

BOARD OF ASSESSMENT REVIEW MEETING

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

AGENDA

March 17, 2025

10:00 A.M.

Call to Order

Approval of Agenda

Public Comments

Consent Agenda

1. 234-30.00-261.00 – Stephen and Dawn Pasmanik Family Trust
2. 334-6.00-1262.00 – Eileen Spangler
3. 134-7.00-262.00 – Pamela and Charles Gallagher

Old Business

1. 334-13.00-1736.00 – Gregory Schlimm, 37326 Trent Ct, Rehoboth Beach, DE 19971



Property Assessment Appeal Hearings:

Time	Appellant	Parcel Number	Property
10:05 a.m.	Kathleen Didonato	130-6.00-527.00	7603 Crossroads Ln. Milford, DE 19963
10:35 a.m.	Paul and Susan Laone	234-9.00-21.05	26597 Avalon Rd. Georgetown, DE 19947
11:05 a.m.	Franciscus vanLint	335-5.00-153.00	124 Henlopen Shores Cir. Lewes, DE 19958

Adjourn

In accordance with 29 Del. C. §10004(e)(2), this Agenda was posted on March 10, 2025, at 4:15 p.m. and at least seven (7) days in advance of the meeting.

The meeting will be streamed live at <https://sussexcountyde.gov/council-chamber-broadcast>.

The Board of Assessment meeting materials including the “packet”, are electronically accessible on the County’s website at: [Board of Assessment Review Meeting | Sussex County](#)

Katrina M. Mears

From: pasmanik@sbcglobal.net
Sent: Monday, March 10, 2025 12:01 PM
To: Katrina M. Mears
Subject: RE: Negotiated Settlement Stipulation

CAUTION: This email originated from outside of the organization. Do not click links, open attachments, or reply unless you recognize the sender and know the content is safe. Contact the IT Helpdesk if you need assistance.

Ms. Mears,

Thank you for the call and the stipulated settlement.

I APPROVE this with the assessed value of \$1,008,400. I'm unable to print/scan at the moment, but please accept this as my official signed approval.

Steve Pasmanik
972 689 6455
Pasmanik Family Trust
24440 Putters Drive
Millsboro DE 19966

From: Katrina M. Mears <kmears@sussexcountyde.gov>
Sent: Monday, March 10, 2025 11:56 AM
To: pasmanik@sbcglobal.net
Subject: Negotiated Settlement Stipulation

Thank you for taking the time to speak with me about your recent appeal. As discussed, the negotiated offer is attached. If able, please print, sign, and return to me via e-mail. If you are unable to print, you may respond to this e-mail with your agreement of the offer. If you do that, please restate the stipulated value and confirm your acceptance.

Kind Regards,
Katrina M. Mears
Manager of Business Services, Finance
2 The Circle
P.O. Box 589
Georgetown, DE 19947
Tel: 302.855.7859
Mobile: 302.245.7928



**NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY**

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-30.00-261.00

Sussex County Board of Assessment VS Slphen & Dawn Pasmanik Family Trust
(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: \$ 1,182,800


Stipulated Value: \$ 1,008,400

Date: 3/7/25

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 234-30.00-261.00 The adjustment reflects a modification to the market approach to value and change to the market percentage that brings the assessed value to \$1,008,400.

Situs : 24440 PUTTERS DR
Parcel ID: 234-30.00-261.00
Class: Single Family Dwelling
Card: 1 of 1
Printed: March 11, 2025

CURRENT OWNER
 PASMANIK STEPHEN TTEE FAMILY TR
 DAWN PASMANIK TTEE FAMILY TR
 24440 PUTTERS DR
 MILLSBORO DE 19966

GENERAL INFORMATION
 Living Units 1
 Neighborhood 1AR041
 Alternate ID 234300002610000000
 Vol / Pg 6146/151
 District
 Zoning MEDIUM RESIDENTIAL
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2447	Golf Course Vi Golf Course Vi		468,690

Total Acres: .2447
 Spot: Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	468,700	468,700	0	468,700
Building	0	539,700	539,700	0	744,090
Total	0	1,008,400	1,008,400	0	1,212,790

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
11/04/24	TSA	Occupant Not At Home	Other
06/09/22	TT	Total Refusal	Owner
03/08/22	AJM	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/18/24	202414748	35,000	A107	Finishing Attic: Bathroom & Closet
07/12/23	202309136	176,125	A007	2 St Dw 52x68, Att Gar 24x25, Por

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/02/24				6146/151	Deed	PASMANIK STEPHEN TTEE FAMILY TR
02/15/24				6054/134	Deed	PASMANIK STEPHEN TTEE FAMILY TR
09/14/22	385,000	Land Only	Valid Sale - Tyler	5773/328	Deed	PASMANIK STEPHEN TTEE
09/09/20	329,000			5307/301	Deed	BUTZIGER PETER JAMES
08/04/14	150,000			4291/216		
01/10/05	575,000					



Situs : 24440 PUTTERS DR

Parcel Id: 234-30.00-261.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 11, 2025

Dwelling Information

Style Cape Cod **Year Built** 2023
Story height 1.75 **Eff Year Built**
Attic None **Year Remodeled**
Exterior Walls Alum/Vinyl **Amenities**
Masonry Trim x
Color **In-law Apt** Yes

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** 1

Room Detail

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

Adjustments

Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

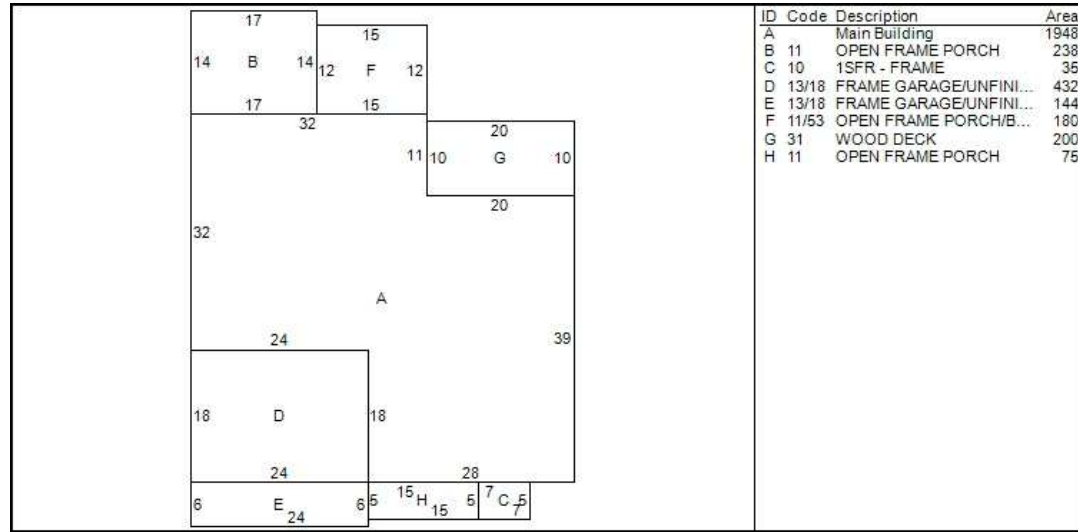
Grade & Depreciation

Grade B+ **Market Adj** 66
Condition Average **Functional**
CDU AVERAGE **Economic**
Cost & Design 0 **% Good Ovr**
% Complete 100

Dwelling Computations

Base Price	495,981	% Good	100
Plumbing	13,390	% Good Override	66
Basement	-21,160	Functional	
Heating	41,140	Economic	
Attic	0	% Complete	100
Other Features	2,728	C&D Factor	
		Adj Factor	1.4
Subtotal	532,080	Additions	34,300
Ground Floor Area	1,948		
Total Living Area	3,289	Dwelling Value	539,700

Building Notes



ID	Code	Description	Area
A		Main Building	1948
B	11	OPEN FRAME PORCH	238
C	10	1SFR - FRAME	35
D	13/18	FRAME GARAGE/UNFINI...	432
E	13/18	FRAME GARAGE/UNFINI...	144
F	11/53	OPEN FRAME PORCH/B...	180
G	31	WOOD DECK	200
H	11	OPEN FRAME PORCH	75

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 334-6.00-1262.00

Sussex County Board of Assessment VS Eileen Spangler
(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: \$347,000

Stipulated Value: \$329,700

Date: 3/6/25

Signature of Owner or duly authorized agent: *Eileen Spangler*

Printed Name: Eileen P. Spangler

Date: March 7, 2025

Signature of Sussex County Government Representative: *C. S. Keeler*

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 334-6.00-1262.00 The adjustment reflects a modification to the condition of the home whcih brings the assessed value to \$329,700.

Yes, agreed to \$329,700.

Situs : 100 LAKESIDE DR
Parcel ID: 334-6.00-1262.00
Class: Single Family Dwelling

Card: 1 of 1

Printed: March 11, 2025

CURRENT OWNER

SPANGLER EILEEN PATRICIA
 100 LAKESIDE DR
 LEWES DE 19958

GENERAL INFORMATION

Living Units 1
 Neighborhood 6AR059
 Alternate ID
 Vol / Pg 4727/132
 District
 Zoning
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1273			132,150

Total Acres: .1273
 Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	132,200	132,200	0	132,200
Building	0	197,500	125,300	0	197,520
Total	0	329,700	257,500	0	329,720

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Market Approach
TD334DM17

Entrance Information

Date	ID	Entry Code	Source
07/08/24	KMB	Data Mailer Change	Owner
10/27/23	SME	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/22/17	182,500			4727/135		
06/01/17	140,000					
01/19/07	222,800					
09/29/00	125,000					
03/23/95	1					



Situs : 100 LAKESIDE DR

Parcel Id: 334-6.00-1262.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 11, 2025

Dwelling Information

Style Twnhse Exterior **Year Built** 1990
Story height 1 **Eff Year Built**
Attic None **Year Remodeled**
Exterior Walls Frame **Amenities**
Masonry Trim x
Color **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 Propane **Openings**
System Type Forced Warm Air **Pre-Fab** 1

Room Detail

Bedrooms 2 **Full Baths** 2
Family Rooms **Half Baths** 0
Kitchens **Extra Fixtures** 2
Total Rooms 5
Kitchen Type **Bath Type**
Kitchen Remod No **Bath Remod** No

Adjustments

Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

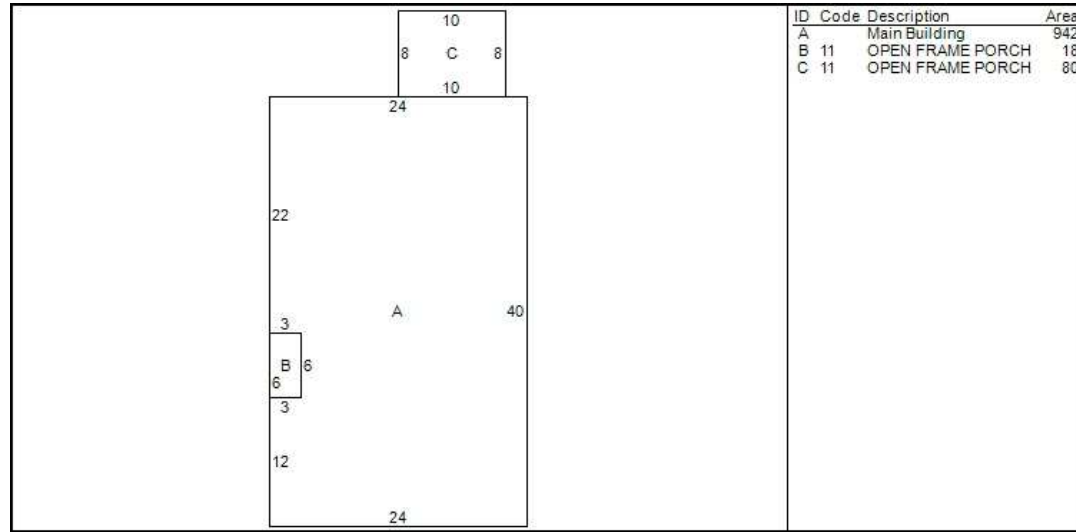
Grade & Depreciation

Grade C- **Market Adj**
Condition Average **Functional**
CDU FAIR **Economic**
Cost & Design 0 **% Good Ovr**
% Complete 100

Dwelling Computations

Base Price	163,053	% Good	75
Plumbing	6,360	% Good Override	
Basement	-20,000	Functional	
Heating	13,530	Economic	
Attic	0	% Complete	100
Other Features	1,470	C&D Factor	
		Adj Factor	1
Subtotal	164,410	Additions	2,000
Ground Floor Area	942		
Total Living Area	942	Dwelling Value	125,300

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level **Unit Location**
Unit Parking **Unit View**
Model (MH) **Model Make (MH)**



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-7.00-262.00

Sussex County Board of Assessment VS Pamela & Charika Gallagher
(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: \$ 625,300

Stipulated Value: \$ 625,900

Date: 3/17/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: CHARLES GALLAGHER / Pamela GALLAGHER

Date: 3/17/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Kaske

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 134-7.00-262.00. The adjustment reflects a modification to the cost approach to value that brings the assessed value to \$625,900.



Situs : 327 FAIRWAY LN

Parcel ID: 134-7.00-262.00

Class: Single Family Dwelling

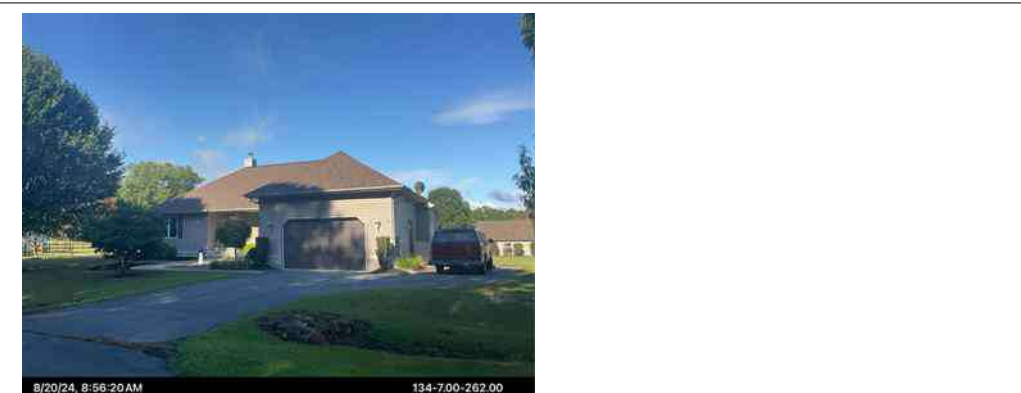
Card: 1 of 1

Printed: March 11, 2025

CURRENT OWNER
 GALLAGHER PAMELA K CHARLES F
 GALLAGHER
 2506 WESTMINSTER DR
 YORK PA 17408

GENERAL INFORMATION
 Living Units 1
 Neighborhood 1AR050
 Alternate ID 134070002620000000
 Vol / Pg 3744/241
 District
 Zoning AGRICULTURAL/RESIDEI
 Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.5716	Golf Course Vic		269,280

Total Acres: .5716
 Spot: Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	269,300	269,300	0	269,300
Building	0	256,600	256,600	0	355,980
Total	0	525,900	525,900	0	625,280

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
09/06/24	MEP	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/06/97	23825-1	109,284	D010 Dwelling W/Additions-Greens At In	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/10/98		1		3744/241		



Situs : 327 FAIRWAY LN

Parcel Id: 134-7.00-262.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 11, 2025

Dwelling Information

Style Ranch **Year Built** 1998
Story height 1 **Eff Year Built**
Attic None **Year Remodeled**
Exterior Walls Alum/Vinyl **Amenities**
Masonry Trim x
Color **In-law Apt** No

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** 3
Total Rooms 6
Kitchen Type Public **Bath Type**
Kitchen Remod No **Bath Remod** No

Adjustments

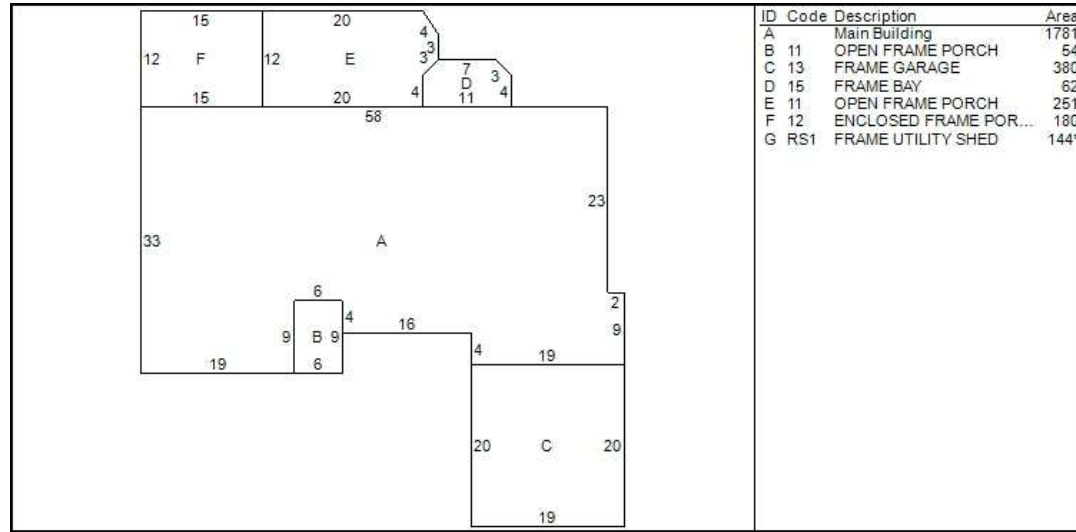
Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

Grade & Depreciation

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

Dwelling Computations

Base Price	297,103	% Good	74
Plumbing	8,440	% Good Override	
Basement	-16,480	Functional	
Heating	24,640	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	313,700	Additions	23,500
Ground Floor Area	1,781		
Total Living Area	1,843	Dwelling Value	255,600



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 12		144	1	2000	C	E	1,030

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)

Building Notes

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

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
 Effective Date of Value

Value Flag Market Approach

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

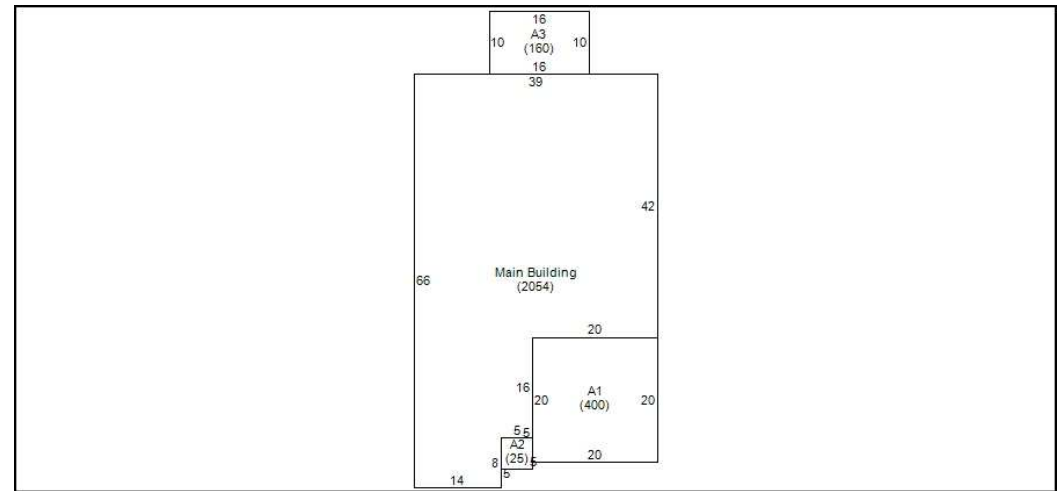
Int vs Ext Same	Unfinished Area
Cathedral Ceiling x	Unheated Area

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@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): 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 asking price

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 ~~2003~~ 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

Appendix A: 3 pages of data about 37326 Trent Court

18/25, 7:11 PM

Property Search

PANID: 834-13.00-1738.00 SCHLIM GREGORY JAMES TTEE		37326 TRENT CT																																																				
Property Address:	37326 TRENT CT																																																					
City:	FRENCH CREEK																																																					
State:	DC																																																					
Zip:	20071																																																					
Class:	RES-Resident																																																					
Use Code (UIC):	R2-113																																																					
Zone:	R2-113																																																					
Parcels:	334 - 18VET REIDCOTI																																																					
School District:	D. CARROLL MCGAN																																																					
Fire District:	DC-FR0607																																																					
Depth of Access:	0001																																																					
Frontage:	80																																																					
Depth:	133,000																																																					
Acres:	1																																																					
Map Book Page:	R4 16328																																																					
100% Land Value:	816,500																																																					
100% Improved Value:	341,000																																																					
100% Total Value:	512,700																																																					
Legal Description:	DUAL POINT LOT 316																																																					
Owner:	SCHLIM GREGORY JAMES TTEE																																																					
Address:	37326 TRENT CT	Washington DC 20007																																																				
Assessment History	<table border="1"> <thead> <tr> <th>Year</th> <th>Assessed Value</th> <th>Market Value</th> <th>Change</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>554,153</td> <td>542,310.00</td> <td>11,843</td> </tr> <tr> <td>2020</td> <td>381,114</td> <td>372,350.00</td> <td>8,764</td> </tr> <tr> <td>2019</td> <td>7</td> <td>375,000.00</td> <td>-32,635.00</td> </tr> </tbody> </table>		Year	Assessed Value	Market Value	Change	2021	554,153	542,310.00	11,843	2020	381,114	372,350.00	8,764	2019	7	375,000.00	-32,635.00																																				
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Assessment Period
1/1/21 to 6/30/23

1/10/20, 7:41 PM

Property Search

2007: CAYAL PROPERTY
2008: 011 HORTON RD
2009: 011 HORTON RD
2010: 011 HORTON RD

2014 BUNNY LAKE RD
2015 BUNNY LAKE RD
2016 BUNNY LAKE RD
2017 BUNNY LAKE RD

HEWLETT DE 1972 348714
FREDERICK NJ 7724 355211
FREDERICK NJ 7724 305712
FREDERICK NJ 7724 305712

SKETCH/AREA TABLE ADDENDUM

Parcel No. 234-6300-1734-03		File No. 8827046	
Property Address: front of Central Point			
City		State	
County		Zip	
Appraiser Name: Paul Mackey		Inspection Date: 07-25-08	

AREA CALCULATIONS SUMMARY				
Code	Description	Factor	Net Area	Gross Area
GRAB	1/0	1.00	2054.0	210.0
	APPROX	1.00	400.0	40.0
	CS	1.00	20.0	22.0
	CS / (60)	1.00	100.0	22.0
	WI	1.00	18.0	18.0
				2682.0
Not BUILDING Area (Rounded w/ Factors)				2682

Comment Table 1	
7 (room) 3 bedroom 8 Rooms 2 baths 1-400 SF APPROX	
Comment Table 2	Comment Table 3
Stone & Vinyl siding	



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

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@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): Kathleen DiDonato Parcel ID: 130-600-527.00

Street Address of Parcel: 7603 Crossroads LN

Current Assessment: \$ 355,200

Purchase Price (Total of Land and Improvement): \$ 305,980 Date of Purchase: 6-14-2024

Special Conditions of Sale: N/A

How was property acquired Private Sale Auction Open Market Family Inherited
 Other New Construction - NUR Inc Ryan Homes

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

Year	Cost	Change
<u>2024</u>	<u>4,000</u>	<u>Fence - Backyard</u>

Description of Property

Lot size/Land Area 8,192 s.f. Style of Home Aruba Bay Ranch

Number of: Bedrooms: 2 Bathrooms: 2 Fireplaces: 0

Finished Basement Finished Attic Central Air

Porches and Additions: None

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? \$ _____

new home - ?

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

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

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

Spoke with Sussex County Assessment on 2/24 and was told the 2025 Assessed Value of \$355,200 is based on a home with 1,500 sq. ft. which is incorrect. My home is only 1,153 sq. ft. so assessed value is not accurate.

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 _____ 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.

_____	_____
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 2025 be reduced to: \$ _____

Signature of Owner or agent¹ Kathleen DiDonato

Print Name and Title: Kathleen DiDonato

Mailing Address: 7603 Crossroads Lane
Milford, DE 19963

E Mail Address: Kathleen.donato@sbcglobal.net Telephone: 772-342-3411

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.



Milford Ponds

	SQUARE FEET	FLOORPLAN DESCRIPTION	BASE PRICE	BASE PRICE WITH BASEMENT
Aruba Bay	1,153	2 Bedrooms 2 Bathrooms 2 Car Garage	\$299,990	Unfinished Basement \$329,990
Grand Bahama	1,338	3 Bedrooms 2 Bathrooms 2 Car Garage	\$329,990	Finished Basement \$379,990
Grand Cayman	1,533	3 Bedrooms 2 Bathrooms 2 Car Garage	\$344,990	Finished Basement \$394,990
Dominica Spring	1,694	3 Bedrooms 2 Bathrooms 2 Car Garage	\$354,990	Finished Basement \$404,990

SPECIAL OFFER

Ask About our \$15,000 Cash Discount

*Prices and promotion are subject to change without notice. Closing Costs Incentive offer with use of NVR Mortgage. Cannot be combined with any other offer. ©2023 NVR, Inc. All Rights Reserved. See Sales Representative for details.





Situs : 26597 AVALON RD

Parcel ID: 234-9.00-21.05

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 11, 2025

CURRENT OWNER
 LAONE PAUL F
 SUSAN A LAONE
 26597 AVALON RD
 GEORGETOWN DE 19947

GENERAL INFORMATION
 Living Units 1
 Neighborhood 1AR014
 Alternate ID 234090000210500000
 Vol / Pg 4882/1
 District
 Zoning AGRICULTURAL/RESIDEI
 Class A



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000			75,000
Residual	AC 9.0800			120,220

Total Acres: 10.08
 Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	195,200	195,200	0	195,200
Building	0	463,100	463,100	0	467,860
Total	0	658,300	658,300	0	663,060

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
TD234DM19

Entrance Information

Date	ID	Entry Code	Source
03/06/24	DMR	Data Mailer Change	Owner
06/06/22	TT	Total Refusal	Owner
02/08/22	AJR	Total Refusal	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/13/21	202109957	2,500	A207 "172 Lf Aluminum Fence 48"" Heig	
06/22/21	202109438	34,333	A096 13x86 In Ground Swimming Pool, :	
12/30/20	202015805	21,000	A027 30x30 Horse Stable 24x50 Pole Bl	
05/01/20	202003433	144,865	A007 1 St Dw 69 X 38(Custom) Att Gar 2	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/04/18	152,350			4882/1	Deed	LAONE PAUL F
04/25/17	100,000			4697/257		
02/03/84	1					



Situs : 26597 AVALON RD

Parcel Id: 234-9.00-21.05

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 11, 2025

Dwelling Information

Style Ranch **Year Built** 2020
Story height 1 **Eff Year Built**
Attic None **Year Remodeled**
Exterior Walls Alum/Vinyl **Amenities**
Masonry Trim x
Color **In-law Apt** No

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 Propane **Openings**
System Type Forced Warm Air **Pre-Fab**

Room Detail

Bedrooms 3 **Full Baths** 2
Family Rooms **Half Baths** 1
Kitchens **Extra Fixtures** 2
Total Rooms 6
Kitchen Type **Bath Type**
Kitchen Remod No **Bath Remod** No

Adjustments

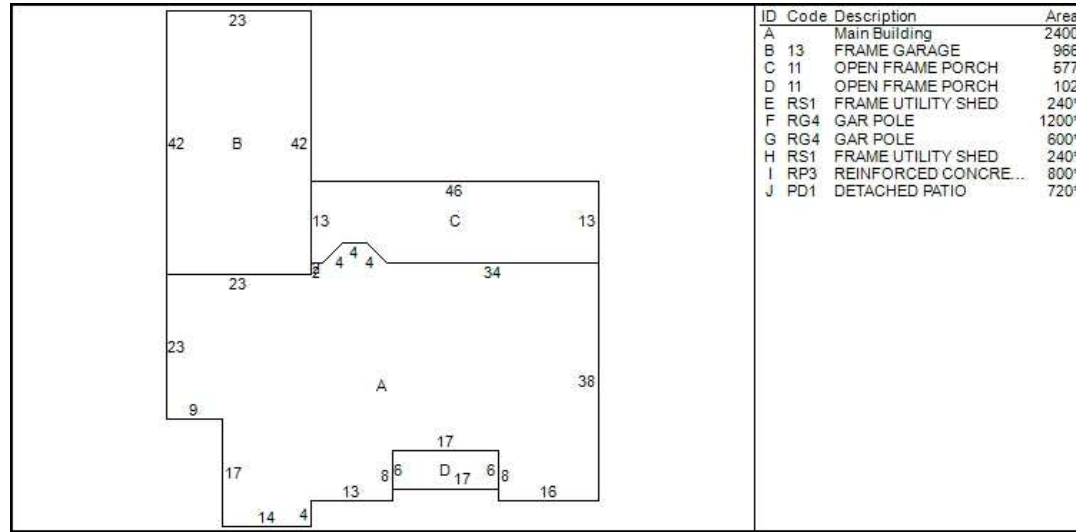
Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

Grade & Depreciation

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

Dwelling Computations

Base Price	346,874	% Good	94
Plumbing	8,900	% Good Override	
Basement	-19,240	Functional	
Heating	28,770	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	.929
Subtotal	365,300	Additions	43,200
Ground Floor Area	2,400		
Total Living Area	2,400	Dwelling Value	359,100



ID	Code	Description	Area
A		Main Building	2400
B	13	FRAME GARAGE	966
C	11	OPEN FRAME PORCH	577
D	11	OPEN FRAME PORCH	102
E	RS1	FRAME UTILITY SHED	240*
F	RG4	GAR POLE	1200*
G	RG4	GAR POLE	600*
H	RS1	FRAME UTILITY SHED	240*
I	RP3	REINFORCED CONCRE...	800*
J	PD1	DETACHED PATIO	720*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 20		240	2	2021	C	A	7,870
Garage Poe	24 x 50		1,200	1	2021	C	A	37,460
Garage Poe	30 x 20		600	1	2021	C	A	18,730
Frame Shed	12 x 20		240	1	2000	C	A	1,230
Rc Pool	x		800	1	2021	C	A	34,220
Det Patio	15 x 48		720	1	2021	C	A	4,520

Condominium / Mobile Home Information

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

Building Notes

PARIDAT	PARIDAT	PARIDAT	PARIDAT	PARIDAT	PARIDAT	PARIDAT	PARIDAT	PARIDAT	PARIDAT	PARIDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	APVAL		
PARIDAT	TAXDIST	DATE	STATE	SURVEY	SCRIDEST	NEBDIST	COUNTY	LUSE	AG Classification	Catchment	Dist	Area	Permit	Stream	Full	Half	Permit	Grade	CU	SPCL	SPCL	Sale Date	Sale Price	PSF	ASR	Aggater Price	Adj PSF	Adj ASR	PSF	Adj Value		
234-9-00-21.05	234	26997	AVAILON	RD	INDIAN RIVER	LAR014	A	101	AG-NOT IN PROGRAM	10.08	1	03-RANCH	2020	6	3	2	1	0	0	0	AV	2406									274.29	184.80
135-10-00-56.00	135	18885	SAND HILL	RD	INDIAN RIVER	LAR005	A	101	AG-NOT IN PROGRAM	16.941	2	21-CONVENTIONAL	2000	7	4	3	1	0	0	0	AV	1912	05/20/23	610,000	319.04	0.84	614,300	321.29	0.83	268.04	1,400	
135-14-00-38.02	135	21221	NIB	LN	INDIAN RIVER	LAR002	A	101	AG-NOT IN PROGRAM	10.03	1	06-CAPE COD	2004	6	3	3	1	0	0	0	AV	2570	03/09/22	630,000	248.64	0.88	707,400	275.25	0.89	244.20	57,290	
135-11-00-55.08	135	18797	GRAVEL HILL	RD	INDIAN RIVER	LAR005	R	101	06-CAPE COD	10.03	1.75	06-CAPE COD	1998	7	4	3	1	0	0	0	AV	2885	01/06/22	575,000	199.31	1.02	645,200	223.64	0.91	202.67	28,120	
333-11-00-16.02	333	36489	PEAR TREE	RD	INDIAN RIVER	LAR214	A	202	FH-IN PROGRAM	10	1	03-RANCH	2007	6	3	2	0	0	0	0	AV	1872	06/11/21	439,000	234.51	1.05	516,300	275.89	0.89	245.78	1,000	
234-8-00-56.00	234	22407	GRAVEL HILL	RD	INDIAN RIVER	LAR014	R	101	03-RANCH	8.9	1	03-RANCH	1960	6	3	2	0	0	0	0	AV	1080	12/09/21	430,000	272.15	0.99	485,500	307.28	0.88	269.68	62,440	
234-11-00-77.00	234	30746	COONLEY'S CHAPEL	RD	INDIAN RIVER	6-CAPE	R	101	03-RANCH	8.86	1	03-RANCH	1973	6	3	1	0	0	0	0	AV	2066	04/24/23	800,000	387.22	0.92	811,200	392.64	0.91	356.34	8,950	
234-9-00-57.01	234	21702	SIMPLER BRANCH	RD	INDIAN RIVER	LAR014	R	101	03-RANCH	7	1	30-MANUP/DBL	1992	6	3	2	0	0	0	0	AV	2036	01/26/21	289,000	143.35	1.22	351,400	174.31	1.01	175.30	54,630	
234-14-00-78.00	234	28401	LAYTON DAVIS	RD	INDIAN RIVER	LAR040	R	101	03-RANCH	6.8	1	03-RANCH	2015	6	3	1	0	0	0	0	AV	1660	01/07/21	430,000	275.64	1.10	522,000	335.19	0.90	302.76	69,880	
133-9-00-9.00	133	26742	SHORTLY	RD	INDIAN RIVER	LAR004	R	101	03-RANCH	6.002	1	03-RANCH	2012	7	4	2	0	0	0	0	AV	2291	07/29/22	725,000	316.46	0.81	780,800	340.81	0.75	254.78	47,140	
234-8-00-28.04	234	22371	DEEP BRANCH	RD	INDIAN RIVER	LAR014	R	101	03-RANCH	4.43	1	03-RANCH	2002	6	3	3	1	0	0	0	AV	2283	05/04/21	589,000	258.39	0.83	698,400	305.91	0.70	214.89	2,420	
234-21-00-188.00	234	24875	LARSON	RD	INDIAN RIVER	LAR021	R	101	03-RANCH	4.19	1	03-RANCH	1999	6	3	2	1	0	0	0	AV	2036	04/14/23	465,000	231.10	1.05	472,400	234.33	1.04	242.76	27,630	
234-14-00-2.06	234	23175	PETERKINS	RD	INDIAN RIVER	LAR014	R	101	06-CAPE COD	3.7	1.5	06-CAPE COD	1992	6	3	2	1	0	0	0	AV	2833	12/30/22	470,000	165.90	0.95	499,300	172.71	0.92	158.42	12,610	
133-10-00-12.01	133	26980	GOVERNOR STOCKLEY	RD	INDIAN RIVER	LAR004	R	101	03-RANCH	3.66	1	03-RANCH	2018	6	3	2	1	0	0	0	AV	2193	12/20/22	670,000	246.24	1.00	562,100	256.32	0.96	245.69	0	
234-14-00-27.03	234	24526	HASH HAWK	LN	INDIAN RIVER	LAR014	R	101	03-RANCH	2.78	1	03-RANCH	2005	6	3	2	1	0	0	0	AV	3090	08/20/22	675,000	229.59	0.86	717,600	234.48	0.81	189.93	32,470	
234-14-00-1.08	234	22977	DEEP BRANCH	RD	INDIAN RIVER	LAR014	R	101	03-RANCH	2.5	1	03-RANCH	1987	6	3	2	0	0	0	0	AV	2182	02/21/22	420,000	192.48	0.99	497,900	214.44	0.89	189.92	88,340	
234-02-00-36.00	234	25151	HARKIN WOODS	DR	INDIAN RIVER	LAR021	R	101	03-RANCH	2.19	1	03-RANCH	2020	6	3	2	0	0	0	0	AV	1990	01/20/22	625,000	299.23	0.95	595,100	302.10	0.85	256.46	6,420	
234-22-00-37.00	234	25165	HARKIN WOODS	DR	INDIAN RIVER	LAR021	R	101	03-RANCH	2.18	1	03-RANCH	2018	6	3	2	0	0	0	0	AV	2341	11/01/21	695,000	256.44	0.86	697,700	293.65	0.75	221.53	0	
133-11-00-144.00	133	18598	PETTICOIN	RD	INDIAN RIVER	LAR006	R	101	03-RANCH	2.06	1	03-RANCH	1991	7	3	2	0	0	0	0	AV	1672	11/03/21	396,500	219.20	1.02	384,100	229.72	0.97	222.91	37,220	
133-10-00-23.00	133	22025	HARDSCRABBLE	RD	INDIAN RIVER	LAR004	R	101	03-RANCH	2	1	03-RANCH	1974	6	3	2	0	0	0	0	AV	2651	11/03/21	415,000	156.54	1.07	484,800	176.73	0.95	168.24	20,430	
133-5-00-36.19	133	20226	PINEY GROVE	RD	INDIAN RIVER	LAR004	A	101	AG-NOT IN PROGRAM	1.26	1	03-RANCH	2006	7	4	2	0	0	0	0	AV	1996	03/03/23	590,000	306.95	0.77	651,800	315.74	0.75	227.88	10,210	

Susan and Paul Laone
26597 Avalon Road
Georgetown, DE. 19947
732-598-4926
Seahorsefarm@optonline.net

February 16, 2025

Chris Keeler, Director of
Sussex County Assessment Office
Sussex County Administrative Office Building
Rooms 270 & 249
2 The Circle
P.O. 589
Georgetown, DE. 19947

Dear Mr. Keeler,

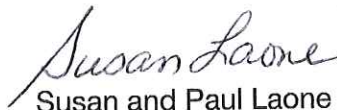

Enclosed, please find the following:

- * Residential Assessment Appeals From
- * Photographs of homes on Avalon Road near my home
- * Photographs of the comparable homes that were supplied by Tyler
- * Letter dated December 21, 2024, sent to you outlining our reasons for contesting this assessment
- * Copy of an article from the Cape Gazette regarding the assessment process

Please note that of the five comparable homes supplied to us by Tyler during our December 6, 2024, meeting, only three are actually comparable. These have been listed on the appeals form. The remaining two homes supplied by Tyler, 18797 Gravel Hill Road and 21231 Nib Lane cannot be considered comparable. 18797 Gravel Hill Road is a commercial property and 21231 Nib Lane is twice the size of my home on a very private upscale property.

Further, these three homes are located in areas with upscale homes surrounding them. As you can see in the enclosed photographs of Avalon Road, that is not the case. The value should reflect the neighborhood.

Respectfully,


Susan Laone

Susan and Paul Laone

Enclosures

Docket Number: _____

- 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@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): SUSAN & PAUL LAONE Parcel ID: 234-9.00-21.05

Street Address of Parcel: 26597 AVALON ROAD

Current Assessment: \$ _____

Purchase Price (Total of Land and Improvement): \$ 448,715.00 Date of Purchase: 9/25/2020

Special Conditions of Sale: STICK BUILT HOUSE REQUIRED

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

Description of Property

Lot size/Land Area 10.08 Style of Home RANCH

Number of: Bedrooms: 3 Bathrooms: 2½ Fireplaces: GAS

Finished Basement Finished Attic Central Air CRAWL SPACE
 Porches and Additions: _____

Describe outbuildings or accessory structures other than main dwelling:

BARN, WORKSHOP

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 448,715.00

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).
<input checked="" type="checkbox"/>	Comparable Sales (identify below)
<input checked="" type="checkbox"/>	Other (provide detail below or in a separate attachment)

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

THESE 3 COMPARABLE HOMES CAME FROM TYLER. THE OTHER 2 HOMES GIVEN BY THEM ARE NOT COMPARABLE. ONE IS TWICE THE SIZE OF OUR HOME ON A PRIVATE RD. AND IS ABSOLUTELY BEAUTIFUL \$639,000. THE OTHER IS A COMMERCIAL PROPERTY \$75,000. OUR HOUSE IS LOCATED ON A STREET WITH OLDER MOBIL/MODULAR CLASS C HOMES.

PICTURES ATTACHED

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 _____ Owner _____

Address 22467 GRAVEL HILL ROAD

Sales Price \$ \$430,000 Date of Sale 2/29/2021

Lot Size/Land Area 9 ACRES Style of House RANCH

Number of: Bedrooms: 3 Bedrooms: 1 Fireplaces: ?

Finished Basement Finished Attic Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

5 OUTBUILDINGS, BEAUTIFUL NEIGHBORHOOD WELL MAINTAINED, HOUSES ON BOTH SIDES

Additional Comments:

SUPPLIED BY TYLER

2. Parcel Number _____ Owner _____

Address 36489 PEAR TREE ROAD

Sales Price \$ \$439,000 Date of Sale 6/11/2021

Lot Size/Land Area 10 ACRES Style of House RANCH (W/2ND FLOOR)

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

Finished Basement Finished Attic Central Air CRAWL SPACE

Porches and Additions: _____

Describe Garage or Other Improvements:

THIS HOUSE IS BEAUTIFUL. PROPERTIES SURROUNDING IT ARE APPEALING & WELL MAINTAINED. NICE BLOCK

Additional Comments:

SUPPLIED BY TYLER

3. Parcel Number _____ Owner _____

Address 21732 SIMPLER BRANCH ROAD

Sales Price \$ \$289,000 Date of Sale 1/26/2021

Lot Size/Land Area 7 ACRES Style of House MOBIL/MANUFACTURED

Number of: Bedrooms: 3 Bedrooms: 2 Fireplaces: _____

Finished Basement Finished Attic Central Air

Porches and Additions _____

Describe Garage or Other Improvements:

LARGE BUT BUILDINGS W/SEPARATE DRIVEWAY

Additional Comments:

PRIVATE, BEAUTIFUL STREET WITH LOVELY HOMES

SUPPLIED BY TYLER

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.

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 2025 be reduced to: \$ 448,715⁰⁰ ~~xy~~

Signature of Owner or agent¹ Susan Laone Paul Laone

Print Name and Title: SUSAN & PAUL LAONE

Mailing Address: 26597 AVALON ROAD
GEORGETOWN, DE. 19947

E Mail Address: PAUL.LAONE@gmail.com Telephone: 732-598.4826

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.



Avalon Road



Avalon Road



Avalon Road



Avalon Road



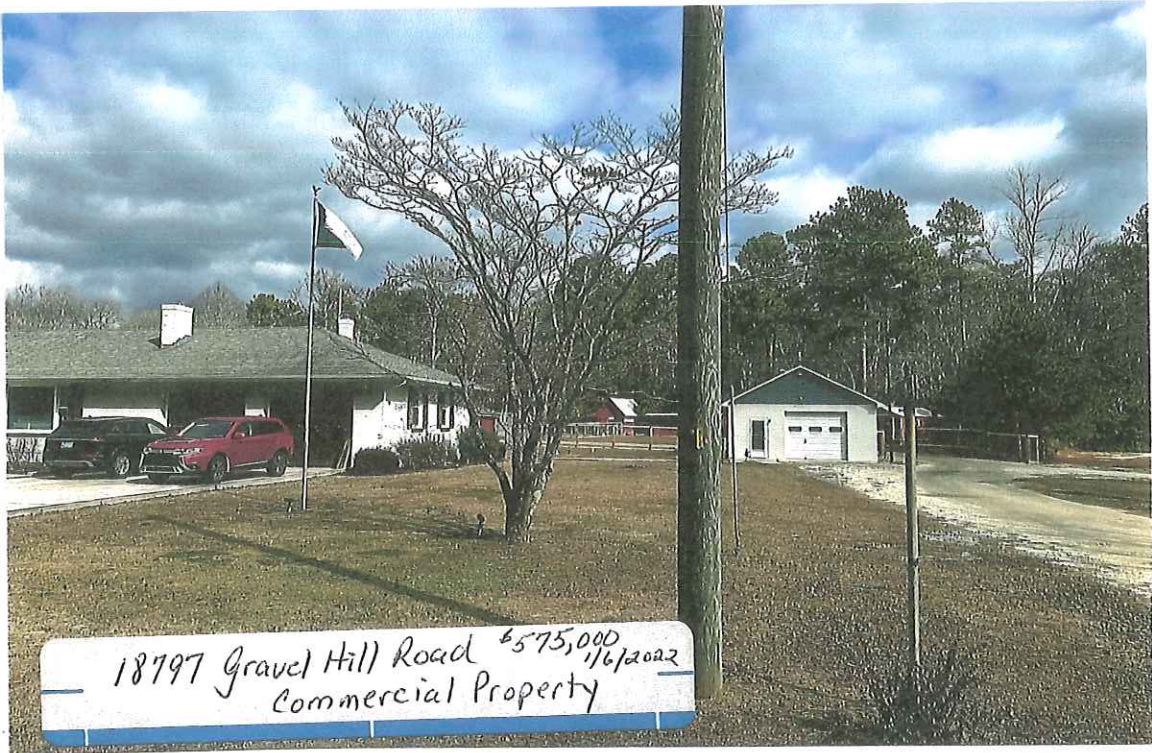
21231 Nib Lane



21231 Nib Lane



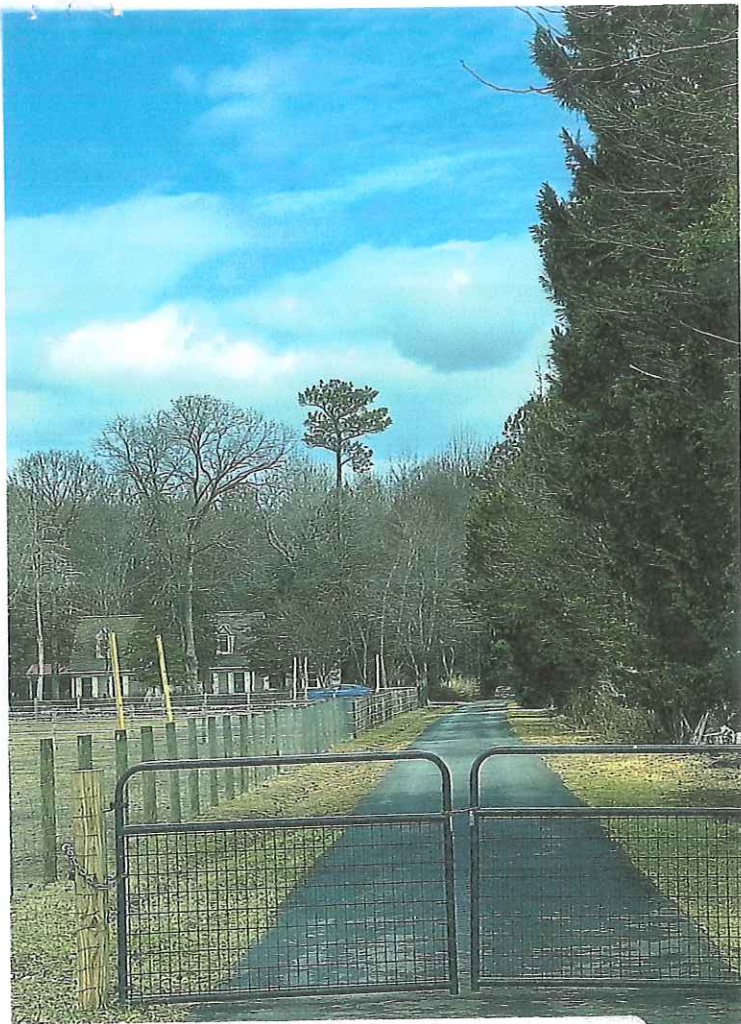
21231 Nib Lane \$639,000 3/18/2022
5,000 sq ft. Large Private Home



18797 Gravel Hill Road \$575,000
1/6/2022
Commercial Property



18797 Gravel Hill Road
Commercial Property



26467 Gravel Hill Road



21732 Simpler Branch Rd. \$289,000 1/26/2021
30+~~20~~ acres outbuildings Private Drive



22467 Gravel Hill Rd. \$430,000 2/29/2022
9 acres 57 outbuildings

Susan & Paul Laone
26597 Avalon Road
Control Number 67NZ - Parcel ID: 234-9.00-21.05
Georgetown DE 19947
Tel. 732-598-4826

Email:

December 21, 2024

Chris Keeler, Director
Sussex County Assessment Office
Sussex County Administrative Office Building
Rooms 270 & 249
2 The Circle
PO Box 589
Georgetown, DE 19947

Dear Mr. Keeler:

We write to contest the assessment of our property (referenced above), on the following grounds:

1. The assessment exceeds the amount we paid for the property, and does not match any comparable sale or estimated value listed on any major online real estate appraisal site.
2. There is no way to determine how our property was assessed, which is an unconstitutional denial of due process.
3. Sussex County delegated the assessment to a contractor, which is an unconstitutional delegation of the County's statutory assessment authority (see Delaware Code Title 9, Section 7004) to a private firm.
4. The County has unconstitutionally and in violation of normal administrative procedures abdicated its responsibility to oversee the assessment process. According to the *Cape Gazette* of December 2, 2024, the contractor will not share its assessment data with the County until February 2025 – three months from now, and (according to your office's interviews in October 2024 with WBOC and *Delaware Public Media*) when the assessment process will already be complete.
5. By law, the Sussex County Board of Assessments is required to oversee the assessment process. According to *Delaware Public Media*, however, the County has failed to name any members of the Board.

6. According to the *Cape Gazette* story, the assessment contractor is performing under a fixed-price contract. The contractor has been unconstitutionally assigned the initial authority to hear appeals from the assessments, but the contractor has a conflict of interest, in violation of normal administrative and procurement practices: the contractor has an incentive to maximize its profit (and avoid reputational damage) by simply approving its own assessments.
7. On an administrative appeal to the Sussex Board of Assessments, according to the Board's rules, the contractor's assessment – unconstitutional, in violation of normal administrative processes, and tainted by a conflict of interest – will be entitled to a presumption of correctness. This is a violation of due process and normal administrative procedures.
8. Administrative appeals will be to the Sussex Board of Assessments, which according to its website will meet for only the first 15 working days of March 2025. According to the *Gazette*, nearly 200,000 properties are being assessed. If even only a tiny percentage of the assessments are appealed, the Board will hear thousands of appeals over 15 days – and so will need to simply rubber-stamp the appraisals from the contractor, an unconstitutional denial of due process and a breach of normal administrative procedures.
9. Judicial review in accordance with normal and constitutional administrative procedures will be impossible. Courts normally defer to an agency's factual findings; here, however, for the reasons outlined above a reviewing court would be deferring to a conflicted contractor's assessment, based on secret criteria, without any true oversight by the governmental units responsible for the assessment, and on a record from an unlawful administrative appeals process.

We respectfully request that the assessment of our property be carried out in accordance with law.


As a December 6, 2024 letter to the *Cape Gazette* noted, once the assessments are fixed, the next step will be the setting of a county-wide rate of taxation. In setting that rate, the county takes the position that individual parcels' tax burdens can rise by any amount, so long as the county gross revenues do not increase annually by more than 10% (or 15% in the case of school tax); indeed, press reports indicate that tax burdens in other counties during the state-wide reassessment have gone up by as much as 200%. See *DCA Advises Farmers to Be Involved in Reassessment Process* (Nov. 3, 2024),

. The Delaware Chancery Court, however, has made it clear that “tax payers need not fear that their tax bills would double or triple. The Delaware Code caps the maximum increase in tax burden from any assessment at 10%.” The Chancery Court's decision in *Delawareans for Educ. Opportunity v. Carney*, No. CV 2018-0029-VCL, 2018 WL 4849935, at *2 (Del. Ch. Oct. 5, 2018), made it clear that the law's intent is not to cap government revenues but instead to protect property owners – many of whom are on fixed incomes, and who moved here because of Delaware's reputation for low taxes – from property tax increases that could far, far exceed 10% to 15% under the county's reassessment.


Please share this letter with the Board of Assessments, which has not yet posted procedures for making appeals under the current assessment. We would ask for notification if a date is set for appeal of this matter.

Respectfully submitted,

Susan & Paul Laone

Search Your HOME'S Estimated VALUE 

Enter An Address OWNERLY



Sussex assessment process is flawed

By Christopher Yukins • December 6, 2024

Below is the substance of a letter submitted to the director of the Sussex County Assessment Office, contesting the assessment of our property.

The assessment was contested because:

- The assessment exceeded the price paid for the property and did not match any comparable sale or estimated value listed on any major online real estate appraisal site
- There is no way to determine how the property was assessed – an essential element of due process
- Sussex County delegated the assessment to a contractor; however, state law says that only the county has the authority to conduct an assessment (Delaware Code Title 9, Section 7004)
- The county has abdicated its responsibility to oversee the assessment process. According to the Cape Gazette of Dec. 2, the contractor will not share its assessment data with the county until February 2025 – three months from now – and, according to the Assessment Office's interviews in October 2024 with other media, when the assessment process will already be complete
- By law, the board of assessments is required to oversee the assessment process. The county has failed to name any members of the board, however
- According to the Cape Gazette, the reassessment contractor is performing under a fixed-price contract. The contractor has been assigned the initial authority to hear appeals from assessments, but the contractor has a conflict of interest – an incentive to simply approve its own assessments
- On administrative appeals to the board of assessments, per the board's rules, the contractor's assessments – despite the constitutional and administrative defects noted above – will be entitled to a presumption of correctness
- Administrative appeals will be to board of assessments, which, according to its website, will meet for only the first 15 working days of March 2025. According to the Gazette, nearly 200,000 properties are being assessed. If even only a tiny percentage of the assessments are appealed, the board will hear thousands of appeals over 15 days – and so will need to summarily approve appraisals from the contractor
- Normal judicial review will be impossible. Courts normally defer to an agency's factual findings; here, however, for the reasons outlined above, a court would be deferring to a contractor's assessment, based on secret criteria, without any true oversight by the governmental unit responsible for the assessment, and on a record from a clearly defective administrative appeals process.

Once the assessments are fixed, the next step will be the setting of a county-wide rate of taxation. In setting that rate, the county takes the position that individual parcels' assessments can rise by any amount, so long as the county gross revenues do not increase annually by more than 10% (or 15% in the case of school tax). Many may argue, however, the law's intent is not to cap government revenues but instead to protect property owners – many of whom are on fixed incomes, and who moved here because of Delaware's reputation for low taxes – from property tax increases that could far, far exceed 10% to 15%.

NO SUGAR CHALLENGE

how to lose 30 lbs

<p>Breakfast</p> <ul style="list-style-type: none"> Scrambled eggs with avocado Frittata with spinach and mushrooms Creek yogurt with chia seeds and berries Baked eggs with tomatoes and herbs Smoothie with almond milk, spinach, and raspberries Omelette with cheese and bell peppers Cottage cheese with almonds and strawberries Poached eggs on whole-grain toast Cranberry smoothie with banana and almond butter 	<p>Lunch</p> <ul style="list-style-type: none"> Grilled chicken Caesar salad Tuna salad with avocado and cherry tomatoes Spinach and feta salad with olive oil Chicken breast with roasted sweet potatoes Baked salmon with green beans Shrimp and quinoa salad Turkey lettuce wraps with avocado Grilled sausage and chicken skewers Roasted cauliflower with chickpeas and tahini Creek salad with chicken and olives Beef and broccoli 	<p>Dinner</p> <ul style="list-style-type: none"> Grilled salmon with asparagus Chicken stir-fry with broccoli and bell peppers Baked cod with roasted Brussels sprouts Beef brisket with green beans Cauliflower rice with chicken and veggies Zucchini noodles Chicken breast with roasted cauliflower Baked turkey with roasted carrots Garlic shrimp with sautéed spinach Fork chops with grilled vegetables Roasted chicken with red cabbage and 	<p>Fasting</p> <ul style="list-style-type: none"> Black coffee Green tea Unsweetened lemon water Mint tea Schamane, mint, rooibos Sparkling water Apple cider vinegar with water Cider tea Cold brew coffee (black) Hibiscus tea Warm water with lemon and mint Electrolyte water (no added sugar) Black tea Hot green tea (unsweetened) Peppermint tea Water with a pinch of Himalayan salt
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Christopher Yukins
Rehoboth Beach



A letter to the editor expresses a reader's opinion and, as such, is not reflective of the editorial opinions of this newspaper.

To submit a letter to the editor for publishing, send an email to newsroom@capegazette.com (mailto:newsroom@capegazette.com). Letters must be signed and include a telephone number and address for verification. Please keep letters to 500 words or fewer. We reserve the right to edit for content and length. Letters should be responsive to issues addressed in the Cape Gazette rather than content from other publications or media. Only one letter per author will be published every 30 days. Letters restating information and opinions already offered by the same author will not be used. Letters must focus on issues of general, local concern, not personalities or specific businesses.

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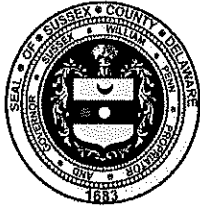
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Bridgeville man charged with 7th DUI...	(9,643)
Winter weather forces delays,...	(9,134)
Sussex County backyard flock...	(8,820)
Route 24 bypass on target for fall...	(8,368)
SoHo Slice coming to Rehoboth Beach	(6,881)
Transition report gives nod to school...	(6,717)
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SoHo Slice coming to Rehoboth Beach	(6,877)
Transition report gives nod to school...	(6,714)
330 Rehoboth Ave. rezoning request...	(5,366)
Police: Felton man stole thousands...	(4,540)
Rehoboth business owners share...	(3,668)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-9.00-21.05

Sussex County Board of Assessment VS Paul & Susan Laone
(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: \$715,200

Stipulated Value: \$658,300

Date: 3/3/25

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 234-9.00-21.05. This adjustment reflects the modifications to the grade of the home and brings the assessed value to \$658,300.

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@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): Franciscus van Linf & Heidi Siegel Parcel ID: 336-5.00-153.00

Street Address of Parcel: 124 Henlopen Shores Circle, Lewes DE 19958

Current Assessment: \$ 1,687,700

Purchase Price (Total of Land and Improvement): \$ 750,000 Date of Purchase: September 2014

Special Conditions of Sale: None

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
2021	\$16,000	Addition bike storage (not heated) under the house adding 90SF

Description of Property

Lot size/Land Area 7560SF Style of Home Regular beach house style

Number of: Bedrooms: 4 Bathrooms: 2/1 Fireplaces: 1

Finished Basement Finished Attic Central Air

Porches and Additions: porch at front of the house

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? \$ 1,489,000

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).
x	Comparable Sales (identify below)
x	Other (provide detail below or in a separate attachment)

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

House next door was sold for 1,499,000 within relevant time frame. This house has slightly bigger lot, slightly more SF, same number of bedrooms, bathrooms and half bath, both houses build in 2000/2001. Houses are in similar condition and similar style. A perfect comparable. Average value (based on SF) of other comparables used by Tyler result in a lower value than \$1,499,000.

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 do not know Owner do not know

Address 122 Henlopen Shores Circle

Sales Price \$ 1,499,000 Date of Sale 3/3/2023

Lot Size/Land Area 7710 Style of House Regular beach house style (similar as 124 Henlopen Shores Circle)

Number of: Bedrooms: 4 Bedrooms: 2/1 Fireplaces: 1 (same as 124 Henlop

Finished Basement Finished Attic Central Air

Porches and Additions: porch at front of the house - same as 124 Henlopen Shores Circle

Describe Garage or Other Improvements:

No garage, parking under the house. Same as 124 Henlopen Shores Circle.

Additional Comments:

2. Parcel Number do not know Owner do not know

Address 403 East Cape Shores Drive

Sales Price \$ 1,595,000 Date of Sale May 18, 2021

Lot Size/Land Area 6543 Style of House _____

Number of: Bedrooms: 4 Bedrooms: 3/1 Fireplaces: 1

Finished Basement Finished Attic Central Air

Porches and Additions: porch at front of the house

Describe Garage or Other Improvements:

Enclosed garage under the house.

Additional Comments:

This house is much bigger: 3100 SF above ground whereas 124 Henlopen Shores Circle has 2016 SF.

3. Parcel Number do not know Owner do not know

Address 410 East Cape Shores Drive

Sales Price \$ 1,775,500 Date of Sale April 30, 2021

Lot Size/Land Area 6,080 Style of House regular beach style

Number of: Bedrooms: 5 Bedrooms: 4/1 Fireplaces: 1

Finished Basement Finished Attic Central Air

Porches and Additions porch at front of the house

Describe Garage or Other Improvements:

two enclosed garages

Additional Comments:

This house has 3,165 SF whereas 124 Henlopen Shores Circle has 2016 SF.

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.

Name

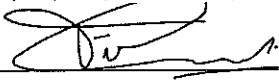
Firm or Company

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 2025 be reduced to: \$ 1,499,000

Signature of Owner or agent¹  _____

Print Name and Title: Franciscus van Lint _____

Mailing Address: 1922 Green Street Philadelphia PA 19130

E Mail Address: frank@dellininvestments.com Telephone: 215 8500484

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.



NOTICE OF TENTATIVE PROPERTY
REASSESSMENT
VALUE



Date of Issue: November 20, 2024

VAN LINT FRANCISCUS G M
SIEGEL HEIDI S
1922 GREEN STREET
PHILADELPHIA, PA 19130

Control Number: DT3S

Parcel ID: 335-5.00-153.00
Property Class: R
Property Location:
124 HENLOPEN SHORES CIR

12/16
9.15

TOTAL 2025 ASSESSED VALUE
\$1,753,500

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.**

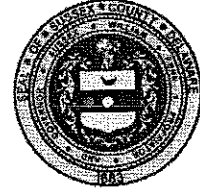
Property owners can also schedule their own appointments by visiting our website: www.tylertech.com/sussex

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



RE-NOTICE OF PROPERTY REASSESSMENT VALUATION



Date of Issue: February 14, 2025

VAN LINT FRANCISCUS G M
SIEGEL HEIDI S
1922 GREEN STREET
PHILADELPHIA, PA 19130

Control Number: DT3S

Property Class: R
Parcel ID: 335-5.00-153.00
Property Location:
124 HENLOPEN SHORES CIR

TOTAL 2025 ASSESSED VALUE
\$1,687,700

Sussex County Delaware has completed a revaluation of all real property effective for the 2025 Tax Roll. Your new assessed value is based on 100% of the current fair market 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.

EXEMPTIONS – Tax exemptions/abatements are **NOT** reflected in the above tentative assessment. Any exemptions for which you are eligible for (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.

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.

Tyler Technologies recently completed Informal Reviews with property owners who sought information or wished to challenge their 2025 Assessed Value. You may or may not have participated in the Informal Review process. Based upon new information provided by you or which we became aware of from other sources, the 2025 Assessed Value shown will become the basis for your property tax assessment for the 2025 tax year. This may or may not reflect a difference in the 2025 Assessed Value which was sent to you earlier in the process.

FORMAL APPEAL PROCESS – If you are not satisfied with the results of the Informal Review with Tyler Technologies or did not choose to participate in the Informal Review process, you may appeal directly to the Sussex County Board of Assessment. The filing deadline is **March 31, 2025, by 4:30pm (postmark is not accepted).**

Formal Appeal Applications and instructions are available in the Sussex County Assessment Office or online at: <https://sussexcountyde.gov/board-assessment-review>

Questions? Please contact Sussex County Assessment Office: 302-855-7824

To Tyler Technologies
 From Franciscus van Lint
 Re Informal hearing 12/16 re 124 Henlopen Shores Circle
 Date 12/4/2024

Dear Sir, Madam,

We have scheduled a call for an informal hearing about the following property:

Property 124 Henlopen Shores Circle, Lewes DE 19958 (hereinafter: "Property")
 Owners Franciscus van Lint & Heidi Siegel
 Parcel ID 335-5.00-153.00
 Control number DT3S

Objection

Hereby I object against the "Total 2025 assessed value of \$ 1,753,000" as stated in your letter dated November 20, 2024 (hereinafter: "Letter") for the

Motivation of objection

As stated in you Letter, the assessed value should reflect "fair market value as of July 1, 2023".
 Fors of evidence can be "comparable sales (closed between 1/1/2021 – June 3, 2023)".

The house next to our Property is 122 Henlopen Shores Circle. This property was sold on 3/3/2023 for \$1,499,000. I made a comparison of key metrics of both properties.

Appraisal July 1, 2023	122 HSC	HSC 124	Delta
Sold 3/3/2023 at arm's length	\$ 1,499,000		
Assessed by Tyler		\$ 1,753,500	\$ 254,500
Bedrooms	4	4	
Bathrooms	2/1	2/1	
Year built 2001	2001	2000	1 year
Acres	7888sf=0.18acres	5896sf = 0.14acres	1992sf = 0.04 acres
Above ground sf	2444	2285	159

Sources:

- * for 122 HSC – see Zillow.com and Realtor.com links below.
- * for 124 HSC – see attached appraisal report with factual data re the above metrics

From this schedule it can be concluded that the sale of 122 Henlopen Shores Circle is a "comparable sale" as it is an arm's length sale, falls within the required time frame for comparable sales, the properties are located next to each other, have the same number of bedrooms, the same number of bathrooms, were build within one year of each other and have comparable square feet above ground.

To Tyler Technologies
From Franciscus van Lint
Re Follow up informal hearing 12/16 re 124 Henlopen Shores Circle
Date 12/16/2024

Dear Sir, Madam,

Today, as part of the informal hearing, we discussed the following property:

Property 124 Henlopen Shores Circle, Lewes DE 19958 (hereinafter: "Property")
Owners Franciscus van Lint & Heidi Siegel
Parcel ID 335-5.00-153.00
Control number DT3S

You explained that the next step would be to reconsider my objection to the appraisal and possibly come to an adjusted appraisal. I would receive a letter in February 2025 about that.

We disagree on facts and you only shared with me during the informal hearing the comparable properties considered by Tyler. I believe it is prudent and efficient to consider the information provided in this letter before considering my objection.

1. Disagreement on facts

There is a dispute about facts. Before the informal meeting the differences in critical facts were as follows.

Tyler		122 HSC	124 HSC	Delta
Above ground	SF	1,901	2,016	(115)
Lot	Acres	0.178	0.173	0.005
Lot	SF	7,710	7,560	150
FVL		122 HSC	124 HSC	Delta
Above ground	SF	2,444	2,285	159
Lot	Acres	0.181	0.135	0.046
Lot	SF	7,888	5,896	1,992

The difference about facts concern: (a) lot size and (b) SF above ground.

2. 124 HSC lot size

I would like to share with you the attached survey that I found in my files regarding this property. The survey was done in 2014 in connection with the title insurance (Title Insurance Policy - policy number 5020510-0008537e by First American Title). It shows 124 Henlopen Shores Circle lot size is 7,414 SF. Apparently, the information I used earlier (although based on a report by an appraiser is incorrect). I can accept 7,414 SF as the size of the lot.

almost perfect comparable 122 HSC. To justify an appraisal using these “comparables” and an algorithm that leads to such a material difference, Tyler should disclose which data it used to feed the algorithm, how much weight is given to different metrics and how that all translates to the appraised outcome for 124 HSC. Given the perfect comparable, it can only be concluded that in this specific situation the algorithm to estimate the fair market value of 124 HSC is simply not good enough as it results in a very substantial difference from the actual sales price of 122 HSC.

This claim is supported by a more in-depth analysis based on Public data. The following schedule shows for all “comparable” properties the Public data. For each property the price per square foot is calculated. Subsequently, that price per square foot is applied to the square foot of 124 HSC (as determined by Tyler: 2016 SF). The schedule shows that the “comparables” result in a derivative value for 124 HSC ranging from \$1.04M to \$1.64M, and on average \$1.33M.

Property	6 North Bay Court 15-Jun-23	403 East Cape Shores Drive 18-May-21	410 East Cape Shores Drive 30-Apr-21	1013 Breakwater Reach Drive 1-Jun-23	Average
Transaction date					
Price	\$ 2,150,000	\$ 1,595,000	\$ 1,775,500	\$ 1,825,000	
Location	much better	comparable	better	better	
Year build	1996	2000	2000	1992	
Lot size	3,920	6,534	6,080	7,841	
Sq above ground	2,839	3,100	3,165	2,240	
Bed rooms	4	4	5	4	
Bathrooms	2	3	4	3	
Half bath	1	1	1	1	
Price per sf	\$ 757.31	\$ 514.52	\$ 560.98	\$ 814.73	\$ 661.88
124 HSC SF	2,016	\$ 1,526,735	\$ 1,037,265	\$ 1,130,935	\$ 1,642,500
					\$ 1,334,358

This is again a confirmation that the assessed value of \$ 1,753,000:

- is far above the transaction value of the perfect comparable of 122 HSC (\$1,499,000);
- is also far above the “comparable” value of each of the four other “comparable” properties and far above the average of these four comparable properties.

Conclusion

The appraisal of 124 HSC of \$ 1,753,000 far higher than the “perfect” comparable sales price of 122 HSC (\$1,499,000).

The other four properties considered do not support the appraisal value either because a comparison with each of these properties results in (much) lower valuation for 124 HSC. And average valuation of these properties would even be less than the \$1,499,000 of 122 HSC.

I request you again to set the appraisal at \$1,400,000, which strikes a fair balance with the five properties considered, or at maximum \$1,500,000 given the perfect comparable of 122 HSC.

Yours sincerely,

Frank van Lint

Annex: Official survey 124 Henlopen Shores Circle

To Sussex County Board of Assessments - Director of the Department of Assessment
From Franciscus van Lint
Re Appeal re 2025 assessed value for 124 Henlopen Shores Circle, Lewes DE 19958
Date February 23, 2025

Dear Sir, Madam,

1. Objection / appeal

Hereby I object against the Total 2025 Assessed Value of \$ 1,687,700 as determined by Tyler Technologies as mentioned in the Re-Notice of Property Reassessment Valuation dated February 14, 2025 (hereinafter "Re-Notice") with regards to the following property:

Property	124 Henlopen Shores Circle, Lewes DE 19958 (hereinafter: "Property")
Owners	Franciscus van Lint & Heidi Siegel
Parcel	ID 335-5.00-153.00
Control number	DT3S

2. History

On November 20, 2024, Tyler Technologies determined in its Notice Tentative Property Re-Assessment Value, the fair market value to the Property as per July 1, 2023 at \$1,753,500 (see annex 1).

On December 4, 2024, I provided Tyler Technologies with information prior to the informal hearing (see annex 2).

On December 16, 2024, an informal hearing took place between a representative of Tyler Technologies and me. That same day, I sent to Tyler Technologies a letter with a summary of our discussion and a motivated objection against the assessed value (hereinafter: "Motivated Objection") (see annex 3).

On February 22, I received abovementioned Re-Notice determining the reassessed value at \$ 1,687,700 which is "100% of the current fair market value of your property, as of July 1, 2023" (see annex 4).

3. Grounds for the Appeal

The appeal is based on the following grounds.

3.1 Lack of motivation of the re-assessed value

The reduction in the value in the Re-Notice is "Based upon new information provided by you or which we became aware of from other sources....". The Re-Notice does not give any explanation of what facts and circumstances have led to the reduction, nor does it respond to the specific

schedule shows that the “comparables” result in a derivative value for the Property ranging from \$1.04M to \$1.64M, and on average \$1.33M.

The use of public data on the comparables thus results in a much lower value than the Total 2025 Assessed Value.

3.3 Dysfunctional methodology and algorithm

The algorithm used by Tyler to process key metrics of different (but in Tyler’s view) comparable transactions, results in an appraisal that is \$ 188,700 higher than the sales price of the almost perfect comparable 122 Henlopen Shores Circle.

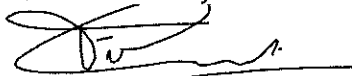
If Tyler’s use of these comparables, leads to a lower average valuation than \$1,499,000, but in combination with the algorithm to a materially higher valuation, then Tyler should disclose which data it used to feed the algorithm, how much weight is given to different metrics and how that all translates to the appraised outcome for the Property. Only that allows a proper review of the methodology and algorithm and determine whether the material deviation from the fair market value of 122 Henlopen Shores Circle can be justified. I requested Tyler to disclose this, but Tyler did not respond to that and did not elaborate on that in its Re-Notice. Therefore, it must be concluded that in this specific situation the methodology and algorithm to estimate the fair market value of the Property are simply not good enough as they result in a very substantial difference from the actual sales price (fair market value) of 122 Henlopen Shores Circle (whereas historic data show a perfect correlation between the two properties). The methodology and algorithm used by Tyler should be therefore be disregarded in this specific situation.

Request

I request you to set the assessed value at \$1,499,000 because:

- The perfect comparable of 122 Henlopen Shores Circle of which the fair market value is \$ 1,499,000.
- The correlation between the fair market value of 122 Henlopen Shores Circle and the Property.
- The use of “comparables” (used by Tyler) lead to an even lower average valuation.
- The methodology and algorithm used Tyler were not disclosed but they result in an objectively unjustifiable outcome in this specific situation. They must therefore be rejected and cannot be used here.

Yours sincerely



F.G.M. van Lint