

BOARD OF ASSESSMENT REVIEW MEETING

**Sussex County Administrative Offices
Council Chambers
2 The Circle
Georgetown, DE 19947**

AGENDA

March 10, 2025

10:30 A.M.

Call to Order

Appointment of Chairperson

Adoption of Rules of Procedure

Public Comments

Consent Agenda

- 1. Parcel – 134-17.00-41.00-56157; appellant David Green**
- 2. Parcel – 334-6.00-40.02; appellant Cory Bartelt**

Property Assessment Appeal Hearings:

Time	Appellant	Parcel Number	Property
10:45 a.m.	Donald Wright	134-9.00-969.00	39817 Brixton Ct., Bethany Beach, DE 19930
11:00 a.m.	Gregory Schlimm	334-13.00-1736.00	37326 Trent Ct., Rehoboth Beach, DE 19971

Adjourn

In accordance with 29 Del. C. §10004(e)(2), this Agenda was posted on March 3, 2025, at 4:15 p.m. and at least seven (7) days in advance of the meeting.



BOARD OF ASSESSMENT REVIEW
SUSSEX COUNTY, RULES OF PROCEDURE

Article I. Authorization

The Board of Assessment Review of Sussex County (hereinafter referred to as "the Board") is established and authorized under 9 Del. C. § 7004.

Article II. Functions

Section 1. The Board shall hear timely and properly filed appeals from any property owner who alleges that their property has been improperly assessed for the purposes of taxation. The Board, on the basis of the evidence presented at the appeal hearing, shall determine whether the assessment is correct. If the Board finds that the assessment is greater than it should be, the Board shall order the Sussex County Department of Assessment (hereinafter "Assessment") to reduce the assessment as directed by the Board.

Article III. Duties of Assessment

Assessment shall, at the direction of the Board, receive and docket all appeals, prepare and mail all official correspondence of the Board, send out all notices required by law and by these Rules, keep records of all official actions of the Board, and perform all duties required by law and these Rules.

Article IV. Board Members

Section 1. The Board shall consist of five regular members and three alternate members, appointed in accordance with and serving terms as established by 9 Del. C. § 7004.

Article V. Chairperson

Section 1. The Chairperson shall preside at all meetings of the Board, decide all points of order or procedure, and perform all duties required by law or these Rules.

Section 2. In the absence of the Chairperson, those members of the Board who are present shall designate a member to serve as Acting Chairperson, who shall preside and who may exercise all powers with which the Chairperson is vested by law or these Rules.

Section 3. The Chairperson shall be permitted to vote on any motion pending before the Board or a panel thereof.

Article VI. Meetings and Hearings

Section 1. The Board shall meet at some public and convenient place in Sussex County from March 1 to May 31 of each year or until all appeals have been heard and acted upon during a year of reassessment to hear assessment appeals and to perform any other functions required by law or to conduct any administrative business. The Board and Assessment, in conjunction, may schedule additional meetings as needed. If there are no appeals or no other business before the Board for any designated month, the Board and Assessment, in conjunction, may cancel meetings for that month. The Board's hearing schedule may be modified as necessary to respond to scheduling conflicts or exigencies.

Section 2. A quorum of the Board is necessary to transact business at any meeting or hearing. A quorum shall consist of three (3) members appointed to the Board.

Section 3. The vote of a majority of the members present at any meeting or hearing of the Board shall be necessary to carry a motion.

Section 4. Any person desiring to take an appeal before the Board shall, within the periods established by law or Assessment, file written notice thereof with the Board on such forms as the Board may prescribe. Appeals of separate tax parcels shall be submitted on separate appeal forms. Appeals for separate tax parcels set forth on a single appeal form will not be considered.

Section 5.

- a. Each appellant and counsel or representative of record shall be notified of the date, place, and time that the hearing will be held.
- b. In addition to the notice to appellants required under subsection (a) of this section, Assessment shall, on behalf of the Board, give sufficient public notice of all meetings by the Board to comply with the provisions of the State Freedom of Information Act (29 Del. C. Ch. 100).

Section 6. The procedure for hearing before the Board shall be as follows:

- a. The Chairperson will read into the record a statement identifying the appellant, their property, and the amount of the assessment being appealed. The Chairperson shall also advise all parties of any time limitation applicable to the appeal hearing, in accordance with Section 8 of this Article.
- b. All witnesses who wish to testify before the Board shall testify under oath. Any form of attestation by which a witness signifies that they are bound in conscience to testify truthfully shall be sufficient. The Chairperson shall administer all oaths.
- c. The appellant shall present testimony, including any legally admissible documentation or other evidence, in support of a lower assessment, so long as such evidence was disclosed in the appellant's appeal form.
- d. An Assessment representative may then cross-examine the appellant concerning the testimony and evidence presented.
- e. Board members may question the appellant on appellant's evidence.
- f. If the appellant has not presented any competent evidence of substantial overvaluation, the Board may, either on the motion of Assessment or a board member, deny the appeal without receiving further testimony.
- g. If the appellant has presented competent evidence of substantial overvaluation, an Assessment representative will present evidence in support of the assessment of record or any lower value they believe accurately reflects the fair market value of the property in issue as of the County's base date of July 1, 2023. Assessment shall not present any document not previously provided to any appellant who timely requests the production of Assessment's documents as provided for in these rules.
- h. If an Assessment representative has presented evidence, the appellant shall have the opportunity to cross-examine them concerning that evidence.
- i. After cross-examination by the appellant, Board members may question the Assessment

representative on Assessment's evidence.

- j. The appellant may then rebut any evidence presented by Assessment.
- k. Assessment will be given an opportunity to cross-examine the appellant on any rebuttal evidence.
- l. Upon the conclusion of the presentation of the evidence, the appellant and the Assessment representative may each make a short closing statement to the Board summarizing their positions but introducing no further evidence.
- m. Following the presentation of evidence by both sides within the time limits established at the outset of the hearing, the Board will consider all evidence submitted. A member of the Board will make a motion to close the hearing and the Chairman will then take a roll-call Vote on the motion.
- n. Within five business days following the date of the hearing, the Board will issue a written statement of its decision.

Section 7. If the appellant or their representative fails to appear at the appeal hearing within 15 minutes after the time scheduled, unless the appeal hearing has been continued, the appeal shall be deemed abandoned.

Section 8. Unless additional time is requested by the appellant, Assessment or a member of the Board, appellants and Assessment shall each be limited to fifteen (15) minutes to present evidence and argument regarding the assessment of residential property when neither appellant nor Assessment present the opinion of an expert (including an appraiser). In its discretion, the Board may establish time limits for all other appeal hearings. If the Board does establish such a time limit, it shall advise the appellant and Assessment of the limit at the time the appeal is noticed for hearing and shall equally divide the time allocated between the appellant and Assessment. The Board may, in the interests of justice, expand the time allocated to any party.

Section 9. If, as a result of delays experienced by the Board, an appellant's appeal cannot be heard within one-half hour after the time scheduled, the appellant shall be given a choice of waiting until the Board reaches their case or of receiving a continuance to the next available hearing date.

Section 10. All meetings, hearings, and proceedings of the Board, with the exception of executive sessions for the purposes set forth in 29 Del. C. §10004(b), shall be open to the public. A record of all public proceedings shall be maintained.

Article VII. Panel and Referees

Section 1. Whenever Sussex County has chosen under 9 Del. C. 7004 to authorize the appointment of Referees to hear appeals, all hearings shall conform to the procedures outlined in Article VI of these rules, with the following exceptions:

- a. Any referee shall maintain a summary record.
- b. The decision of a referee shall not be final but shall serve merely as a recommendation to the entire Board.
- c. At a meeting called in conformity with all applicable notice requirements of State law, a quorum of the Board shall meet to consider all recommendations by the referees.
- d.

Article VIII. Data Requirements

Section 1. An appellant shall file for an assessment appeal on an official application form provided by Assessment. Unless otherwise directed by the Board or agreed by Assessment an appellant shall file one original copy of their application and all supporting documentation with the Board by the Assessment Department at assessmentappeals@sussexcountyde.gov or delivering them to the office of the Department of Assessment, PO Box 589, Georgetown, DE 19947 not later than 4:30PM on March 31st. For the purposes of this Rule, an application shall be considered late if it is not electronically received in Assessment's inbox, or physically received in the offices of Assessment by the aforesaid deadline, regardless of any postmark or other evidence of the date or time of the submission. Late applications shall be received but shall not be docketed, processed, or scheduled for hearing until the next annual appeal period, and any reduction in assessment shall not become effective until the commencement of the next tax year.

Section 2. With respect to any application that Assessment believes is deficient in that it does not contain competent evidence of substantial overvaluation, Assessment shall advise the appellant in writing of the deficiency and provide the appellant a period of no fewer than ten (10) days for its correction, and further advise the appellant that if the deficiency is not corrected, that Assessment shall present that appeal to the Chairperson for designation as a deficient filing. After the expiration of the correction period provided by Assessment, if Assessment believes that the deficiency has not been cured, Assessment may notify the Board Chairperson of its determination that the appeal is deficient. If the Chairperson agrees that the appeal is deficient, the appeal will be scheduled for a hearing solely for the Board to vote on whether the appeal should be dismissed as deficient. If the Chairperson disagrees that the appeal is deficient, the appeal shall be scheduled for a hearing on the merits. If the Board determines the appeal is deficient, the appeal shall be denied.

Section 3.

- a. An appellant relying on the comparable sales approach may cite only comparable sales, not allegedly comparable assessments. Comparable sales to be cited or otherwise relied upon by the appellant at an appeal hearing must be identified with specificity in the appellant's appeal form. The appellant will not be permitted to testify concerning any comparable sale not cited in their appeal form.
- b. An appellant asserting that Assessment must consider any relevant factor affecting the value of a property must identify through a supplemental filing submitted prior to the scheduled hearing all factors the appellant asserts the Board must consider. Factors not so identified shall be deemed waived by the appellant and shall not be considered by the Board.
- c. All appraisals presented by either an appellant or Assessment shall be prepared by an appraiser/assessor licensed or permitted to practice in the State of Delaware by the State Council on Real Estate Appraisers pursuant to 24 Del. C. §§ 4001 et seq.

Section 4. An appellant shall cite at least three but not more than six comparable sales on their appeal form or at the hearing. In the event that an appellant's appeal form cites more than six comparable sales, they will be permitted at the hearing to discuss only the first six listed on the form. This limitation shall not apply to appraisals prepared pursuant to Article VIII, Section 3(c).

Section 5.

- a. If the appellant wishes to rely upon any appraisal report at the appeal hearing, they must provide one copy of that report to Assessment and additional copies upon request by the Board. Upon a showing of good cause, the period for filing an appraisal report may be extended by the Chairperson; in no case, however, will Assessment schedule an appeal for hearing until the appellant has provided the appraisal report if the Chairperson grants an extension. If the appellant does not provide an appraisal report in the time allowed by the Chairperson, the Chairperson may grant an additional extension or direct Assessment to schedule the appeal for hearing.
- b. If Assessment intends to rely upon an appraisal report or other expert opinion (other than that of an employee of Assessment), Assessment shall produce the report and identify such expert to the Board and the appellant before the first scheduled date of the appeal hearing.
- c. The Board shall not permit the introduction of any appraisal report, or the evidence contained therein, unless the report has been previously provided as required under these Rules and the author of the report is present and available for cross-examination.

Section 6. Any appellant who files a timely appeal shall be provided a statement, substantially in the form set forth in Appendix I, outlining the legal standards applicable to assessment, the burdens of proof on assessment appeals, and the procedures followed by the Board.

Section 7.

- a. Any potential witness who may testify on the appellant's behalf shall be identified on the appellant's appeal form. If requested by the appellant either on the appeal form or before the first scheduled date of the appeal hearing, Assessment shall identify all witnesses who may testify on its behalf prior to the hearing. The Board shall not permit any witness to testify at the hearing unless previously identified as required under these Rules.
- b. An appellant may request that Assessment disclose each exhibit that it intends to present in its case-in-chief in support of the assessment. Such requests shall be made on the appeal form by checking a box on the form indicating that appellant seeks the production of Assessment's documents. Upon receipt of an appeal form indicating appellant's request for disclosure, Assessment shall make one copy of each exhibit available to the appellant at the Department of Assessment, during regular business hours, or by e-mail prior to the hearing. The receipt of documents in compliance with these Rules shall not serve as the basis for a continuance. Until the Board has determined that the appellant has presented competent evidence of substantial overvaluation, the Board shall not consider, or permit the appellant to reference, Assessment's exhibits. Assessment shall not be required to disclose any exhibit it may submit as impeachment evidence during the appellant's case-in-chief. Disclosure shall not be required for a hearing on deficiency held under Article VIII, Section 2. Documents not disclosed in compliance with these Rules shall not be considered at any hearing.

Article IX. Formal Decisions

Following each hearing, the Board shall forward to Assessment a brief written statement of its decision and the basis therefor. Assessment shall, in accordance with the provisions of State law, provide a copy of that statement to the appellant or the representative who appeared on their behalf at any hearing.

Article X. Judicial Review of Board Decisions

Section 1. At the conclusion of any hearing, the Chairperson shall advise the appellant of the right to seek judicial review in the Superior Court.

Section 2. In the event of an appeal to the Superior Court, the appellant shall prepare and file with the Prothonotary all required documents such as transcripts and a record of all evidence submitted to the Board.

Article XI. Application and Amendments

Section 1. The purpose of these Rules is to fairly and efficiently administer the appeals process. The Board, upon motion and approval by a majority of the members attending any meeting of the Board, may temporarily suspend any procedural or temporal rule set forth herein for good cause shown on a case-by-case basis.

Section 2. These Rules may be amended upon the motion of a quorum of the Board.

Appendix I

Summary of the Rules and Procedures on Appeals to The Board of Assessment Review of Sussex County

This is to acquaint you with the procedures followed by the Board of Assessment Review (the "Board") in assessment appeals, so that you will better understand the manner in which your case will be handled.

The Board sits to hear appeals from the assessed values placed on real property in Sussex County. To file an appeal, you must present an appeal form, to the Director of the Department of Assessment ("Assessment") by the deadline established by law. **Your appeal form must be completed fully and you must timely submit all required documentation in accordance with the Board's rules, or the Board may deny your appeal without a hearing on the merits of your appeal.**

You will be notified of the date, time, and place of your hearing.

Hearings are held before the Board, composed of five members, none of whom are Sussex County employees. If warranted, Sussex County may authorize the appointment of Referees to hear appeals; if it does so, the Referees' recommendation will be presented to the full Board,

The Board will provide the opportunity for Public Comment for any members of the public in attendance. For any individual wishing to provide a Public Comment, there shall be three (3) minute time-limit. These comments shall be restricted to matters pertinent to business being handled by the Board

At the beginning of the hearing, the Chairperson of the Board will read into the record a statement identifying you, your property, and the amount of the assessment under appeal. The Chairperson will also advise all parties of any time limitations for the hearing.

After being sworn, you may present to the Board testimony or evidence to support your claim that your assessment should be reduced. To prevail, you must convince the Board that the fair market value of your property, as of the County's base date of July 1, 2023, is less than the amount of your assessment. To do this, you may present evidence of sales of comparable properties. The assessed values of other properties, or the taxes paid by other property owners, are not acceptable as competent evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.

If you are an individual, you may present your case yourself or through an attorney. If you are an entity, you may present your case yourself or through an attorney, or employee, but not through a non-employee third-party. If you wish to discuss sales of comparable properties in your area to demonstrate your claim of overvaluation, you must state specific parcel numbers, owners' names, and exact addresses in your appeal form; you may not testify concerning properties that were not included in your appeal form. You may also present evidence through qualified witnesses, if they have been identified in your appeal form. Written information such as appraisal reports will be considered only if the report has been previously provided to Assessment and the Board and the person who prepared the document is present at the hearing and available for cross-examination. After you have completed your testimony and presented your evidence, the County's representative may cross-examine you on the evidence you presented. Then, the members of the Board may also ask you questions.

If you are appealing the assessment of residential property and you are not presenting the testimony of an appraiser, you and Assessment will each be limited to 15 minutes to present your evidence. Requests for additional time must be made to the Chairperson prior to the hearing and may be granted at the Chairperson's discretion.

You may request that Assessment disclose its witnesses and exhibits to you. Requests for the disclosure of exhibits must be made on the appeal form by checking the appropriate box. Any request for the disclosure of witnesses must be made before the first scheduled date of your appeal hearing.

Under State law, there is a presumption Assessment has correctly valued your property. **YOU HAVE THE BURDEN OF SHOWING THAT YOUR ASSESSMENT IS INCORRECT.** If you fail to meet that initial burden, then Assessment may refuse to present any evidence in support of its assessment. Assessment is required to justify its assessment only after you have presented competent evidence of substantial overvaluation.

After you have presented your evidence and met your initial burden of showing substantial overvaluation, Assessment's representative will be sworn and will present evidence in support of the assessment. After Assessment has presented its evidence, you may cross-examine Assessment's representative about their testimony. Thereafter, the Board may also question Assessment's representative.

You will be given a final opportunity to rebut Assessment's evidence. Should you offer any rebuttal evidence, Assessment will be allowed to cross-examine you on that evidence.

After both sides have fully presented their positions within the time limits established at the outset of the hearing, the Board will consider all the evidence submitted. A member of the Board will make a motion and the Chairperson will then take a roll call vote on the motion to close the hearing. Following the hearing, you will be sent a written statement of the Board's ruling.

After the hearing is closed, the Board may vote to approve, deny, or defer until a later date. All votes of the Board must be taken in public and a written decision will be issued by the Board within five (5) business days.

The Board's decision may be appealed to the Superior Court within thirty (30) days after written notice of the decision has been issued. Superior Court appeals are based on the record presented before the Board. Ordinarily, no new evidence or testimony can be presented. The Board's decision will be upheld on appeal unless the Court is convinced that the Board acted "contrary to law, fraudulently, arbitrarily or capriciously."

The same procedures apply in a quarterly or supplemental tax appeal. The only difference between an annual appeal and a supplemental appeal is the scope of the Board's review. In an annual appeal, you may challenge your entire assessment. In a supplemental appeal, you may challenge only the amount by which your assessment was increased during that quarter.



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-17.00-41.00-56157

Sussex County Board of Assessment VS David Green
(Owner Name)

We, the undersigned, agree to adjust the above-entitled appeal by settlement with the Sussex County Board of Assessment Office as follows:

Original Value: \$ 822,600 Stipulated Value: \$ 720,300

Date: 2/26/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: David A. Green

Date: 3/2/2025

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keefer

Title: Director of Assessment



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-17.00-41.00-56157

Sussex County Board of Assessment VS David & Janet Grenn
(Owner Name)

We, the undersigned, agree to adjust the above-entitled appeal by settlement with the Sussex County Board of Assessment Office as follows:

Original Value: \$ 822,600

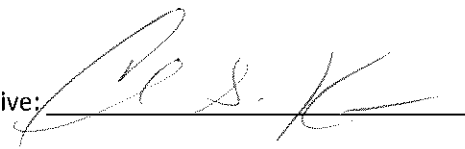
Stipulated Value: \$ 720,000

Date: 2/26/25

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: _____

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants's application for appeal, their appraisal report, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcle ID 134-17.00-41.00-56157. This adjustment reflects the modifications to the year built and the square footage of the home to bring the value to \$720,300.

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 38948 CYPRESS LAKE CIR 56157	Map ID: 134-17.00-41.00-56157	Class: Residential - Condo	Card: 1 of 1	Printed: March 6, 2025
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CURRENT OWNER
GREEN DAVID JANET L GREEN 6734 BUNKERS CT CLIFTON VA 20124

GENERAL INFORMATION	
Living Units	1
Neighborhood	1AR154C
Alternate Id	134170000410056157
Vol / Pg	3518/134
District	
Zoning	HIGH DENSITY RESIDEN'
Class	Residential



Property Notes
COMMON LAND PCT - ESTIMATED
AG LAND USE: N

Land Information					
Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC .1591			91,720	
Total Acres: .1591					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	91,700	91,700	0	0
Building	0	628,600	628,600	0	0
Total	0	720,300	720,300	0	0
Manual Override Reason					
Value Flag	Cost Approach		Base Date of Value		
			Effective Date of Value		

Entrance Information			
Date	ID	Entry Code	Source
06/13/23	SMD	Occupant Not At Home	Other

Permit Information				
Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/20/20	461,000			5229/39	Deed	
07/14/00	210,203					

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 38948 CYPRESS LAKE CIR 56157

Parcel Id: 134-17.00-41.00-56157

Class: Residential - Condo

Card: 1 of 1

Printed: March 6, 2025

Dwelling Information

Style	Condo Flat	Year Built	1995
Story height	1.25	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim Color	x	In-law Apt	No

Basement

Basement	Slab	# Car Bsmt Gar	0
FBLA Size	x	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

Heating & Cooling

Fireplaces

Heat Type	Central Full Ac	Stacks	
Fuel Type	Electric	Openings	
System Type	Heat Pump	Pre-Fab	1

Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	3
Total Rooms	7	Bath Type	
Kitchen Type		Bath Remod	No
Kitchen Remod	No		

Adjustments

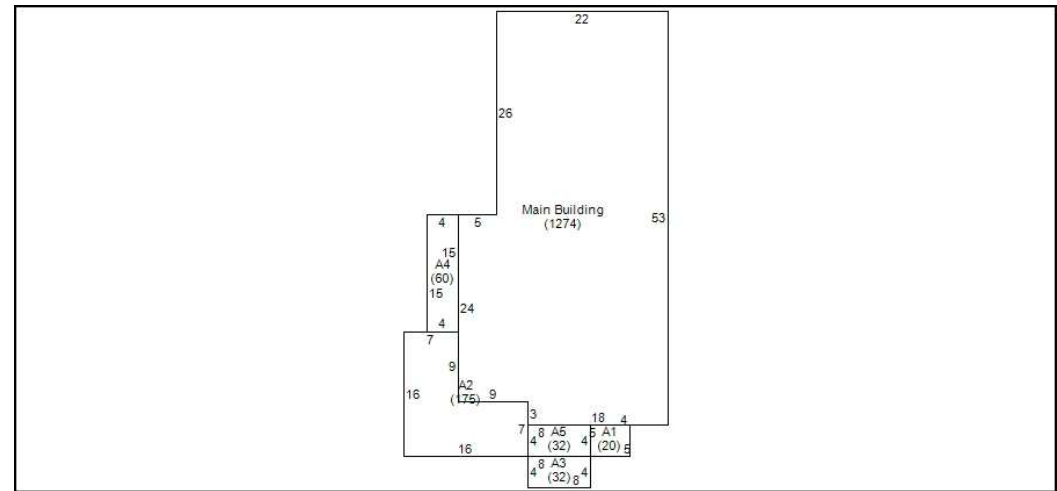
Int vs Ext Cathedral Ceiling	Same x	Unfinished Area Unheated Area	
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Grade & Depreciation

Grade	C	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	110
Cost & Design % Complete	0 100	% Good Ovr	

Dwelling Computations

Base Price	258,910	% Good	87
Plumbing	12,050	% Good Override	
Basement	-26,460	Functional	
Heating	21,480	Economic	110
Attic	0	% Complete	100
Other Features	1,550	C&D Factor	
		Adj Factor	2.39
Subtotal	267,530	Additions	7,000
Ground Floor Area	1,274		
Total Living Area	1,593	Dwelling Value	628,600



Outbuilding Data

Line Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
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Condominium / Mobile Home Information

Complex Name		Number	SEA COLONY WEST
Condo Model			
Unit Number	56157	Unit Type	Condo Flat
Unit Level		Unit Location	2
Unit Parking		Unit View	
Model (MH)		Model Make (MH)	

Building Notes



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-6.00-40.02

Sussex County Board of Assessment VS Cory Bartelt
(Owner Name)

We, the undersigned, agree to adjust the above-entitled appeal by settlement with the Sussex County Board of Assessment Office as follows:

Original Value: \$ 618,700 Stipulated Value: \$ 450,800

Date: 2/26/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Chan Bartelt

Date: 2/28/2025

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-6.00-40.02

Sussex County Board of Assessment VS Cory & Chan Bartell
(Owner Name)

We, the undersigned, agree to adjust the above-entitled appeal by settlement with the Sussex County Board of Assessment Office as follows:

Original Value: \$ 618,700

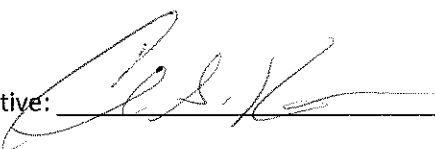
Stipulated Value: \$ 450,800

Date: 2/26/25

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: _____

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants's application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-6.00-40.02. This adjustment reflects the modifications to the grade and condition of the home to bring the value to \$450,800.

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 104 KIMBERLY WAY

Map ID: 334-6.00-40.02

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 6, 2025

CURRENT OWNER
 BARTELT CORY
 CHAN BARTELT
 10315 TECUMSEH LN
 FAIRFAX VA 22030

GENERAL INFORMATION
 Living Units 1
 Neighborhood 6AR216
 Alternate Id 334060000400200000
 Vol / Pg 6187/221
 District
 Zoning AGRICULTURAL/RESIDEI
 Class Residential



Property Notes

AG LAND USE: N

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC .8367			203,670

Total Acres: .8367

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	203,700	203,700	0	203,700
Building	0	247,100	247,100	0	304,700
Total	0	450,800	450,800	0	508,400

Manual Override Reason
 Base Date of Value
 Effective Date of Value

Value Flag Cost Approach

Entrance Information

Date	ID	Entry Code	Source
10/23/23	SME	No Trespassing	Estimated

Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/01/23	202310782	9,000	A108 Add Metal Roof Over Shingle	
01/31/02	80613-3	1,728	D010 Shed-Kimberly Way	
01/27/97	80613-2	3,800	D010 Enclose Deck-Kimberly Waylot 2	
08/03/89	80613-1	72,000	D010 Dwellingw/Garage-Kimberly Wayl	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/16/24	455,000			6187/221	Deed	BARTELT CORY
06/30/95	140,500			2059/302		

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 104 KIMBERLY WAY

Parcel Id: 334-6.00-40.02

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 6, 2025

Dwelling Information

Style Ranch	Year Built 1989
Story height 1	Eff Year Built
Attic None	Year Remodeled
Exterior Walls Alum/Vinyl	Amenities
Masonry Trim x	In-law Apt No
Color	

Basement

Basement Crawl	# Car Bsmt Gar 0
FBLA Size x	FBLA Type
Rec Rm Size x	Rec Rm Type Single Family

Heating & Cooling

Fireplaces

Heat Type Central Full Ac	Stacks
Fuel Type Electric	Openings
System Type Heat Pump	Pre-Fab

Room Detail

Bedrooms 3	Full Baths 2
Family Rooms	Half Baths 0
Kitchens	Extra Fixtures 2
Total Rooms 6	
Kitchen Type	Bath Type
Kitchen Remod No	Bath Remod No

Adjustments

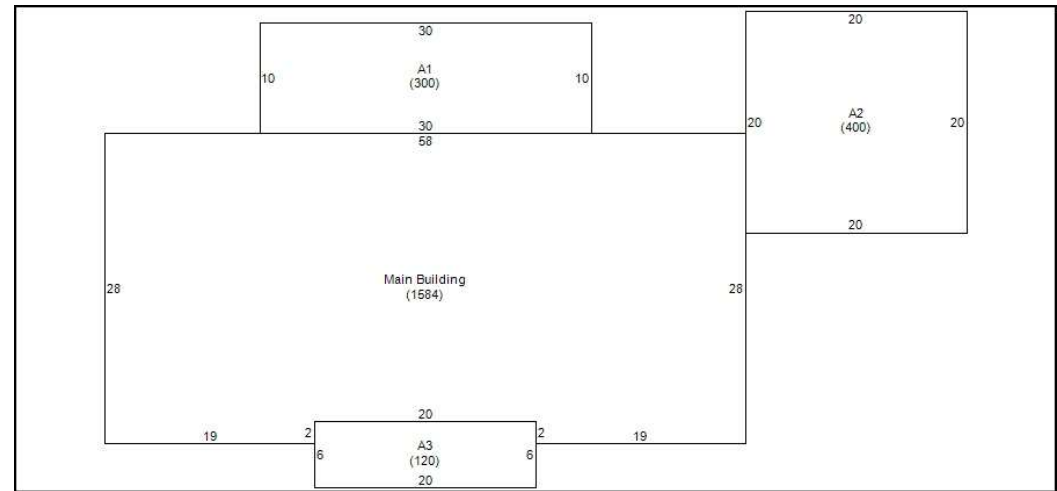
Int vs Ext Same	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

Grade C	Market Adj 55
Condition Average	Functional
CDU AVERAGE	Economic
Cost & Design 0	% Good Ovr
% Complete 100	

Dwelling Computations

Base Price 256,846	% Good 84
Plumbing 6,700	% Good Override 55
Basement -14,250	Functional
Heating 21,310	Economic
Attic 0	% Complete 100
Other Features 0	C&D Factor
	Adj Factor 1.45
Subtotal 270,610	Additions 21,600
Ground Floor Area 1,584	
Total Living Area 2,284	Dwelling Value 247,100









Outbuilding Data

Line Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
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Condominium / Mobile Home Information

Complex Name	Number
Condo Model	
Unit Number	Unit Type Ranch
Unit Level	Unit Location
Unit Parking	Unit View
Model (MH)	Model Make (MH)

Building Notes

	SUBJECT PARCEL	COMPARISON-1	COMPARISON-2	COMPARISON-3	COMPARISON-4	COMPARISON-5
PARCEL ID	334-6.00-40.02	335-8.00-63.00	335-8.18-2.01	335-8.00-114.00	335-8.18-8.03	334-5.00-837.00
CARD 1						
	104 KIMBERLY WAY 6AR216	117 E QUAIL TRL 6AR216	95 DOVE DR 6AR216	110 W QUAIL TRL 6AR216	34136 SEWELL LN 6AR216	33281 HARBOR REACH DR 6AR056
Neighborhood	6AR216	6AR216	6AR216	6AR216	6AR216	6AR056
NBHD Group	607	607	607	607	607	607
Total Acres	.8367	.3444	.4848	.7089	1.2052	.2307
Living Units	1	1	1	1	1	1
DWELLING DESCRIPTION						
Story Height	1	1	1	1.75	1.5	1
Attic	1	1	1	1	1	1
Style	03-RANCH	03-RANCH	03-RANCH	08-CAPE COD	08-CAPE COD	03-RANCH
Year Built	1989	1979	2005	1990	1974	2003
Exterior Wall	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL
Total Living Area	2284	1540	1800	2237	1709	2326
Fin Bsmt Area						
Rec Room Area						
Grade	C	C+	B-	C+	C	B-
CDU	AV	AV	AV	AV	AV	AV
Basement	3	3	3	2	2	3
Bed Rooms	3	3	3	3	1	3
Total Rooms	6	6	6	6	4	6
Total Fixtures	8	8	8	8	7	8
Fireplace-Mas				1		
System Type	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP
PRICING DATA						
Land Value	203,700	154,400	168,500	190,900	227,700	142,200
Building Value	247,100	334,300	491,400	400,600	253,800	340,500
OBV Value	0	14,160	21,700	0	0	0
Dwelling Value	247,100	320,100	469,700	400,600	253,800	340,500
Cost Value	450,800	488,700	659,900	591,500	481,500	482,700
VALUATION						
Weighted Average	504,790					
Time Adjusted Price	0	491800	592960	568700	464000	504900
Sale Price	0	485000	532260	535000	400000	495000
Sale Date		04-APR-2023	16-FEB-2022	12-SEP-2022	26-AUG-2021	02-MAR-2023
Market Value	508,400					
Adjusted Price		543,810	518,560	513,350	505,050	456,030

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 39817 BRIXTON CT

Map ID: 134-9.00-969.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 6, 2025

CURRENT OWNER
 WRIGHT DONALD MATTHEW
 5321 KENWOOD AVE
 CHEVY CHASE MD 20815

GENERAL INFORMATION
 Living Units 1
 Neighborhood 1AR055
 Alternate Id 134090009690000000
 Vol / Pg 5450/161
 District
 Zoning MEDIUM RESIDENTIAL
 Class Residential



Property Notes

AG LAND USE: N

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC .1791	Location		1,772,290

Total Acres: .1791

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,772,300	1,772,300	0	1,772,300
Building	0	805,500	427,800	0	805,460
Total	0	2,577,800	2,200,100	0	2,577,760

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Market Approach

Entrance Information

Date	ID	Entry Code	Source
04/21/23	ANW	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/28/11	26307-4	5,300	D010 Tile Bath Floor-The Preserve L	
01/17/08	26307-3	2,040	D010 1st & 2nd Fl Deck-The Preserve	
12/07/00	26307-2	20,000	D010 Enclose Under Piling-The Prese	
01/25/94	26307-1	127,072	D010 Dwellingw/Additions-The Preser	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/21/21			Invalid Sale - Tyler	5450/161	Deed	WRIGHT DONALD MATTHEW
07/09/14	1,680,000			4281/234		
05/13/00	1,190,000					
05/15/97	820,000					
11/06/93		1				

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 39817 BRIXTON CT

Parcel Id: 134-9.00-969.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 6, 2025

Dwelling Information

Style	Contemporary	Year Built	1994
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Composite	Amenities	
Masonry Trim Color	x	In-law Apt	No

Basement

Basement	Partial	# Car Bsmt Gar	0
FBLA Size	x	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

Heating & Cooling

Fireplaces

Heat Type	Central Full Ac	Stacks	
Fuel Type	Electric	Openings	
System Type	Heat Pump	Pre-Fab	1

Room Detail

Bedrooms	5	Full Baths	4
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	3
Total Rooms	8	Bath Type	
Kitchen Type		Bath Remod	No
Kitchen Remod	No		

Adjustments

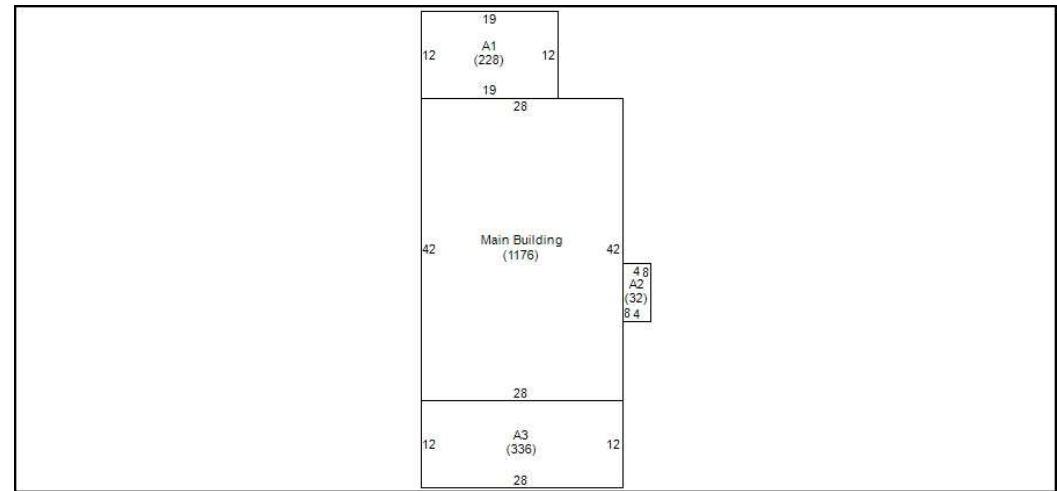
Int vs Ext Cathedral Ceiling	Same x	Unfinished Area Unheated Area	
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Grade & Depreciation

Grade	B-	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	
Cost & Design % Complete	0 100	% Good Ovr	

Dwelling Computations

Base Price	312,007	% Good	86
Plumbing	20,620	% Good Override	
Basement	-7,730	Functional	
Heating	25,880	Economic	
Attic	0	% Complete	100
Other Features	1,700	C&D Factor	
		Adj Factor	1.3
Subtotal	352,480	Additions	22,200
Ground Floor Area	1,176		
Total Living Area	2,352	Dwelling Value	422,900









Outbuilding Data

Line	Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
1	Carport	9 x 17		153	1	2021	B	A	2,600
2	Carport	9 x 18		162	1	2021	C	A	2,300

Condominium / Mobile Home Information

Complex Name		Number	
Condo Model			
Unit Number		Unit Type	Contemporary
Unit Level		Unit Location	
Unit Parking		Unit View	
Model (MH)		Model Make (MH)	

Building Notes

	SUBJECT PARCEL	COMPARISON-1	COMPARISON-2	COMPARISON-3	COMPARISON-4	COMPARISON-5
PARCEL ID	134-9.00-969.00	134-9.00-821.00	134-9.00-823.00	134-13.00-1153.00	134-13.11-10.00	134-9.00-988.00
CARD 1						
	39817	29764	39617	31660 N	39758	39703
	BRIXTON	OCEAN RIDGE	SEASHELL	SEAVIEW	FASSETT	HAMPTONS
	CT	DR	TURN	DR	RD	LN
Neighborhood	1AR055	1AR055	1AR055	1AR055	1AR055	1AR055
NBHD Group	114	114	114	114	114	114
Total Acres	.1791	.1832	.2351	.1940	.1641	.1799
Living Units	1	1	1	1	1	1
DWELLING DESCRIPTION						
Story Height	2	2	2	2	2	2
Attic	1	1	1	1	1	1
Style	14-CONTEMPORARY	21-CONVENTIONAL	14-CONTEMPORARY	14-CONTEMPORARY	21-CONVENTIONAL	14-CONTEMPORARY
Year Built	1994	1990	1990	1988	2000	1992
Exterior Wall	13	01-FRAME	01-FRAME	01-FRAME	13	13
Total Living Area	2352	3001	2967	2685	3038	3188
Fin Bsmt Area						
Rec Room Area						
Grade	B-	B	B+	B	B	B+
CDU	AV	AV	AV	AV	AV	AV
Basement	5	1	1	6	3	1
Bed Rooms	5	5	4	4	4	6
Total Rooms	8	8	8	7	6	8
Total Fixtures	17	15	17	11	14	18
Fireplace-Mas						
System Type	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP
PRICING DATA						
Land Value	1,772,300	1,791,500	1,902,800	1,842,000	1,702,200	1,776,000
Building Value	427,800	471,900	481,000	373,200	494,400	570,100
OBV Value	4,900	6,390	1,320	1,550	490	2,540
Dwelling Value	422,900	465,500	479,700	371,600	493,900	567,600
Cost Value	2,200,100	2,263,400	2,383,800	2,215,200	2,196,600	2,346,100
VALUATION						
Weighted Average	2,595,580					
Time Adjusted Price	0	3121700	2692600	2649600	3103000	3725800
Sale Price	0	3100000	2450000	2300000	2900000	3505000
Sale Date		16-MAY-2023	04-APR-2022	31-AUG-2021	01-AUG-2022	27-SEP-2022
Market Value	2,577,760					
Adjusted Price		2,800,770	2,114,140	2,223,100	2,704,690	3,116,700

PARID	St#	Street	Suffix	NBHD	Acres	Story	Style	Yrbt	Bed	Full	Half	Bsmt	Bsmt Car	FBLA	Grade	CDU	SFLA	Sale Date	Sales Type	Sale Price	PSF	Adj Price	ADJ PSF	VALUE PSF	Legal 1	
134-9.00-969.00	39817	BRIXTON	CT	1AR055	0.179	2	14:CONTEMPORARY	1994	5	4	1	5:PARTIAL	0		B-	AV	2,352								1,096.00	THE PRESERVE
134-13.00-138.00	39648	CAMELSBACK	DR	1AR055	0.1286	2	21:CONVENTIONAL	2001	8	5	4	1:POST & PIERS	0		B	AV	3,198	03/20/23	2:Land & Improv	2,100,000	656.66	2,142,000	669.79	635.71	THE RETREAT	
Appellant Comps																										
134-9.00-969.00	39817	BRIXTON	CT	1AR055	0.179	2	14:CONTEMPORARY	1994	5	4	1	5:PARTIAL	0		B-	AV	2,352								1,096.00	THE PRESERVE
134-9.00-821.00	29764	OCEAN RIDGE	DR	1AR055	0.183	2	21:CONVENTIONAL	1990	5	4	0	1:POST & PIERS	0		B	AV	3,001	05/16/23	2:Land & Improv	3,100,000	1,032.99	3,121,700	1,040.22	843.02	OCEAN RIDGE	
134-9.00-823.00	39617	SEASHELL	TURN	1AR055	0.235	2	14:CONTEMPORARY	1990	4	3	2	1:POST & PIERS	0		B+	AV	2,967	04/04/22	2:Land & Improv	2,450,000	825.75	2,692,600	907.52	1,013.28	OCEAN RIDGE	
134-13.00-1153.00	31660	SEAVIEW	DR	1AR055	0.194	2	14:CONTEMPORARY	1988	4	3	0	6:FULL	1		B	AV	2,685	08/31/21	2:Land & Improv	2,300,000	856.61	2,649,600	986.82	934.67	SEABREAK	
134-13.11-10.00	39758	FASSETT	RD	1AR055	0.164	2	21:CONVENTIONAL	2000	4	4	0	3:CRAWL	0		B	AV	3,038	08/01/22	2:Land & Improv	2,900,000	954.58	3,103,000	1,021.40	862.94	SUSSEX SHORES	
134-9.00-988.00	39703	HAMPTONS	LN	1AR055	0.18	2	14:CONTEMPORARY	1992	6	5	0	1:POST & PIERS	0		B+	AV	3,188	09/27/22	2:Land & Improv	3,505,000	1,099.44	3,725,800	1,168.70	924.22	THE PRESERVE	
Tyler Comps																										
134-9.00-493.00	39669	BAYBERRY DUNES	LN	1AR055	0.231	2	21:CONVENTIONAL	1983	3	2	0	1:POST & PIERS	0		C+	AV	1,928	07/13/21	2:Land & Improv	2,400,000	1,244.81	2,803,200	1,453.94	1,279.51	BAYBERRY DUNES	
134-9.00-506.00	39674	SANDPIPER	LN	1AR055	0.23	1.5	08:CAPE COD	1987	3	2	0	1:POST & PIERS	0		C+	AV	1,955	04/25/23	2:Land & Improv	1,750,000	895.14	1,774,500	907.67	1,125.73	BAYBERRY DUNES	
134-9.00-828.00	39630	SEASHELL	TURN	1AR055	0.207	1.5	18:SALT BOX	1988	5	4	0	1:POST & PIERS	0		C+	AV	1,975	11/01/21	2:Land & Improv	2,150,000	1,088.61	2,444,600	1,237.77	1,133.27	OCEAN RIDGE	
134-9.00-922.00	20	PELICANS	WAY	1AR055	0.239	3	14:CONTEMPORARY	1995	4	3	1	1:POST & PIERS	0		B+	AV	3,096	08/05/21	2:Land & Improv	2,950,000	952.84	3,422,000	1,105.30	947.00	PELICANS POUCH	
134-9.00-628.00	30041	SEAGULL	WAY	1AR055	0.241	3	21:CONVENTIONAL	1988	4	4	2	1:POST & PIERS	0		B+	AV	3,684	05/10/22	2:Land & Improv	2,550,000	692.18	2,784,600	755.86	806.03	GULLS NEST	
134-9.00-494.00	39659	BAYBERRY DUNES	LN	1AR055	0.23	2	21:CONVENTIONAL	2000	6	6	2	5:PARTIAL	0	835	A-	AV	3,884	09/29/21	2:Land & Improv	3,000,000	772.40	3,456,000	889.80	788.00	BAYBERRY DUNES	
134-9.00-656.00	30088	SURFSIDE	DR	1AR055	0.276	2.5	21:CONVENTIONAL	1998	6	6	3	6:FULL	2	1852	X-	AV	6,157	04/06/21	2:Land & Improv	2,400,000	389.80	2,860,800	464.64	729.53	GULLS NEST	
Tyler Addl Comps																										

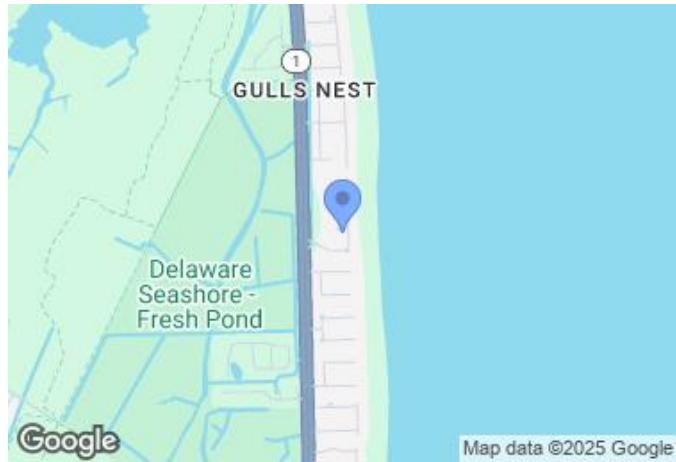
Agent Full

39817 Brixton Ct, North Bethany, DE 19930

Closed | 06/30/14

Residential

\$1,680,000



MLS #: 1000972070
 Tax ID #: 134-09.00-969.00
 Ownership Interest: Fee Simple
 Association: HOA
 Structure Type: Detached
 Levels/Stories: 3
 Furnished: Yes
 Waterfront: No
 Views: Ocean
 Garage: No

Beds: 6
 Baths: 4 / 1
 Total Rooms: 10
 Above Grade Fin SQFT: 3,500 / Estimated
 Assessor AbvGrd Fin SQFT: 500
 Price / Sq Ft: 480.00
 Year Built: 1988
 Style: Contemporary
 Central Air: Yes
 Basement: No

Location

County: Sussex, DE
 MLS Area: Baltimore Hundred - Sussex, DE County
 Subdiv / Neigh: PRESERVE
 School District: [Indian River](#)
 Sussex DE Quadrants: East of Rt 1
 Election District: 134

Waterfront / Water Access

Dock Type: None
 Distance To Body Of Wtr: 0; Blocks

Association / Community Info

HOA: Yes
 Amenities: Beach, Community Center, Gated Community, Swimming Pool, Tennis Courts, Cable
 HOA Fee: \$3,100 / Annually

Taxes and Assessment

County Tax: \$2,152 / Annually
 Historic: No

Rooms

Primary Bedroom: Upper 1 15 x 16
 Additional Bedroom: Upper 1 12 x 16
 Additional Bedroom: Upper 1 12 x 11
 Additional Bedroom: Upper 1 12 x 11
 Family Room: Main 12 x 15
 Dining Room: Upper 2 15 x 11
 Living Room: Upper 2 27 x 16
 Kitchen: Upper 2 11 x 13
 Other: Lower 2
 Den: Unknown

Bed Bath

Building Info

Above Grade Fin SQFT: 3,500 / Estimated
 Total Fin SQFT: 3,500 / Estimated
 Total SQFT: 3,500 / Estimated
 Wall & Ceiling Types: Vaulted Ceilings
 Foundation Details: Pilings
 Construction Materials: Cedar, Stick Built
 Flooring Type: Carpet, Hardwood
 Roof: Architectural Shingle

Lot

Lot Acres / SQFT: 0.11a / Estimated
 Views: Ocean
 Location Type: Corner Lot/Unit
 Lot Size Dimensions: 39X127
 Lot Features: Landscaping

Parking

Total Parking Spaces: Unknown
 Features: Driveway, Off Street, Covered Parking, Paved Driveway, Stone Driveway, Under Home Parking

Interior Features

Interior Features: Attic, Ceiling Fan(s), Combination Kitchen/Living, Entry Level Bedroom, Kitchen - Island, WhirlPool/HotTub, Window Treatments; No Fireplace, Wood; Cooktop, Dishwasher, Disposal, Dryer - Electric, Exhaust Fan, Icemaker, Microwave, Oven/Range - Electric, Refrigerator, Washer, Water Heater; Accessibility Features: Other, Other Bath Mod; Door Features: Insulated, Storm; Window Features: Insulated, Screens, Storm

Exterior Features

Exterior Features: Outbuilding(s), Outside Shower; Porch(es), Screened; Pool: Yes - Community; Community Pool Features: In Ground

Utilities

Utilities: Central A/C, Heat Pump(s); Heating: Zoned; Hot Water: Electric; Water Source: Public; Sewer: Private Sewer

Remarks

Inclusions: Furnished

Agent: On SentiLock. Community gate key access number: 7012 Please contact listing agent cell phone or email to schedule showings. Home may be occupied. Please provide 24 hour showing notification.

Public: Impressive beach home in sought-after North Bethany gated community with pool, tennis & private beach lifeguards. Situated on a large corner lot, 1 lot back from the ocean. Spacious floor plan perfect for entertaining with 6BR/4.5BA, multiple decks, open living room & many recent improvements.

Listing Office

Listing Agent: [HENRY A JAFFE](#) (3258033) (Lic# Unknown) (302) 827-2821

Listing Agent Email: henry.jaffe@oasothebysrealty.com

Broker of Record: Justin Healy (3258612) [Click for License](#)

Listing Office: [Ocean Atlantic Sotheby's International Realty](#) (OAA204) (Lic# RM-0000219)

18949 Coastal Hwy Unit 304, Rehoboth Beach, DE 19971-6219

Office Phone: (302) 227-6767

Office Fax: (302) 227-6349

Directions

Historical Compensation

Buyer Agency Comp:	2.5%	Sub Agency Comp:	0%
Buyer Agency Comp 2:	\$0	Sub Agency Comp 2:	\$0
Compensation Rmks:	2.5	Dual/Var Comm:	No

Listing Details

Original Price:	\$1,999,000	Previous List Price:	\$2,200,000
Vacation Rental:	Yes	Owner Name:	Purcell Douglas H
Annual Rental Income:	51,000.00	DOM / CDOM:	438 / 438
Listing Agrmnt Type:	Modified/Exclusive	Original MLS Name:	SCAOR
Prospects Excluded:	No	Off Market Date:	06/30/14
Dual Agency:	No	Documents Available:	Aerial Photo
Original MLS Number:	602204	Seller Concessions:	
Listing Term Begins:	03/07/2013		
Listing Entry Date:	03/07/2013		
Possession:	Subject to Existing Lease		
Acceptable Financing:	Cash, Conventional		
Disclosures:	Prop Disclosure, Radon		

Sale/Lease Contract

Selling Agent: [HENRY A JAFFE](#) (3258033) (Lic# Unknown) (302) 827-2821

Selling Agent Email: henry.jaffe@oasothebysrealty.com

Selling Office: [Ocean Atlantic Sotheby's International Realty](#) (OAA204) (Lic# RM-0000219)

Broker of Record: Justin Healy (3258612)

18949 Coastal Hwy Unit 304, Rehoboth Beach, DE 19971-6219

Office Phone: (302) 227-6767

Office Fax:

(302) 227-6349

Concessions: No

Agreement of Sale Dt: 05/18/14

Close Date: 06/30/14

Close Price: \$1,680,000.00

Last List Price: \$1,999,000.00

Buyer Financing: Conventional

Total Amount Paid by Seller Towards Closing Costs: 0.00





RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

This form may be submitted by mail to PO Box 589, Georgetown DE 19947, in person at 2 The Circle, Georgetown DE, or electronically to the Assessment Department at assessmentappeals@sussexcountyde.gov. If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

REMEMBER:

1. Hearsay rules apply: expert testimony must be presented by the expert, and copies of contracts, appraisals, etc., must be presented by the author him/herself.
2. Assessment is based on 100% of the fair market value of your property as of July 1, 2023.

Property Identification

Owner(s): DONALD WRIGHT Parcel ID: 134-9.00-969.00

Street Address of Parcel: 39817 BRIXTON CT, BETHANY BEACH, DE

Current Assessment: \$ 2,577,800.00

Purchase Price (Total of Land and Improvement): \$ 1,680,000.000 Date of Purchase: 07/09/2014

Special Conditions of Sale: _____

How was property acquired Private Sale Auction Open Market Family Inherited
 Other _____

Major Renovations or structural changes to property since purchase (i.e., Demolition, Construction, Additions, Major Repairs, etc.)

Year	Cost	Change
N/A		NONE

Description of Property

Lot size/Land Area 4,965 sqft .1791 ACRES Style of Home Single Family / CONTEMPORARY

Number of: Bedrooms: 6 Bathrooms: 4.5 Fireplaces: 0

Finished Basement Finished Attic Central Air

Porches and Additions: 2 screened porches, 3 decks

Describe outbuildings or accessory structures other than main dwelling:

None.

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 2,000,000.00

On what basis do you reach that Opinion?
(Select One)

	Appraisal (person who did the appraisal must appear at the hearing and the appraisal must be submitted with this appeal form).
X	Comparable Sales (identify below)
	Other (provide detail below or in a separate attachment)

Briefly discuss the reason for your appeal and for your conclusion of value:

Based on the comparable sales with the house's square footage and more land, I believe the fair market value of the property as of July 1, 2023 should not exceed \$2,000,000.00. All of the houses are also on the ocean side with beach views.

Comparable Sales

Comparable sales must reasonably relate to sales as of July 1, 2023. Any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this form, or the Board will not consider them. You will not be permitted to testify or introduce evidence concerning comparable sales not set forth in this form. **The assessed value of other properties, or the taxes paid by other homeowners, is not acceptable as evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.**

You must submit **3** comparable sales.

1. Parcel Number 13409.00859.00 Owner BARADARAN PARINAZ

Address 39649 Turtle Run, Bethany Beach

Sales Price \$ 2,230,000,000 Date of Sale 7/31/2023

Lot Size/Land Area 8,000sqft building .2535 acres of land Style of House Single Family

Number of: Bedrooms: 11 Bedrooms: 10 Fireplaces: 1

Finished Basement Finished Attic Central Air

Porches and Additions: 2 OPEN FRAME PORCH/OPEN FRAME BALCONY, 2 WOOD DECKS, 2 WOOD DECK/BALCONY, UTILITY SHED

Describe Garage or Other Improvements:

Parking spaces 12. Attached carport, Driveway
Caport Spaces: 2
Uncovered spaces: 10

Additional Comments:

Information provided is from www.zillow.com

2. Parcel Number 134-9.00-514.00 Owner KENNETH M FOLDERAUER

Address 30563 BEACH PLUM LN, BETHANY BEACH, DE

Sales Price \$ 2,200,000.000 Date of Sale 4/02/2024

Lot Size/Land Area BUILDING 3,004SQFT .2369 ACRES Style of House SINGLE FAMILY

Number of: Bedrooms: 6 Bedrooms: 5 Fireplaces: 1

Finished Basement Finished Attic Central Air

Porches and Additions: DECK, PORCH, WRAP AROUND, SCREENED PORCH

Describe Garage or Other Improvements:

Parking : Total of 5 spaces
Attached Garage Spaces : 2
Uncovered Spaces : 3

Additional Comments:

Lot size 10,019 sqft.
Information provided is from www.zillow.com

3. Parcel Number 134130013800 Owner _____

Address 39648 Camelsback Dr, Bethany Beach, DE

Sales Price \$ 2,100,000.000 Date of Sale 3/20/2023

Lot Size/Land Area 3,500 SQFT BUILDING LOT 6,098SQFT Style of House Single Family

Number of: Bedrooms: 6 Bedrooms: 5 Fireplaces: Yes

Finished Basement Finished Attic Central Air

Porches and Additions 4 DECKS/PORCHES

Describe Garage or Other Improvements:

Additional Comments:

Information provided is from www.zillow.com.

Witnesses or Agents

Identify any witness or attorney/agent who will appear on your behalf at the hearing. If necessary, attach a list of additional witnesses.

N/A
Name

N/A
Firm or Company

N/A
Address

N/A
Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 20224 be reduced to: \$ 2,000,000.00

Signature of Owner or agent¹ DW

Print Name and Title: DONALD WRIGHT

Mailing Address: 5321 KENWOOD AVE

CHEVY CHASE, MD 20815

E Mail Address: DONALDWRIGHT11@GMAIL.COM Telephone: 301-461-8318

Please use mailing address e mail for Notice of Hearing and Notice of Decision

Note: If you do not wish to appear before the Board for a formal hearing, please check here and the Board will consider your appeal on, the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits.

¹ If this form is signed by an agent of the owner, the agent must attach a statement from the owner authorizing the agent to present this appear and represent the interest of the owner herein.

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 37326 TRENT CT	Map ID: 334-13.00-1736.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: March 6, 2025
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CURRENT OWNER
SCHLIMM GREGORY JAMES TTEE LYNNE M SCHLIMM TTEE REV TR 1307 1/2 D ST SE WASHINGTON DC 20003

GENERAL INFORMATION
Living Units 1
Neighborhood 6AR090
Alternate Id 33413001736000000
Vol / Pg 5398/153
District
Zoning MEDIUM RESIDENTIAL
Class Residential



Property Notes
AG LAND USE: N

Land Information					
Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC .2443			436,970	
Total Acres: .2443					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	437,000	437,000	0	437,000
Building	0	478,200	450,700	0	478,190
Total	0	915,200	887,700	0	915,190
Manual Override Reason					
Base Date of Value					
Value Flag	Market Approach		Effective Date of Value		

Entrance Information			
Date	ID	Entry Code	Source
01/09/24	BDJ	Occupant Not At Home	Other

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
08/10/18	201808496	6,200	A108	Replace Siding On One Side Of	
07/11/08	68999-3	4,608	D010	Screen Porch-Canal Point Lot 2	
06/25/08	68999-2	153	D010	Landing-Canal Point Lot 288	
04/15/08	68999-1	152,145	D010	Dwelling W/Add-Canal Point Lot	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/27/21	599,000	Land & Improv	Invalid Sale - Tyler	5398/153	Deed	SCHLIMM GREGORY JAMES TTEE
08/14/08	482,345			3607/45		
05/14/08	175,000					

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 37326 TRENT CT

Parcel Id: 334-13.00-1736.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 6, 2025

Dwelling Information

Style Ranch	Year Built 2008
Story height 1	Eff Year Built
Attic None	Year Remodeled
Exterior Walls Alum/Vinyl	Amenities
Masonry Trim x	In-law Apt No
Color	

Basement

Basement Crawl	# Car Bsmt Gar 0
FBLA Size x	FBLA Type
Rec Rm Size x	Rec Rm Type Single Family

Heating & Cooling

Fireplaces

Heat Type Central Full Ac	Stacks 1
Fuel Type Electric	Openings 1
System Type Heat Pump	Pre-Fab

Room Detail

Bedrooms 3	Full Baths 2
Family Rooms	Half Baths 0
Kitchens	Extra Fixtures 2
Total Rooms 6	
Kitchen Type	Bath Type
Kitchen Remod No	Bath Remod No

Adjustments

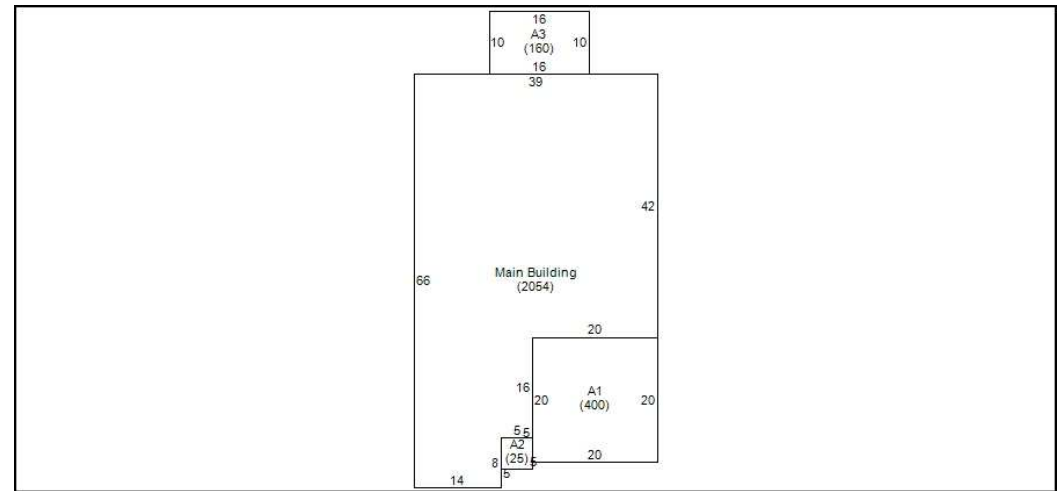
Int vs Ext Same	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

Grade B-	Market Adj
Condition Average	Functional
CDU AVERAGE	Economic
Cost & Design 0	% Good Ovr
% Complete 100	

Dwelling Computations

Base Price 351,104	% Good 93
Plumbing 7,360	% Good Override
Basement -19,480	Functional
Heating 29,120	Economic
Attic 0	% Complete 100
Other Features 2,830	C&D Factor
	Adj Factor 1.24
Subtotal 370,930	Additions 18,500
Ground Floor Area 2,054	
Total Living Area 2,054	Dwelling Value 450,700









Outbuilding Data

Line Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
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Condominium / Mobile Home Information

Complex Name	Number
Condo Model	
Unit Number	Unit Type Ranch
Unit Level	Unit Location
Unit Parking	Unit View
Model (MH)	Model Make (MH)

Building Notes

	SUBJECT PARCEL	COMPARISON-1	COMPARISON-2	COMPARISON-3	COMPARISON-4	COMPARISON-5
PARCEL ID	334-13.00-1736.00	334-13.00-1569.00	334-13.00-1706.00	334-13.00-1636.00	334-13.00-1467.00	334-13.00-1603.00
CARD 1						
	37326	37447	37561	19553	37616	41300
	TRENT	LIVERPOOL	WORCESTER	MANCHESTER	WORCESTER	GLOUCESTER
	CT	LN	DR	DR	DR	DR
Neighborhood	6AR090	6AR090	6AR090	6AR090	6AR090	6AR090
NBHD Group	614	614	614	614	614	614
Total Acres	.2443	.1980	.1877	.2435	.2194	.1963
Living Units	1	1	1	1	1	1
DWELLING DESCRIPTION						
Story Height	1	1	1	1	1	1
Attic	1	1	1	1	1	1
Style	03-RANCH	03-RANCH	03-RANCH	03-RANCH	03-RANCH	03-RANCH
Year Built	2008	2010	2009	2014	2015	2014
Exterior Wall	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL
Total Living Area	2054	2278	1868	2220	2145	1986
Fin Bsmt Area						
Rec Room Area						
Grade	B-	B-	B-	B-	B-	B-
CDU	AV	AV	AV	AV	AV	AV
Basement	3	3	3	3	3	3
Bed Rooms	3	3	3	3	3	3
Total Rooms	6	6	6	6	6	6
Total Fixtures	8	8	8	8	8	13
Fireplace-Mas	1					
System Type	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP	2-FORCED WARM AIR
PRICING DATA						
Land Value	437,000	425,400	414,400	436,800	431,700	423,600
Building Value	450,700	421,500	418,500	438,100	486,200	457,000
OBV Value	0	0	0	0	0	0
Dwelling Value	450,700	421,500	418,500	438,100	486,200	457,000
Cost Value	887,700	846,900	832,900	874,900	917,900	880,600
VALUATION						
Weighted Average	930,290					
Time Adjusted Price	0	1025000	928200	1177000	1044700	1016300
Sale Price	0	1025000	850000	1100000	970000	937500
Sale Date		23-JUN-2023	27-MAY-2022	08-AUG-2022	07-JUL-2022	02-JUN-2022
Market Value	915,190					
Adjusted Price		940,860	876,290	1,014,240	898,020	917,260

PARID	St#	Street	Suffix	NBHD	Acres	Story	Style	Yrbtt	Bed	Full	Half	Bsmt	Grade	CDU	SFLA	Sale Date	Sale Price	PSF	Adj Price	ADJ PSF	PSF	Legal 1	
334-13.00-1736.00	37326	TRENT	CT	6AR090	0.244	1	03:RANCH	2008	3	2	0	3:CRAWL	B-	AV	2,054							445.57	CANAL POINT
334-13.00-1706.00	37561	WORCESTER	DR	6AR090	0.188	1	03:RANCH	2009	3	2	0	3:CRAWL	B-	AV	1,868	05/27/22	850,000	455.03	928,200	496.90	449.63	449.63	CANAL POINT
334-7.00-345.00	73	GLADE	CIR	6AR066	0.57	1	03:RANCH	1997	4	2	1	3:CRAWL	B-	AV	2,135	09/09/22	780,000	365.34	829,100	388.34	345.06	345.06	HOLLAND GLADE
334-13.00-489.00	152	BEACHFIELD	DR	6AR087	0.285	1	03:RANCH	2004	3	2	0	3:CRAWL	B-	AV	2,316	08/10/21	630,000	272.02	730,800	315.54	243.44	243.44	BEACHFIELD
334-13.00-1224.00	25	BEAVER DAM	REACH	6AR088	0.172	1	03:RANCH	2001	3	2	0	2:SLAB	B-	AV	1,924	08/17/21	476,500	247.66	552,700	287.27	259.41	259.41	THE WOODS AT SEASIDE
334-13.00-1225.00	27	BEAVER DAM	REACH	6AR088	0.186	2	21:CONV	2002	3	2	1	2:SLAB	C+	AV	1,985	07/01/22	520,000	261.96	560,000	282.12	250.03	250.03	THE WOODS AT SEASIDE

APPELLANT COMPS

334-13.00-1736.00	37326	TRENT	CT	6AR090	0.244	1	03:RANCH	2008	3	2	0	3:CRAWL	B-	AV	2,054							445.57	CANAL POINT
334-13.00-1569.00	37447	LIVERPOOL	LN	6AR090	0.198	1	03:RANCH	2010	3	2	0	3:CRAWL	B-	AV	2,278	06/23/23	1,025,000	449.96	1,025,000	449.96	404.39	404.39	CANAL POINT
334-13.00-1706.00	37561	WORCESTER	DR	6AR090	0.188	1	03:RANCH	2009	3	2	0	3:CRAWL	B-	AV	1,868	05/27/22	850,000	455.03	928,200	496.90	449.63	449.63	CANAL POINT
334-13.00-1636.00	19553	MANCHESTER	DR	6AR090	0.244	1	03:RANCH	2014	3	2	0	3:CRAWL	B-	AV	2,220	08/08/22	1,100,000	495.50	1,177,000	530.18	432.16	432.16	CANAL POINT
334-13.00-1467.00	37616	WORCESTER	DR	6AR090	0.219	1	03:RANCH	2015	3	2	0	3:CRAWL	B-	AV	2,145	07/07/22	970,000	452.21	1,044,700	487.04	445.17	445.17	CANAL POINT
334-13.00-1603.00	41300	GLOUCESTER	DR	6AR090	0.196	1	03:RANCH	2014	3	2	0	3:CRAWL	B-	AV	1,986	06/02/22	937,500	452.05	1,016,300	511.73	449.09	449.09	CANAL POINT

TYLER COMPS

Annual
 Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

This form may be submitted by mail to PO Box 589, Georgetown DE 19947, in person at 2 The Circle, Georgetown DE, or electronically to the Assessment Department at assessmentappeals@sussexcountype.gov. If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

REMEMBER:

1. Hearsay rules apply: expert testimony must be presented by the expert, and copies of contracts, appraisals, etc., must be presented by the author him/herself.
2. Assessment is based on 100% of the fair market value of your property as of July 1, 2023.

Property Identification

Owner(s): SCHUMM GREGORY JAMES T JEA Parcel ID: 334-13.00-1736.00

Street Address of Parcel: 37326 Trent Court RB DE

Current Assessment: \$ 915,200

Purchase Price (Total of Land and Improvement): \$ 599,000 Date of Purchase: 1/27/2021

Special Conditions of Sale: NONE

How was property acquired Private Sale Auction Open Market Family Inherited
 Other _____ paid 95k in profit

Major Renovations or structural changes to property since purchase (i.e., Demolition, Construction, Additions, Major Repairs, etc.)

Year	Cost	Change
		N/A

Description of Property

Lot size/Land Area 80 x 133 Style of Home Single level ranch

Number of: Bedrooms: 3 Bathrooms: 2 Fireplaces: 1

Finished Basement Finished Attic Central Air
Porches and Additions: screened porch

Describe outbuildings or accessory structures other than main dwelling:

N/A

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 630,000

On what basis do you reach that Opinion?
(Select One)

	Appraisal (person who did the appraisal must appear at the hearing and the appraisal must be submitted with this appeal form).
<input checked="" type="checkbox"/>	Comparable Sales (Identify below)
	Other (provide detail below or in a separate attachment)

Briefly discuss the reason for your appeal and for your conclusion of value:

took the 5 sales during the time period and averaged from

Comparable Sales

Comparable sales must reasonably relate to sales as of July 1, 2023. Any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this form, or the Board will not consider them. You will not be permitted to testify or introduce evidence concerning comparable sales not set forth in this form. The assessed value of other properties, or the taxes paid by other homeowners, is not acceptable as evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.

You must submit 3 comparable sales.

[please see attached letter from 2/9/25]

1. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

Number of: Bedrooms: _____ Bedrooms: _____ Fireplaces: _____

Finished Basement Finished Attic Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Additional Comments:

2. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

Number of: Bedrooms: _____ Bedrooms: _____ Fireplaces: _____

Finished Basement Finished Attic Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Additional Comments:

3. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

Number of: Bedrooms: _____ Bedrooms: _____ Fireplaces: _____

Finished Basement Finished Attic Central Air

Porches and Additions _____

Describe Garage or Other Improvements:

Additional Comments:

Witnesses or Agents

Identify any witness or attorney/agent who will appear on your behalf at the hearing. If necessary, attach a list of additional witnesses.

N/A

_____	_____
Name	Firm or Company
_____	_____
Address	Contact information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year ~~2002~~ be reduced to: \$ 630,000

Signature of Owner or agent: Gregory Schlimm

Print Name and Title: GREGORY & LYNN SCHLIMM

Mailing Address: 1307 1/2 D ST SE
WDC 20003

E Mail Address: GREG@SCHLIMM.BIZ Telephone: 202-492-8440

Please use mailing address e mail for Notice of Hearing and Notice of Decision

Note: If you do not wish to appear before the Board for a formal hearing, please check here and the Board will consider your appeal on, the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits.

¹ If this form is signed by an agent of the owner, the agent must attach a statement from the owner authorizing the agent to present this appeal and represent the interest of the owner herein.

February 9, 2025

Sussex County Board of Assessment

Via email @ assessmentappeals@sussexcountype.gov

Subject: Assessment of 37326 Trent Court, RB DE 19971

Dear Sussex County team,

I purchased a house @ **37326 Trent Court, RB DE 19971** (Parcel id: 334-13.00-1736.00) on 01/27/2021 for **\$599,000** (see attached). It was an arms-length transaction and, at the time, was above the high end of comparable houses.

The tentative property reassessment value came through from Tyler at **\$915,200**.

Based on the sale price and the relevant comparables, this assessment seems inappropriately high. To show evidence to defend this claim, here are the properties sold during the period in question (01/01/2021 to 06/30/2023) that are like my house using the following criteria:

- Outside the canal from RB itself
- East of Route 1
- More than ten years old
- 3 bedroom houses in planned communities
- +/- 10% of 2054 GLA

The comparable properties average **\$630,000** and are:

- a. 37561 Worcester, 1,868 GLA, \$850,000 in May 2022, Parcel id: 334-13.00-1706.00
- b. 73 Glade Circle, 2,095 GLA, \$780,000 in Sept 2022, Parcel id: 334-7.00-345.00
- c. 152 Beachfield Drive, 2,156 GLA, \$630,000 in sold in Aug 2021, Parcel id: 334-13.00-489.00
- d. 25 Beaver Dam Reach, 1,924 GLA, \$480,000 in 8/2021, Parcel id: 334-13.00-1224.00
- e. 1 South Branch Way, 1,905 GLA, \$410,000 in May 2021, Parcel id: 334-13.00-1235.00

I note that the Tyler paperwork has inconsistent data for my GLA – stating on one of the documents that it's 2662 – which is wrong. It inappropriately counts the porch and garage in the total. It is unclear what data was used in the assessment.

Please let me know next steps and when my appeal can be scheduled/processed.

Regards,

Gregory Schlimm

Email: greg@schlimm.biz

1/10/20, 7:41 PM

Property Search

2007: CAVALL PROPERTY LLC
2008: D H HORTON INC
2009: D H HORTON INC
2010: D H HORTON INC

2014 BILLYE LANE RD
2015 GIBSON PL
2016 GIBSON PL
2017 GIBSON PL

HEWLETT DE 1972 348W14
FREDERICK MI 772A 352W12
FREDERICK MI 772A 305W12
FREDERICK MI 772A 305W12



NOTICE OF TENTATIVE PROPERTY
REASSESSMENT
VALUE



Date of Issue: November 20, 2024

Control Number: L98Y

SCHLIMM GREGORY JAMES TTEE
LYNNE M SCHLIMM TTEE REV TR
1307 1/2 D ST SE
WASHINGTON, DC 20003

Parcel ID: 334-13.00-1736.00
Property Class: R
Property Location:
37326 TRENT CT

TOTAL 2025 ASSESSED VALUE
\$915,200

Sussex County Delaware has completed a revaluation of all real property in anticipation of the 2025 Tax Roll. Your new tentative assessment is based on 100% of the current assessed value of your property, as of July 1, 2023.

IMPORTANT – THIS IS NOT A TAX BILL. The Tax Rate will change; therefore, **DO NOT** multiply your new tentative assessed value by the current tax rate. The new tax rate will be determined by the County, Municipality & School District for the 2025 tax bill.

The 2025 assessments have been developed using recent valid market sales and economic data. The previous assessment was **NOT** a factor in determining the 2025 assessed value, and therefore cannot be considered as a basis for an appeal. ;

EXEMPTIONS – Tax exemptions/abatements are **NOT** reflected in the above tentative assessment. Any exemptions for which you are eligible for (such as Handicap, Senior/65+, Abatements, Farmland or General Exemptions) **WILL BE** adjusted and applied to your next tax bill, provided proper application has been approved by Sussex County.

INFORMAL HEARINGS – Informal hearings are available to any property owner who desires to have their property values reviewed. Tyler Technologies, Inc., P&R Division, the firm that conducted the Sussex County 2025 Revaluation Project, will conduct the informal hearings. **Reviews will be scheduled by appointment only.** Tyler staff will discuss market value. They will not be able to discuss tax rates or estimated tax bills. A change in value will be considered if the owner can demonstrate that the assessed value is in excess of market value. See the back of the form for more information. **A request for review must be made within 2 weeks of receiving this notice. Our call center will be open November 7, 2024 through December 13, 2024. Appointments may be made by calling our call center Monday through Friday between 8:00am and 4:30pm. When calling for an appointment, please have this letter before you, as it contains information necessary to track your property.**

Property owners can also schedule their own appointments by visiting our website: www.tylertech.com/sussex

1-833-703-4016

FORMAL APPEAL PROCESS – If you are not satisfied with the results of the informal review with Tyler, or you choose not to take advantage of the informal review process, you may appeal to the Sussex County Board of Assessment. Applications for this appeal will be available in the Sussex County Assessment office or online at: www.SussexCountyDE.gov