

Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, May 30, 2025

A scheduled meeting of the Board of Assessment Committee was held on Friday, May 30, 2025, at 10:00 a.m., in Council Chambers, with the following present:

Chris Keeler	Director of Assessment
Daniel DeMott	Attorney
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 from Move to Dismiss parcel 134-17.00-977.04-S220K, Siobhan & William Goodwin and parcel 134-17.07-92.00-1, Robert Morris; and removed Property Assessment Appeal Hearings - Charles & Janice Vincelette - 134-17.00-48.00-14001 – 39327 Tall Pines Court Unite 14001, Bethany Beach, DE 19930, James Kane - 134-17.00-56.03-604N – 604 N Edgewater House Road, Bethany Beach, DE 19930, William & Barbara Mullen - 230-1.00-42.00 – 457 Bay Avenue, Milford, DE 19963, Susan Laume 234-23.00-251.01 – 32037 Steel Drive, Millsboro, DE 19966, and all property assessment hearings for all parcels for Fairway Cap LLC, ColombierCap LLC, Sandbarcap LLC, VincentCap LLC, and Windstone LLC.

**M25-185
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; Ms. Angel, Yea;
Mr. O'Rourke, Yea; Mr. Roth, Yea**

**Public
Comments**

There was no public comment.

**Consent
Agenda**

Mr. Keeler introduced the Consent agenda items.

**M25-186
Approve
Consent
Agenda**

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

- 1. Parcel 132-2.00-263.00-52408 – Earlene Workman**
- 2. Parcel 132-6.00-181.00 – Shirley Jenkins**

**M25-186
Approve
Consent
Agenda
(cont.)**

- 3. Parcel 133-16.00-111.00 – Celine Cirano**
- 4. Parcel 133-16.00-209.00 – Daina Gunther**
- 5. Parcel 133-17.00-76.00-72 – David Taylor**
- 6. Parcel 134-5.00-115.00 – Coastal Bay Homes LLC**
- 7. Parcel 134-8.00-346.00 – Russell Corkle**
- 8. Parcel 134-9.00-299.00 – Luke Wisniewski**
- 9. Parcel 134-9.00-395.00 – Dawn Crowe**
- 10. Parcel 134-12.00-1066.00 – Matthew Behornar**
- 11. Parcel 134-13.00-1134.00 – Bernard Servagno TTEE**
- 12. Parcel 134-13.00-1325.00 – Sandcastle LLC**
- 13. Parcel 134-13.00-1331.00 – Sandra Pianalto**
- 14. Parcel 134-13.12-29.00 – Mark Caplan**
- 15. Parcel 134-13.20-177.00-1 – Steven Fruin**
- 16. Parcel 134-17.00-41.00-55032 _ - John & Sumie Emory**
- 17. Parcel 134-17.00-750.00 – David Bement**
- 18. Parcel 134-17.08-48.00 – 123 Oakwood St LLC**
- 19. Parcel 134-18.00-238.00-TH85 – James Rottenberg**
- 20. Parcel 230-6.00-8.00 – Anne Gryczon**
- 21. Parcel 230-12.00-16.00 – David & Carolyn Wilson**
- 22. Parcel 230-12.00-23.00 – David & Carolyn Wilson**
- 23. Parcel 230-17.00-182.00 – John Dilworth**
- 24. Parcel 230-19.00-14.00 – David & Carolyn Wilson**
- 25. Parcel 231-13.00-66.11 – Jayne Tamburello TTEE REV TR**
- 26. Parcel 232-14.00-14.01 – David & Cynthia Mitchell**
- 27. Parcel 233-7.00-269.00 – Mark Rush**
- 28. Parcel 234-17.12-97.00 – Margaret Craven**
- 29. Parcel 234-18.00-759.00 – William & Ave Maria Mulford**
- 30. Parcel 234-30.00-305.02-61 – Kimberly Plum**
- 31. Parcel 234-34.00-83.00 – Kenneth Clark**
- 32. Parcel 234-34.11-51.00 – Charles Clark**
- 33. Parcel 234-34.11-52.00 – Kenneth Clark Jr.**
- 34. Parcel 235-8.00-44.00 – Kevin McGhee**
- 35. Parcel 333-15.00-37.00 – Kansak Enterprises LP**
- 36. Parcel 334-6.00-151.00 – Midway Realty Corp**
- 37. Parcel 334-6.00-246.00 – Midway Realty Corp**
- 38. Parcel 334-6.00-247.00 – Midway Realty Corp**
- 39. Parcel 334-6.00-248.00 – Midway Realty Corp**
- 40. Parcel 334-6.00-249.00 – Midway Realty Corp**
- 41. Parcel 334-13.20-173.00-5 – Sean Kelly**
- 42. Parcel 334-14.05-24.00 – Thomas Brod Trustee**
- 43. Parcel 334-14.05-25.00 – William & Geraldine Sweet**
- 44. Parcel 334-14.05-72.00 – Richard Abbott**
- 45. Parcel 334-14.13-264.00 – Joseph & Heather Hawley**
- 46. Parcel 334-14.17-1.00 – Gary & Anne Klacik**
- 47. Parcel 334-14.17-106.00-1 – Baltimore Avenue Associates LLC**
- 48. Parcel 334-14.17-361.00-A – Wayne Steele**
- 49. Parcel 334-14.17-361.00-B – Wayne Steele**
- 50. Parcel 334-14.17-361.00-C – Wayne Steele**

**M25-186
Approve
Consent
Agenda
(cont.)**

- 51. Parcel 334-18.00-637.00 – Deborah Harris**
- 52. Parcel 334-20.00-88.00 – GLC 2017 LLC**
- 53. Parcel 334-20.14-251.00-4 – Nelson Marr**
- 54. Parcel 334-23.06-17.00 – Glenn Krasker**
- 55. Parcel 334-25.00-6.00 – Kansak Enterprises LP**
- 56. Parcel 335-4.19-98.00 – Pilottown Marina Inc.**
- 57. Parcel 335-8.00-310.00 – David Cillo IRR TR**
- 58. Parcel 335-8.00-1133.00 – Gregory K Null TTEE of GKN LIV TR**
- 59. Parcel 335-8.00-1148.00 – Keith Howson**
- 60. Parcel 335-12.00-3.11-S-51 – Travis Olszewski**
- 61. Parcel 430-5.00-68.00 – Matthew Swartzentruber**
- 62. Parcel 433-6.00-14.00 – Leahmond Tyre**
- 63. Parcel 530-9.00-71.00 – Alphatex LLC**
- 64. Parcel 530-13.00-6.07 – Bryan & Jacqueline Pine**
- 65. Parcel 531-8.00-26.01 – Ray Sammons**
- 66. Parcel 533-6.00-113.02 – Halton Johnson Jr.**
- 67. Parcel 533-11.00-454.00 – Edward & Iona Dougherty**
- 68. Parcel 533-20.09-142.00 – Barbara Grover**

Motion Adopted: 4 Yeas

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

**Move to Mr. Roth then introduced items on the agenda under the section Move to
Dismiss Dismiss.**

- 1. Parcel 230-25.00-25.00 – Leslie Mitchell**
- 2. Parcel 230-26.16-73.00 – Leslie Mitchell**
- 3. Parcel 230-26.16-75.00 – Leslie Mitchell**
- 4. Parcel 230-26.20-20.00 – Leslie Mitchell**
- 5. Parcel 334-14.05-66.00 – Cedar Road Associates LLC**

**M25-187
Move to A Motion was made by Ms. Wahner, seconded by Ms. Angel to dismiss the
Dismiss deficient appeals.**

Motion Adopted: 4 Yeas

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

**Property
Assessment
Hearing
Simmers** **Mr. Roth introduced Property Assessment Hearing 134-13.15-56.01 -
Michael and Claire Simmers - 650 Tingle Avenue, Bethany Beach, DE
19930.**

**Mr. Roth acknowledged that the appellant did not wish to attend the
hearing, but have the Board make a decision based on the evidence
submitted with the application for appeal.**

**M25-188
Deny
Property
Hearing
134-13.15-
56.01**

A Motion was made by Mr. O'Rourke, seconded by Ms. Wahner to deny the appeal for Property Hearing 134-13.15-56.01 - Michael and Claire Simmers - 650 Tingle Avenue, Bethany Beach, DE 19930.

Motion Adopted: 4 Yeas

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

**Property
Assessment
Hearing
Anastasia
Kotsiras**

Mr. Roth introduced Property Assessment Hearing 134-13.19-247.00 - Anastasia Kotsiras - 505 Candlelight Lane, Bethany Beach, DE 19930.

Ms. Kotsiras began by stating that her comparable properties were all recently sold vacant lots in nearby communities, each larger than her subject parcel and featuring more extensive amenities such as pools, tennis courts, pickleball, kayak launches, and beach shuttles. The first comparable property sold in 2023 for \$407,000 and was 8,100 square feet. The second comparable, on 686 Collins Street, was 10,640 square feet and sold in 2021 for \$280,000, with a recent Zestimate of \$333,800. A third comparable on Juniper Court, measuring 10,290 square feet, sold in 2022 for \$375,000.

The appellant reviewed properties that the assessment office included in its analysis. She pointed out that one property on Kent Avenue was sold twice during the relevant period—once in 2021 for \$399,900 and again in 2022 for \$759,900. She stated that the earlier sale was not considered and should factor into the valuation. She further contended that the assessment's comparable properties were closer to Route 1 but did not offer the amenities found in her comparables, such as recreational facilities and beach shuttles. She felt that the comparables she provided should be weighed more heavily.

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 current assessed value on the property.

Mr. Zuck of Tyler Technologies presented the data supporting the assessed value. He stated that the subject property is 0.131 acres and has a current valuation of \$2,787,786 per acre. He noted that the property was located on the westside of Route 1 and that the proximity to Route 1 significantly affects land value. He cited four comparable sales west of Route 1 ranging from \$3,020,465 to \$4,761,538 per acre. Additional comparables located farther west showed lower per-acre values ranging from \$1,368,032 to \$2,280,110, illustrating a value regression the farther properties were located from Route 1.

During cross-examination, Ms. Kotsiras questioned why the Kent Avenue

**Property
Assessment
Hearing
Anastasia
Kotsiras
(cont.)**

property's 2021 sale was excluded and why the assessment office used only the higher 2022 sale price. Mr. Zuck responded that the earlier sale may have involved a non-market transaction, possibly between related parties. The appellant raised concerns that proximity differences were marginal—measured in hundreds of feet—and questioned why significant value differences were applied. Mr. Zuck explained that sales data supported higher valuations for properties closer to Route 1 and reiterated that amenities were not the primary valuation driver in this assessment model. The appellant concluded by reiterating that the properties she presented were not significantly farther from the beach and offered superior amenities, yet were assessed at lower values.

Mr. O'Rourke questioned if there was anything unique about the properties on Gibson Avenue and Second Street and why they had such a higher assessment value; to which Mr. Zuck explained it had to do with proximity and the walkable distance to the beach.

Ms. Wahner asked for clarification on whether the subject lot was buildable, and it was confirmed that it is. She also questioned whether there was a stipulation offered – to which there were not; and clarified that the appellant felt it is was worth \$175,000-\$200,000.

**M25-189
Close
Record
Property
Hearing
134-13.19-
247.00**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on property hearing 134-13.19-247.00 - Anastasia Kotsiras - 505 Candlelight Lane, Bethany Beach, DE 19930.

Motion Adopted: 4 Yeas

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

**M25-190
Deny
Property
Hearing
134-13.19-
247.00**

A Motion was made by Ms. Angel, seconded by Mr. O'Rourke to deny Property Assessment Hearing 134-13.19-247.00 - Anastasia Kotsiras - 505 Candlelight Lane, Bethany Beach, DE 19930.

Motion Adopted: 4 Yeas

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

**Property
Assessment
Hearing
Louis
Kotsiras
TTEE REV
TR**

Mr. Roth introduced Property Assessment Hearing 134-13.19-248.00 - Louis Kotsiras TTEE REV TR - 507 Candlelight Lane, Bethany Beach, DE 19930.

Ms. Kotsiras requested that all information previously submitted for the adjacent property at 505 Candlelight Lane, also under appeal, be considered as part of the record for this hearing. She reiterated that the value of properties in Bethany Beach should not be determined solely based

Property Assessment Hearing Louis Kotsiras TTEE REV TR (cont.)	<p>on proximity to the beach, noting that the area offers a variety of activities that attract visitors. She acknowledged higher sale prices for properties closer to the beach but emphasized that properties just one block west are selling for less. She highlighted the availability of amenities such as the free trolley and suggested that these should be considered in property assessments.</p> <p>Ms. Kotsiras provided an example of market volatility during the COVID-19 period, citing a property at 971 Hawksbill Street, which sold for \$250,000 in August 2021 and resold one year later for \$938,625. She pointed out another nearby lot, also on Hawksbill Street, which sold for \$250,000 despite being close in proximity and larger in size. She concluded by urging the Board to consider these sales and comparables, and not to rely solely on beach proximity in determining assessed value.</p> <p>Mr. O'Rourke asked for confirmation that the properties discussed in this and the previous hearing were adjacent and identical in dimension, with no known restrictions impacting value. Ms. Kotsiras confirmed this, adding that both lots were buildable and that some lots had already been developed. She affirmed that the valuation she proposed for the subject property was between \$175,000 and \$200,000, based on the comparables she provided.</p>
M25-191 Deny Property Hearing 134-13.19- 248.00	<p>A Motion was made by Mr. O'Rourke, seconded by Ms. Wahner to deny Property Assessment Hearing 134-13.19-248.00 - Louis Kotsiras TTEE REV TR - 507 Candlelight Lane, Bethany Beach, DE 19930.</p> <p>Motion Adopted: 4 Yeas</p> <p>Vote by Roll Call: Ms. Wahner, Yea; Ms. Angel, Yea; Mr. O'Rourke, Yea; Mr. Roth, Yea</p>
Property Assessment Hearing Robert Morris TTEE	<p>Mr. Roth introduced Property Assessment Hearing 134-17.07-92.00-1 - Robert Morris TTEE - 408 Collins St., Bethany Beach, DE 19930.</p> <p>Mr. Roth acknowledged that the appellant did not wish to attend the hearing, but have the Board make a decision based on the evidence submitted with the application for appeal.</p>
M25-192 Deny Property Hearing 134-17.07- 92.00-1	<p>A Motion was made by Mr. O'Rourke, seconded by Ms. Angel to deny Property Assessment Hearing 134-17.07-92.00-1 - Robert Morris TTEE - 408 Collins St., Bethany Beach, DE 19930.</p> <p>Motion Adopted: 4 Yeas</p> <p>Vote by Roll Call: Ms. Wahner, Yea; Ms. Angel, Yea; Mr. O'Rourke, Yea; Mr. Roth, Yea</p>

**Property
Assessment
Hearing
Wisniewski
withdrawn**

Mr. Roth stated that Property Assessment Hearing 134-9.00-241.00. John & Kathleen Wisniewski, 38210 Martins Way Ocean View, De 19930 has been withdrawn.

**Property
Assessment
Hearing
Jeffrey &
Cheryl
Kitchen**

Mr. Roth introduced Property Assessment Hearing 334-11.00-329.00 - Jeffrey & Cheryl Kitchen TTEE - 31638 Exeter Way, Lewes, DE 19958.

Mr. Kitchen noted that upon reviewing the 18 comparable properties (comps) provided by Tyler Technologies, only one parcel was located on his street. That property was listed with three bedrooms and two baths, totaling six rooms, though its layout included a study, kitchen, dining room, and family room, leading the appellant to question the methodology used in room counts.

He also pointed out that only two of the comparable parcels were built in the same year as his own, and 61% were built by a different builder, which he emphasized could mean variations in construction quality. Five of the properties were classified as Cape Cod or ranch styles; however, the appellant observed that these homes had window treatments on the second level, indicating livable space and, in his opinion, they should have been classified as conventional two-story homes.

He suggested that more accurate comps may exist in nearby communities such as Outer Banks and Carla Grove, which include homes by the same builder and of similar style. In support of his argument, the appellant referenced two comparable Schell-built Whimbrel models on his street. All three homes—including his own—were built the same year, by the same builder, and shared the same footprint. However, the other two homes had larger second levels or finished basements, while the appellant's home had a smaller elevation.

The appellant shared the reassessed values for the comparable homes: one was reassessed at approximately \$161.25 per square foot, and the other at approximately \$173.42 per square foot, while his own property was assessed at \$242.81 per square foot. He requested that Tyler Technologies review their valuation methodology for those two properties in comparison to his, suggesting the possibility of discrepancies.

He also mentioned an inability to obtain planning and zoning sheets from Schell Brothers for the other two parcels, which limited his ability to perform additional research. Despite efforts, he was unable to locate this information through the county. He requested the Board to consider a re-evaluation of the methodology used in valuing his property. He requested the Board consider a reevaluation of the methodology used in valuing his property and to allow access to the comps used for the two parcels on his street.

**Property
Assessment
Hearing
Jeffrey &
Cheryl
Kitchen
(cont.)**

Mr. O'Rourke confirmed that the appellant's property and the two others were Whimbrel models, with variations in elevation and square footage. The appellant clarified that his home was the smallest model with elevation A, while the others had larger second floors with elevations C and D. He also confirmed that the homes on nearby streets were built by different developers and were different models.

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 \$668,200. 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. Ryan Zuck of Tyler Technologies, stated that sales comparables were based on sales between January 1, 2021, and June 30, 2023, with a valuation date of July 1, 2023. He explained that although some homes may be listed as ranches, the existence of upper-level windows is accounted for by separating loft areas in their system. Mr. Zuck stated that the subject property, with 2,430 square feet, was currently assessed at \$274.98 per square foot. He presented several sales within the Coastal Club community that sold within the valuation period, with adjusted price-per-square-foot values ranging from \$307.89 to \$343.00. He noted that the appellant's property is assessed below both the average and median values of comparable properties.

Mr. Zuck addressed questions regarding basement quality and explained that finished basements are assessed differently depending on their level of finish, with finished basements reflecting the same quality as the main living areas being valued higher. He further clarified that total room count is a descriptive field and does not influence valuation.

Mr. Kitchen requested access to the comps used for Parcels 312 and 330 to which Mr. Keeler stated he would email it. Mr. Kitchen reaffirmed his position that he seeks fairness in the assessment, not to challenge or affect neighbors' valuations. He indicated willingness to follow up at a future time.

**M25-193
Close
Record
Property
Hearing
334-11.00-
329.00**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Assessment Hearing 334-11.00-329.00 - Jeffrey & Cheryl Kitchen TTEE - 31638 Exeter Way, Lewes, DE 19958.

Motion Adopted: 4 Yeas

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

M25-194
Approve
Property
Hearing
334-11.00-
329.00

A Motion was made by Mr. O'Rourke, seconded by Ms. Wahner to approve the appeal of Property Assessment Hearing 334-11.00-329.00 - Jeffrey & Cheryl Kitchen TTEE - 31638 Exeter Way, Lewes, DE 19958.

Motion Adopted: 4 Yeas

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

Property
Assessment
Hearing 206
Scar-
borough
Ave. LLC

Mr. Roth introduced Property Assessment Hearing 334-14.17-379.00 - 206 Scarborough Ave. LLC - 206 Scarborough Ave. Rehoboth Beach, DE 19971.

Mr. Roth acknowledged that the appellant did not wish to attend the hearing, but have the Board make a decision based on the evidence submitted with the application for appeal.

M25-195
Deny
Property
Hearing
334-14.17-
379.00

A Motion was made by Mr. O'Rourke, seconded by Ms. Angel to deny the appeal of Property Assessment Hearing 334-14.17-379.00 - 206 Scarborough Ave. LLC - 206 Scarborough Ave. Rehoboth Beach, DE 19971.

Motion Adopted: 4 Yeas

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

Property
Assessment
Hearing
Mary &
Patrick
O'Donovan

Mr. Roth introduced Property Assessment Hearing - 334-20.09-53.00 - Mary & Patrick O'Donovan - 20594 Fisher St. Rehoboth Beach, DE 19971.

Ms. O'Donovan began by providing a preface regarding the property and market conditions during the period from 2021 to mid-2023, noting significant changes due to the pandemic. They observed that many new residents moved to the area during this time, increasing rentals in the neighborhood. The appellant described personal circumstances, including building a new home to address flooding issues and accommodate a handicapped family member, and highlighted that several neighboring properties have structures close to the property line. She expressed concern over discrepancies in property data, specifically regarding square footage and basement status, and argued that these factors, along with the high number of rental properties nearby, negatively impact market value. She also noted the influence of the current 7% interest rate on market conditions and the potential for a market decline.

Following the appellant's statement, Mr. Roth asked clarifying questions, confirming that the property is on a slab rather than having a basement and is located outside Rehoboth Beach city limits, in the "Forgotten Mile" area. There was also discussion regarding tax assessment procedures related to

Property Assessment Hearing Mary & Patrick O'Donovan (cont.) recent renovations and certificate of occupancy.

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 \$1,807,600. 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. Ryan Zuck from Tyler Technologies provided a detailed valuation of the subject property located at 20594 Fisher Street. He stated that the home, built in 2024 with 3,474 square feet, was assessed based on comparable sales between January 2021 and June 2023, adjusted for time. Comparable properties ranged in size and price per square foot, with the subject property's assessed value totaling \$1,803,700 after adjustment for a one-car garage and lack of a traditional basement. Mr. Zuck explained that the main livable area is the second floor, with the "basement" level referring to the garage and lower living areas.

Ms. O'Donovan expressed skepticism about the use of comparable sales data from 2021-2023, citing current market changes and the impact of high interest rates on buyer behavior. She suggested that actual market conditions might result in lower sale prices and future tax appeals. The appellant also commented on the high proportion of rental properties in their neighborhood and their effect on valuation.

Mr. O'Rourke asked further questions regarding the land valuation and comparables. Mr. Zuck confirmed that land sales in the area support the assessed land value and acknowledged the significant price difference between the subject property's location and more central or waterfront areas.

Ms. Angel questioned whether Tyler Technologies went back and amended the assessment based on the trigger of the Certificate of Occupancy being obtained. Mr. Zuck confirmed that the current assessment reflects the new construction value, rolled back to the valuation date of July 1, 2023. The appellant concluded by emphasizing the importance of considering current market trends and the potential for increased sales activity to affect valuations going forward.

M25-196 Close Record Property Hearing 334-20.09-53.00 A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Assessment Hearing 334-20.09-53.00 - Mary & Patrick O'Donovan - 20594 Fisher St. Rehoboth Beach, DE 19971.

Motion Adopted: 4 Yeas

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

**M25 – 197
Approve
Property
Hearing
334-20.09-
53.00
FAILED**

A Motion was made by Ms. Wahner to approve the appeal. There was no second so the Motion failed.

**M25-198
Deny
Property
Hearing
334-20.09-
53.00**

A Motion was made Ms. Angel, seconded by Mr. O'Rourke to deny the appeal for Property Assessment Hearing 334-20.09-53.00 - Mary & Patrick O'Donovan - 20594 Fisher St. Rehoboth Beach, DE 19971.

Motion Adopted: 3 Yeas; 1 Nay

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

**Property
Hearing
Rhona
Prescott**

Mr. Roth introduced Property Assessment Hearing 335-4.20-160.00, Rhona Prescott, 14 Cedar Street Lewes, DE 19958.

Mr. Roth acknowledged that the appellant did not wish to attend the hearing, but have the Board make a decision based on the evidence submitted with the application for appeal.

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 \$630,900. 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. Ryan Zuck from Tyler Technologies provided testimony supporting the assessed value. He described the subject property as a small cottage of 668 square feet, built in the 1942 on a 0.052-acre lot. Comparable properties were presented, including one at 100 Cedar Street, built in 2015 with 618 square feet, sold after the date of value for \$610,000; a Cape Cod style home at 214 Savannah Road, built in 1946 with 1,280 square feet, sold for \$936,359 time adjusted; and several other nearby properties with various sizes, ages, and sale prices. Mr. Zuck noted that the smaller size of the subject property results in a higher price per square foot and affirmed that the assessed value is consistent with market data.

Ms. Wahner questioned Mr. Zuck regarding the grading of the subject property as "D Plus," which he explained referred to the lower quality of construction typical of an older, modest cottage with a shallow roof pitch.

Ms. Angel then raised questions regarding the comparable property at 100 Cedar Street, which is a condominium-type ownership with two dwellings sharing the lot. Mr. Zuck clarified that it is a small, detached home sharing

**Property
Hearing
Rhona
Prescott
(cont.)**

common elements with another structure on the same property.

Mr. O'Rourke inquired whether the subject lot, being only 40 by 55 feet, is substandard compared to other lots in the area. Mr. Zuck confirmed the lot is smaller than typical and that its size impacts value, but he did not have knowledge regarding zoning or rebuilding restrictions.

**M25-199
Close
Record
Property
Hearing
335-4.20-
160.00**

A Motion was made by Ms. Angel, seconded by Ms. Wahner to close the record for Property Assessment Hearing 335-4.20-160.00 - Rhona Prescott - 14 Cedar Street Lewes, DE 19958.

Motion Adopted: 4 Yeas

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

**M25-200
Approve
Property
Hearing
335-4.20-
160.00**

A Motion was made by Mr. O'Rourke, seconded by Ms. Angel to approve the appeal for Property Assessment Hearing 335-4.20-160.00 - Rhona Prescott - 14 Cedar Street Lewes, DE 19958.

Motion Adopted: 4 Yeas

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

**M25-201
Adjourn**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to adjourn at 12:08 p.m.

Motion Adopted: 4 Yeas

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

Respectfully submitted,

**Bobbi Albright
Recording Secretary**

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

