

**Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, May 28, 2025**

**A scheduled meeting of the Board of Assessment Committee was held on Wednesday, May 28, 2025, at 10:00 a.m., in Council Chambers, with the following present:**

<b>Chris Keeler</b>	<b>Director of Assessment</b>
<b>Daniel DeMott</b>	<b>Attorney</b>
<b>Eric Davis</b>	<b>Board Member</b>
<b>Anne Angel</b>	<b>Board Member</b>
<b>Thomas Roth</b>	<b>Board Member</b>
<b>Karen Wahner</b>	<b>Board Member</b>
<b>Ryan Zuck</b>	<b>County Witness - Tyler Technologies</b>

**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 Stephen Fruin – 134-13.15-135.00, Terence Gilbert – 134-13.15-196.00 and Rhona Prescott – 335-4.20-160.00.**

**M25-167  
Approve  
Agenda**

**A Motion was made by Ms. Wahner, seconded by Mr. Davis, 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**

**Acting  
Chairperson**

**The Board discussed appointing an acting chairperson in the absence of the Chair. Ms. Angel nominated Mr. Davis as Acting Chairperson seconded by Ms. Wahner.**

**M25-168  
Appoint  
Acting  
Chairperson**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel to approve Mr. Davis as Acting Chairperson.**

**Motion Adopted: 4 Yeas**

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

**Public  
Comments**

**There was no public comment.**

**Consent  
Agenda**

**Mr. Keeler introduced the Consent agenda items.**

**M25-169  
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 - 130-3.06-8.00- Christine Kent
2. Parcel - 133-20.00-229.00- Victoria Mariotti
3. Parcel - 134-2.00-4.00-41- William Martin
4. Parcel - 134-5.00-75.01-A-3- Patricia Friel
5. Parcel - 134-9.00-673.00- Craig Frick
6. Parcel - 134-9.00-921.00- James O'Malley
7. Parcel - 134-9.00-1116.00- John and Alexandra Anderson
8. Parcel - 134-9.00-1124.00- Ross and Dana Getty
9. Parcel - 134-13.15-185.00- Michael Biscre
10. Parcel - 134-13.19-32.00- Cynthia Maresville
11. Parcel - 134-13.19-170.00-430- Linda Watson TTEE REV TR
12. Parcel - 134-17.00-41.00-56161- Michael and Jayme Rhoads
13. Parcel - 134-17.00-56.06-601- Brian Malkin
14. Parcel - 134-17.07-88.00- William and Kathleen Meany
15. Parcel - 134-17.08-66.00- Paul Klinedinst
16. Parcel - 134-17.19-77.00- Thomas Macauley
17. Parcel - 134-17.20-260.00- Benjamin Green
18. Parcel - 134-17.20-261.00- David Vershel Trustee
19. Parcel - 134-18.00-145.00- Cecilia Castellanos
20. Parcel - 134-20.07-134.00- Christopher Peterson TTEE
21. Parcel - 134-20.11-74.00- Christine McGowan
22. Parcel - 134-22.00-10.00-C1- Lloyd Lobo
23. Parcel - 135-19.08-105.00- Central Sussex LLC
24. Parcel - 135-20.05-89.00- Yale Investments LLC
25. Parcel - 230-8.00-14.01- Michelle Vogelsong
26. Parcel - 230-19.00-33.01- William Davis
27. Parcel - 231-12.00-448.00- Joseph Jefferson
28. Parcel - 231-12.00-450.00- Robert Czeizinger TTEE REV TR
29. Parcel - 233-7.00-95.00- Joseph Gleason
30. Parcel - 234-6.00-59.18- Janet Linton
31. Parcel - 234-6.00-59.26- Janet Linton
32. Parcel - 234-6.00-59.27- Janet Linton
33. Parcel - 234-6.00-59.28- Janet Linton
34. Parcel - 234-6.00-666.00- Peter and Susan Marano
35. Parcel - 234-11.00-1781.00-Brendan Kane
36. Parcel - 234-11.00-1872.00- Jorge Duran
37. Parcel - 234-24.00-332.02- Todd Newton
38. Parcel - 234-25.00-4.00-44885- John Duke Jr.
39. Parcel - 234-27.00-182.00- Frank Favaloro
40. Parcel - 234-29.00-1457.00- Martin Delange LIV TR
41. Parcel - 234-30.00-304.01-84- David Carlin TTEE
42. Parcel - 234-34.00-298.00- Tacia McIlvaine Minor Trust for Preston

**M25 -169  
Approve  
Consent  
Agenda  
(cont.)**

43. Parcel - 234-35.09-4.00- Robert Skimski Jr.
44. Parcel - 235-13.00-12.00- Geoffery Waterfield
45. Parcel - 235-13.00-12.04- Geoffery Waterfield
46. Parcel - 235-13.00-12.05- Geoffery Waterfield
47. Parcel - 235-20.00-545.00- Francis and Patricia Cataruozolo
48. Parcel - 235-22.00-868.00- Barbara Rankin
49. Parcel - 235-30.00-121.01- Sheree Berl
50. Parcel - 330-15.00-67.00- Gregg & Maria Raker
51. Parcel - 331-6.00-126.00- Susan Smith
52. Parcel - 334-5.00-1319.00- Eileen Hanson
53. Parcel - 334-6.00-1494.00- Susan Heller TTEE
54. Parcel - 334-7.00-395.00- Robin & Richard Talley
55. Parcel - 334-8.17-68.00- Joseph Mirabella TTEE
56. Parcel - 334-11.00-351.00- Daniel Farrell
57. Parcel - 334-12.00-45.00- Craig McCorkle
58. Parcel - 334-13.00-325.18- Rehoboth Gateway LLC
59. Parcel - 334-13.00-325.30- Lingo Office Investments LLC
60. Parcel - 334-13.00-325.48- Rehoboth Gateway LLC
61. Parcel - 334-13.00-325.49- Rehoboth Gateway LLC
62. Parcel - 334-13.00-325.50- Rehoboth Gateway LLC
63. Parcel - 334-13.00-325.51- Rehoboth Gateway LLC
64. Parcel - 334-13.00-1107.00- Dorothy Filbert REV TR
65. Parcel - 334-13.00-1154.00- Ryan MacPhee
66. Parcel - 334-13.00-1728.00- Alan & Bonnie Rich
67. Parcel - 334-13.20-27.00-West RB Associates LLC
68. Parcel - 334-14.05-21.00- Robert & Sharon Schreter
69. Parcel - 334-14.05-29.00- Anne Schund TTEE REV TR
70. Parcel - 334-18.00-52.06- Dwight Nowakowski
71. Parcel - 334-19.00-666.00- David Lambert
72. Parcel - 334-19.00-685.00- Douglas Deckman
73. Parcel - 334-19.00-1138.00- Michael & Kathleen Murphy
74. Parcel - 334-20.00-23.00- Valarie Elliott TTEE
75. Parcel - 334-20.00-67.00- John Fenton
76. Parcel - 334-20.05-257.00- Dawson Brothers LLC
77. Parcel - 334-20.09-109.06- Nikolaos Makrigiorgos
78. Parcel - 334-20.09-155.00-1- Edward Hall
79. Parcel - 334-20.13-26.00-2- John & Mcahele Goshert
80. Parcel - 334-20.18-180.00- Bertha Braland TTEE
81. Parcel - 334-23.06-17.00- Glenn Krasker
82. Parcel - 335-4.19-74.00- Thomas Mounteer TTEE
83. Parcel - 335-4.20-137.00-H-Deborah Ziegler
84. Parcel - 335-8.00-1152.00- Kim Mason
85. Parcel - 335-8.07-37.00- Patrick Farina
86. Parcel - 335-11.00-37.00- An-Ching Tang
87. Parcel - 335-11.00-39.00- Lawrence D'Orazio Trustee
88. Parcel - 335-12.00-57.00- Barry Wikes TTEE
89. Parcel - 430-5.00-20.00- Wilhelm Retzlaff
90. Parcel - 432-8.10-129.00- John Justice

**M25-169  
Approve  
Consent  
Agenda  
(cont.)**

- 91. Parcel - 432-8.10-132.00- Timothy Justice**
- 92. Parcel - 531-13.10-19.00- 550 Rust St LLC**
- 93. Parcel - 532-2.00-4.00- WSAP LLC**
- 94. Parcel - 532-2.00-5.00- WSAP LLC**
- 95. Parcel - 532-2.00-5.01- WSAP LLC**
- 96. Parcel - 532-2.00-5.02- WSAP LLC**
- 97. Parcel - 532-22.00-14.07- Brian Ross**
- 98. Parcel - 533-1.00-31.00- M & M Properties LLC**
- 99. Parcel - 533-20.00-142.00-140- Kenneth Elis**

**Motion Adopted: 4 Yeas**

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

**Property  
Hearing  
Shawn and  
Vicky  
Hatton**

**Mr. Roth introduced Property Assessment Appeal Hearing – 234-24.00-383.00 – Shawn and Vicky Hatton, 153 Teal Drive, Millsboro, DE 19966.**

**Mr. Roth informed the Board that the appellant did not attend the hearing and requested that the Board make a determination based solely on the evidence submitted with the appeal application.**

**M25-170  
Deny  
Property  
Hearing  
234-24.00-  
383.00**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel to deny the appeal for Property Hearing 234-24.00-383.00 – Shawn and Vicky Hatton - 153 Teal Drive, Millsboro, DE 19966.**

**Motion Adopted: 4 Yeas**

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

**Property  
Record  
Hearing  
Sandra  
Hunt TTEE  
LIV TR**

**Mr. Roth introduced Property Assessment Appeal Hearing 234-29.00—1432.00 – Sandra Hunt TTEE LIV TR - 30716 Fowlers Path, Millsboro, DE 19966.**

**Mr. Roth informed the Board that the appellant did not attend the hearing and requested that the Board consider the appeal based solely on the documentation and evidence submitted with the application.**

**M25-171  
Deny  
Property  
Hearing  
234-29.00-  
1432.00**

**A Motion was made by Mr. Davis, seconded by Ms. Wahner to deny the appeal for property hearing - 234-29.00-1432.00 – Sandra Hunt TTEE LIV TR - 30716 Fowlers Path, Millsboro, DE 19966.**

**Motion Adopted: 4 Yeas**

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

<b>Property Hearing Design Advantage LLC</b>	<p><b>Mr. Roth introduced Property Assessment Appeal Hearing 330-7.17-176.00 – Design Advantage LLC - 120 Marshall Street, Milford, DE 19963.</b></p> <p><b>No representative appeared for the hearing. Mr. DeMott, Attorney, stated when the appellant does not appear, the appeal is deemed abandoned. Mr. Roth confirmed that there are five properties associated with the appellant Design Advantage LLC:</b></p> <p><b>330-7.17-176.00 – 120 Marshall Street, Milford, DE 19963</b> <b>330-7.17-178.00 – 113 Marshall Street, Milford, DE 19963</b> <b>330-7.17-179.00 – 111 Marshall Street, Milford, DE 19963</b> <b>330-7.17-199.00 – 107 Fisher Avenue, Milford, DE 19963</b> <b>330-7.17-202.00 – 702 SE Front Street, Milford, DE 19963</b></p>
<b>M25-172 Abandon Property Hearings Design Advantage LLC</b>	<p><b>A Motion was made by Mr. Davis, seconded by Ms. Wahner to consider the five properties by Design Advantage LLC as abandoned.</b></p> <p><b>Motion Adopted: 4 Yeas</b></p> <p><b>Vote by Roll Call: Ms. Wahner, Yea; Mr. Davis, Yea; Ms. Angel, Yea; Mr. Roth, Yea</b></p> <p><b>Mr. Roth then recused himself from the next appeal hearing.</b></p>
<b>Property Hearing 92 Tidewaters LLC</b>	<p><b>Mr. Davis, Acting Chair, introduced Property Assessment Appeal Hearing 334-13.16-4.00 - 92 Tidewaters LLC - 92 Tidewaters, Rehoboth Beach, DE 19971.</b></p> <p><b>Mr. Hawley described the subject property as being located in Henlopen Acres, with a lot size of 12,500 square feet. He testified that the property was not a buildable lot and recounted his discovery that it had been for sale for three years prior to his purchase. He asserted that this reflected a lack of desirability and value.</b></p> <p><b>He compared the subject property to other homes in the area, noting that they had larger lots and were either vacant or had been demolished and rebuilt. He claimed that his house was unattractive, outdated, and unfit for modern use or rental income compared to neighboring properties. According to Mr. Hawley, his property’s rental income potential was drastically lower than the comp provided by the County.</b></p> <p><b>Mr. Hawley detailed the poor interior condition of his home, including a 40-year-old kitchen, cracked fiberglass bathroom fixtures, pressed masonite walls, and kitchen carpeting. He stated that although he could perform renovations, he could not expand the structure, build a garage, or add a shed without tearing down his deck and shower and there are several restrictions in Henlopen Acres.</b></p>

**Property  
Hearing 92  
Tidewaters  
LLC  
(cont.)**

**He further testified that there were limitations on the number of annual rental contracts, and stated that these constraints negatively affected the marketability and value of the property. He concluded that, based on his calculations and the limited buildable area, the property's value was significantly lower than assessed. He asserted that he overpaid due to a lack of awareness about these restrictions at the time of purchase.**

**Ms. Wahner stated that according to the appellants' application that he thought the property was only worth \$517,352.90 yet he paid \$936,000, which the appellant confirmed. Mr. Davis questioned whether the appellant could renovate the property, which he confirmed he could paint but could not expand.**

**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 \$1,810,000. 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 presented the assessment justification. He testified that the subject property, a two-story Colonial built in approximately 1974, sat on a 0.274-acre lot. The current assessed value was \$502 per square foot. He cited comparable land sales within Henlopen Acres, noting that these lots were significantly larger and sold between \$1.8 million and \$2.1 million in 2021.**

**He also referenced comparable improved property sales in Henlopen Acres with adjusted price-per-square-foot values ranging from \$768 to \$1,083. The assessed value of Mr. Hawley's property included \$1,389,300 for land and \$420,700 for the building, totaling \$1,810,000. Mr. Zuck acknowledged that while the subject lot was smaller, the value reflected current market conditions.**

**Mr. Hawley questioned whether they recognized that the lot was not buildable for new construction, particularly if the existing house were to be demolished. Mr. Zuck responded that the valuation was based on the existing structure, not potential future development.**

**Mr. Hawley emphasized that the County's comparables were for vacant or redeveloped lots that were significantly larger. He also confirmed that demolition and rebuilding were common in Henlopen Acres and suggested that this fact should impact valuation.**

**Mr. Davis confirmed the stipulation agreement at \$1,810,000. There were no other questions from the Board.**

**Mr. Hawley reiterated that he had recalculated the property value using the same comparables provided by the County and concluded that the value**

**Property Hearing 92 Tidewaters LLC (cont.)**      **should be approximately \$517,352.90. He restated that all comparable lots were significantly larger and closer to the beach.**

**He emphasized that the house could not be expanded and was constrained by various restrictive covenants. He also highlighted the outdated interior and the lack of desirability, both for occupancy and rental purposes. Mr. Hawley concluded that the assessed value was significantly overstated.**

**Mr. Zuck clarified that even tear-down properties in beach communities retain value if maintained. If a dwelling is demolished and cannot be rebuilt due to current setbacks or restrictions, adjustments may be considered at that time. However, future rebuild ability cannot be predicted and would depend on decisions by Henlopen Acres.**

**M25-173 Close Record Property Hearing 334-13.16-4.00**      **A Motion was made by Ms. Wahner seconded by Ms. Angel to close the record on Property Appeal Hearing 334-13.16-4.00 - 92 Tidewaters LLC - 92 Tidewaters, Rehoboth Beach, DE 19971.**

**Motion Adopted:      3 Yeas; 1 Absent**

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

**M25-174 Deny Property Hearing 334-13.16-4.00**      **A Motion was made by Ms. Angel seconded by Mr. Davis to deny Property Appeal Hearing - 334-13.16-4.00 - 92 Tidewaters LLC - 92 Tidewaters, Rehoboth Beach, DE 19971.**

**Motion Adopted:      3 Yeas; 1 Absent**

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

**Mr. Roth returned to the meeting and assumed his role as Chair.**

**Property Hearing Rebecca Hudson**      **Mr. Roth introduced Property Assessment Hearing Rebecca Hudson -334-14.17-36.00 - 313 Rehoboth Avenue, Rehoboth Beach, DE 19971**

**Ms. Susan Hudson Mooney, trustee of the William Hudson Trust and co-owner of the property in question along with her aunt appeared to appeal the reassessment of two parcels. Mr. Roth informed the appellant that the hearings for the two parcels would be held separately.**

**She stated that the original assessed value of the lot was high and that she sought further information and consulted a local broker. She asserted that the lot was valued incorrectly at \$1,096,000 and cited three comparable lots located just one block away, which were sold together for \$2.8 million, or \$933,333 each, seven months prior to the valuation date. She emphasized that a recent comparable sale close in time and location is the best evidence of value, especially as the lots were all 50 by 100 feet, like hers.**

**Property  
Hearing  
Rebecca  
Hudson  
(cont.)**

**Ms. Mooney asserted that the sale of the three lots, though combined, should still be used as a valid comparable, as there was no indication of a distressed or compromised sale. She believes her lot should be valued no higher than \$933,333 and requested a reduction of \$163,000.**

**Ms. Wahner confirmed whether the appellant was closer to the beach and/or boardwalk compared to the three lots that were sold.**

**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 \$1,096,000. 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 testified that the three-lot sale was indeed valid and not distressed but argued that a bulk purchase typically results in a lower price per lot. He noted that if the lots had been sold individually, they likely would have captured a better price. He cited several other 50 by 100-foot lot sales within Rehoboth, ranging from \$933,000 to over \$2 million, with values per acre ranging from \$8.5 to \$14 million per acre. Mr. Zuck stated the subject lot is valued at \$9.5 million per acre, which is within range of market activity.**

**During cross-examination, Ms. Mooney questioned the proximity of the other sales used by Tyler Technologies, stressing that not all of Rehoboth is equivalent and that closer proximity should weigh more heavily. She emphasized that the three-lot comp was within one block and sold in the applicable time frame. She challenged the assumption that buyers received a bulk discount, arguing there is no factual basis for that and reiterated that sale proximity and timing are more reliable indicators of value.**

**Mr. Zuck confirmed that the lots used in the analysis were within Rehoboth city limits and that the three-lot sale on Rehoboth Avenue was the only one on the main strip.**

**In rebuttal, Ms. Mooney reiterated that proximity and timing make her comparables stronger than those cited by Tyler Technologies. She questioned the methodology used for time adjustment, stating a \$50,000 increase in value over seven months seems unrealistic. She noted her lot is valued higher than improved properties on her block, including adjacent commercial properties, and emphasized a lack of consistent pattern in assessments. She restated her request for a reduction based on clear, recent, proximate sales.**



**M25-175**  
**Close**  
**Record**  
**Property**  
**Hearing**  
**334-14.17-**  
**36.00**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 334-14.17-36.00 -Rebecca Hudson - 313 Rehoboth Avenue, Rehoboth Beach, DE 19971**

**Motion Adopted: 4 Yeas**

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

**M25-176**  
**Approve**  
**Property**  
**Hearing**  
**334-14.17-**  
**36.00**

**A Motion was made by Mr. Davis, seconded by Ms. Angel to approve the Property Hearing 334-14.17-36.00 - Rebecca Hudson - 313 Rehoboth Avenue, Rehoboth Beach, DE 19971**

**Motion Adopted: 4 Yeas**

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

**Property**  
**Hearing**  
**Rebecca**  
**Hudson**

**Mr. Roth introduced Property Assessment Hearing - 334-14.17-37.00 – Rebecca Hudson - 311 Rehoboth Avenue, Rehoboth Beach, DE 19971**

**Ms. Mooney appeared before the Board to contest the valuation of a property that includes a residence. The appellant argued that the assessment relied on comparable properties, most of which were approved properties, with only one exception. The appellant noted that the property was reevaluated and the assessment reduced to \$1,242,000. The appellant expressed no objection to the revised valuation of the house portion, which was approximately \$1.45 to \$1.49 million. However, the appellant objected to the valuation of the land, asserting it should match that of the neighboring lot. Ms. Mooney stated satisfaction with the adjustment made to the house value but requested a further reduction in the land value.**

**Ms. Angel questioned if there was a stipulation offer. 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 \$1,242,000. 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 from Tyler Technologies presented comparable sales for similar lots that had been purchased and subsequently demolished. He provided four time-adjusted sales, ranging from approximately \$1,162,200 to \$1,276,700. Mr. Zuck stated that the subject property’s assessed value was in line with these comparables and reflected the property’s highest and best use as a tear-down.**

**Ms. Mooney questioned the method used to value tear-down properties. Mr. Zuck explained that assessments are conducted on a mass appraisal basis**

**Property  
Hearing  
Rebecca  
Hudson  
(cont.)**

and involve modeling and depreciation schedules. He acknowledged that the structure, built in 1924, would carry minimal value due to substantial depreciation. The appellant reiterated that the land value should match that of the neighboring lot.

Ms. Mooney questioned how Tyler Technologies does time adjustments. Mr. Zuck explained that adjustments begin at the county level and are refined to the municipal, school district, and neighborhood levels, based on sales ratio studies and related statistical metrics.

In rebuttal, the appellant restated that the issue was not with the structure's assessed value, but with the land valuation. The appellant emphasized that the subject lot is directly adjacent to another recently reduced lot and should therefore be valued equally. The house, while structurally intact, was described as being in poor condition with only minimal value.

**M25-177  
Close  
Record  
Property  
Hearing  
334-14.17-  
37.00**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Assessment Hearing 334-14.17-37.00 - Rebecca Hudson - 311 Rehoboth Avenue, Rehoboth Beach, DE 19971

**Motion Adopted: 4 Yeas**

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

**M25-178  
Approve  
Property  
Hearing  
334-14.17-  
37.00**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to approve the appeal of Property Assessment Hearing 334-14.17-37.00 - Rebecca Hudson - 311 Rehoboth Avenue, Rehoboth Beach, DE 19971

**Motion Adopted: 4 Yeas**

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

**Property  
Hearing  
Cardinal  
Capital  
Preservation  
LLC**

Mr. Roth introduced Property Assessment Hearing 334-20.18-229.00-2-E, Cardinal Capital Preservation LLC - 1406 Coastal Highway, Unit 2-E, Dewey Beach, DE 19971

Ms. Meryl Hershman appeared to appeal the assessed value of her condominium unit located in Dewey Beach, Delaware, situated across from the Rusty Rudder. The appellant began by stating that in her opinion, the current assessed value of her unit was significantly overpriced based on actual comparable sales within the relevant valuation period of January 1, 2021, to June 30, 2023. She explained that there were two sales within her building during that timeframe. The building, formerly a motel, comprises 15 units across three levels, and her unit is located on the second floor.

**Property  
Hearing  
Cardinal  
Capital  
Preservation  
LLC  
(cont.)**

**Ms. Hershman referenced the County's own documentation, which asserts that more recent sales are typically better indicators of value than older ones. She directed the Board's attention to Unit G, a first-floor unit that sold on April 12, 2023—just ten weeks prior to the end of the County's valuation window. This unit sold for a price that equated to \$472 per square foot. The appellant emphasized that Unit G had several premium features, including being fully furnished, has 1,610 square feet having four bedrooms and four bathrooms—the only unit in the building with such configuration—and being the only handicap-accessible unit with a wraparound 75-foot private porch and a direct ramp to the parking area.**

**Ms. Hershman explained that her own unit, 2E, is unique in the building as it is the only one-bedroom unit and the smallest at 798 square feet. She stated that the unit is accessed by 16 stairs, as the building lacks an elevator, which she argued restricts its market appeal. Additionally, she shared that her unit did not originally exist when the building was converted from a motel in 2008. Instead, it was constructed from leftover square footage after the initial floorplans were finalized. She stated that although the unit is sufficient for her personal use, it differs significantly in design and size compared to others in the building.**

**Regarding the comparables provided by the appraiser, the appellant noted she had requested these during her initial appeal and only received the spreadsheet two business days before the hearing. Upon reviewing the data, she identified multiple inaccuracies. She pointed out that line item 6 on the County's spreadsheet referenced Unit 3D as an active listing, but the associated data was incorrect. According to the appellant, the listing incorrectly described the unit as a one-bedroom, one-bathroom, when in fact it is a two-bedroom, two-bathroom unit. She explained that these inaccuracies impacted the County's median and average valuation calculations.**

**Ms. Hershman also challenged the comparables listed in line items 10 through 14, which were located in a different building called The Opal. She argued that The Opal was not comparable to her building, The Delano, because The Opal has two elevators, a private resident-only pool, and all units include two bathrooms. She further stated that the units at The Opal had features such as ensuite bathrooms, separate dining areas, and full-sized HVAC venting, unlike her unit which had a hallway bathroom with significant layout limitations and high-velocity vents that produced excessive noise.**

**The appellant concluded her testimony by reiterating that the units cited from The Opal were not comparable and that line item 6 also should not be used due to being an active listing and not a closed sale within the relevant time period. She stated that using a unit with significant differences, such as Unit G, should warrant a discounted square footage rate due to the lack of similar enhancements in her own unit. She asserted that the County's**

**Property  
Hearing  
Cardinal  
Capital  
Preservation  
LLC  
(cont.)**

**proposed assessment of her unit was excessive and did not reflect the physical and market distinctions.**

**Mr. Roth inquired further about the discrepancies in Unit 3D's data. The appellant explained that the spreadsheet misrepresented the number of bedrooms and bathrooms and, assuming the parcel ID was correct, all corresponding data was inaccurate. She also emphasized that since the unit was still actively listed and had been on the market since last August, it was not a relevant comparable and was likely overpriced.**

**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 \$400,900. 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 explained that the subject property, a 798 square foot condominium in Dewey Beach, was currently assessed at \$502 per square foot. He reviewed comparable sales within the same building and nearby, including Unit G, which sold on April 12, 2023, for \$760,000 after time adjustment at \$478 per square foot, and Unit 2D, which sold on May 28, 2021, and time adjusted to \$603 per square foot. Additional comparables were taken from the Bayview and The Opal buildings. Mr. Zuck explained the process of time adjusting sales to reflect values as of July 1, 2023, and indicated that the assessed value of the appellant's property was well below the median and average prices per square foot of the comparables.**

**The appellant then cross-examined Mr. Zuck, focusing on the Bayview Condo unit (line item 8), which was listed as 544 square feet. She claimed the actual square footage was 624 square feet, based on county records and a permitted renovation that converted porch space into livable area. Mr. Zuck stated he was unaware of the updated square footage but acknowledged her explanation. The appellant also asked whether time adjustments had been reflected properly and noted that some of the data discrepancies she pointed out had not been corrected in the final calculations.**

**Mr. Zuck confirmed that Unit 3D, listed as an active listing, was not included in the calculation of the median and average price per square foot but used for trend analysis. The appellant asked whether it would have been more accurate to base the valuation solely on closed sales within the building, especially Unit G, which sold within the valuation window and had many enhancements that justified its higher price. Mr. Zuck acknowledged the principle of recent closed sales being better indicators but emphasized the importance of using multiple comparables and applying a standardized model for valuation purposes. Ms. Hershman reiterated that her condo was unique by only having one bedroom and one bathroom, and no elevator.**

- M25-179**  
**Close**  
**Record**  
**Property**  
**Hearing**  
**334-20.18-**  
**229.00-2-E**
- A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Assessment Hearing 334-20.18-229.00-2-E - Cardinal Capital Preservation LLC - 1406 Coastal Highway, Unit 2-E, Dewey Beach, DE 19971**
- Motion Adopted: 4 Yeas**
- Vote by Roll Call: Ms. Wahner, Yea; Mr. Davis, Yea; Ms. Angel, Yea; Mr. Roth, Yea**
- M25-180**  
**Approve**  
**Property**  
**Hearing**  
**334-20.18-**  
**229.00-2-E**
- A Motion was made by Ms. Angel, seconded by Ms. Wahner to approve the record on Property Assessment Hearing 334-20.18-229.00-2-E, Cardinal Capital Preservation LLC, 1406 Coastal Highway, Unit 2-E, Dewey Beach, DE 19971**
- Motion Adopted: 3 Yeas; 1 Nay**
- Vote by Roll Call: Ms. Wahner, Yea; Mr. Davis, Nay; Ms. Angel, Yea; Mr. Roth, Yea**
- Property**  
**Record**  
**Hearing**  
**Patrick**  
**Dougal**
- Mr. Roth introduced Property Assessment Hearing 533-12.00-322.00, Patrick Dougal, 35682 Sea Gull Road, Selbyville, DE 19975**
- No representative appeared for the hearing.**
- M25-181**  
**Abandon**  
**Property**  
**Hearing**  
**533-12.00-**  
**322.00**
- A Motion was made by Mr. Davis, seconded by Ms. Angel to abandon the appeal.**
- Motion Adopted: 4 Yeas**
- Vote by Roll Call: Ms. Wahner, Yea; Mr. Davis, Yea; Ms. Angel, Yea; Mr. Roth, Yea**
- Property**  
**Hearing**  
**Mark &**  
**Janelle**  
**Maggs**
- Mr. Roth introduced Property Assessment Hearing 335-4.14-89.02, Mark and Janelle Maggs, 8 Charles Mason Way, Lewes, DE 19958**
- Mr. Maggs contested the property valuations, arguing that comparable properties used in the assessment were inaccurate and too high. He noted that the properties cited as comps were located in different areas, such as Rehoboth and Cape Shores, which are distinct from Lewes Beach, where his property is situated. The appellant emphasized that none of the properties in Lewes Beach had sold for over \$3.15 million, contrasting with the assessed value of \$4,884,800 for their lot. He pointed out errors in the provided spreadsheet, such as mislabeling a six-bedroom, four-bath home at 2 Charles Mason Way as land only, and discrepancies in assessed land values compared to neighboring lots. The appellant referenced data provided by a local real estate person, Leanne Wilkinson, including sales of**

**Property  
Hearing  
Mark &  
Janelle  
Maggs  
(cont.)**

nearby comparable homes with significantly lower values than the appellant's assessment. He mentioned several specific properties near their location that sold for amounts between \$1.3 million and \$1.85 million, while only beachfront properties historically reached values around \$3.25 million. The appellant's position was that the valuation of their property was excessive based on these comparisons.

Mr. Davis asked about the timing of renovations and property features such as an in-ground pool and dock, to which the appellant responded that renovations occurred between 2020 and 2021 within the existing house footprint and that the pool and dock were present when the property was purchased.

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 \$4,458,900. 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, Tyler Technologies, stated the property encompasses approximately 5,041 square feet. It was sold on June 24, 2019, for \$1,850,000, after that point some additions were made, including a one-story structure above the original garage. Comparable properties within Lewes Beach, particularly those located on the canal and waterfront, were analyzed to determine value. Notably, parcel #335-4.14-89.04, located two properties down, is vacant land sold on April 13, 2023, for \$2,500,000. Another property at 2 Charles Mason Way sold as an improved property for \$3,150,000 on May 5, 2023, before undergoing extensive renovations or possible demolition and reconstruction. Additional waterfront comparables included a canal property that sold after the date of value for \$4.3 million and several bayfront properties, with sale prices ranging from \$2 million to \$3.8 million between 2021 and 2024. Time-adjusted price per square foot for bayfront comparables ranged between \$1,071 and \$1,197, while the subject property is valued at \$884.53 per square foot. Non-waterfront comparable sales were also considered, including properties on Washington Avenue and Cedar Street with time-adjusted prices per square foot ranging from \$508 to \$644. It was concluded that the subject property's valuation is consistent with market data, with land value aligned to recent neighboring sales.

During cross-examination, questions arose regarding discrepancies in land valuation for a property at 4 Charles Mason Way, which was sold for \$2.5 million but assessed at approximately \$1.5 million. Clarification was sought on whether land or improvements were included in various assessments. The appellant noted that some comparables used were located in different neighborhoods, such as Bay Avenue and Pilottown, which differ from the subject property's canal-front location. The appraiser acknowledged using both canal and bayfront comparables but emphasized land value as a

**Property  
Hearing  
Mark &  
Janelle  
Maggs  
(cont.)**

**primary indicator.**

Concerns were expressed about the appraisal process, specifically the absence of interior property inspections and reliance on exterior observations and market data. The appellant questioned compliance with the Uniform Standards of Professional Appraisal Practice (USPAP), particularly the record-keeping requirements and supporting documentation for the appraisal. Mr. Zuck explained that valuations were derived from calibrated models based on sales data, land residual values, and depreciation schedules without direct interior inspections.

Further discussion addressed differences in price per square foot calculations and time adjustments applied to sales data. The appellant challenged the significant increase in assessed value from the 2019 purchase price to the current valuation, seeking explanation of the methodology used for time adjustments. The appraiser clarified that market trends from 2020 through mid-2023 were considered to adjust values accordingly.

The appellant highlighted the unique characteristics of his neighborhood in Lewes Beach and questioned the relevance of certain comparables, emphasizing that interior condition significantly influences value. It was noted that none of the properties, including the subject, had been inspected internally. The appellant referenced known challenges with Tyler Technologies' assessments in other jurisdictions and expressed concerns about data accuracy and transparency.

Mr. Davis confirmed the square footage of the subject property, noting that it was bigger than the property two doors down.

In rebuttal, Mr. Maggs reiterated challenges to the assessment, emphasizing concerns about land valuation and price per square foot discrepancies. He cited input from a local real estate expert who provided alternative comparables believed to be more representative of the market.

**M25-182  
Close  
Record  
Property  
Hearing  
335-4.14-  
89.02**

A Motion was made by Ms. Angel, seconded by Ms. Wahner to close the record on Property Appeal Hearing 335-4.14-89.02 - Mark and Janelle Maggs - 8 Charles Mason Way, Lewes, DE 19958.

**Motion Adopted: 4 Yeas**

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

**M25-183  
Approve  
Property  
Hearing  
335-4.14-  
89.02**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel to approve the appeal for the Property Hearing of 335-4.14-89.02 - Mark and Janelle Maggs - 8 Charles Mason Way, Lewes, DE 19958.**

**M25-184  
Adjourn**

**A Motion was made by Mr. Davis, seconded by Mr. Wahner to adjourn at 12:46 p.m.**

**Motion Adopted: 4 Yeas**

**Vote by Roll Call: 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.}***