voiced frustration, noting that the financial burden might force her to sell the land.

Mr. Roth explained that although the assessed value appeared high, the tax rate would be adjusted accordingly, and that the property would only be reassessed every five years. Mr. Keeler, Director of Assessment, presented the stipulated assessed value of \$1,305,700. However, because the property falls under the Farmland Assessment Act, the taxable value was noted to be \$316,700.

Ms. Ryan proceeded to describe several comparable properties in Milton, citing acreage, sale prices, and what she believed to be corresponding assessed values. Ms. Ryan reiterated that she believed her land had been overvalued and shared figures to support her opinion.

Following Ms. Ryan's presentation, Mr. Roth opened the floor for questions from the Board.

**M25-153
Deny
Property
Hearing
235-16.00-
54.00
FAILED**

A Motion was made by Ms. Angel to deny the appeal due to irrelevant comparables. The Motion failed due to the lack of a second, so the hearing proceeded with the presentation from the assessment staff.

Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$1,305,700. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.

Mr. Zuck presented the assessment data. He stated that the subject property consisted of 45.28 acres, valued at \$28,836 an acre. Mr. Zuck presented five comparable sales ranging in size and sale prices, adjusted to reflect market values as of July 1, 2023. He emphasized that the assessed value of the subject property fell below the median per-acre price derived from these comparable properties.

During the assessment presentation, Ms. Ryan again asked for clarification regarding the assessed value. Mr. Keeler explained that it is market value as of July 1, 2023. Mr. Zuck explained that under the new system, the assessed value is now equal to 100% of the market value as of July 1, 2023. He noted that the previous 50% ratio method was no longer in use. Mr. Roth also reminded Ms. Ryan that she would be taxed based on the lower taxable value of approximately \$316,700, not the assessed market value.

**M25-154
Close
Record
Property
Hearing
235-16.00-
54.00**

A Motion was made by Mr. O'Rourke, seconded by Mr. Davis to close the record on Property Hearing 235-16.00-54.00 - Royal Acres Inc. - 14999 Hudson Road, Milton, DE 19968.

Motion Adopted: 5 Yeas

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

**M25-155
Deny
Property
Hearing
235-16.00-
54.00**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to deny Property Hearing 235-16.00-54.00 - Royal Acres Inc. - 14999 Hudson Road, Milton, DE 19968.

Motion Adopted: 5 Yeas

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

Property Hearing 24 Ocean Drive LLC **Mr. Roth introduced Property Assessment Hearing 334-8.17-25.00 - 24 Ocean Drive LLC - 24 Ocean Drive Rehoboth Beach, DE 19971.**

Michael Miller appeared on behalf of his father-in-law, presenting testimony under power of attorney. Mr. Miller stated that the county's comparable sales used in the assessment were too far from the subject property and not truly comparable. He identified seven alternative comps, including a townhome directly across the street at 17 S Rodney that sold for \$1.1 million in February 2021, notably that property was built around the same time as the subject property. Most of his comps were newer, larger single-family homes, and one was a similar townhome. He emphasized that the subject property, a 1969 townhouse, lacked side windows and was less valuable than the comps suggested.

Mr. Davis confirmed that 17 S Rodney was not oceanfront.

M25-156 Deny Property Hearing 334-8.17-25.00 FAILED **A Motion was made by Mr. Davis to deny the appeal. The Motion failed due to the lack of a second, so the hearing proceeded with the presentation from the assessment staff.**

Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office did not believe there was sufficient evidence to overturn the proposed assessment value set by Tyler Technologies. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.

Mr. Zuck explained that few oceanfront townhomes had sold recently, so nearby condominium sales and one single-family home were used. Four comps were presented with adjusted values between \$1,467 and \$2,131 per square foot, supporting the subject property's valuation of \$1,880 per square foot.

In cross-examination, Mr. Miller questioned if Tyler Technologies had visited every property and had inspected the interior as well as the exterior of the property. He also argued smaller condominiums inflate per-square-foot values and aren't comparable to larger townhomes.

Ms. Angel confirmed that the second comparable presented by Tyler Technologies was a single family home. Mr. Roth asked for the addresses of the condos that were used as comparables. Mr. Miller stated that address is 21 Ocean Drive.

In rebuttal, Mr. Miller maintained the current assessment was inaccurate based on property age, condition, and local market data

Mr. Zuck acknowledged the limited data but emphasized oceanfront properties carry a premium. Mr. Miller closed by questioning the disparity between his property's assessment and those of similar neighboring homes.

- M25-157**
Close
Record
Property
Hearing
334-8.17-
25.00
- A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 334-8.17-25.00, - 24 Ocean Drive LLC - 24 Ocean Drive, Rehoboth Beach, DE 19971.**
- Motion Adopted: 5 Yeas**
- Vote by Roll Call: Mr. O'Rourke, Yea; Ms. Wahner, Yea; Mr. Davis, Yea; Ms. Angel, Yea; Mr. Roth, Yea**
- M25-158**
Deny
Property
Hearing
334-8.17-
25.00
DENIED
- A Motion was made by Mr. O'Rourke, seconded by Mr. Davis to deny Property Hearing 334-8.17-25.00 - 24 Ocean Drive LLC - 24 Ocean Drive Rehoboth Beach, DE 19971.**
- Motion Denied: 2 Yeas, 3 Nays**
- Vote by Roll Call: Mr. O'Rourke, Yea; Ms. Wahner, Nay; Mr. Davis, Yea; Ms. Angel, Nay; Mr. Roth, Nay**
- M25-159**
Approve
Property
Hearing
334-8.17-
25.00
- A Motion was made by Ms. Angel, seconded by Ms. Wahner to approve Property Hearing 334-8.17-25.00 - 24 Ocean Drive LLC - 24 Ocean Drive Rehoboth Beach, DE 19971.**
- Motion Adopted: 3 Yeas, 1 Nay, 1 Abstain**
- Vote by Roll Call: Mr. O'Rourke, Nay; Ms. Wahner, Yea; Mr. Davis, Abstain; Ms. Angel, Yea; Mr. Roth, Yea**
- Property**
Hearing
Laurel
House LLC
Withdrawn
- Mr. Roth stated that Property Assessment Appeal Hearing 334-14.17-572.00, Laurel House LLC, 122 Laurel St. Rehoboth Beach, De 19971 had withdrawn their hearing.**
- Property**
Hearing
Candace
Hart
- Mr. Roth introduced Property Assessment Hearing 334-13.00-786.00 - Candace Hart - 10 Kelly Drive, Rehoboth Beach, DE 19971.**
- The appellant originally appeared before the Board at the May 12, 2025, meeting; however the hearing was tabled at that time. Ms. Hart stated that her home lacks a garage, basement, swimming pool, or any additional structures and is situated on a 0.21-acre lot. She argued that her home is considerably more modest than most others in her neighborhood, which tend to be larger, multi-story homes with additional features such as garages, swimming pools, and larger lots. Ms. Hart referred to her property as "a little fish in a big pond" and emphasized that it should not be compared directly to homes with significantly more features. She also**

**Property
Hearing
Candace
Hart (cont.)**

expressed concern that the assessment was originally generated by an automated algorithm, which did not accurately reflect the specific characteristics of her property.

Ms. Hart cited a comparable property located at 2 Kelly Drive, a two-bedroom, two-bathroom ranch with a garage, paved driveway, and larger lot (0.341 acres), which sold for \$460,000 in 2021. She noted that this home was more enhanced than her own and should be valued higher. She stated that her house would not realistically sell for more than \$425,000 as of June 2023.

Mr. O'Rourke asked for clarification regarding the size of the lot and house. Ms. Hart confirmed her property is 0.21 acres and approximately 1,471 square feet. She acknowledged that her home is newer than 2 Kelly Drive but reiterated that it has fewer features. She also confirmed that she believes her property lacks the attributes that would warrant a valuation comparable to other homes in the area.

Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$546,000. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.

Mr. Zuck stated the subject property is in a cul-de-sac and built in 2011, sits on 0.49 acres and includes 1,471 square feet of living space. He noted the \$371 per square foot valuation was based on comparable properties and a regression model accounting for market trends. He reviewed comparable sales, including the subject property at 2 Kelly Drive, which sold for \$460,000 in 2021 and was time-adjusted to \$523,000. Other comparable properties were also cited, some of which had finished basements, larger lots, or more square footage. He explained that smaller homes often carry a higher per-square-foot value and that time adjustments were made based on market analysis and ratio studies. Mr. Zuck maintained that the \$546,000 valuation is consistent with market trends and supported by comparable sales.

Ms. Angel wanted to confirm the final stipulation offer made by assessments was \$546,000. No further questions were presented.

In rebuttal, Ms. Hart repeated her view that 2 Kelly Drive, having more land and a garage, should be considered superior to her home. She referenced realtor guidance indicating that the presence or absence of a garage could impact a property's value by approximately \$30,000. She reiterated her belief that \$425,000 represents a fair value, based on her property's limited features compared to others in the neighborhood.

M25-160
Close
Record
Property
Hearing
334-13.00-
786.00

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 334-13.00-786.00 - Candace Hart - 10 Kelly Drive, Rehoboth Beach, DE 19971.

Motion Adopted: 5 Yeas

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

M25-161
Approve
Property
Hearing
334-13.00-
786.00

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

Motion Adopted: 4 Yeas, 1 Nay

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

Property
Hearing Joel
Salamone

Mr. Roth introduced Property Appeal Hearing 334-23.06-125.01 - Joel Salamone - 1 Hazlett Ave., Rehoboth Beach, DE 19971.

Mr. Salamone began by stating that he purchased the property located at 1 Hazlett Avenue for \$4.5 million in 2019. He explained that, at the time of purchase, he did not anticipate undertaking major renovations. However, after taking possession, he discovered substantial mold damage that required the property to be almost entirely demolished and rebuilt. He estimated that the cost of construction was approximately \$2 million. According to Mr. Salamone, the new structure is smaller than the original house, and he believes that the recorded square footage of 9,562 square feet is overstated. He suggested that the actual square footage is closer to 9,000 square feet.

Mr. Salamone outlined the sequence of events related to his property's assessed value. Initially, the property was assessed at \$8,810,500. Following an informal hearing, the assessment was reduced to \$7,882,900. After further discussions, the value was stipulated at approximately \$6.2 million. He presented several comparable sales to support his appeal, emphasizing that all of the comparables he referenced are located within the same geographic area, specifically the Indian Beach and Dewey Beach neighborhoods. These included properties at 2 Hazlett Avenue, which sold for \$4.1 million, 15 Hazlett Avenue, which sold for \$4.2 million, 18 Hazlett Avenue, which sold for \$2.599 million, 6 Bedford, which sold for \$3.495 million, and 1 McKean, which sold for \$5.2 million.

Mr. Salamone argued that his property is assessed significantly higher than any of the comparables he cited, even though many of them possess either

**Property
Hearing Joel
Salamone
(cont.)**

superior lot sizes or similar construction quality. He expressed concern that the assessment included outlier properties located in areas such as Bethany Beach, North Shores, and other gated communities. He pointed out that these locations are approximately eight to nine miles away and are not reflective of the market conditions specific to Indian Beach or Dewey Beach. Mr. Salamone stated that only properties located on Palmer Avenue, Bedford Avenue, McKean Street, Hazlett Avenue, Bassett Avenue, and the north side of Hall Avenue should be considered valid comparables for assessment purposes.

He referenced a property located at 4 Ocean Drive in North Shores that had been used by the assessors as a comparable. Although this property was recorded as having sold for \$8.6 million, it is currently listed on Zillow for less than \$6 million. Mr. Salamone argued that this discrepancy indicates the sale price should not be heavily weighted in the valuation of his own property.

He also clarified that there was a mistake in the property record indicating the presence of a full basement. Mr. Salamone explained that, as the property is oceanfront, a basement is not feasible. Instead, the lowest level of the house consists only of garages.

Furthermore, Mr. Salamone noted that 2 Hazlett Avenue, which is on a larger lot of 0.459 acres compared to his 0.344 acres, was assessed significantly lower despite being newer construction. He emphasized that the market for homes valued at \$6 to \$8 million tends to favor locations such as Bethany Beach or North Shores rather than Dewey Beach. He reiterated that, to his knowledge, no property in Indian Beach or Dewey Beach sold during the relevant valuation period for \$6.2 million or more.

Mr. Salamone confirmed that the house was rebuilt between 2020 and 2022 due to irreparable mold damage and significant structural rot. He explained that the construction process was delayed due to local restrictions, which prohibited construction work on weekends and during the peak summer season. He also confirmed that the new structure is more modest in size than the original house. Mr. Roth stated that Mr. Salamone's house was 9500 square feet which was substantially larger than the comparables.

Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$6,219,700. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.

Mr. Zuck affirmed their support for the current assessed value of \$6,219,700. He stated that the subject property is oceanfront and measured at 9,562 square feet. He explained that the valuation was based on adjusted comparable sales data and that, due to regression modeling, the subject

**Property
Hearing Joel
Salamone
(cont.)**

property was assigned a value of approximately \$650 per square foot. He clarified that this lower per square foot value was justified because larger homes generally command a lower price per square foot compared to smaller homes in the same area.

Mr. Zuck noted that comparable sales were used to estimate the value, and that the subject's garage level was classified as a basement and excluded from the square footage calculation. He discussed several nearby comparable properties that had been used in the valuation model, explaining that their adjusted values reflected higher price per square foot figures, which in turn supported the assessed value of the subject property.

Mr. Salamone raised several objections to the accuracy of the data presented by the Assessment Office. He pointed out that the lot at 2 Hazlett Avenue is approximately 30 percent larger than his own lot, which he felt was not adequately considered in the adjustment process. He also contested the recorded square footage for 15 Hazlett Avenue, stating that he had built that house himself and that it measures closer to 9,000 square feet, not 5,100 square feet as reported by Tyler Technologies. He mentioned that 15 Hazlett Avenue had been listed for \$6.25 million for over a year without selling, which he believed indicates that such a price is unrealistic for the area.

He reiterated his position that no comparable oceanfront sales in Dewey Beach or Indian Beach during the valuation period supported a value exceeding \$6.2 million. He also stated that higher-end buyers typically prefer to purchase homes in Bethany Beach or North Shores rather than Dewey Beach, and that the local market behavior should be reflected in the assessment methodology.

Mr. Roth asked whether the garage level of the house had been included in the square footage. Mr. Zuck confirmed that it had not been included. Mr. O'Rourke expressed surprise that the land value was estimated at only \$2 million, given that Mr. Salamone paid \$4.5 million for the property prior to rebuilding. In response, Tyler Technologies explained that they determined land value by analyzing other oceanfront land and building data within the area. However, they acknowledged that the small volume of oceanfront sales posed a challenge in determining an accurate and consistent land valuation.

Mr. Salamone rebutted that there were restrictions on the property. There is a HOA mandated easement for community access on his property. Mr. Salamone also submitted a report on all homes sold during the period of time in zip code 19971 that sold for more than \$3.5 million. Mr. Zuck stated based on the report the realtor ran just because nothing sold for more than \$3.5 or \$4.5 million doesn't mean there aren't properties worth more than that.

- M25-162**
Close
Property
Hearing
334-23.06-
125.01
- A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record for Property Hearing for 334-23.06-125.01 - Joel Salamone - 1 Hazlett Ave., Rehoboth Beach, DE 19971.**
- Motion Adopted: 5 Yeas**
- Vote by Roll Call: Mr. O'Rourke, Yea; Ms. Wahner, Yea;
Mr. Davis, Yea; Ms. Angel, Yea;
Mr. Roth, Yea**
- M25-163**
Approve
Property
Hearing
334-23.06-
125.01
- A Motion was made by Mr. O'Rourke, seconded by Ms. Wahner, to approve the appeal of Property Hearing for 334-23.06-125.01 - Joel Salamone - 1 Hazlett Ave., Rehoboth Beach, DE 19971 and send it back to the Assessment office for review on both the land value and the home.**
- Motion Adopted: 3 Yeas; 2 Nays**
- Vote by Roll Call: Mr. O'Rourke, Yea; Ms. Wahner, Yea;
Mr. Davis, Nay; Ms. Angel, Yea;
Mr. Roth, Nay**
- Property**
Hearing
George
Benner
- Mr. Roth introduced Property Appeal Hearing for 533-11.00-409.00 - George Benner - 35799 Dirickson Pond Drive, Frankford, Delaware.**
- Mr. and Mrs. Benner began by explaining that their original property assessment was \$952,900, which was subsequently reduced to \$921,000 after a request for review. At an informal hearing, they presented comparables vetted by a certified appraiser and a local real estate agent, which led to a negotiated settlement of \$819,000. Following further discussion with the representative, another proposed value of \$789,500 was offered. The Benners believed a fair market value to be \$625,000 and cited a lack of alignment between comparable sales and the assessed value.**
- They highlighted that the average value of their own selected comparables was \$568,333, while the comparables used by Tyler Technologies averaged \$608,000. They expressed concern that two of Tyler's comparables were waterfront properties, whereas their own home is not, creating a significant discrepancy. They stated that waterfront homes averaged \$700,000 compared to \$517,500 for non-waterfront homes, leading to a \$183,000 difference.**
- Mr. Davis confirmed that the Benner's property was not waterfront. Mr. O'Rourke questioned whether the Benners had any water rights to the pond. The Benners' clarified that the lot was not directly on the pond, though they had access to a community dock.**

**Property
Hearing
George
Benner
(cont.)**

Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$789,500. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.

Mr. Zuck, presented several comparable property sales, focusing on those not on the pond or river. The subject property was assessed at \$212.75 per square foot, while the median value of the presented comparables was \$241.54, and the average was \$236.89. However, during cross-examination, the Benners pointed out that two of Tyler's selected comparables were indeed waterfront, which Tyler confirmed upon review.

In rebuttal, the Benners raised concerns about a new development, Brookdale, being built behind their home, approved within the relevant assessment period. They questioned whether this had been factored into the valuation, to which Tyler responded that future development was not considered in assessments. The Benners also questioned the methodology behind time adjustments applied to sales data.

During closing comments, the Benners reiterated their belief that the original and revised assessments were inaccurate and did not reflect fair market value. They pointed out that the value was repeatedly reduced, indicating prior miscalculation. Assessment staff had no further comment, but Mr. Zuck proposed a revised valuation of \$697,900, or \$188 per square foot.

The Benners declined to accept or reject the proposed amount immediately, requesting time to evaluate it.

**M25-164
Close
Record
Property
Hearing
533-11.00-
409.00**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record for Property Hearing 533-11.00-409.00 - George Benner - 35799 Dirickson Pond Drive, Frankford, Delaware.

Motion Adopted: 5 Yeas

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

**M25-165
Approve
Property
Hearing
533-11.00-
409.00**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to approve the appeal of Property Hearing - 533-11.00-409.00 - George Benner - 35799 Dirickson Pond Drive, Frankford, Delaware.

Motion Adopted: 5 Yeas

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

**M25-166
Adjourn**

Mr. Roth, Yea

A Motion was made by Mr. O'Rourke, seconded by Ms. Angel to adjourn at 12:40 p.m.

Motion Adopted: 5 Yeas

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

Respectfully submitted,

**Bobbi Albright
Recording Secretary**

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