

Sussex



County

BOARD OF ASSESSMENT REVIEW MEETING

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

AGENDA

June 4, 2025

10:00 A.M.

Call to Order

Approval of Agenda

Public Comments

Consent Agenda

1. Parcel -133-20.00-317.00 – Robin Brunetto
2. Parcel -134-11.00-301.00 – Jason Satterfield
3. Parcel -134-13.15-156.00 – Rick Evans
4. Parcel -134-16.00-1212.00 – Andrew Evans TTEE REV TR
5. Parcel -134-17.00-48.00-14001 – Charles & Janice Vincelette
6. Parcel -134-17.00-977.04-S220K – Siobhan & William Goodwin
7. Parcel -134-18.00-48.00 – Charles & Elaine Parsons
8. Parcel -135-10.00-57.00 – Karen Miller TTEE REV TR
9. Parcel -135-22.00-11.00 – Two Eagles LLC
10. Parcel -230-1.00-42.00 – William & Barbara Mullen
11. Parcel -230-17.00-200.00 – Mark Fisher
12. Parcel -234-23.00-251.01 – Susan Laume
13. Parcel -235-30.00-115.00 – Michael Zahorchak
14. Parcel -334-1.00-157.00 – Franklin Brown TTEE
15. Parcel -334-12.00-123.02-20B – James Ralph
16. Parcel -334-12.00-127.00-K – Wal Mart Real Est Business Trust
17. Parcel -334-12.00-1467.00 & 1468.00 – Schell Brothers LLC
18. Parcel -334-12.00-1471.00 & 1472.00 – Schell Brothers LLC
19. Parcel -334-12.00-1474.00 – Schell Brothers LLC
20. Parcel -334-12.00-1476.00 & 1477.00 – Schell Brothers LLC
21. Parcel -334-12.00-1482.00 thru 1483.00 – Schell Brothers LLC
22. Parcel -334-12.00-1544.00 – Schell Brothers LLC



23. Parcel -334-12.00-1547.00 thru 1549.00 – Schell Brothers LLC
24. Parcel -334-12.00-1554.00 & 1555.00 – Schell Brothers LLC
25. Parcel -334-12.00-1557.00 thru 1596.00 – Schell Brothers LLC
26. Parcel -334-12.00-1601.00 – Schell Brothers LLC
27. Parcel -334-12.00-1603.00 & 1604.00 – Schell Brothers LLC
28. Parcel -334-12.00-1606.00 thru 1629.00 – Schell Brothers LLC
29. Parcel -334-14.17-486.00 – Joseph & Beth Falk
30. Parcel -334-19.00-148.00 – Rehoboth Beach County Club Inc.
31. Parcel -334-19.00-497.00 – Michael Burton
32. Parcel -335-8.00-1121.00 – John Thomas Ezell III
33. Parcel -335-8.08-11.01 – Harborside Development LLC
34. Parcel -335-8.08-12.00 – Frederick Massey Jr.
35. Parcel -430-5.00-64.02 – Jamie & Jill Yoder
36. Parcel -530-11.00-8.00 – John Rigby II

Move to Dismiss

1. Parcel -132-1.19-11.00 – Claudia Shields
2. Parcel -134-3.00-2.03-802 – Larry Brown
3. Parcel - 134-12.00-335.00-7211 – John Gaffney
4. Parcel -134-12.00-335.00-46728 – John Gaffney
5. Parcel -134-12.00-335.00-51448 – John Gaffney
6. Parcel - 134-16.00-1504.00 – Steve Donovan
7. Parcel -134-17.00-56.03-402S – Gregory Heacock TTEE
8. Parcel -134-17.00-56.03-604N - James L Kane Jr
9. Parcel -230-6.17-10.00 – Steven Buckles
10. Parcel -234-11.00-56.02 – Donald & Helen Dorman
11. Parcel -234-16.00-509.00 – Donley Kuendel
12. Parcel -234-24.00-38.00-PARKC – Sun Leisure Point Resort LLC
13. Parcel -234-30.00-317.06-42 – Robert Packman
14. Parcel -332-2.00-93.01 – Steven & Carolyn French
15. Parcel -333-15.00-24.00 – Kansak Enterprises Limited Partnership
16. Parcel -333-15.00-36.11 – Kansak Enterprises LP
17. Parcel -334-8.17-30.00-508 – Simor Moskowitz
18. Parcel -334-13.00-310.00-PARK – Sea Breeze LP
19. Parcel -334-13.20-177.00 -4 – Howard & Ellen McCabe
20. Parcel -334-20.17-24.00-3 – James & Karen Lucas
21. Parcel -432-5.00-5.04 – Beebe Properties LLC

Property Assessment Appeal Hearings:

Appellant	Parcel Number	Property
Hood Family LLC	334-12.00-127.00	18935 Rehoboth Mall Blvd. Rehoboth Beach, DE 19971
Rehoboth Mall LP	334-12.00-127.00-A	18935 Rehoboth Mall Blvd. Rehoboth Beach, DE 19971
Michaels Stores Inc.	334-12.00-127.00-B	18935 Rehoboth Mall Blvd. Rehoboth Beach, DE 19971
Grocery Outlet Inc.	334-12.00-127.00-E	18935 Rehoboth Mall Blvd. Rehoboth Beach, DE 19971
Resorts Food Joint Venture	334-12.00-127.00-F	18935 Rehoboth Mall Blvd. Rehoboth Beach, DE 19971
John Hanson Savings & Loan Bank	334-12.00-127.00-H	18935 Rehoboth Mall Blvd. Rehoboth Beach, DE 19971
Wendy's Old Fashioned Hamburger	334-12.00-127.00-I	18935 Rehoboth Mall Blvd. Rehoboth Beach, DE 19971
Friendly Ice Cream Corp	334-12.00-127.00-J	18935 Rehoboth Mall Blvd. Rehoboth Beach, DE 19971
Wal Mart Real Estate Business Trust	334-12.00-127.00-K	18935 Rehoboth Mall Blvd. Rehoboth Beach, DE 19971

Adjourn

In accordance with 29 Del. C. §10004(e)(2), this Agenda was posted on May 28, 2025, at 4:45 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](#)

Melisa Anne Hollis

From: robyn kolnsberg brunetto <robynbru10@msn.com>
Sent: Friday, May 23, 2025 12:03 PM
To: Melisa Anne Hollis
Subject: Re: 133-20.00-317.00

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.

I Robyn K. Brunetto accept reassessed value of \$460,200

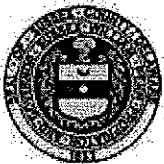
Get [Outlook for Android](#)

From: Melisa Anne Hollis <melisa.hollis@sussexcountyde.gov>
Sent: Friday, May 23, 2025 11:36:36 AM
To: ROBYNBRU10@MSN.COM <ROBYNBRU10@MSN.COM>
Subject: 133-20.00-317.00

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to pursue the value further. Please respond with your intentions ASAP no later than 5/25/25. After that date, we will assume you have accepted the new value.

Melisa Hollis

Assessment Support Coordinator
Sussex County Government
[Assessment | Sussex County](#)
2 The Circle
Po Box 589
Georgetown, DE 19947
Phone: 302-855-7824
Fax: 302-855-7828
melisa.hollis@sussexcountyde.gov



**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 505 S ALNWICK LN****Parcel ID: 133-20.00-317.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 27, 2025

CURRENT OWNERBRUNETTO ROBYN KOLNSBERT
505 S ALNWICH LN
MILLSBORO DE 19966**GENERAL INFORMATION**Living Units 1
Neighborhood 1QR005
Alternate ID
Vol / Pg 4615/77
District
Zoning
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1661		64,070

Total Acres: .1661
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	64,100	64,100	0	64,100
Building	0	396,100	396,100	0	369,560
Total	0	460,200	460,200	0	433,660

Value Flag Cost Approach
TD133DM4Manual Override Reason
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
07/05/22	ALA	Entrance Gained	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/30/18	201807401	1,836	A016 Deck 12x18	
06/30/16	201606923	119,697	A006 1 1/2 Story 40x60 Dw, 20x20 Gara	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/26/16	284,350			4615/77		
07/19/16	36,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 505 S ALNWICK LN

Parcel Id: 133-20.00-317.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 27, 2025

Dwelling Information

Style	Cape Cod	Year Built	2016
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Central Full Ac	Stacks	
Fuel Type	Gas	Openings	
System Type	Forced Warm Air	Pre-Fab	

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

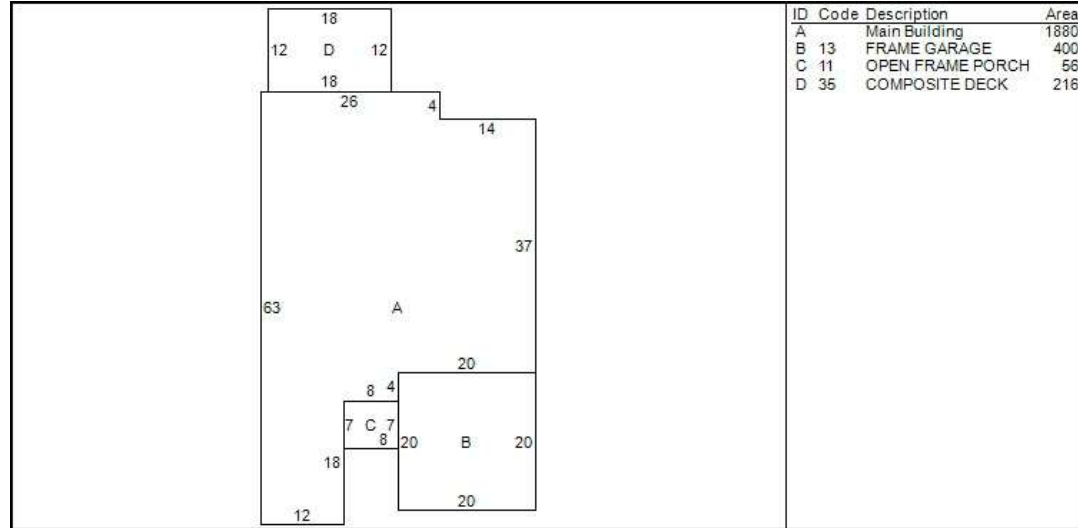
Grade & Depreciation

Grade	B	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	80
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	425,660	% Good	97
Plumbing	13,860	% Good Override	
Basement	-18,890	Functional	
Heating	35,310	Economic	80
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.07
Subtotal	455,940	Additions	16,400
Ground Floor Area	1,880		
Total Living Area	2,820	Dwelling Value	396,100

Building Notes



Outbuilding Data

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

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

Katrina M. Mears

From: Jason Satterfield <jason.satterfield@outlook.com>
Sent: Tuesday, April 29, 2025 4:26 PM
To: Katrina M. Mears
Subject: Re: 134-11.00-301.00.pdf Assessment Appeal

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.

Good afternoon Katrina,

I accept the new stipulated value of \$334,500 for my property 34060 Shawnee Dr, Dagsboro, DE, 19939 with Parcel ID: 134-11.00-301.00

Thank you,

Jason & Claudia Satterfield
302-258-3904
Jason.Satterfield@outlook.com

From: Katrina M. Mears <kmears@sussexcountyde.gov>
Sent: Tuesday, April 29, 2025 8:03 AM
To: Jason Satterfield <jason.satterfield@outlook.com>
Subject: 134-11.00-301.00.pdf Assessment Appeal

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to pursue the value further. Please respond with your intentions no later than May 2, 2025. After that date, we will assume you have accepted the new value.

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

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 34060 SHAWNEE DR****Parcel ID: 134-11.00-301.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 27, 2025

CURRENT OWNER

SATTERFIELD JASON ALFRED
CLAUDIA SATTERFIELD
34060 SHAWNEE DR
DAGSBORO DE 19939

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR059
Alternate ID 134110003010000000
Vol / Pg 5243/8
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes**Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1239			56,680
Wetland/Waste	AC	0.1240			60

Total Acres: .2479
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	56,700	56,700	0	56,700
Building	0	277,800	277,800	0	307,320
Total	0	334,500	334,500	0	364,020

Value Flag Cost Approach
TD134DM3

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
09/27/24	JXL	Data Mailer Change	Owner
02/28/23	CRS	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/10/21	202116552	1,000	A037 10x14 Shed	
01/19/21	202015934	123,825	A007 1 St 41 X 50 Att Gar 20 X 20 Sunr	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/27/20	50,000			5243/8	Deed	SATTERFIELD JASON ALFRED



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 34060 SHAWNEE DR

Parcel Id: 134-11.00-301.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 27, 2025

Dwelling Information

Style	Cape Cod	Year Built	2022
Story height	1	Eff Year Built	
Attic	Unfinished	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	3	Full Baths	2
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	3
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	

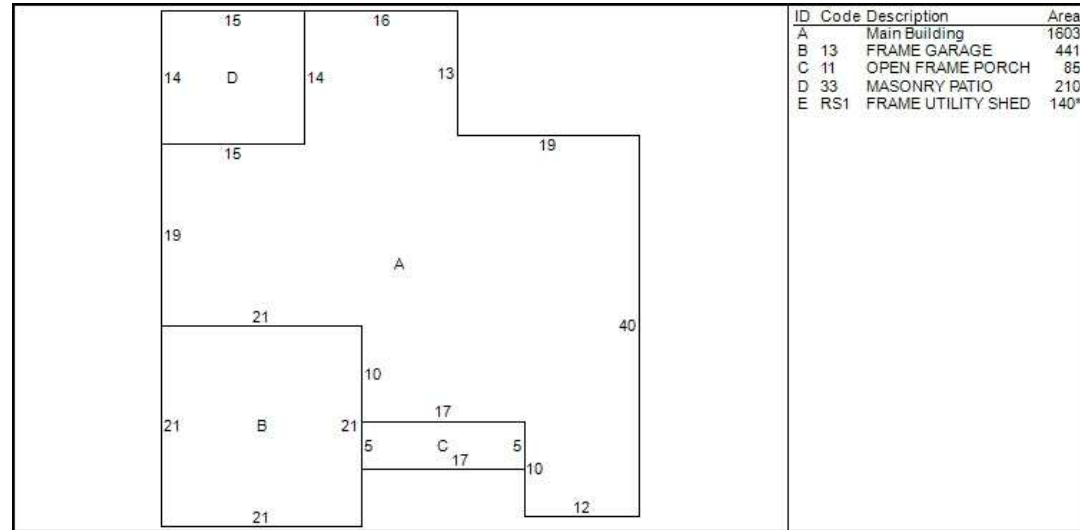
Grade & Depreciation

Grade	C	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	90
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	259,477	% Good	100
Plumbing	8,030	% Good Override	
Basement	-14,390	Functional	
Heating	21,520	Economic	90
Attic	14,130	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	288,770	Additions	15,600
Ground Floor Area	1,603		
Total Living Area	1,603	Dwelling Value	275,500

Building Notes



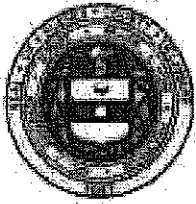
ID	Code	Description	Area
A		Main Building	1603
B	13	FRAME GARAGE	441
C	11	OPEN FRAME PORCH	85
D	33	MASONRY PATIO	210
E	RS1	FRAME UTILITY SHED	140

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	10 x 14		140	1	2022	C	A	2,300

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year: 2025

In the Matter of Appeal

Parcel ID: 134-13, 15-156.00

Sussex County Board of Assessment VS Rick Evans

(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: \$1,824,000

Stipulated Value: \$1,324,600

Date: 05-23-25

Signature of Owner or duly authorized agent: Rick Evans

Printed Name: RICK EVANS

Date: 05/19/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' 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 134-13, 15-156.00. The adjustment reflects a change in land value and functional depreciation that brings the assessed value to \$1,324,600.

Situs : 1100 N PENNSYLVANIA AV

PARCEL ID: 134-13.15-156.00

Class: 302

Card: 1 of 1

Printed: May 27, 2025

CURRENT OWNER

EVANS RICK A
34524 EVANS RD
FRANKFORD DE 19945
2739/162

GENERAL INFORMATION

Living Units 0
Neighborhood 1AR055
Alternate ID 134131501560000000
Vol / Pg 2739/162
District
Zoning NEIGHBORHOOD BUSINE
Class

Property Notes

HIGHEST AND BEST USE - RES NBHD



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1843	Location	-5	1,254,980
Total Acres: .1843 Spot: Location: 11 GOOD LOCATION (POS INFLU)				

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,255,000	1,255,000	1,255,000	1,255,000
Building	0	69,600	69,600	-1,001,100	121,190
Total	0	1,324,600	1,324,600	253,900	1,376,190
Manual Override Reason Base Date of Value Effective Date of Value					
Value Flag	Cost Approach				
Gross Building:					

Entrance Information

Date	ID	Entry Code	Source
12/01/22	AJR	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/10/10	15077-4	18,000	D010 New Truss Roof-Sussex Shores Lc	
08/09/05	15077-3	0	D010 Sign-N/Rd 383 2000' E/Rd 382	
09/09/83	15077-1	20,000	D010 Conf.Room & Siding-Sussex Shore	
09/09/83	15077-2	0	D010 Conf.Room & Siding-Sussex Shore	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/15/93	1			2739/162		

Inspection Witnessed By _____

Situs : 1100 N PENNSYLVANIA AV

Parcel Id: 134-13.15-156.00

Class: 302

Card: 1 of 1

Printed: May 27, 2025

Building Information

Year Built/Eff Year 1983 /
Building # 1
Structure Type Office Bldg L/R-(1-4
Identical Units 1
Total Units 1
Grade D
Covered Parking
Uncovered Parking
DBA EVANS
INSURANCE

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
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Interior/Exterior Information

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	1,716	188	Office Building	8	Frame	Steel	Normal	Hot Air	Central	Normal	3	2

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	1,716	Office Building	30	100	67,550

Outbuilding Data

Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	1983			1	1,300	C	A	2,090

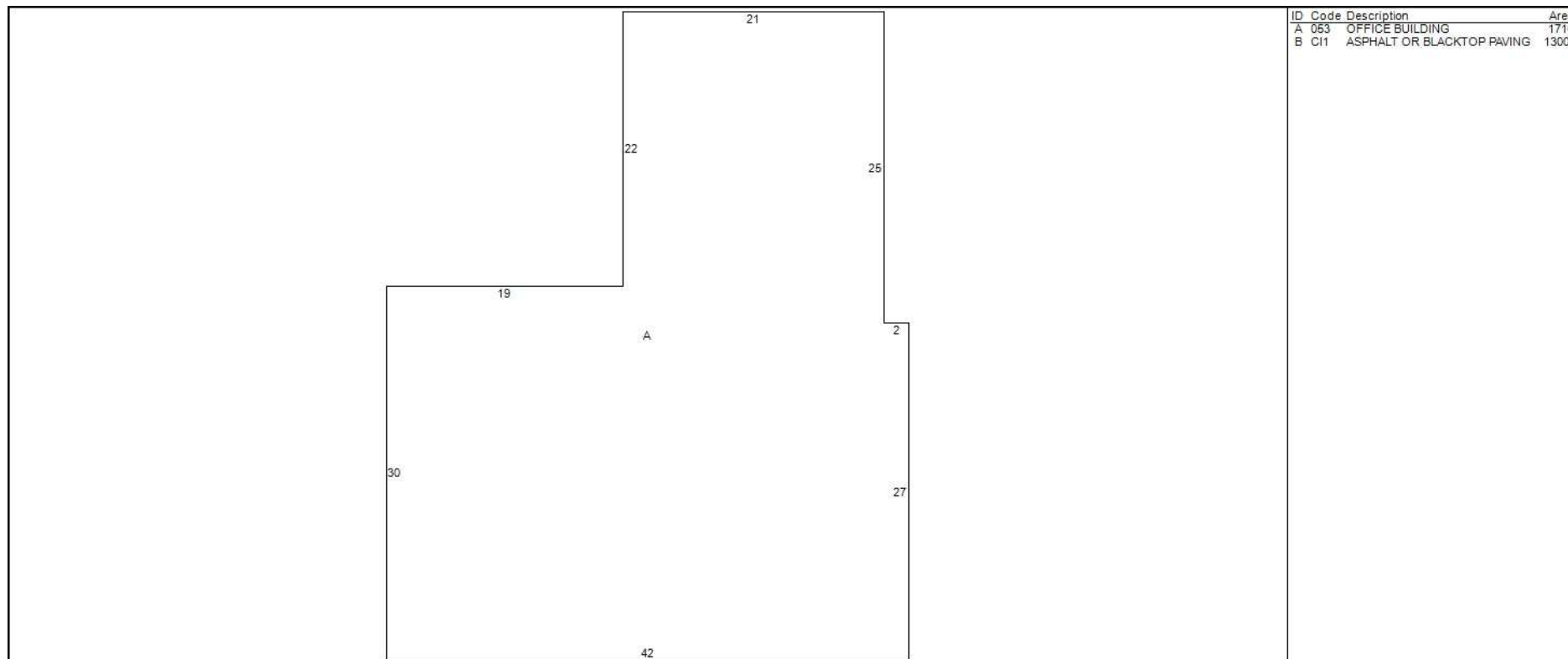
Situs : 1100 N PENNSYLVANIA AV

Parcel Id: 134-13.15-156.00

Class: 302

Card: 1 of 1

Printed: May 27, 2025



Additional Property Photos

Situs : 1100 N PENNSYLVANIA AV

Parcel Id: 134-13.15-156.00

Class: 302

Card: 1 of 1

Printed: May 27, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp Type	Inc Mod	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
04	S	004 General Office	0	1,716	25.00		42,900	7		0	39,897	30			11,969	11,969	27,928

Apartment Detail - Building 1 of 1

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 1

Total Gross Building Area	1,716
Replace, Cost New Less Depr	67,550
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	67,550
Value per SF	39.36

Notes - Building 1 of 1

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Income Summary (Includes all Building on Parcel)

Total Net Income	27,928
Capitalization Rate	0.110000
Sub total	253,890
Residual Land Value	
Final Income Value	253,890
Total Gross Rent Area	1,716
Total Gross Building Area	1,716



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 131-16.00-1212.00

Sussex County Board of Assessment VS Andrew Evans

(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: \$1,314,000

Stipulated Value: \$959,800

Date: 5/15/25

Signature of Owner or duly authorized agent: Andrew W. Evans

Printed Name: Andrew W. Evans

Date: 5/16/25

Signature of Sussex County Government Representative: CPK

Printed Name: Christopher G. Keeler

Title: Director of Assessment

Summary

Based on the appellants' 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 ID134-16.00-1212.00. The adjustment reflects a change in grade, number of fixtures, land influence factor and economic depreciation that brings the assessed value to \$959,800.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 34084 KENNEL RD****Parcel ID: 134-16.00-1212.00****Class: Agricultural w/ Residential**

Card: 1 of 1

Printed: May 28, 2025

CURRENT OWNEREVANS ANDREW E TTEE REV TR
34084 KENNEL RD
FRANKFORD DE 19945**GENERAL INFORMATION**Living Units 1
Neighborhood 1AR078
Alternate ID 134160012120000000
Vol / Pg 6301/319
District
Zoning AGRICULTURAL/RESIDEI
Class A**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000	Easement	-10	100,800
Residual	AC	16.4900			330,360
Wetland/Waste	AC	2.0000			1,000

Total Acres: 19.49
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	331,400	432,200	432,200	0	432,200
Building	0	527,600	527,600	0	560,040
Total	331,400	959,800	959,800	0	992,240

Value Flag Cost Approach
TD134DM14Manual Override Reason
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
12/29/22	MEP	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/19/21	202107128	31,200	A027 40x60 Pole Barn	
11/26/19	201912782	193,303	A007 1st Dw 88x80 Att Gar 33x24 Ft Pr	
06/19/15	201505119	0	PZ20 Pet Crematory	
03/10/00	16219-14	0	D010 Sign-703' S/Rd 368 .38 M W/Rd 36	
10/22/99	16219-13	1,750	D010 Wood Fence-703' S/Rd 368 .38 MI	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/15/25				6301/319	Deed	EVANS ANDREW E TTEE REV TR
02/26/19	320,000			5020/7	Deed	EVANS ANDREW WALLACE
02/08/18				4838/160	Deed	BALDWIN MICHELLE
10/27/96		1		3511/168		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 34084 KENNEL RD

Parcel Id: 134-16.00-1212.00

Class: Agricultural w/ Residential

Card: 1 of 1

Printed: May 28, 2025

Dwelling Information

Style	Ranch	Year Built	2019
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	3
Family Rooms		Half Baths	1
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	

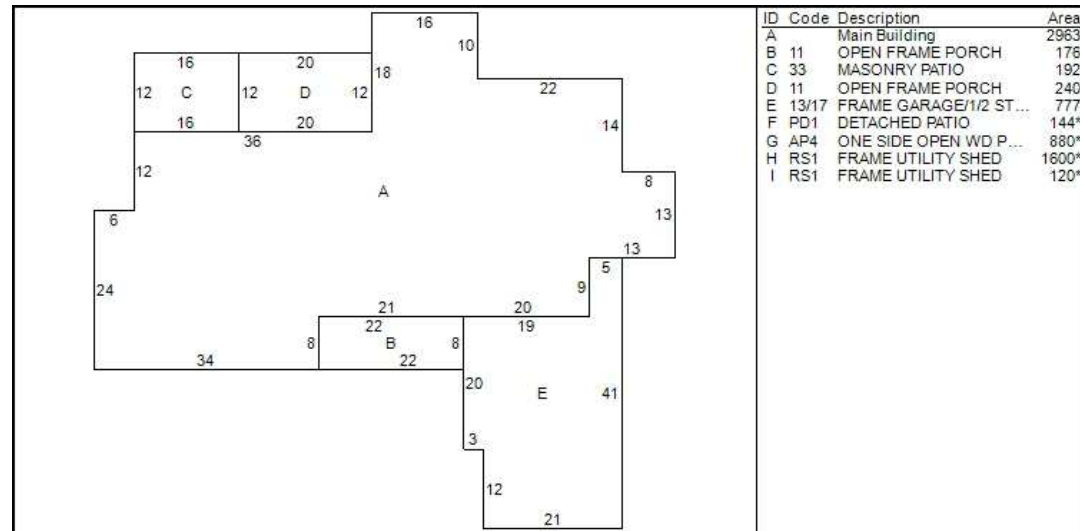
Grade & Depreciation

Grade	B-	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	75
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	484,020	% Good	99
Plumbing	14,730	% Good Override	
Basement	-26,850	Functional	
Heating	40,150	Economic	75
Attic	0	% Complete	100
Other Features	2,830	C&D Factor	
		Adj Factor	1.22
		Additions	44,200
Subtotal	514,880		
Ground Floor Area	2,963		
Total Living Area	3,352	Dwelling Value	520,300

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Patio	12 x 12		144	1	2019	C	A	840
Pole Bldg	22 x 40		880	1	1950	D	P	1,740
Frame Shed	20 x 80		1,600	1	1990	D	P	2,790
Frame Shed	10 x 12		120	1	2019	C	A	1,970

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-17.00-48.00-14001

Sussex County Board of Assessment VS Charles & Janice Vincetelle

(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: \$ 842,800

Stipulated Value: \$ 530,500

Date: 5/22/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Charles J. Vincetelle

Date: 6/21/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' 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 134-17.00-48.00-14001. The adjustment reflects a change in economic depreciation that brings the assessed value to \$530,500.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 39327 TALL PINES CT 14001

Parcel ID: 134-17.00-48.00-14001

Class: Residential - Condo

Card: 1 of 1

Printed: May 27, 2025

CURRENT OWNER

VINCELETTE CHARLES J & JANICE H
157 WOODLAND RD
NEWARK DE 19702

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR156C
Alternate ID 134170000480014001
Vol / Pg 2249/329
District
Zoning HIGH DENSITY RESIDEN'
Class Residential



Property Notes

COMMON LAND PCT - ESTIMATED

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1696		59,440

Total Acres: .1696
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	59,400	59,400	0	0
Building	0	471,100	471,100	0	0
Total	0	530,500	530,500	0	0

Value Flag Cost Approach
TD134DM21

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
05/30/24	DMR	Data Mailer Change	Owner
10/05/23	SMD	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
11/29/97	1			2249/329		
06/18/93	1					
12/28/91	1					

Printed: May 27, 2025

Dwelling Information

Style	Condo Flat	Year Built	1991
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	Electric	Openings
System Type	Heat Pump	Pre-Fab

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 Unheated Area
Cathedral Ceiling	x	

Grade & Depreciation

Grade	C	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	105
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	212,722	% Good	85
Plumbing	6,700	% Good Override	
Basement	-26,090	Functional	
Heating	17,650	Economic	105
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.45
Subtotal	210,980	Additions	4,000
Ground Floor Area	1,251		
Total Living Area	1,251	Dwelling Value	471,100

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

Unit Location	2
Unit View	Street View
Model Make (MH)	



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-17.00-977.04-S220K

Sussex County Board of Assessment VS Siobhan & William Goodwin

(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: \$1,233,900

Stipulated Value: \$940,500

Date: 5/23/25

Signature of Owner or duly authorized agent: Siobhan & William Goodwin

Printed Name: Siobhan Goodwin

& William Goodwin

Date: 5/8/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-17.00-977.04-S220K. The adjustment reflects a change in square footage, grade and economic depreciation that brings the assessed value to \$940,500.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 22 BENNETT POINT LN****Parcel ID: 134-17.00-977.04-S220K****Class: Residential - Condo**

Card: 1 of 1

Printed: May 27, 2025

CURRENT OWNERGOODWIN SIOBHAN B
WILLIAM C GOODWIN
22 BENNETT POINT LN
OCEAN VIEW DE 19970**GENERAL INFORMATION**Living Units 1
Neighborhood 1UR103C
Alternate ID 1341700097704S220K
Vol / Pg 4617/328
District
Zoning
Class Residential**Property Notes**

COMMON LAND PCT - ESTIMATED

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1426			65,800

Total Acres: .1426
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	65,800	65,800	0	0
Building	0	874,700	874,700	0	0
Total	0	940,500	940,500	0	0

Value Flag Cost Approach
TD134DM21**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
05/20/24	JTS	Data Mailer Change	Owner
01/03/23	RSD	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/17/22	202201940	9,942	A016 Enclose Existing Porch With Wind	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/01/16	597,909			4617/328		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 22 BENNETT POINT LN

Parcel Id: 134-17.00-977.04-S220K

Class: Residential - Condo

Card: 1 of 1

Printed: May 27, 2025

Dwelling Information

Style	Conventional	Year Built	2016
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

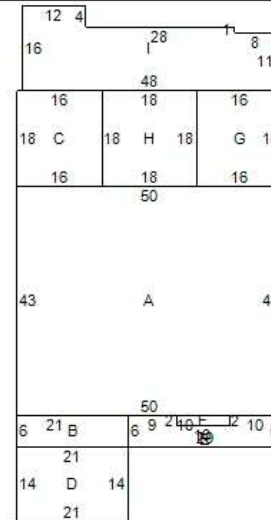
Grade & Depreciation

Grade	B+	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	135
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	518,650	% Good	97
Plumbing	23,430	% Good Override	
Basement	-50,890	Functional	
Heating	43,020	Economic	135
Attic	0	% Complete	100
Other Features	1,930	C&D Factor	
		Adj Factor	1.09
Subtotal	536,140	Additions	100,400
Ground Floor Area	2,150		
Total Living Area	3,659	Dwelling Value	874,700

Building Notes



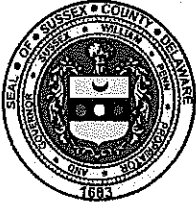
ID	Code	Description	Area
A		Main Building	2150
B	13/10	FRAME GARAGE/1SFR - ...	126
C	10	1SFR - FRAME	288
D	13	FRAME GARAGE	294
E	11	OPEN FRAME PORCH	154
F	11/10	OPEN FRAME PORCH/1...	20
G	11	OPEN FRAME PORCH	268
H	12	ENCLOSED FRAME PO...	324
I	33	MASONRY PATIO	616

Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name
Condo Model**Unit Number** S220K
Unit Level
Unit Parking
Model (MH)**Unit Location** 1
Unit View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-18.00-48.00

Sussex County Board of Assessment VS Charles & Elaine Parsons

(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: \$ 433,400

Stipulated Value: \$ ~~363,900~~ 300,000

Date: 5/20/25

Signature of Owner or duly authorized agent:

Charles L. Parsons / Elaine A. Parsons

Printed Name:

CHARLES L. PARSONS / ELAINE A. PARSONS

Date: 4/24/25

Signature of Sussex County Government Representative:

[Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-18.00-48.00. The adjustment reflects a change in square footage, grade, heat/AC, and condition that brings the assessed value to \$363,900.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 34541 DAISEY RD****Parcel ID: 134-18.00-48.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 28, 2025

CURRENT OWNERPARSONS CHARLES L & ELAINE A
PARSONS
34541 DAISEY RD
FRANKFORD DE 19945**GENERAL INFORMATION**Living Units 1
Neighborhood 1AR078
Alternate ID 134180000480000000
Vol / Pg 2869/177
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			112,000
Residual	AC	2.5800			69,890

Total Acres: 3.58
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	181,900	181,900	0	181,900
Building	0	182,000	182,000	0	189,250
Total	0	363,900	363,900	0	371,150

Value Flag TD134DM8
Cost ApproachManual Override Reason
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
12/27/22	MEP	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/31/01	20337-1	8,640	D010 Pole Barn-Bayard And Selby	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
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RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 34541 DAISEY RD

Parcel Id: 134-18.00-48.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 28, 2025

Dwelling Information

Style	Conventional	Year Built	1959
Story height	2	Eff Year Built	
Attic	Fully Finished	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	Non Central	Stacks	
Fuel Type	Propane	Openings	
System Type	Radiant Floor	Pre-Fab	

Room Detail

Bedrooms	4	Full Baths	2
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	7		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

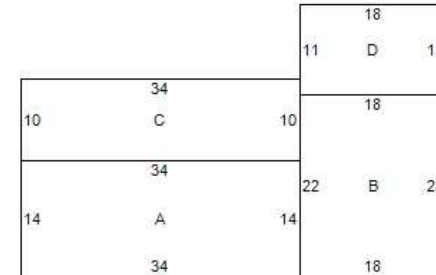
Grade & Depreciation

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

Dwelling Computations

Base Price	153,581	% Good	61
Plumbing	6,700	% Good Override	
Basement	-6,090	Functional	
Heating	-6,330	Economic	
Attic	16,690	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.22
		Additions	35,400
Subtotal	164,550		
Ground Floor Area	476		
Total Living Area	2,274	Dwelling Value	165,700

Building Notes



ID	Code	Description	Area
A		Main Building	476
B	10/10	1SFR - FRAME/1SFR - F...	396
C	10	1SFR - FRAME	340
D	11	OPEN FRAME PORCH	198
E	AP1	FOUR SIDE CLOSED M...	1200*
F	RS1	FRAME UTILITY SHED	300*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pole Bldg	30 x 40		1,200	1	2000	C	A	15,070
Frame Shed	10 x 30		300	1	1985	C	A	1,230

Condominium / Mobile Home Information

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

Katrina M. Mears

From: K JM <kjm2114@gmail.com>
Sent: Wednesday, April 30, 2025 12:39 PM
To: Katrina M. Mears
Subject: Re: 135-10.00-57.00.pdf Assessment Appeal

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.

Yes, I accept.

On Tue, Apr 29, 2025 at 8:01 AM Katrina M. Mears <kmears@sussexcountyde.gov> wrote:

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to pursue the value further. Please respond with your intentions no later than May 2, 2025. After that date, we will assume you have accepted the new value.

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 135-10.00-57.00

Sussex County Board of Assessment VS Karen Miller

(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: \$ 2,267,500

Stipulated Value: \$ 1,726,100

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 4/22/25

Signature of Sussex County Government Representative: _____

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' 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 ID135-10.00-57.00. The adjustment reflects a change in the land factor that brings the assessed value to \$1,726,100.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 18693 SAND HILL RD****Parcel ID: 135-10.00-57.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 27, 2025

CURRENT OWNERMILLER KAREN J TTEE REV TR
18693 SAND HILL RD
GEORGETOWN DE 19947**GENERAL INFORMATION**Living Units 1
Neighborhood 6AR041
Alternate ID 135100000570000000
Vol / Pg 5957/4
District
Zoning AGRICULTURAL/RESIDEI
Class A**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Residual	AC 195.1300		-30	1,251,420
Primary Site	AC 1.0000	Traffic - Moder		104,500

Total Acres: 196.13
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	1,251,400	1,355,900	1,355,900	0	1,355,900
Building	0	370,200	370,200	0	431,820
Total	1,251,400	1,726,100	1,726,100	0	1,787,720

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
06/06/22	TT	Total Refusal	Owner
12/27/21	MHH	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/13/18	201811901	11,376	A046 36x50x10 Pole Building W/ 8x12 L	
02/27/18	201801088	178,721	A007 2 St Dw 50 X 63(Ainsley 2) Att Gar	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/15/23				5957/4	Deed	MILLER KAREN J TTEE REV TR



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 18693 SAND HILL RD

Parcel Id: 135-10.00-57.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 27, 2025

Dwelling Information

Style	Cape Cod	Year Built	2018
Story height	1.75	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

Basement	Full	# 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	Gas	Openings	
System Type	Forced Warm Air	Pre-Fab	

Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	
Total Rooms	7		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

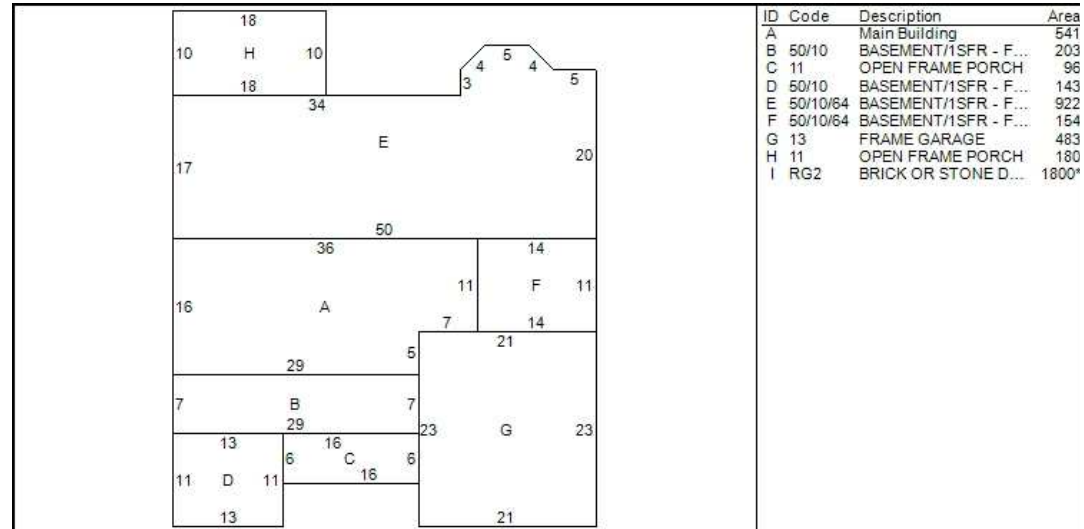
Grade & Depreciation

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

Dwelling Computations

Base Price	177,014	% Good	92
Plumbing	12,320	% Good Override	
Basement	0	Functional	
Heating	14,680	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	.9
Subtotal	204,010	Additions	139,300
Ground Floor Area	541		
Total Living Area	3,176	Dwelling Value	294,300

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	36 x 50		1,800	1	2018	C	A	75,860

Condominium / Mobile Home Information

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

Katrina M. Mears

From: Jim Hall <jimehall@verizon.net>
Sent: Thursday, May 22, 2025 3:23 PM
To: Katrina M. Mears
Subject: Re: 135-2.00-11.00. Assessment Appeal

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.

Katrina,
I am in agreement with the assessment of \$256,200. I believe this is in line with the true current market value. Thank you very much for your help.
Best regards
Jim Hall

On Thursday, May 22, 2025 at 12:11:05 PM EDT, Katrina M. Mears <kmears@sussexcountyde.gov> wrote:

Mr. Hall,

In reviewing your property for a hearing, the assessment department noted adjustments to the neighborhood and land influence factor that brings the value to \$256,200. Additionally, the taxable value is 0 due to the property being in an ag program.

If in agreement, please let me know, otherwise, I'll keep you on the agenda for the 30th.

From: Katrina M. Mears
Sent: Wednesday, May 21, 2025 11:16 AM
To: Jim Hall <jimehall@verizon.net>
Subject: RE: 135-2.00-11.00. Assessment Appeal

Apologies, Mr. Hall. You are correct; I totally missed this one. I can schedule you for the 30th at 10:00 a.m. here in Georgetown.

From: Jim Hall <jimehall@verizon.net>
Sent: Wednesday, May 21, 2025 10:56 AM
To: Katrina M. Mears <kmears@sussexcountyde.gov>
Subject: 135-2.00-11.00. Assessment Appeal

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs :****Parcel ID: 135-22.00-11.00****Class: Agricultural - Vacant Land**

Card: 1 of 1

Printed: May 27, 2025

CURRENT OWNERTWO EAGLES LLC
7 LAFFERTY LN
NEWARK DE 19711**GENERAL INFORMATION**Living Units 0
Neighborhood 1AR215
Alternate ID 135220000110000000
Vol / Pg 5432/139
District
Zoning AGRICULTURAL/RESIDEI
Class A**Property Notes**CONVERSATION EASEMENT
NO PERM STRUCTURES PERMITTED
OR CAN'T BE SUBDIVIDED**Land Information**

Type	Size	Influence Factors	Influence %	Value
Residual	AC 110.6816	Easement	-45	256,210

Total Acres: 110.6816
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	256,200	256,200	256,200	0	0
Building	0	0	0	0	0
Total	256,200	256,200	256,200	0	0

Value Flag	Cost Approach	Manual Override Reason
		Base Date of Value
		Effective Date of Value
Gross Building:		

Entrance Information

Date	ID	Entry Code	Source
11/02/22	TT	Total Refusal	Owner
07/25/22	CMP	Vacant Land	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
03/23/21			Invalid Sale - Tyler	5432/139	Deed	TWO EAGLES LLC
09/10/99	1			3948/232		



Situs :

Parcel Id: 135-22.00-11.00

Class: Agricultural - Vacant Land

Card: 1 of 1

Printed: May 27, 2025

Dwelling Information

Style	Year Built
Story height	Eff Year Built
Attic	Year Remodeled
Exterior Walls	Amenities
Masonry Trim	
Color	In-law Apt No

Basement

Basement	# Car Bsmt Gar
FBLA Size x	FBLA Type
Rec Rm Size x	Rec Rm Type

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

Bedrooms	Full Baths
Family Rooms	Half Baths
Kitchens	Extra Fixtures
Total Rooms	
Kitchen Type	Bath Type
Kitchen Remod	Bath Remod

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

Grade	Market Adj
Condition	Functional
CDU	Economic
Cost & Design 0	% Good Ovr
% Complete	

Dwelling Computations

Base Price	% Good
Plumbing	% Good Override
Basement	Functional
Heating	Economic
Attic	% Complete
Other Features 0	C&D Factor
	Adj Factor
Subtotal	Additions
Ground Floor Area	
Total Living Area	Dwelling Value

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

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

Katrina M. Mears

From: William Mullen <william.mullen.jr@verizon.net>
Sent: Friday, May 23, 2025 4:31 PM
To: Katrina M. Mears
Subject: Re: Assessment Appeal 230-1.00-42.00

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.

Katrina, you and your team are FANTASTIC and you in particular are an angel. Yes, we accept the reval of \$414K and there is no need for the Board to revisit the file.

We owe you a round of good coffee and a batch of sticky buns.

Thank you.

Bill and Barbara Mullen
457 Bay Road
Slaughter Beach, DE

On Friday, May 23, 2025 at 08:48:49 AM EDT, Katrina M. Mears <kmears@sussexcountysde.gov> wrote:

Mr. Mullen,
I spoke with our Assessment Director this morning. They have adjusted the land influence factor and economic depreciation, bringing the value down to \$414,000.00. Please let me know if you agree.

-----Original Message-----

From: William Mullen <william.mullen.jr@verizon.net>
Sent: Thursday, May 22, 2025 5:29 PM
To: Katrina M. Mears <kmears@sussexcountysde.gov>
Subject: Re: Assessment Appeal 230-1.00-42.00

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.

Katrina, thanks for the quick reply. Our concern is not so much the taxes we pay now as much as it is a concern for when our daughters inherit the cottage. We know from Army experience where we made 14 home purchases in our 28 years of service followed by selling each home 2 years later that the appraised value can be an issue. So, from our experience we do not believe this cottage will bring \$446k in the market. Yes, the lot may be worth more than the house but combined we see a property that might bring \$250k on a really good day. We are willing to go with a number near the \$400 mark if that is possible.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 457 BAY AV****Parcel ID: 230-1.00-42.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 28, 2025

CURRENT OWNER

MULLEN WILLIAM A JR & BARBARA E
TRUSTEES
8600 WAGONWHEEL RD
ALEXANDRIA VA 22309

GENERAL INFORMATION

Living Units 1
Neighborhood 4YR002
Alternate ID 230010000420000000
Vol / Pg 2387/134
District
Zoning TOWN CODES
Class Residential

Property Notes**Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3860	Waterfront - Ba Economic	-20	287,400

Total Acres: .386
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	287,400	287,400	0	287,400
Building	0	127,000	127,000	0	171,410
Total	0	414,400	414,400	0	458,810

Value Flag Cost Approach
TD230DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
08/13/24	DMR	Data Mailer Change	Owner
08/23/23	SME	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/02/03	29737-2	0	D010 Deck/Siding-Slaughter Beach Lot 5	
05/02/03	29737-1	4,456	D010 Deck/Siding-Slaughter Beach Lot 5	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/07/99	1			2387/134		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 457 BAY AV

Parcel Id: 230-1.00-42.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 28, 2025

Dwelling Information

Style Ranch
Story height 1
Attic None
Exterior Walls Frame
Masonry Trim x
Color

Year Built 1952
Eff Year Built
Year Remodeled
Amenities
In-law Apt No

Basement

Basement Crawl
FBLA Size x
Rec Rm Size x

Car Bsmt Gar 0
FBLA Type
Rec Rm Type Single Family

Heating & Cooling

Fireplaces

Heat Type Central Full Ac
Fuel Type Electric
System Type Heat Pump

Stacks
Openings
Pre-Fab

Room Detail

Bedrooms 2
Family Rooms
Kitchens
Total Rooms 5
Kitchen Type
Kitchen Remod No

Full Baths 1
Half Baths 0
Extra Fixtures 2
Bath Type
Bath Remod No

Adjustments

Int vs Ext Same
Cathedral Ceiling x

Unfinished Area
Unheated Area

Grade & Depreciation

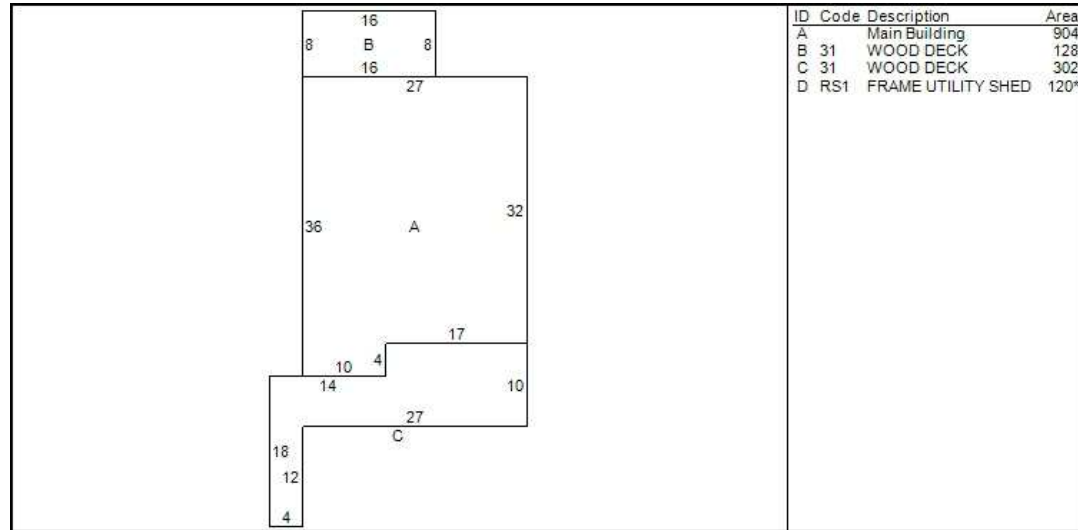
Grade C-
Condition Fair
CDU FAIR
Cost & Design 0
% Complete 100

Market Adj
Functional
Economic 80
% Good Ovr

Dwelling Computations

Base Price	158,246	% Good	61
Plumbing	2,540	% Good Override	
Basement	-8,780	Functional	
Heating	13,130	Economic	80
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.52
Subtotal	165,140	Additions	2,400
Ground Floor Area	904		
Total Living Area	904	Dwelling Value	126,100

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	10 x 12		120	1	2006	C	A	860

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)

Katrina M. Mears

From: mark fisher <harvestchapelmission@yahoo.com>
Sent: Saturday, May 3, 2025 9:33 AM
To: Katrina M. Mears
Subject: Re: Appeal 230-17.00-200.00

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Thank You. Agree.
Have a blessed weekend,
Mark

On Saturday, May 3, 2025 at 06:47:18 AM EDT, Katrina M. Mears <kmears@sussexcountysde.gov> wrote:

Mr. Fisher,

Please find the revised statement of value after review of the pictures/condition provided. Please let me know if you agree or wish to proceed to the board no later than 5/6/2025.

Kind Regards,

Katrina

From: mark fisher <harvestchapelmission@yahoo.com>
Sent: Monday, April 28, 2025 7:07 PM
To: Katrina M. Mears <kmears@sussexcountysde.gov>
Subject: Re: Appeal 230-17.00-200.00

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Hi Katrina,

Thanks for the e-mail.

Please see the attached pictures for our property 9184 Shore Dr.

9184 wire rack storage. No closets

9184 wall finish no trim or sheetrock



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 230-17.00-200.00

Sussex County Board of Assessment VS Mark & Florence Fisher
(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: \$ 727,400 Stipulated Value: \$ 496,300

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 5/2/25

Signature of Sussex County Government Representative: _____

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' 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 230-17.00-200.00. The adjustment reflects a change in grade, economic depreciation and land value that brings the assessed value to \$496,300.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 9184 SHORE DR****Parcel ID: 230-17.00-200.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 28, 2025

CURRENT OWNERFISHER MARK T
FLORENCE F FISHER
1225 N TOLLGATE RD
BEL AIR MD 21014**GENERAL INFORMATION**Living Units 1
Neighborhood 6AR004
Alternate ID 230170002000000000
Vol / Pg 4834/156
District
Zoning MEDIUM RESIDENTIAL
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1148	Waterfront - Tic Economic	-21	299,840

Total Acres: .1148
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	299,800	299,800	0	299,800
Building	0	196,500	196,500	0	449,460
Total	0	496,300	496,300	0	749,260

Value Flag Cost Approach
TD230DM2Manual Override Reason
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
10/16/23	MAE	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/25/20	201812537	151,730	A007	Dw 27x30 3 St Decks (2)7x27,(3)8
08/24/18	201808818	13,000	A001	39x29 Piling Foundation

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/30/18	66,500			4834/156	Deed	FISHER MARK T



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 9184 SHORE DR

Parcel Id: 230-17.00-200.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 28, 2025

Dwelling Information

Style	Conventional	Year Built	2021
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

Basement	Post & Piers	# 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	1
Kitchens		Extra Fixtures	0
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	

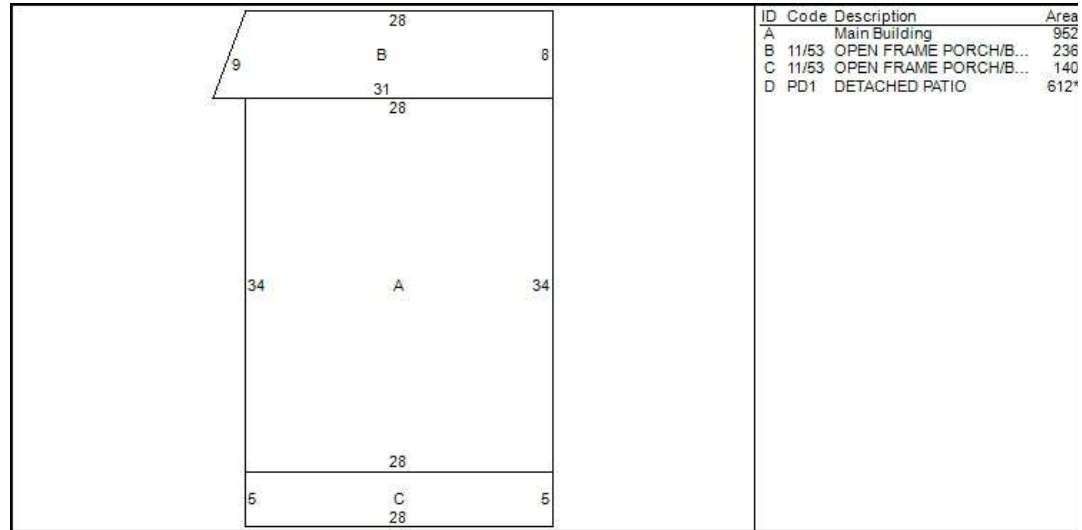
Grade & Depreciation

Grade	C	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	60
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	242,273	% Good	100
Plumbing	6,700	% Good Override	
Basement	-21,220	Functional	
Heating	20,100	Economic	60
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.224
		Additions	8,800
Subtotal	247,850		
Ground Floor Area	952		
Total Living Area	1,904	Dwelling Value	192,800

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Patio	18 x 34		612	1	2020	C	A	3,700

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-23.00-251.01

Sussex County Board of Assessment VS Susan Launo
(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: \$ 267,900

Stipulated Value: \$ 224,300

Date: May 23, 2025

Signature of Owner or duly authorized agent:

Printed Name: _____

Date: 5/15/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' 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 234-23.00-251.01. The adjustment reflects a change in condition, economic depreciation and approach that brings the assessed value to \$224,300.



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 32037 STEELE DR

Parcel ID: 234-23.00-251.01

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 28, 2025

CURRENT OWNER

LAUME SUSAN PATRICIA
7436 SHEPHERD RIDGE CT
SPRINGFIELD VA 22153

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR027
Alternate ID
Vol / Pg 3078/329
District
Zoning
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2583		83,360

Total Acres: .2583
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	83,400	83,400	0	83,400
Building	0	140,900	140,900	0	168,260
Total	0	224,300	224,300	0	251,660

Value Flag Cost Approach
TD234DM22

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
02/27/24	JXL	Data Mailer Change	Owner
05/10/22	SDC	Entrance Gained	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
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RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 32037 STEELE DR

Parcel Id: 234-23.00-251.01

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 28, 2025

Dwelling Information

Style	Ranch	Year Built	1974
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	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	Oil	Openings	
System Type	Forced Warm Air	Pre-Fab	

Room Detail

Bedrooms	2	Full Baths	1
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	3		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

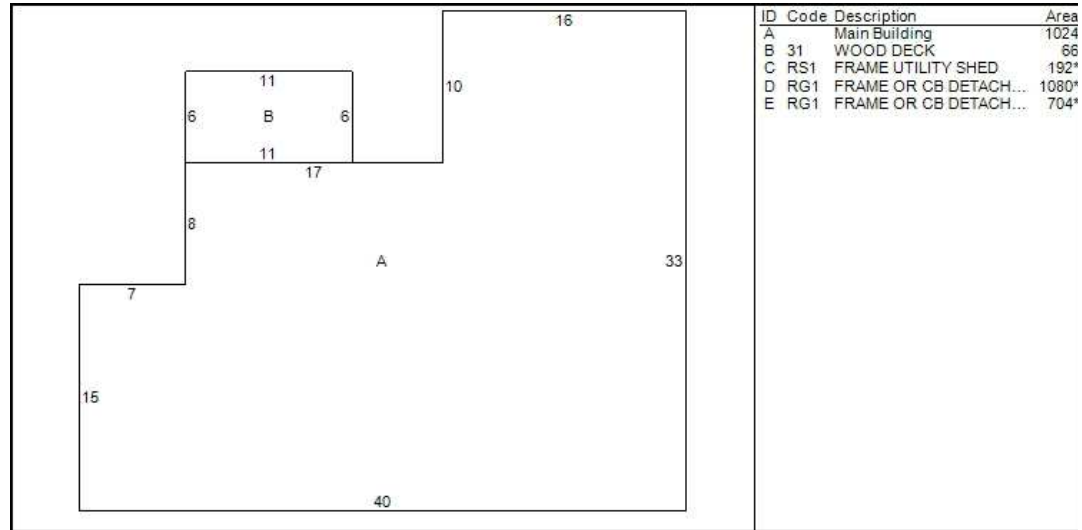
Grade & Depreciation

Grade	C	Market Adj	
Condition	Fair	Functional	
CDU	FAIR	Economic	115
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	182,565	% Good	50
Plumbing	2,680	% Good Override	
Basement	-22,390	Functional	
Heating	15,140	Economic	115
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
		Additions	500
Subtotal	178,000		
Ground Floor Area	1,024		
Total Living Area	1,024	Dwelling Value	102,900

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 16		192	1	2000	C	F	790
Det Garage	30 x 36		1,080	1	1990	C	A	25,280
Det Garage	16 x 44		704	1	1974	C	F	11,890

Condominium / Mobile Home Information

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

Katrina M. Mears

From: Kelly Zahorchak <psu157@aol.com>
Sent: Friday, May 2, 2025 4:04 PM
To: Katrina M. Mears
Subject: Re: 235-30.00-115.00.pdf Assessment Appeal

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.

I accept the new value of \$217,300. Thank you very much for looking into this matter.

Michael Zahorchak
Sent from my iPhone

On Apr 29, 2025, at 8:06 AM, Katrina M. Mears <kmears@sussexcountye.gov> wrote:

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to pursue the value further. Please respond with your intentions no later than May 2, 2025. After that date, we will assume you have accepted the new value.

***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***

<235-30.00-115.00.pdf>

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 18914 HARBESON RD****Parcel ID: 235-30.00-115.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 27, 2025

CURRENT OWNERZAHORCHAK MICHAEL
18914 HARBESON RD
HARBESON DE 19951**GENERAL INFORMATION**Living Units 1
Neighborhood 1AR010
Alternate ID 235300001150000000
Vol / Pg 2862/194
District
Zoning MEDIUM RESIDENTIAL
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.5051		71,380

Total Acres: .5051
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	71,400	71,400	0	71,400
Building	0	145,900	72,600	0	145,850
Total	0	217,300	144,000	0	217,250

Value Flag Market Approach
TD235DM5Manual Override Reason
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
03/08/24	KFK	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
07/22/03	60,000			2862/194		
01/13/93	35,000					
11/25/92	1					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 18914 HARBESON RD

Parcel Id: 235-30.00-115.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 27, 2025

Dwelling Information

Style	Cape Cod	Year Built	1950
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	3	Full Baths	1
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	3
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	

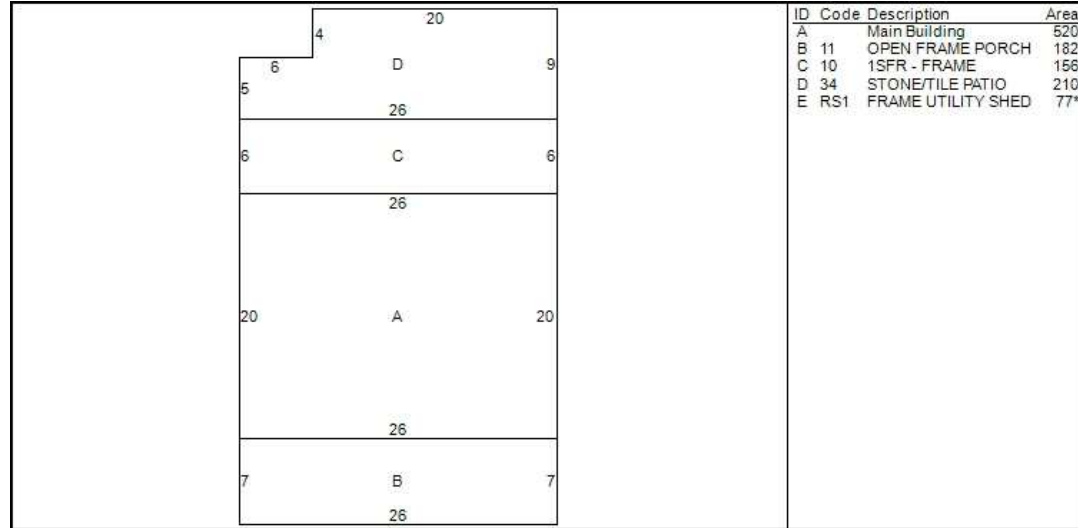
Grade & Depreciation

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

Dwelling Computations

Base Price	137,240	% Good	45
Plumbing	3,820	% Good Override	
Basement	-6,090	Functional	
Heating	11,380	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	146,350	Additions	6,400
Ground Floor Area	520		
Total Living Area	936	Dwelling Value	72,300

Building Notes



ID	Code	Description	Area
A		Main Building	520
B	11	OPEN FRAME PORCH	182
C	10	1SFR - FRAME	156
D	34	STONE/TILE PATIO	210
E	RS1	FRAME UTILITY SHED	77

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	7 x 11		77	1	1970	C	A	320

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-1.00-157.00

Sussex County Board of Assessment VS Franklin Brown Trustees
(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: \$617,500

Stipulated Value: \$536,900

Date: 05/14/2025

Signature of Owner or duly authorized agent: Franklin Brown

Printed Name: Franklin Brown

Date: 5/8/25

Signature of Sussex County Government Representative: Christopher S. Keefer

Printed Name: Christopher S. Keefer

Title: Director of Assessment

Summary

Based on the appellants' 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 334-1.00-157.00. The adjustment reflects a change in grade and economic depreciation that brings the assessed value to \$536,900.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 16866 ESSEX RD

Parcel ID: 334-1.00-157.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 27, 2025

CURRENT OWNER

BROWN FRANKLIN A TTEE
DEBORAH THOMPSON-ANDERSON IRR TR
16866 ESSEX RD
LEWES DE 19958

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR050
Alternate ID 334010001570000000
Vol / Pg 6287/160
District
Zoning AGRICULTURAL/RESIDEI
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3352		147,070

Total Acres: .3352
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	147,100	147,100	0	147,100
Building	0	389,800	389,800	0	419,440
Total	0	536,900	536,900	0	566,540

Value Flag Cost Approach
TD334DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
10/13/23	SME	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/26/15	201507533	9,216	A086	Enclose Existing 12x16 Screen Po
04/24/15	201503052	22,087	A186	Solar Panels (36) Roof Mounted
03/23/15	201501925	7,300	A086	263' Vinyl Privacy Fencing
01/02/08	66580-3	1,440	D010	Shed-Mill Pond Acres Lot H-16
12/05/07	66580-2	3,000	D010	Open Carport-Mill Pond Acres Lot

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/17/25				6287/160	Deed	BROWN FRANKLIN A TTEE
01/19/06	369,000			3418/285		
06/30/04	112,000					
12/20/01	49,900					
09/15/00	39,500					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 16866 ESSEX RD

Parcel Id: 334-1.00-157.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 27, 2025

Dwelling Information

Style	Ranch	Year Built	2006
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	Solar Energy
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

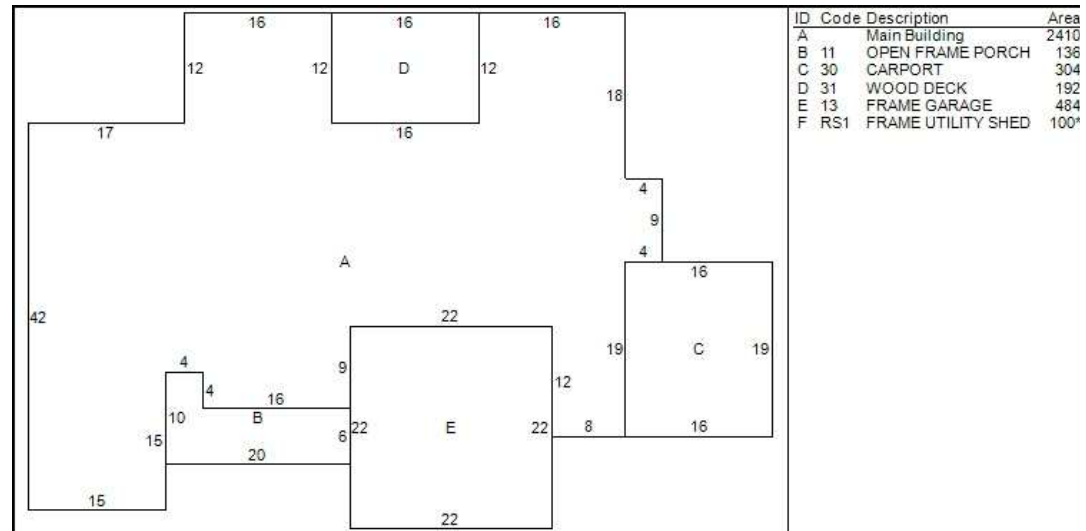
Grade & Depreciation

Grade	B	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	90
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	421,528	% Good	92
Plumbing	7,700	% Good Override	
Basement	-23,380	Functional	
Heating	34,970	Economic	90
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	440,820	Additions	23,200
Ground Floor Area	2,410		
Total Living Area	2,410	Dwelling Value	388,200

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	10 x 10		100	1	2021	C	A	1,640

Condominium / Mobile Home Information

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

Katrina M. Mears

From: James Ralph <jamesmralph@gmail.com>
Sent: Thursday, May 22, 2025 8:43 PM
To: Katrina M. Mears
Subject: Re: Assessment Appeal 334-12.00-123.02-20B

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,

I've been on the road, and am just now seeing your most recent assessment value. I accept the new value of 418,900. Thank you for your kind attention and consideration of the facts I presented.

Sincerely,
James Ralph
301-346-5060

On Thu, May 22, 2025 at 12:06 PM Katrina M. Mears <kmears@sussexcountytde.gov> wrote:

Mr. Ralph,

Upon review of the submitted documents, the assessment department agreed to lower the value to \$418,900. If in agreement, please let me know, otherwise I'll keep you on the agenda for tomorrow.

From: Katrina M. Mears
Sent: Thursday, May 22, 2025 9:07 AM
To: James Ralph <jamesmralph@gmail.com>
Subject: RE: Assessment Appeal 334-12.00-123.02-20B

Got it thanks, sorry the fire alarm set us back a few. I have attached the spreadsheet of comps for our meeting tomorrow as well.

From: James Ralph <jamesmralph@gmail.com>
Sent: Thursday, May 22, 2025 9:02 AM



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 34388 BRONZE ST

Parcel ID: 334-12.00-123.02-20B

Class: Residential - Condo

Card: 1 of 1

Printed: May 27, 2025

CURRENT OWNER

RALPH JAMES M
REGINA M RALPH
12117 WILLOW WOOD DR
SILVER SPRING MD 20904

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR125C
Alternate ID 33412000123020020B
Vol / Pg 4719/50
District
Zoning
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1586		58,040

Total Acres: .1586
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	58,000	58,000	0	0
Building	0	360,900	360,900	0	0
Total	0	418,900	418,900	0	0

Value Flag Cost Approach
TD334DM4

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
01/09/24	CMP	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/13/20	202006634	0	A017 Open Porch 18x10	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/07/17	341,056			4719/50		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 34388 BRONZE ST

Parcel Id: 334-12.00-123.02-20B

Class: Residential - Condo

Card: 1 of 1

Printed: May 27, 2025

Dwelling Information

Style	Twin	Year Built	2017
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

Basement	Full	# Car Bsmt Gar	0
FBLA Size	996	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	0
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	

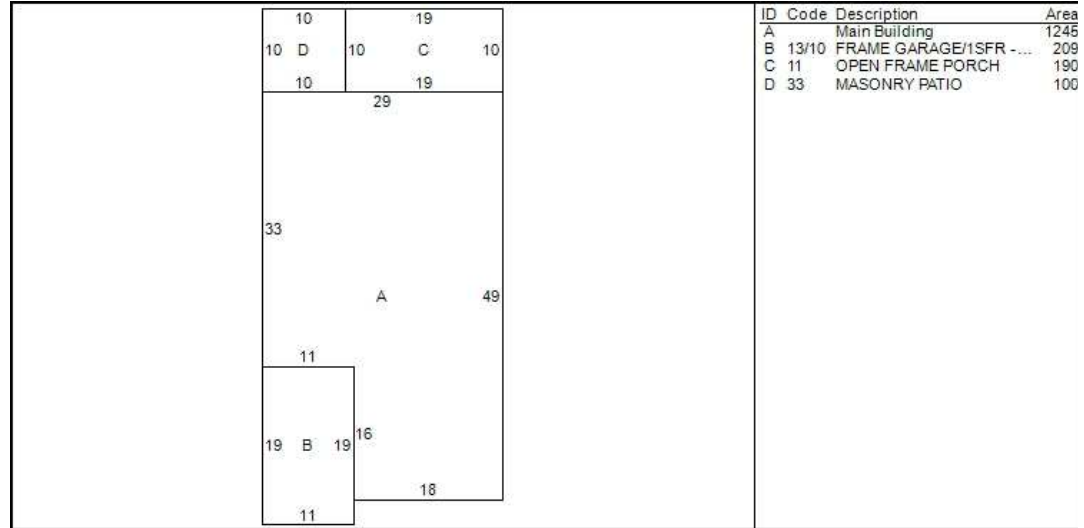
Grade & Depreciation

Grade	B-	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	80
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	291,380	% Good	98
Plumbing	11,780	% Good Override	
Basement	0	Functional	
Heating	24,170	Economic	80
Attic	0	% Complete	100
Other Features	46,840	C&D Factor	
		Adj Factor	1.16
Subtotal	374,170	Additions	17,800
Ground Floor Area	1,245		
Total Living Area	2,077	Dwelling Value	360,900

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-12.00-127.00-K

Sussex County Board of Assessment VS Wal Mart Real Estate Business 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: \$ 17,275,900

Stipulated Value: \$ 9,664,500

Date: 5/27/25

Signature of Owner or duly authorized agent: Bruce Stavitsky

Printed Name: Bruce Stavitsky

Date: 5/22/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-12.00-127-K. The adjustment reflects a change in income and expense that brings the assessed value to \$9,554,500.

Situs :	PARCEL ID: 334-12.00-127.00-K	Class: 411	Card: 1 of 1	Printed: May 28, 2025
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CURRENT OWNER	GENERAL INFORMATION
WAL MART REAL EST BUSINESS TRUST % WALMART CORP PROPERTY TAX DEPT PO BOX 8050 MS 0555 BENTONVILLE AR 72716-0555 0/0	Living Units 0 Neighborhood 6VC001 Alternate ID 33412000127000000K Vol / Pg 0/0 District Zoning Class

Property Notes



Land Information				
Type	Size	Influence Factors	Influence %	Value
Total Acres:		Location: 4 MAJOR STRIP		
Spot:				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	0	0	0	0
Building	0	9,554,500	9,711,400	9,554,500	0
Total	0	9,554,500	9,711,400	9,554,500	0
Manual Override Reason Base Date of Value Effective Date of Value					
Value Flag	Income Approach				
Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
02/10/23	TJJ	Info At Door	Tenant

Permit Information				
Date Issued	Number	Price	Purpose	% Complete
03/15/22	202115534	557,000	A080	Walmart #2419 Rehoboth Remode
09/05/19	201910213	242,000	A082	Replacing Current Roofing On The
08/18/17	201705435	300,000	A077	"Walmart" Interior Remodel; Mens,

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee

Inspection Witnessed By _____

Situs :

Parcel Id: 334-12.00-127.00-K

Class: 411

Card: 1 of 1

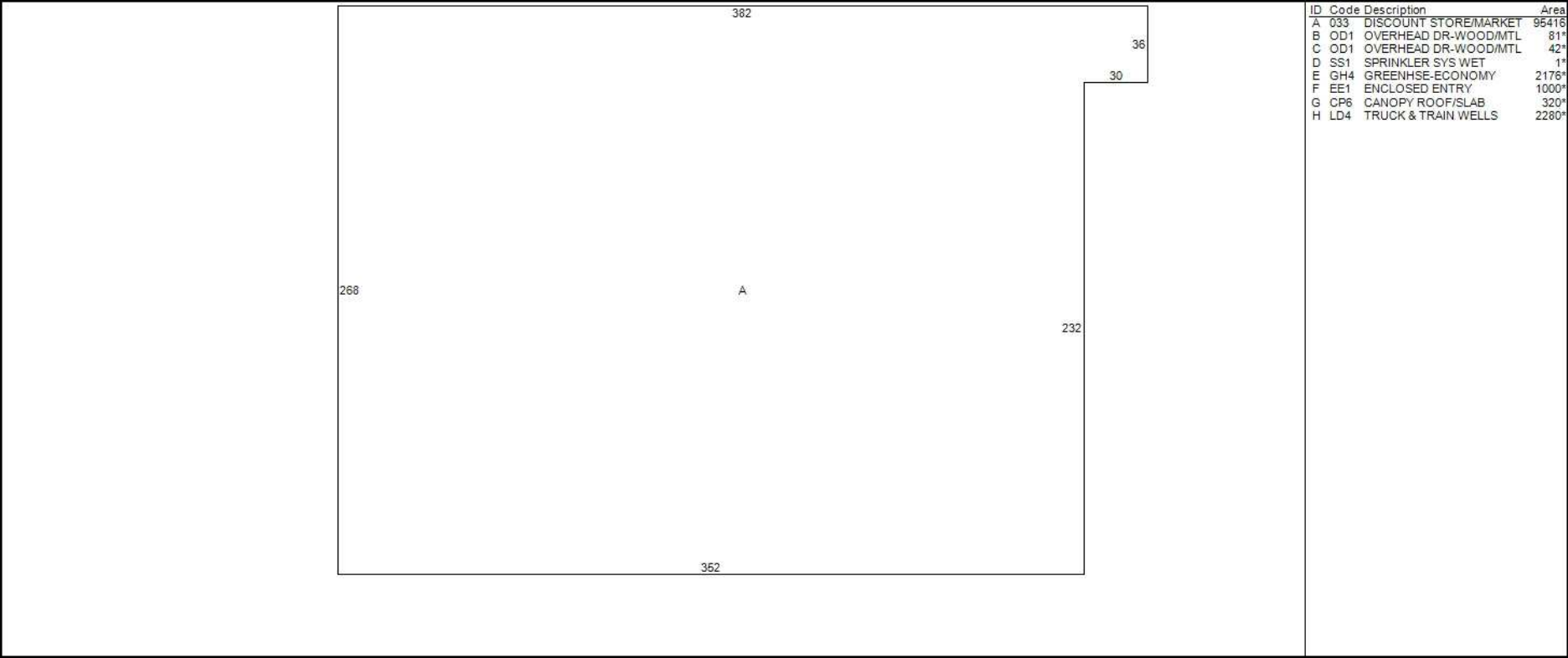
Printed: May 28, 2025

Building Information			Building Other Features															
Year Built/Eff Year	1990 /		Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units
Building #	1		1	Overhead Dr-Wood/Mtl		9	9			2								
Structure Type	Discount Dept Store		1	Overhead Dr-Wood/Mtl		6	7			1								
Identical Units	1		1	Sprinkler Sys Wet		1	1			1								
Total Units																		
Grade	B		1	Greenhse-Economy		34	64			3								
# Covered Parking			1	Enclosed Entry		20	50			1								
# Uncovered Parking			1	Canopy Roof/Slab		16	20			2								
DBA	WALMART		1	Truck & Train Wells		30	76			1								

Interior/Exterior Information															
Line	Level From - To		Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	95,416	1,300	Discount Store/Ma	18	Concrete Bl	Steel	Normal	Heat Pump	Central	Normal	3	4

[illegible]

Situs :	Parcel Id: 334-12.00-127.00-K	Class: 411	Card: 1 of 1	Printed: May 28, 2025
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Additional Property Photos

Situs :

Parcel Id: 334-12.00-127.00-K

Class: 411

Card: 1 of 1

Printed: May 28, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp Type	Inc Mod	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
19	S	004 Discnt Stores-Super Mri	0	95,416	18.00	55	944,618	5		0	897,387	10	95		85,252	85,252	812,135

Apartment Detail - Building 1 of 1

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 1

Total Gross Building Area	95,416
Replace, Cost New Less Depr	9,711,380
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	9,711,380
Value per SF	101.78

Notes - Building 1 of 1

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Income Summary (Includes all Building on Parcel)

Total Net Income	812,135
Capitalization Rate	0.085000
Sub total	9,554,530
Residual Land Value	
Final Income Value	9,554,530
Total Gross Rent Area	95,416
Total Gross Building Area	95,416

Katrina M. Mears

From: Nick Hammonds <nhammonds@jlamre.com>
Sent: Wednesday, May 21, 2025 11:28 AM
To: Katrina M. Mears
Cc: Tom Intrieri; Sam Wieser
Subject: RE: WELCHES POND - LAND VALUES 5_21.xlsx
Attachments: WELCHES POND - LAND VALUES 5_21.xlsx

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Hi, Katrina – these changes work for me. Curious, any reason there was no adjustment to parcel 1452?

From: Katrina M. Mears <kmears@sussexcountysde.gov>
Sent: Wednesday, May 21, 2025 11:21 AM
To: Nick Hammonds <nhammonds@jlamre.com>
Subject: WELCHES POND - LAND VALUES 5_21.xlsx

Nick,
Please see the attached file and value changes for Welches Pond. Please let me know if in agreement or if you wish to proceed to the Board.

*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*

PARDAT	PARDAT	APRVAL		PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	APRVAL	APRVAL		LEGDAT
PARID	PARID	Land Cost Value	USER81	St#	Street	Suffix	Town	NBHD	Class	LUC	Calc'd Acres	PRIOR LAND	CURRENT LAND	CHANGE	Legal 1
334-12.00-1452.00	334-12.00-1452.00	222900	LAND	23609	DEAVER	CIR	00:None	6A0074	R	101	0.25	222,900	222,900	0	WELCHES POND
334-12.00-1467.00	334-12.00-1467.00	179700	LAND	21331	HIGH PLAINS	RD	00:None	6A0074	R	100	0.24	221,900	179,700	-42,200	WELCHES POND
334-12.00-1468.00	334-12.00-1468.00	179700	LAND	21329	HIGH PLAINS	RD	00:None	6A0074	R	100	0.24	221,900	179,700	-42,200	WELCHES POND
334-12.00-1471.00	334-12.00-1471.00	180600	LAND	21321	HIGH PLAINS	RD	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1472.00	334-12.00-1472.00	180600	LAND	21319	HIGH PLAINS	RD	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1474.00	334-12.00-1474.00	180600	LAND	21313	HIGH PLAINS	RD	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1476.00	334-12.00-1476.00	188500	LAND	21309	HIGH PLAINS	RD	00:None	6A0074	R	100	0.34	232,700	188,500	-44,200	WELCHES POND
334-12.00-1477.00	334-12.00-1477.00	188500	LAND	21307	HIGH PLAINS	RD	00:None	6A0074	R	100	0.34	232,700	188,500	-44,200	WELCHES POND
334-12.00-1482.00	334-12.00-1482.00	180600	LAND	21318	HIGH PLAINS	RD	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1483.00	334-12.00-1483.00	180600	LAND	21320	HIGH PLAINS	RD	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1544.00	334-12.00-1544.00	182300	LAND	21690	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.27	225,100	182,300	-42,800	WELCHES POND
334-12.00-1547.00	334-12.00-1547.00	183200	LAND			LOOP	00:None	6A0074	R	100	0.28	226,200	183,200	-43,000	WELCHES POND
334-12.00-1548.00	334-12.00-1548.00	180600	LAND	21710	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1549.00	334-12.00-1549.00	184100	LAND	21712	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.29	227,300	184,100	-43,200	WELCHES POND
334-12.00-1554.00	334-12.00-1554.00	180600	LAND	21728	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1555.00	334-12.00-1555.00	180600	LAND	21734	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1557.00	334-12.00-1557.00	185900	LAND	21748	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.31	229,500	185,900	-43,600	WELCHES POND
334-12.00-1558.00	334-12.00-1558.00	185900	LAND	21758	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.31	229,500	185,900	-43,600	WELCHES POND
334-12.00-1559.00	334-12.00-1559.00	185900	LAND	21764	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.31	229,500	185,900	-43,600	WELCHES POND
334-12.00-1560.00	334-12.00-1560.00	180600	LAND	21770	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1561.00	334-12.00-1561.00	181500	LAND	21774	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.26	224,000	181,500	-42,500	WELCHES POND
334-12.00-1562.00	334-12.00-1562.00	181500	LAND	21778	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.26	224,000	181,500	-42,500	WELCHES POND
334-12.00-1563.00	334-12.00-1563.00	180600	LAND	21782	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1564.00	334-12.00-1564.00	180600	LAND	21786	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1565.00	334-12.00-1565.00	183200	LAND	21790	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.28	226,200	183,200	-43,000	WELCHES POND
334-12.00-1566.00	334-12.00-1566.00	183200	LAND	21794	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.28	226,200	183,200	-43,000	WELCHES POND
334-12.00-1567.00	334-12.00-1567.00	183200	LAND	21796	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.28	226,200	183,200	-43,000	WELCHES POND
334-12.00-1568.00	334-12.00-1568.00	185000	LAND	21798	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.3	228,400	185,000	-43,400	WELCHES POND
334-12.00-1569.00	334-12.00-1569.00	181500	LAND	21802	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.26	224,000	181,500	-42,500	WELCHES POND
334-12.00-1570.00	334-12.00-1570.00	178800	LAND	21804	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.23	220,800	178,800	-42,000	WELCHES POND
334-12.00-1571.00	334-12.00-1571.00	178800	LAND	21810	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.23	220,800	178,800	-42,000	WELCHES POND
334-12.00-1572.00	334-12.00-1572.00	178800	LAND	21814	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.23	220,800	178,800	-42,000	WELCHES POND
334-12.00-1573.00	334-12.00-1573.00	180600	LAND	21818	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1574.00	334-12.00-1574.00	180600	LAND	21822	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1575.00	334-12.00-1575.00	180600	LAND	21826	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1576.00	334-12.00-1576.00	180600	LAND	21830	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1577.00	334-12.00-1577.00	179700	LAND	21834	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.24	221,900	179,700	-42,200	WELCHES POND
334-12.00-1578.00	334-12.00-1578.00	191200	LAND			CT	00:None	6A0074	R	100	0.37	236,000	191,200	-44,800	WELCHES POND
334-12.00-1579.00	334-12.00-1579.00	180600	LAND	21366	FAIRBANKS	CT	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1580.00	334-12.00-1580.00	178800	LAND	21370	FAIRBANKS	CT	00:None	6A0074	R	100	0.23	220,800	178,800	-42,000	WELCHES POND
334-12.00-1581.00	334-12.00-1581.00	180600	LAND	21371	FAIRBANKS	CT	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1582.00	334-12.00-1582.00	180600	LAND	21367	FAIRBANKS	CT	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1583.00	334-12.00-1583.00	189400	LAND				00:None	6A0074	R	100	0.35	233,800	189,400	-44,400	WELCHES POND
334-12.00-1584.00	334-12.00-1584.00	181500	LAND	21848	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.26	224,000	181,500	-42,500	WELCHES POND
334-12.00-1585.00	334-12.00-1585.00	179700	LAND	21852	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.24	221,900	179,700	-42,200	WELCHES POND
334-12.00-1586.00	334-12.00-1586.00	181500	LAND	21856	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.26	224,000	181,500	-42,500	WELCHES POND
334-12.00-1587.00	334-12.00-1587.00	181500	LAND	21860	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.26	224,000	181,500	-42,500	WELCHES POND
334-12.00-1588.00	334-12.00-1588.00	181500	LAND	21864	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.26	224,000	181,500	-42,500	WELCHES POND
334-12.00-1589.00	334-12.00-1589.00	178800	LAND	21868	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.23	220,800	178,800	-42,000	WELCHES POND
334-12.00-1590.00	334-12.00-1590.00	180600	LAND	21872	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1591.00	334-12.00-1591.00	182300	LAND	21878	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.27	225,100	182,300	-42,800	WELCHES POND
334-12.00-1592.00	334-12.00-1592.00	181500	LAND	21882	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.26	224,000	181,500	-42,500	WELCHES POND
334-12.00-1593.00	334-12.00-1593.00	185000	LAND	21884	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.3	228,400	185,000	-43,400	WELCHES POND
334-12.00-1594.00	334-12.00-1594.00	185000	LAND	21888	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.3	228,400	185,000	-43,400	WELCHES POND
334-12.00-1595.00	334-12.00-1595.00	183200	LAND	23793	SAXONY	DR	00:None	6A0074	R	100	0.28	226,200	183,200	-43,000	WELCHES POND
334-12.00-1596.00	334-12.00-1596.00	183200	LAND	23791	SAXONY	DR	00:None	6A0074	R	100	0.28	226,200	183,200	-43,000	WELCHES POND
334-12.00-1601.00	334-12.00-1601.00	180600	LAND	23781	SAXONY	DR	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1602.00	334-12.00-1602.00	184100	LAND	21707	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.29	227,300	184,100	-43,200	WELCHES POND
334-12.00-1604.00	334-12.00-1604.00	181500	LAND	23780	SAXONY	DR	00:None	6A0074	R	100	0.26	224,000	181,500	-42,500	WELCHES POND
334-12.00-1606.00	334-12.00-1606.00	180600	LAND	21727	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1607.00	334-12.00-1607.00	180600	LAND	21731	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1608.00	334-12.00-1608.00	182300	LAND				00:None	6A0074	R	100	0.27	225,100	182,300	-42,800	WELCHES POND
334-12.00-1609.00	334-12.00-1609.00	180600	LAND	21763	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1610.00	334-12.00-1610.00	182300	LAND	21767	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.27	225,100	182,300	-42,800	WELCHES POND
334-12.00-1611.00	334-12.00-1611.00	180600	LAND	21771	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1612.00	334-12.00-1612.00	181500	LAND	21775	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.26	224,000	181,500	-42,500	WELCHES POND
334-12.00-1613.00	334-12.00-1613.00	180600	LAND	21781	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1614.00	334-12.00-1614.00	180600	LAND	21785	EASTBRIDGE	LOOP	00:None	6A0074	R	100	0.25	222,900	180,600	-42,300	WELCHES POND
334-12.00-1615.00	334-12.00-1615.00	194700	LAND	217											

Katrina M. Mears

From: Joseph Falk <jjff101@gmail.com>
Sent: Wednesday, April 30, 2025 2:46 PM
To: Katrina M. Mears
Subject: Re: 334-14.17-486.00.pdf Assessment Appeal

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.

Just to let you know, we are satisfied with the value of 1188700 and will not appeal further

On Tue, Apr 29, 2025 at 7:44 AM Katrina M. Mears <kmears@sussexcountyde.gov> wrote:

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to pursue the value further. Please respond with your intentions no later than May 2, 2025. After that date, we will assume you have accepted the new value.

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

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 33 DELAWARE AV B****Parcel ID: 334-14.17-486.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 27, 2025

CURRENT OWNERFALK JOSEPH BETH W FALK
10 DEKALB AVE #509
WHITE PLAINS NY 10605**GENERAL INFORMATION**Living Units 1
Neighborhood 6VR006
Alternate ID 33414170486000000
Vol / Pg 3567/118
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0680	Economic	-60	557,760

Total Acres: .068
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	557,800	557,800	0	557,800
Building	0	630,900	630,900	0	319,290
Total	0	1,188,700	1,188,700	0	877,090

Value Flag Cost Approach
TD334DM9**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
01/05/24	TJJ	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
04/14/08	780,000			3567/118		
04/10/02	415,000					
12/18/98	212,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 33 DELAWARE AV B

Parcel Id: 334-14.17-486.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 27, 2025

Dwelling Information

Style	Twnhse Interior	Year Built	1978
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Stucco	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	3	Full Baths	2
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	
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	

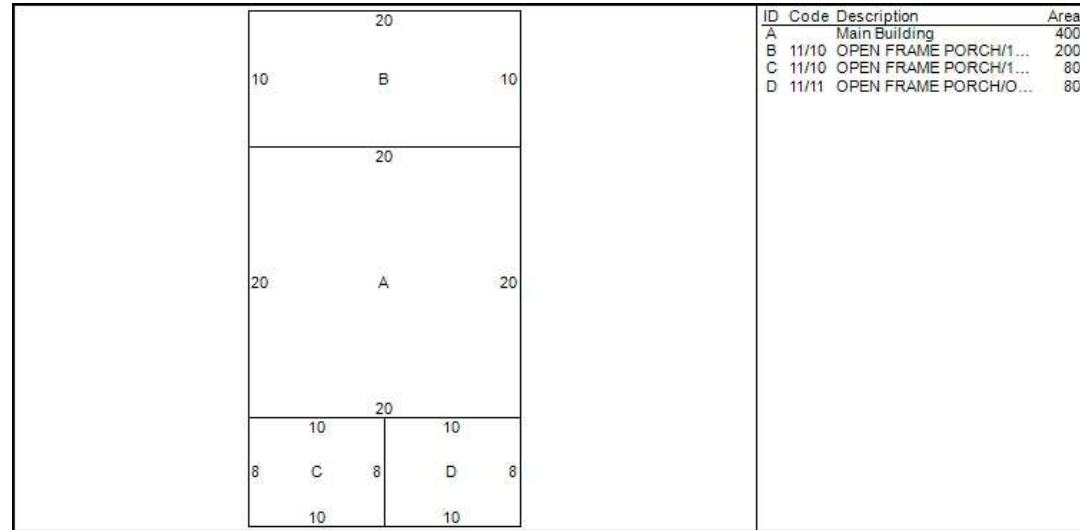
Grade & Depreciation

Grade	C-	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	300
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	132,442	% Good	78
Plumbing	3,820	% Good Override	
Basement	-11,600	Functional	
Heating	10,990	Economic	300
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.725
		Additions	48,300
Subtotal	135,650		
Ground Floor Area	400		
Total Living Area	1,080	Dwelling Value	630,900

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-19.00-148.00

Sussex County Board of Assessment VS Rehoboth Beach Country Club Inc
(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: \$ 100,249,300

Stipulated Value: \$ 11,120,800

Date: 5/13/2025

Signature of Owner or duly authorized agent: _____

Printed Name: CARPU CHERECHES

Date: 5/9/25

Signature of Sussex County Government Representative: _____

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-19.00-148.00. The adjustment reflects a change in land value, income and market adjustment that brings the assessed value to \$11,120,800.

Situs : 221 WEST SIDE DR

PARCEL ID: 334-19.00-148.00

Class: 413

Card: 1 of 4

Printed: May 27, 2025

CURRENT OWNER

REHOBOTH BEACH COUNTRY CLUB INC
221 W SIDE DR
REHOBOTH BEACH DE 19971
0/0

GENERAL INFORMATION

Living Units 0
Neighborhood 6VC001
Alternate ID 334190001480000000
Vol / Pg 0/0
District
Zoning AGRICULTURAL/RESIDEI
Class

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Waterfront - Ba		2,000,000
Residual	AC 9.0000			5,400,000
Residual	AC 136.1900		-99	817,140

Total Acres: 146.19
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	8,217,100	8,217,100	8,217,100	0
Building	0	2,903,700	7,355,200	2,903,700	0
Total	0	11,120,800	15,572,300	11,120,800	0

Manual Override Reason
Base Date of Value
Effective Date of Value
Value Flag Income Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
03/23/23	TJJ	Info At Door	Tenant

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/27/24	202400289	20,000	A089 Rby&Cc - Golf Training Room	
10/05/21	202114348	600,500	A090 Resurfacing & Refecing 3-Tennis C	
06/03/21	201911926	467,894	A098 Rbycc: Inground Pool 91x75, Kiddi	
06/03/21	201909884	4,750,000	A077 Rbycc Clubhouse-Locker Room Ac	
03/09/20	202002637	25,788	A082 Adding Hoods At Rehoboth Beach	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
---------------	-------	------	----------	----------------	-----------	---------

Inspection Witnessed By _____

Situs : 221 WEST SIDE DR

Parcel Id: 334-19.00-148.00

Class: 413

Card: 1 of 4

Printed: May 27, 2025

Building Information			Building Other Features													
Year Built/Eff Year	1990	/	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
Building #	1		1	Elevator Hydraulic Pasngi		2,500	100	2	2							
Structure Type	Country Club/W Gc		1	Canopy Roof/Slab		32	44		1							
Identical Units	1		1	Sprinkler Sys Wet		1	1		1							
Total Units	1		2	Sprinkler Sys Wet		1	1		1							
Grade	A-		1	Canopy Roof/Slab		1	1		1							
# Covered Parking			2	Wood Deck		1	1		1							
# Uncovered Parking																
DBA	REHOBOTH															
	BEACH COUNTRY															

Interior/Exterior Information															
Line	Level From - To		Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	1,008	148	Clubhse/Office	26	Masonry & I	Steel	Normal	Heat Pump	Central	Normal	3	3
2	01	01	100	26,776	798	Clubhse/Office	11	Masonry & I	Steel	Normal	Heat Pump	Central	Normal	3	3
3	02	02	100	14,950	616	Clubhse/Office	10	Masonry & I	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail						Outbuilding Data									
Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD	Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	1,008	Clubhse/Office	51	100	279,660	1	Golf Cr Vg	2000			19	1	C	A	3,292,560
2	26,776	Clubhse/Office	51	100	2,631,050	2	Comm Pool	2000			1	5,100	C	A	197,460
3	14,950	Clubhse/Office	51	100	1,447,220	3	Asph Pave	2000			1	125,000	C	A	181,240
						4	Comm Pool	2000			1	330	B	A	15,330
						5	Concession	2000	24	16	1	384	C	A	10,270
						6	Restroom	2000	16	32	1	512	C	A	52,330
						7	Conc Pave	2000			1	15,000	C	A	48,960
						8	Frame Shed	2000	10	14	2	140	C	A	1,290
						9	Garage Poe	1996	45	90	1	4,050	C	A	69,520
						10	Tennis Crt	2006			2	1	C	A	32,400
						11	Frame Shed	2000	12	14	1	168	C	A	770
						12	Tennis Crt	2022			5	1	C	A	145,800
						13	Wood Deck	2022	20	26	2	520	C	A	23,080
						14	Det Garage	2010	14	24	1	336	C	A	12,660
						15	Br/St Shed	2010	24	24	1	576	D	A	5,780

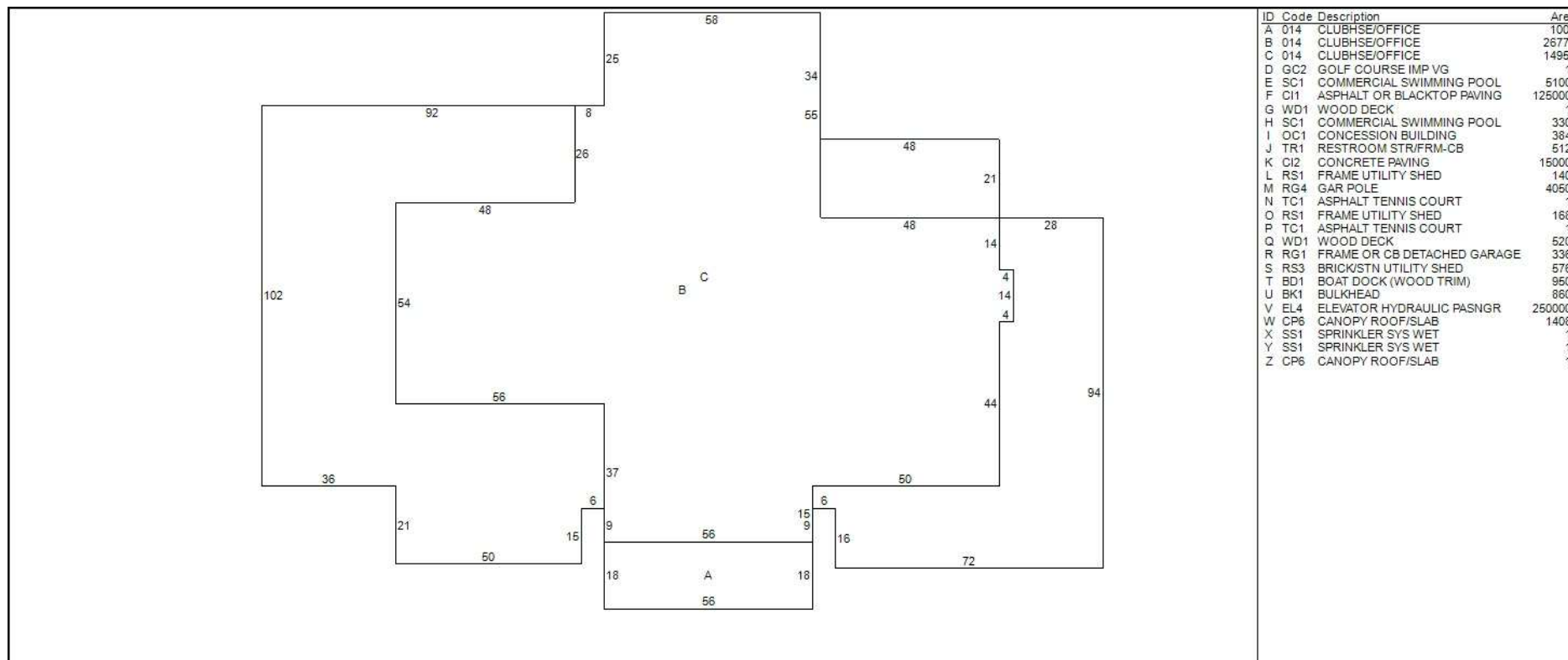
Situs : 221 WEST SIDE DR

Parcel Id: 334-19.00-148.00

Class: 413

Card: 1 of 4

Printed: May 27, 2025



Additional Property Photos



Situs : 221 WEST SIDE DR

Parcel Id: 334-19.00-148.00

Class: 413

Card: 1 of 4

Printed: May 27, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
06	S	005 Multi Use Office	0	50,269	30.00	83	1,251,698	5		0	1,189,113	25			297,278	297,278	891,835
07	S	005 Whse / Lt Mfg	0	10,640	12.00	50	63,840	7		0	59,371	10			5,937	5,937	53,434

Apartment Detail - Building 1 of 4

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 4

Total Gross Building Area	42,734
Replace, Cost New Less Depr	1,709,000
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	1,709,000
Value per SF	39.99

Notes - Building 1 of 4

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Income Summary (Includes all Building on Parcel)

Total Net Income	945,269
Capitalization Rate	0.085000
Sub total	11,120,810
Residual Land Value	
Final Income Value	11,120,810
Total Gross Rent Area	60,909
Total Gross Building Area	60,909

Situs : 221 WEST SIDE DR

PARCEL ID: 334-19.00-148.00

Class: 413

Card: 2 of 4

Printed: May 27, 2025

CURRENT OWNER

REHOBOTH BEACH COUNTRY CLUB INC
221 W SIDE DR
REHOBOTH BEACH DE 19971
0/0

GENERAL INFORMATION

Living Units 0
Neighborhood 6VC001
Alternate ID 334190001480000000
Vol / Pg 0/0
District
Zoning AGRICULTURAL/RESIDEI
Class

Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Waterfront - Ba		2,000,000
Residual	AC 9.0000			5,400,000
Residual	AC 136.1900		-99	817,140
Total Acres: 146.19				
Spot: Location: 11 GOOD LOCATION (POS INFLU)				

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	8,217,100	8,217,100	8,217,100	0
Building	0	2,903,700	7,355,200	2,903,700	0
Total	0	11,120,800	15,572,300	11,120,800	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Income Approach				
Gross Building:					

Entrance Information

Date	ID	Entry Code	Source
03/23/23	TJJ	Info At Door	Tenant

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/27/24	202400289	20,000	A089 Rby&Cc - Golf Training Room	
10/05/21	202114348	600,500	A090 Resurfacing & Refecing 3-Tennis C	
06/03/21	201911926	467,894	A098 Rbycc: Inground Pool 91x75, Kiddi	
06/03/21	201909884	4,750,000	A077 Rbycc Clubhouse-Locker Room Ac	
03/09/20	202002637	25,788	A082 Adding Hoods At Rehoboth Beach	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee

Inspection Witnessed By _____

Situs : 221 WEST SIDE DR

Parcel Id: 334-19.00-148.00

Class: 413

Card: 2 of 4

Printed: May 27, 2025

Building Information

Year Built/Eff Year 2006 /
Building # 2
Structure Type Warehouse
Identical Units 1
Total Units
Grade C
Covered Parking
Uncovered Parking
DBA MAINTENANCE
BUILDING

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Overhead Dr-Wood/Mtl		12	14		3

Interior/Exterior Information

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	4,590	282	Warehouse/Lt Mfg	20	Metal, Sand	Steel	Normal	Hot Air	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	4,590	Warehouse/Lt Mfg	62	100	273,180

Outbuilding Data

Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
------	------	--------	-------	-------	-----	------	-------	---------	-------

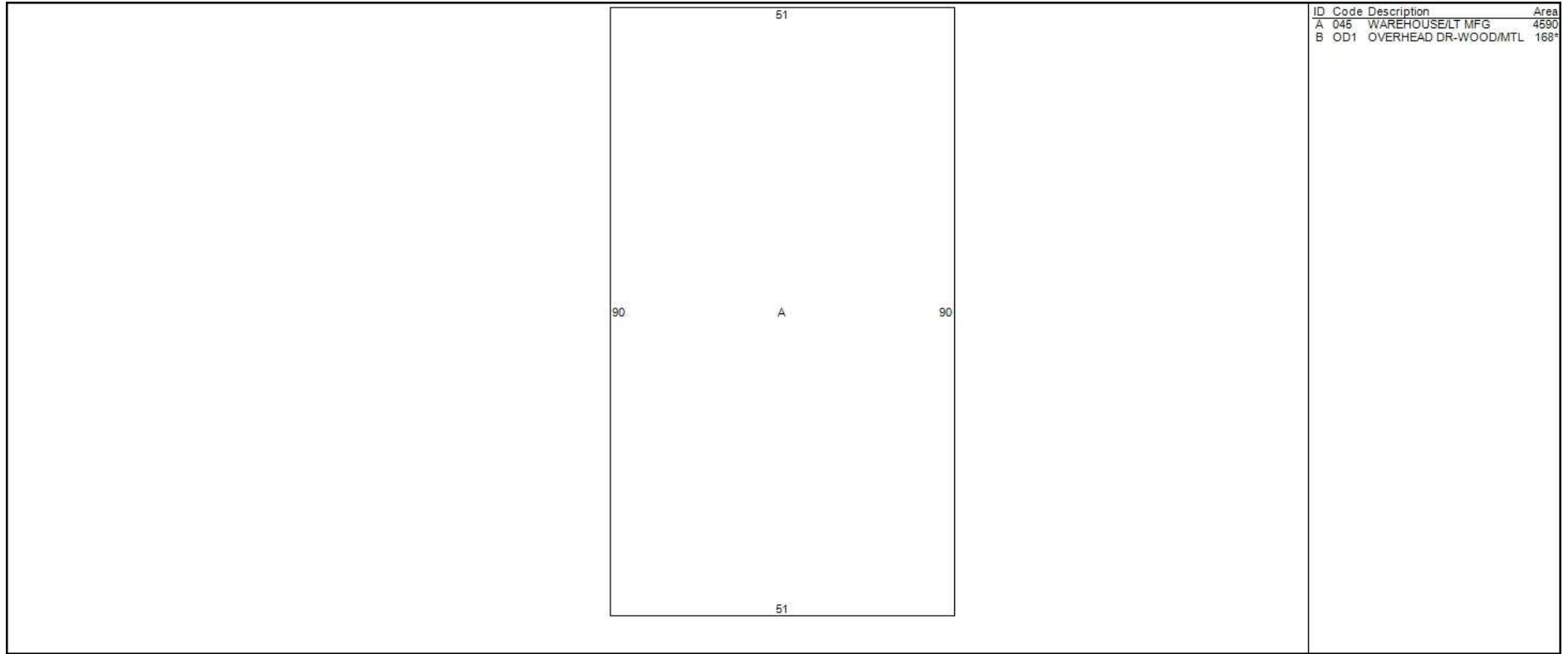
Situs : 221 WEST SIDE DR

Parcel Id: 334-19.00-148.00

Class: 413

Card: 2 of 4

Printed: May 27, 2025



Additional Property Photos



Situs : 221 WEST SIDE DR

Parcel Id: 334-19.00-148.00

Class: 413

Card: 2 of 4

Printed: May 27, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
06	S	005 Multi Use Office	0	50,269	30.00	83	1,251,698	5		0	1,189,113	25			297,278	297,278	891,835
07	S	005 Whse / Lt Mfg	0	10,640	12.00	50	63,840	7		0	59,371	10			5,937	5,937	53,434

Apartment Detail - Building 2 of 4

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 2 of 4

Total Gross Building Area	4,590
Replace, Cost New Less Depr	273,180
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	273,180
Value per SF	59.52

Notes - Building 2 of 4

--

Income Summary (Includes all Building on Parcel)

Total Net Income	945,269
Capitalization Rate	0.085000
Sub total	11,120,810
Residual Land Value	
Final Income Value	11,120,810
Total Gross Rent Area	60,909
Total Gross Building Area	60,909

Situs : 221 WEST SIDE DR

PARCEL ID: 334-19.00-148.00

Class: 413

Card: 3 of 4

Printed: May 27, 2025

CURRENT OWNER

REHOBOTH BEACH COUNTRY CLUB INC
221 W SIDE DR
REHOBOTH BEACH DE 19971
0/0

GENERAL INFORMATION

Living Units 0
Neighborhood 6VC001
Alternate ID 334190001480000000
Vol / Pg 0/0
District
Zoning AGRICULTURAL/RESIDEI
Class

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Waterfront - Ba		2,000,000
Residual	AC 9.0000			5,400,000
Residual	AC 136.1900		-99	817,140

Total Acres: 146.19
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	8,217,100	8,217,100	8,217,100	0
Building	0	2,903,700	7,355,200	2,903,700	0
Total	0	11,120,800	15,572,300	11,120,800	0

Manual Override Reason

Base Date of Value

Effective Date of Value

Value Flag Income Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
03/23/23	TJJ	Info At Door	Tenant

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/27/24	202400289	20,000	A089 Rby&Cc - Golf Training Room	
10/05/21	202114348	600,500	A090 Resurfacing & Refecing 3-Tennis C	
06/03/21	201911926	467,894	A098 Rbycc: Inground Pool 91x75, Kiddi	
06/03/21	201909884	4,750,000	A077 Rbycc Clubhouse-Locker Room Ac	
03/09/20	202002637	25,788	A082 Adding Hoods At Rehoboth Beach	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
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Inspection Witnessed By _____

Situs : 221 WEST SIDE DR

Parcel Id: 334-19.00-148.00

Class: 413

Card: 3 of 4

Printed: May 27, 2025

Building Information

Year Built/Eff Year 2011 /
Building # 3
Structure Type Club House
Identical Units 1
Total Units 1
Grade B-
Covered Parking
Uncovered Parking
DBA GOLF SHOP

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Overhead Dr-Wood/Mtl		8	8		4							
1	Overhead Dr-Wood/Mtl		7	8		1							
1	Sprinkler Sys Wet		1	1		1							
2	Sprinkler Sys Wet		1	1		1							
1	Wood Deck		1	1		1							
1	Canopy Roof/Slab		1	1		1							
2	Wood Deck		8	12		96							

Interior/Exterior Information

Line	Level From	- To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	3,916	282	Clubhse/Office	10	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3
2	01	01	100	6,050	330	Warehouse/Lt Mfg	9	Metal, Light	Steel	Normal	None	None	Normal	3	3
3	02	02	100	2,280	220	Clubhse/Office	9	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	3,916	Clubhse/Office	69	100	440,730
2	6,050	Warehouse/Lt Mfg	69	100	477,250
3	2,280	Clubhse/Office	69	100	254,780

Outbuilding Data

Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
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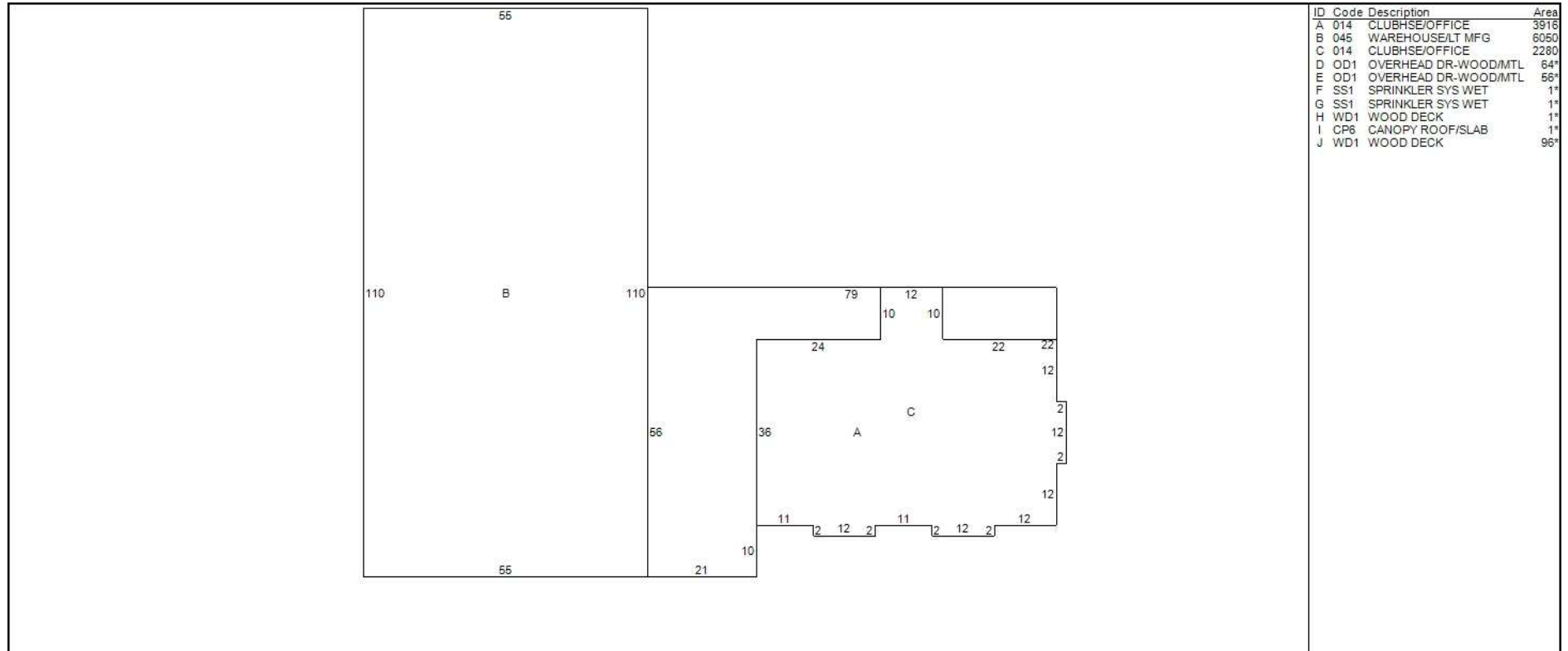
Situs : 221 WEST SIDE DR

Parcel Id: 334-19.00-148.00

Class: 413

Card: 3 of 4

Printed: May 27, 2025



Additional Property Photos



Situs : 221 WEST SIDE DR

Parcel Id: 334-19.00-148.00

Class: 413

Card: 3 of 4

Printed: May 27, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
06	S	005 Multi Use Office	0	50,269	30.00	83	1,251,698	5		0	1,189,113	25			297,278	297,278	891,835
07	S	005 Whse / Lt Mfg	0	10,640	12.00	50	63,840	7		0	59,371	10			5,937	5,937	53,434

Apartment Detail - Building 3 of 4

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 3 of 4

Total Gross Building Area	12,246
Replace, Cost New Less Depr	1,172,760
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	1,172,760
Value per SF	95.77

Notes - Building 3 of 4

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Income Summary (Includes all Building on Parcel)

Total Net Income	945,269
Capitalization Rate	0.085000
Sub total	11,120,810
Residual Land Value	
Final Income Value	11,120,810
Total Gross Rent Area	60,909
Total Gross Building Area	60,909

Situs : 221 WEST SIDE DR

PARCEL ID: 334-19.00-148.00

Class: 413

Card: 4 of 4

Printed: May 27, 2025

CURRENT OWNER

REHOBOTH BEACH COUNTRY CLUB INC
221 W SIDE DR
REHOBOTH BEACH DE 19971
0/0

GENERAL INFORMATION

Living Units 0
Neighborhood 6VC001
Alternate ID 334190001480000000
Vol / Pg 0/0
District
Zoning AGRICULTURAL/RESIDEI
Class

Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Waterfront - Ba		2,000,000
Residual	AC 9.0000			5,400,000
Residual	AC 136.1900		-99	817,140

Total Acres: 146.19
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	8,217,100	8,217,100	8,217,100	0
Building	0	2,903,700	7,355,200	2,903,700	0
Total	0	11,120,800	15,572,300	11,120,800	0

Manual Override Reason

Base Date of Value

Effective Date of Value

Value Flag Income Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
03/23/23	TJJ	Info At Door	Tenant

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/27/24	202400289	20,000	A089 Rby&Cc - Golf Training Room	
10/05/21	202114348	600,500	A090 Resurfacing & Refecing 3-Tennis C	
06/03/21	201911926	467,894	A098 Rbycc: Inground Pool 91x75, Kiddi	
06/03/21	201909884	4,750,000	A077 Rbycc Clubhouse-Locker Room Ac	
03/09/20	202002637	25,788	A082 Adding Hoods At Rehoboth Beach	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee

Inspection Witnessed By _____

Situs : 221 WEST SIDE DR

Parcel Id: 334-19.00-148.00

Class: 413

Card: 4 of 4

Printed: May 27, 2025

Building Information

Year Built/Eff Year 2006 /
Building # 4
Structure Type Club House
Identical Units 1
Total Units
Grade C-
Covered Parking
Uncovered Parking
DBA THE HALFWAY
HOUSE

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Canopy Roof/Slab		9	9		1

Interior/Exterior Information

Line	Level From	Level To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	1,339	162	Clubhse/Office	8	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	1,339	Clubhse/Office	62	100	119,510

Outbuilding Data

Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
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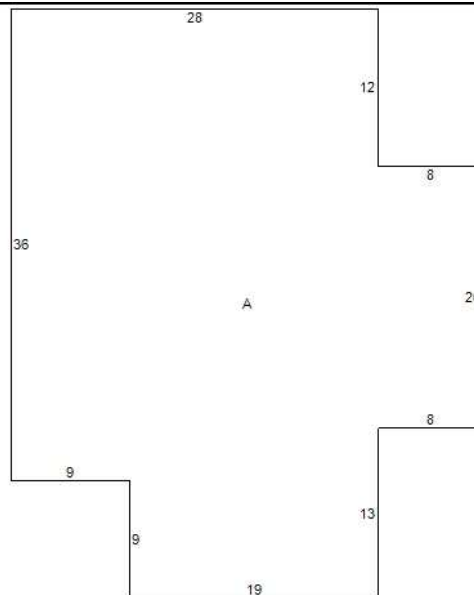
Situs : 221 WEST SIDE DR

Parcel Id: 334-19.00-148.00

Class: 413

Card: 4 of 4

Printed: May 27, 2025



ID	Code	Description	Area
A	014	CLUBHSE/OFFICE	1339
B	CP6	CANOPY ROOF/SLAB	81*

Additional Property Photos



Situs : 221 WEST SIDE DR

Parcel Id: 334-19.00-148.00

Class: 413

Card: 4 of 4

Printed: May 27, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
06	S	005 Multi Use Office	0	50,269	30.00	83	1,251,698	5		0	1,189,113	25			297,278	297,278	891,835
07	S	005 Whse / Lt Mfg	0	10,640	12.00	50	63,840	7		0	59,371	10			5,937	5,937	53,434

Apartment Detail - Building 4 of 4

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 4 of 4

Total Gross Building Area	1,339
Replace, Cost New Less Depr	38,550
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	38,550
Value per SF	28.79

Notes - Building 4 of 4

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Income Summary (Includes all Building on Parcel)

Total Net Income	945,269
Capitalization Rate	0.085000
Sub total	11,120,810
Residual Land Value	
Final Income Value	11,120,810
Total Gross Rent Area	60,909
Total Gross Building Area	60,909

334-19.00-497.00



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 334-19.00-497.00

Sussex County Board of Assessment VS Michael R Kumiko Burton

(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: \$ 1,789,100

Stipulated Value: \$ 1,396,600

Date: 5.8.25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: MICHAEL J BURTON

Date: 07/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' 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 334-19.00-497.00. The adjustment reflects a change in land influence factor and grade that brings the assessed value to \$1,396,600.



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 119 LONDON CIR S

Parcel ID: 334-19.00-497.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 28, 2025

CURRENT OWNER

BURTON MICHAEL J
KUMIKO BURTON
821 WILLIAM ST
BALTIMORE MD 21230

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR206
Alternate ID 334190004970000000
Vol / Pg 5943/88
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Waterview - Ci	65	847,000
Wetland/Waste	AC 1.4700	Waterfront - Tic		740

Total Acres: 2.47
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	847,700	847,700	0	847,700
Building	0	548,900	490,400	0	548,880
Total	0	1,396,600	1,338,100	0	1,396,580

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Market Approach
TD334DM12

Entrance Information

Date	ID	Entry Code	Source
01/24/24	SDC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/18/13	201314904	5,049	A018 Deck Under 30" 22' X 27'	
03/21/00	74496-2	152,150	D010 Dwelling W/Additions-Reh Bch Yac	
03/20/91	74496-1	110,000	D010 Dwellingw/Additions-Reh.Bch.Yac	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/18/23	1,425,000			5943/88	Deed	BURTON MICHAEL J
12/19/11	640,000			3953/257		
05/19/93	295,000					
03/11/91	87,500					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 119 LONDON CIR S

Parcel Id: 334-19.00-497.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 28, 2025

Dwelling Information

Style	Conventional	Year Built	2000
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	5	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	
Total Rooms	7		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

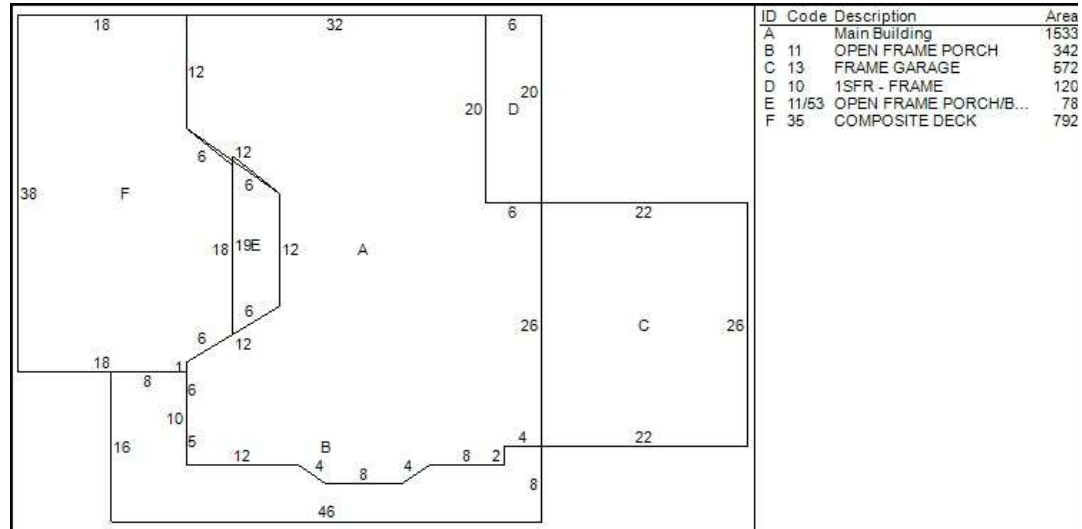
Grade & Depreciation

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

Dwelling Computations

Base Price	385,255	% Good	95
Plumbing	11,780	% Good Override	
Basement	-33,750	Functional	
Heating	31,960	Economic	
Attic	0	% Complete	100
Other Features	1,700	C&D Factor	
		Adj Factor	1.14
Subtotal	396,950	Additions	53,100
Ground Floor Area	1,533		
Total Living Area	3,186	Dwelling Value	490,400

Building Notes



ID	Code	Description	Area
A		Main Building	1533
B	11	OPEN FRAME PORCH	342
C	13	FRAME GARAGE	572
D	10	1SFR - FRAME	120
E	11/53	OPEN FRAME PORCH/B...	78
F	35	COMPOSITE DECK	792

Outbuilding Data

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

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-8.00-1121.00

Sussex County Board of Assessment VS John Ezell & Eve Ezell

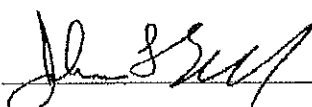
(Owner Name)

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

Original Value: \$1,959,900

Stipulated Value: \$1,339,600

Date: 05-21-2025

Signature of Owner or duly authorized agent: 

Printed Name: John Thomas Ezell III

Date: 6/19/25

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' 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 335-8.00-1121.00. The adjustment reflects a change in economic depreciation, grade and approach that brings the assessed value to \$1,339,600.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 36873 CROSSRAIL WAY****Parcel ID: 335-8.00-1121.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 28, 2025

CURRENT OWNEREZELL JOHN THOMAS III
EVE EATON EZELL
36873 CROSSRAIL WAY
LEWES DE 19958**GENERAL INFORMATION**Living Units 1
Neighborhood 6AR218
Alternate ID 335080011210000000
Vol / Pg 5003/328
District
Zoning
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3472	Waterview - L2	517,910

Total Acres: .3472
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	517,900	517,900	0	517,900
Building	0	821,700	1,183,600	0	821,660
Total	0	1,339,600	1,701,500	0	1,339,560

Value Flag Market Approach
TD335DM4**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
07/19/24	JTS	Data Mailer Change	Owner
02/09/24	TJA	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/28/21	202101343	3,315	A018	390 Sq Ft Paver Patio W/ Wall
07/15/19	201907050	219,165	A007	2st Dw 64x90 Att Gar 29x24 Ft Poi

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/11/19	359,900			5003/328	Deed	EZELL JOHN THOMAS III



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 36873 CROSSRAIL WAY

Parcel Id: 335-8.00-1121.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 28, 2025

Dwelling Information

Style	Cape Cod	Year Built	2019
Story height	1.25	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	4	Full Baths	4
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	10		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

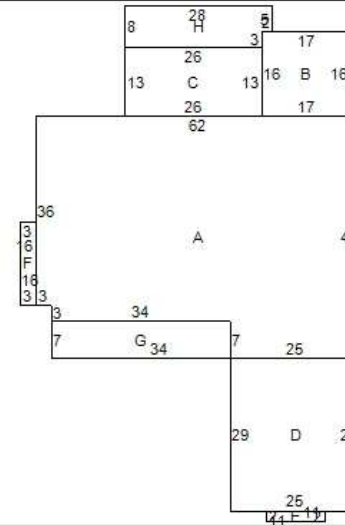
Grade & Depreciation

Grade	B+	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	92
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	584,430	% Good	99
Plumbing	18,410	% Good Override	
Basement	-27,010	Functional	
Heating	48,480	Economic	92
Attic	0	% Complete	100
Other Features	1,930	C&D Factor	
		Adj Factor	1.8
		Additions	87,200
Subtotal	626,240		
Ground Floor Area	2,584		
Total Living Area	3,731	Dwelling Value	1,183,600

Building Notes



ID	Code	Description	Area
A		Main Building	2584
B	10	1SFR - FRAME	272
C	12	ENCLOSED FRAME PO...	338
D	13/63	FRAME GARAGE/1/4S F...	725
E	13	FRAME GARAGE	22
F	10	1SFR - FRAME	48
G	11	OPEN FRAME PORCH	238
H	33	MASONRY PATIO	218

Outbuilding Data

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

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-8.08-11.01 units 1-10

Sussex County Board of Assessment VS Harborside Development LLC

(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: \$ see spreadsheet

Stipulated Value: \$ see spreadsheet

Date: 14 May 2025

Signature of Owner or duly authorized agent: Walter J. Stewart - ^{OWNER} Harborside Dev.

Printed Name: WALTER J. STEWART

Date: 5/13/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID's 335-8.08-11.01 and 335-8.08-12.00. The adjustment reflects a change in gross income that brings the assessed value to (see spreadsheet).

I ACCEPT the above REFERENCED STIPULATED amount
as detailed on the spreadsheet.

Parect Number		Old Value		Stipulated value
335-8.08-11.01-1	\$	479,300.00	\$	441,000.00
335-8.08-11.01-2	\$	70,600.00	\$	67,600.00
335-8.08-11.01-3	\$	400,500.00	\$	363,300.00
335-8.08-11.01-4	\$	365,800.00	\$	335,400.00
335-8.08-11.01-5	\$	341,400.00	\$	310,700.00
335-8.08-11.01-6	\$	548,800.00	\$	501,000.00
335-8.08-11.01-7	\$	682,000.00	\$	627,400.00
335-8.08-11.01-8	\$	684,800.00	\$	617,200.00
335-8.08-11.01-9	\$	691,200.00	\$	622,800.00
335-8.08-11.01-10	\$	-	\$	303,300.00
	\$	4,264,400.00	\$	4,189,700.00

Situs :

PARCEL ID: 335-8.08-11.01

Class: 106

Card: 1 of 1

Printed: May 28, 2025

CURRENT OWNER

HARBORSIDE DEVELOPMENT I LLC &
PO BOX 101
LEWES DE 19958
2617/104

GENERAL INFORMATION

Living Units 0
Neighborhood 6PR102C
Alternate ID 335080800110100000
Vol / Pg 2617/104
District
Zoning TOWN CODES
Class

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2600	Waterfront - Ca	147,530
Total Acres: .26 Spot: Location: 12 VERY GD LOCATION (POS INFL				

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	147,500	147,500	0	0
Building	0	0	0	0	0
Total	0	147,500	147,500	0	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Cost Approach				
Gross Building:					

Entrance Information

Date	ID	Entry Code	Source
02/05/24	TJJ	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/10/88	84375-3	185,000	D010	Retail Space/2 Apts.-Canal Square
08/10/88	84375-4	0	D010	Retail Space/2 Apts.-Canal Square
11/12/87	84375-2	21,600	D010	Remodeling-Lewes
06/23/87	84375-1	1,500	D010	Remodeling-Canal Square Condo

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee

Inspection Witnessed By _____

Situs :

Parcel Id: 335-8.08-11.01

Class: 106

Card: 1 of 1

Printed: May 28, 2025

Building Information

Year Built/Eff Year /
Building #
Structure Type
Identical Units
Total Units
Grade
Covered Parking
Uncovered Parking
DBA

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
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Interior/Exterior Information

Line	Level From - To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
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Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
------	------	----------	--------	------------	-----------------

Outbuilding Data

Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
------	------	--------	-------	-------	-----	------	-------	---------	-------



Situs :

Parcel Id: 335-8.08-11.01

Class: 106

Card: 1 of 1

Printed: May 28, 2025

Additional Property Photos



Situs :	Parcel Id: 335-8.08-11.01	Class: 106	Card: 1 of 1	Printed: May 28, 2025
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Income Detail (Includes all Buildings on Parcel)																	
Use Mod	Inc	Model	Units	Net Area	Income	Econ	Potential	Vac	Vac	Additional	Effective	Expense	Expense	Expense	Other	Total	Net
Grp	Type	Mod Description			Rate	Adjust	Gross Income	Model	Adj	Income	Gross Income	Model %	Adj %	Adj	Expenses	Expenses	Operating Income

Apartment Detail - Building 1 of 1							
Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 1	
Total Gross Building Area	
Replace, Cost New Less Depr	
Percent Complete	100
Number of Identical Units	
Economic Condition Factor	
Final Building Value	
Value per SF	0.00

Notes - Building 1 of 1	

Income Summary (Includes all Building on Parcel)	
Total Gross Rent Area	
Total Gross Building Area	

Katrina M. Mears

From: Assessment Appeals
Sent: Wednesday, May 21, 2025 12:07 PM
To: Katrina M. Mears
Subject: FW: 430-5.00-64.02

From: J Michael Yoder <yoderjcpa@gmail.com>
Sent: Wednesday, May 21, 2025 11:56 AM
To: Assessment Appeals <assessmentappeals@sussexcountyde.gov>
Subject: Re: 430-5.00-64.02

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.

Martha

I agree with \$163,200 value.

J Yoder

Sent from my iPhone

On May 16, 2025, at 2:31 PM, J Michael Yoder <yoderjcpa@gmail.com> wrote:

Martha

I should have been sent about no change correct?
Can I appeal both at the same /hearingtime?

J Yoder

Sent from my iPhone

On May 16, 2025, at 2:21 PM, Assessment Appeals
<assessmentappeals@sussexcountyde.gov> wrote:

My apologies but looking further there was no change to the value for parcel 430-5.00-69.00. We are showing a value of \$86,000. You are in our system to be scheduled to go before the appeal board. We will reach out soon to discuss the date and time for your board hearing.

302-855-7824 Office
302-855-7828 Fax
mshaw@sussexcountyde.gov

From: J Michael Yoder <yoderjcpa@gmail.com>
Sent: Friday, May 16, 2025 10:57 AM
To: Assessment Appeals <assessmentappeals@sussexcountyde.gov>
Subject: Re: 430-5.00-64.02

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.

Martha

Please provide board hearing date. Appraised value from an independent appraiser was \$160,000. Thank you!
I had 2 appeals but have not received any info on the second property. Thanks!

J Yoder
Sent from my iPhone

On May 16, 2025, at 10:51 AM, Assessment Appeals
<assessmentappeals@sussexcountyde.gov>
wrote:

As a result of your recent appeal hearing, the value of your property has been reduced according to the revised attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the revised stipulated value if doing so. Otherwise, I can provide you with a board hearing date to pursue the value further. Please respond with your intentions as soon as possible no later than May 19, 2025. After that date, we will assume you have accepted the new value.

Martha Shaw

**RESIDENTIAL PROPERTY RECORD CARD** 2099**SUSSEX COUNTY****Situs :****Parcel ID: 430-5.00-64.02****Class: Residential - Vacant Land**

Card: 1 of 1

Printed: May 27, 2025

CURRENT OWNER

YODER JAMIE MICHAEL COTTEE JILL E YODER
COTTEE OF JMY AND JEY REV TR
10222 WOODYARD RD
GREENWOOD DE 19950

GENERAL INFORMATION

Living Units 0
Neighborhood 5MC001
Alternate ID 430050000640200000
Vol / Pg 5262/228
District
Zoning AGRICULTURAL/RESIDEI
Class A

Property Notes**Land Information**

Type	Size	Influence Factors	Influence %	Value
Residual	AC 19.4300	Location	-40	163,210

Total Acres: 19.43
Spot:

Location: 6 NEIGHBORHOOD OR SPOT

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	163,200	163,200	0	0
Building	0	0	0	0	0
Total	0	163,200	163,200	0	0

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
09/07/23	SDC	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
-------------	--------	-------	---------	------------

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/29/20				5262/228	Deed	YODER JAMIE MICHAEL COTTEE JILL E Y
10/08/15	60,000			4455/234		
03/06/86	12,000					



Situs :

Parcel Id: 430-5.00-64.02

Class: Residential - Vacant Land

Card: 1 of 1

Printed: May 27, 2025

Dwelling Information

Style	Year Built
Story height	Eff Year Built
Attic	Year Remodeled
Exterior Walls	Amenities
Masonry Trim x	
Color	In-law Apt No

Basement

Basement	# Car Bsmt Gar
FBLA Size x	FBLA Type
Rec Rm Size x	Rec Rm Type

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

Bedrooms	Full Baths
Family Rooms	Half Baths
Kitchens	Extra Fixtures
Total Rooms	
Kitchen Type	Bath Type
Kitchen Remod	Bath Remod

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

Grade	Market Adj
Condition	Functional
CDU	Economic
Cost & Design 0	% Good Ovr
% Complete	

Dwelling Computations

Base Price	% Good
Plumbing	% Good Override
Basement	Functional
Heating	Economic
Attic	% Complete
Other Features 0	C&D Factor
	Adj Factor
Subtotal	Additions
Ground Floor Area	
Total Living Area	Dwelling Value

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 530-11.00-8.00

Sussex County Board of Assessment VS John Rigby II
(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: \$ 142,000

Stipulated Value: \$ 102,700

Date: 7/13/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: John B. Rigby II

Date: 4/30/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 530-11.00-8.00. The adjustment reflects a change in land value due to wetlands that brings the assessed value to \$102,700.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs :****Parcel ID: 530-11.00-8.00****Class: Residential - Vacant Land**

Card: 1 of 1

Printed: May 27, 2025

CURRENT OWNERRIGBY JOHN B II
19 E EIGHTH ST
BLADES DE 19973**GENERAL INFORMATION**Living Units 0
Neighborhood 5AR005
Alternate ID 530110000080000000
Vol / Pg 5133/23
District
Zoning AGRICULTURAL/RESIDEI
Class A**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000			58,300
Residual	AC 3.4000			42,420
Wetland/Waste	AC 3.8800			1,940

Total Acres: 8.28
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	102,700	102,700	0	0
Building	0	0	0	0	0
Total	0	102,700	102,700	0	0

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
08/16/23	JCL	Estimated	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
-------------	--------	-------	---------	------------

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/07/19 08/09/89	1			5133/23 0/0	Deed	RIGBY JOHN B II



Situs :

Parcel Id: 530-11.00-8.00

Class: Residential - Vacant Land

Card: 1 of 1

Printed: May 27, 2025

Dwelling Information

Style	Year Built
Story height	Eff Year Built
Attic	Year Remodeled
Exterior Walls	Amenities
Masonry Trim x	
Color	In-law Apt No

Basement

Basement	# Car Bsmt Gar
FBLA Size x	FBLA Type
Rec Rm Size x	Rec Rm Type

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

Bedrooms	Full Baths
Family Rooms	Half Baths
Kitchens	Extra Fixtures
Total Rooms	
Kitchen Type	Bath Type
Kitchen Remod	Bath Remod

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

Grade	Market Adj
Condition	Functional
CDU	Economic
Cost & Design 0	% Good Ovr
% Complete	

Dwelling Computations

Base Price	% Good
Plumbing	% Good Override
Basement	Functional
Heating	Economic
Attic	% Complete
Other Features 0	C&D Factor
	Adj Factor
Subtotal	Additions
Ground Floor Area	
Total Living Area	Dwelling Value

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

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

☐ 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): Claudia Shields Parcel ID: 132-1.19-11.00

Street Address of Parcel: 8078 2nd St.

Current Assessment: \$ 223,500.00

Purchase Price (Total of Land and Improvement): \$ _____ Date of Purchase: _____

Special Conditions of Sale: _____

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

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

Year	Cost	Change
2011	D.K.	repairs

Description of Property

Lot size/Land Area D.K. Style of Home D.K.

Number of: Bedrooms: 3 Bathrooms: 6 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☐ Central Air ☒ Heat Pump
Porches and Additions: _____

Describe outbuildings or accessory structures other than main dwelling:

12x24 shed wood 6x8 metal shed

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 165,000.
2012 appraised

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

Don't have they appraised and I insured
Briefly discuss the reason for your appeal and for your conclusion of value: for amount

Because \$165,000. to \$223,200 big difference

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 Claudia Shields

Address 8078 2nd St.

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

Number of: Bedrooms: 3 Bathrooms: 1 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☐ Central Air Heat pump

Porches and Additions: side porch

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: _____ Bathrooms: _____ 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: _____ Bathrooms: _____ 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 _____ be reduced to: \$ _____

Signature of Owner or agent¹ _____

Print Name and Title: _____

Mailing Address: _____

E Mail Address: _____ Telephone: _____

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.

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
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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): Larry A Brown and Susa J Brown Parcel ID: 134-3.00-2.03-802

Street Address of Parcel: 29585 Carnoustie Court, Unit 802, Dagsboro, DE 19939

Current Assessment: \$ 323,400.00

Purchase Price (Total of Land and Improvement): \$ 345,000.00 Date of Purchase: 02/2022

Special Conditions of Sale: _____

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

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

Year	Cost	Change

Description of Property

Lot size/Land Area 2 Style of Home Condo/Townhouse

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: Rear patio

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? \$ _____

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).
	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:

The land size includes the Country Club and Golf Course which is not property of mine nor Fairway Villas Condo. I'm being asked to pay property taxes on land that I do not own and have to pay if I wish to access. The golf course and Country Club is owned by Cripple Creek Golf and Country Club.

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: _____ Bathrooms: 2 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: _____ Bathrooms: _____ 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: _____ Bathrooms: _____ 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 _____ be reduced to: \$ _____

Signature of Owner or agent¹ _____

Print Name and Title: Larry A. Brown

Mailing Address: 29585 Camoustie Court, Unit 802

Dagsboro, DE 19939

E Mail Address: BrownL7@yahoo.com Telephone: 302-893-5708

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.

Docket Number: _____

☐ Annual
☐ Supplemental**RESIDENTIAL ASSESSMENT APPEAL FORM**
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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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 IdentificationOwner(s): JOHN GAFFNEY Parcel ID: 134-12.00-335.00Street Address of Parcel: BETHANY CREST #35912
CLARKSVILLE DE 19970

Current Assessment:

Land	Improvement	Total
<u>5400</u>	<u>—</u>	<u>5400</u>

Purchase Price (Total of Land and Improvement) \$ 9832 Date of Purchase 4/18/08

Special Conditions of Sale _____

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

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

Year	Cost	Change

Description of PropertyLot size/Land Area 20X56 Style of Home MOBILE HOMENumber of: Bedrooms: 2 Bathrooms: 1 Fireplaces: —☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

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

10000
10000

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 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:

MOBILE HOMES UNLIKE REGULAR HOMES
DECREASE IN VALUE OVERTIME. THIS MOBILE
IS ON RENTED LAND \$120. PER MONTH AND
HAS LITTLE RESALE VALUE. LOCATED IN A TRAILER
PARK
BUILT 1968

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: _____ Bathrooms: _____ 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: _____ Bathrooms: _____ 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: _____ Bathrooms: _____ 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 of authorized agent of the owner of the described property, 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: \$ 15000

Signature of Owner or agent¹ John Gaffney

Print Name and Title: JOHN GAFFNEY

Mailing Address: 32138 ROXANA ROAD
CLARKSVILLE DE 19970

E Mail Address: JACKINSHY@AOL.COM Telephone: 302-537-3660

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.



SUSSEX COUNTY, DELAWARE
FINANCE DEPARTMENT - BILLING DIVISION
2 THE CIRCLE | PO BOX 601
GEORGETOWN, DE 19947-0601

Tax Period: 07/01/2023 - 06/30/2024



GAFFNEY JOHN
32138 ROXANA RD
OCEAN VIEW DE 19970-3555

84-155 - 4

Property Description

BETHANY CREST
IMP ON LOT 4

Bill Number	Bill Date	Customer ID	Parcel ID	Due Date	Assessed Value
23027244	08/01/2023	528079	134-12.00-335.00-7211	09/30/2023	5,400
DESCRIPTION OF CHARGES		RATE	CHARGE	CREDITS APPLIED	CURRENT CHARGES
COUNTY TAX		0.3983	21.51		21.51
LIBRARY		0.0467	2.52		2.52
		Total County Charges			24.03
SCHOOL TAX - INDIAN RIVER DISTRICT		3.2340	174.64		174.64
SUSSEX TECHNICAL HIGH SCHOOL		0.4514	24.38		24.38
		Total School Charges			199.02

PR 9/15/23
3640

CURRENT TAXES BILLED:	223.05
LESS PAYMENTS/ADJUSTMENTS:	0.00
PLUS, PRIOR YEAR(S):	0.00
TOTAL DUE:	\$223.05

Please see reverse of bill for important information or contact us at (302) 855-7871.

RETURN BOTTOM PORTION WITH PAYMENT

Sussex County Tax Assessment
C/O Tyler Technologies
P.O. Box 589
Georgetown, DE 19947

SUSSEX

COUNTY | DELAWARE

Date of Issue: December 6, 2024
Parcel ID No: 134-12.00-335.00-7211
Property Location 35912 BETHANY CREST LN
Building # 1 *AMELIA*

GAFFNEY JOHN
32138 ROXANA RD
OCEAN VIEW DE 19970

Tyler Technologies | P&R Division has been retained by Sussex County Delaware, to assist in the reassessment of all real property within Sussex County for the 2025 tax year, in accordance with the Delaware Chancery court ruling in 2020. Please correct any inaccurate information and return it to the address at the top of this page, or email: SussexCountyDE@tylertech.com, within two weeks.

Questions? Please call Tyler Technologies: (302) 854-5274 or visit the project website: <https://empower.tylertech.com/Sussex-County-Delaware.html>

*** YOU NEED NOT REPLY IF THE INFORMATION IS CORRECT ***

Building Information

Occupancy	Single Family	Total Rooms	5
Land Use	Mobile Home Park	Total Bedrooms	2
Style	Mobile/Sgl	Total Full Bathrooms	1
Approximate Year Built	1968	Total Half Bathrooms	0
Story Height	1	Basement	Post Pier
Attic	None	Basement Garage Spaces	0
Heating System	Propane - Forced Warm Air	Finished Basement Area	0
Air Conditioning	No	Finished Rec Room Area	0
Fireplaces	0	Total Living Area	672

Sales Information

Sale Date Sale Price

Detached Structures

ID	Code	Description	Area
14	A	Decking	127
15	B	WOOD DECK	150



If you are returning this mailer with corrections or additional information, please write your name, date, and a daytime phone number as we may need to contact you for clarifications.

Name: _____

Signature: _____

Daytime Phone Number: _____

Date: _____

MANUFACTURED HOME BILL OF SALE

(Page 1 of 2)

IN CONSIDERATION of the sum of \$ 9,832.00
received by Charles M. Young + Joanne L. Young, ("SELLER")
whose address is 1 Barnacle Ct. Bethany, De 19930
from _____ ("BUYER")
whose address is _____

receipt and sufficiency of which are hereby acknowledged, SELLER(s) grants, sells, conveys, transfers and delivers to BUYER the following Manufactured home:

MANUFACTURER:	<u>CATA</u>	MODEL:	
SERIAL NUMBER:	<u>ID # 1110</u>		
SIZE:		YEAR MANUFACTURED:	<u>1986</u>
CURRENT LOCATION OF HOME:			

To have and to hold the same unto BUYER and BUYER'S executors, administrators, and assigns, forever.

Manufactured Home is sold together with an equal interest in all the fixtures, accessories and equipment and all other necessities thereto appertaining and belonging except: N/A

SELLER warrants that Manufactured Home is sold free and clear from any lien, security interest, mortgage or other encumbrance, except;

a lien by N/A, ("LIEN HOLDER").

SELLER warrants to BUYER that SELLER is the legal and true owner of the Manufactured Home and that SELLER has the right to sell the Manufactured Home.

SELLER will defend Manufactured Home against any claims or demands, except any previously mentioned lien (if any).

☒ The Manufactured Home is sold **AS IS** with no express or implied warranties or representations having been made by Seller to Buyer.

OR

☒ The Manufactured Home is sold with the following warranty:

BUYER'S INITIALS

MANUFACTURED HOME BILL OF SALE

(Page 2 of 2)

IN WITNESS WHEREOF, **SELLER** has hereunto executed and delivered this Manufactured Home Bill of Sale this 4/18/08 ("Date").

Charles M. Young
(Signature of **SELLER**)

Joanne L. Young
(Signature of **SELLER**)

State of Delaware

County of Sussex

The foregoing instrument was acknowledged before me

this 19 day of April and year 2008

by Charles M. Young / Joanne L. Young (name of **SELLER**),

who is personally known to me or who has produced Delaware license as identification.

Diana J. Kenton
Signature of person taking acknowledgment (Notary Public)

DIANA J. KENTON

Name typed, printed, or stamped

Notary Public - State of Delaware
My Comm. Expires Oct. 3, 2009

State of Delaware

County of Sussex

The foregoing instrument was acknowledged before me

this 19 day of April and year 2008

by Charles M. Young / Joanne L. Young (name of **SELLER**),
who is personally known to me or who has produced Delaware license as identification.

Diana J. Kenton
Signature of person taking acknowledgment (Notary Public)

Name typed, printed, or stamped

DIANA J. KENTON

Notary Public - State of Delaware

My Comm. Expires Oct. 3, 2009

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 IdentificationOwner(s): JOHN GAFFNEY Parcel ID: 134-12.00-335.00Street Address of Parcel: BETHANY CREST #35904
CLARKSVILLE DE 19970 46728

Current Assessment:

Land	Improvement	Total
5700		5700

Purchase Price (Total of Land and Improvement) \$ 5000 Date of Purchase 5/14/2004

Special Conditions of Sale _____

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

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

Year	Cost	Change

Description of PropertyLot size/Land Area 20 X 56 Style of Home MOBILE HOMENumber of: Bedrooms: 1 Bathrooms: 1 Fireplaces: -☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

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

10000

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 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:

MOBILE HOMES UNLIKE REGULAR HOMES
DECREASE IN VALUE OVER TIME. THIS MOBILE
IS ON RENTED LAND (\$420) MONTHLY AND HAS
LITTLE RESALE VALUE. LOCATED IN A TRAILER
PARK
YEAR BUILT 1978

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: _____ Bathrooms: _____ 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: _____ Bathrooms: _____ 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: _____ Bathrooms: _____ 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 of authorized agent of the owner of the described property, 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: \$ 15000

Signature of Owner or agent¹ John Gaffney

Print Name and Title: JOHN GAFFNEY

Mailing Address: 32138 ROXANA ROAD
CLARKSVILLE DE 19970

E Mail Address: JACKINSHYD AOL.COM

Telephone: 302-537-3660

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.



SUSSEX COUNTY, DELAWARE
FINANCE DEPARTMENT - BILLING DIVISION
2 THE CIRCLE | PO BOX 601
GEORGETOWN, DE 19947-0601

Tax Period: 07/01/2023 - 06/30/2024



GAFFNEY JOHN
32138 ROXANA RD
OCEAN VIEW DE 19970-3555

84-155 - 4

Property Description

BETHANY CREST
IMP ON LOT 6

Bill Number	Bill Date	Customer ID	Parcel ID	Due Date	Assessed Value
23027241	08/01/2023	528079	134-12.00-335.00-46728	09/30/2023	5,700

DESCRIPTION OF CHARGES	RATE	CHARGE	CREDITS APPLIED	CURRENT CHARGES
COUNTY TAX	0.3983	22.70		22.70
LIBRARY	0.0467	2.66		2.66
Total County Charges				25.36
SCHOOL TAX - INDIAN RIVER DISTRICT	3.2340	184.34		184.34
SUSSEX TECHNICAL HIGH SCHOOL	0.4514	25.73		25.73
SCHOOL CAPITATION TAX - INDIAN RIVER	12.0000	12.00		12.00
Total School Charges				222.07

pd 9/15 # PNC 1952

CURRENT TAXES BILLED: 247.43
LESS PAYMENTS/ADJUSTMENTS: 0.00
PLUS, PRIOR YEAR(S): 0.00
TOTAL DUE: \$247.43

Please see reverse of bill for important information or contact us at (302) 855-7871.

RETURN BOTTOM PORTION WITH PAYMENT

SUSSEX
COUNTY | DELAWARE

Building # 1 PAT

Date:

ROXFORD TRAILER PARK

Mary Eileen Downer

Bethany Crest

Route 26 Box R 25

Clarksville, De 19970

LOT #6

~~BOX 11A~~

May 14, 2004

I Mary Eileen Downer (Seller) hereby agree to sell as is to John Gaffney (Buyer), Route 17 Box 15 E Clarksville, De 19970 one Mobile Home 1965 Skyline Vin # 589199 Presently located at Bethany Crest, Route 26, Box R 25 Clarksville, De 19970.

In consideration of this sale a payment in the amount of \$5,000.00 will be made upon the receipt of a good Title from the Dept of Motor Vehicles (DMV). A current Tax bill showing all taxes paid to date, and current rent payment. The following shall be taken from the mobile home one (1) Electric stove, one (1) refrigerator, and all furnishings presently on the premises at the time of sale.

Back shed will be completely emptied of all contents.

In addition the vinyl siding on the back side on the mobile home will be replaced, a new kitchen counter top with sink will be replaced and the mobile home will be broom clean.

The mobile home will be vacated on or about June 15, 2004

Mary Eileen Downer (Seller)

Date May 14, 2004

Mary Eileen Downer

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): JOHN GAFFNEY Parcel ID: 134-12.00-355.00
- 51448

Street Address of Parcel: BETHANY CREST #35826
CLARKSVILLE DE 19970

Current Assessment:

Land	Improvement	Total
6000		6000

Purchase Price (Total of Land and Improvement) \$ 10000 Date of Purchase 10/2014

Special Conditions of Sale _____

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

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

Year	Cost	Change

Description of Property

Lot size/Land Area 24 X 86 Style of Home MOBILE HOME

Number of: Bedrooms: 2 Bathrooms: 2 Fireplaces: _____

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 15000

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 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:

MOBILE HOMES UNLIKE REGULAR HOMES
DECREASE IN VALUE OVER TIME. THIS MOBILE
IS ON RENTED LAND \$420 PER MONTH AND HAS
LITTLE RESALE VALUE, LOCATED IN A TRAILER
YEAR BUILT 1991 PARK

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: _____ Bathrooms: _____ 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: _____ Bathrooms: _____ 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: _____ Bathrooms: _____ 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 of authorized agent of the owner of the described property, 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: \$ 25000

Signature of Owner or agent¹ John Gaffney

Print Name and Title: JOHN GAFFNEY

Mailing Address: 32138 ROXANA ROAD
CLARKSVILLE DE 19970

E Mail Address: JACKINSHY@AOL.COM

Telephone: 302-537-3660

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.

Sussex County Tax Assessment
C/O Tyler Technologies
P.O. Box 589
Georgetown, DE 19947



Date of Issue: December 6, 2024
Parcel ID No: 134-12.00-335.00-51448
Property Location 35826 BETHANY CREST LN

GAFFNEY JOHN
32138 ROXANA RD
OCEAN VIEW DE 19970

Building # 1 *CHUCK*

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Questions? Please call Tyler Technologies: (302) 854-5274 or visit the project website: <https://empower.tylertech.com/Sussex-County-Delaware.html>

*** YOU NEED NOT REPLY IF THE INFORMATION IS CORRECT ***

Building Information

Occupancy	Single Family	Total Rooms	5
Land Use	Mobile Home Park	Total Bedrooms	2
Style	Mobile/Sgl	Total Full Bathrooms	2
Approximate Year Built	1991	Total Half Bathrooms	0
Story Height	1	Basement	Post Pier
Attic	None	Basement Garage Spaces	0
Heating System	Propane - Forced Warm Air	Finished Basement Area	0
Air Conditioning	No	Finished Rec Room Area	0
Fireplaces	0	Total Living Area	924

Sales Information

Sale Date	Sale Price
-----------	------------

Detached Structures

ID	Code	Description	Area
14		Building	924
55	A	EX	
14			



If you are returning this mailer with corrections or additional information, please write your name, date, and a daytime phone number as we may need to contact you for clarifications.

Name: _____

Signature: _____

Daytime Phone Number: _____

Date: _____



SUSSEX COUNTY, DELAWARE
FINANCE DEPARTMENT - BILLING DIVISION
2 THE CIRCLE | PO BOX 601
GEORGETOWN, DE 19947-0601

Tax Period: 07/01/2023 - 06/30/2024



GAFFNEY JOHN
32138 ROXANA RD
OCEAN VIEW DE 19970-3555

84-155 - 4

Property Description

BETHANY CREST
IMP ON LOT 27

Bill Number	Bill Date	Customer ID	Parcel ID	Due Date	Assessed Value	
23027242	08/01/2023	528079	134-12.00-335.00-51448	09/30/2023	6,000	
DESCRIPTION OF CHARGES			RATE	CHARGE	CREDITS APPLIED	CURRENT CHARGES
COUNTY TAX			0.3983	23.90		23.90
LIBRARY			0.0467	2.80		2.80
			Total County Charges			26.70
SCHOOL TAX - INDIAN RIVER DISTRICT			3.2340	194.04		194.04
SUSSEX TECHNICAL HIGH SCHOOL			0.4514	27.08		27.08
			Total School Charges			221.12

PO 9/15/23
3639

CURRENT TAXES BILLED: 247.82
LESS PAYMENTS/ADJUSTMENTS: 0.00
PLUS, PRIOR YEAR(S): 0.00
TOTAL DUE: \$247.82

Please see reverse of bill for important information or contact us at (302) 855-7871.

☒ 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): Steve & Barbara Donovan Parcel ID: 134-16.00-1504

Street Address of Parcel: 6 Summarville Court, Ocean View, DE 19970 (Lot#32)

Current Assessment: \$ 505,600.00

Purchase Price (Total of Land and Improvement): \$ 284,440.00 Date of Purchase: 02/25/2004

Special Conditions of Sale: N/A

How was property acquired ☒ Private Sale ☐ Auction ☒ Open Market ☐ Family ☐ Inherited
☐ Other Purchased direct from builder onsite- GEMCRAFT Homes

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 .20 acres Style of Home 4 BR Split Level

Number of: Bedrooms: 4 Bathrooms: 2.5 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

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? \$ 448,000.00-450,000.00

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

	Appraisal (person who did the appraisal must appear at the hearing and the appraisal must be submitted with this appeal form).
	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:

The 2025 Sussex County assessment deadline is March 31, 2025, that per Sussex County attorney Julianne Murray who last Saturday on WGMD radio advised Sussex County residents they had nothing to lose by appealing. She went on to share that we should include Zillow 'My Home Alerts' as our valuation evidence versus comparables from 2 years ago (?). On December 5, 2024, Zillow said the value was \$500,800.00 but dropping! On January 2, 2025 Zillow said \$466,700.00 and still dropping, and finally on January 30, 2025 it dropped further to just \$453,400.00 with an indication values were still heading down. Given this information and the TREND line I believe \$450,000.00

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.

> Zillow Attach

1. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

Number of: Bedrooms: _____ Bathrooms: 2.5 _____ 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: _____ Bathrooms: _____ 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: _____ Bathrooms: _____ 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 _____ be reduced to: \$ 448,000.00

Signature of Owner or agent¹  \$ 448,000.00

Print Name and Title: Steve Donovan

Mailing Address: 6 Summerville Court

Ocean View, DE 19970

E Mail Address: countrydonovans@verizon.net

Telephone: (443) 995-7241

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.

countrydonovans@verizon.net

From: Zillow <my-home@mail.zillow.com>
Sent: Thursday, December 5, 2024 1:37 PM
To: countrydonovans@verizon.net
Subject: Your Home Report for 6 Summerville Ct - Zestimate and Neighborhood Updates



Zestimate: \$500,800 ↓

6 Summerville Ct, Ocean View, DE
4 bd, -- ba, 2,150 sqft
● **Off market**

[See how it changed](#)

Median Neighborhood Zestimate

countrydonovans@verizon.net

From: Zillow <my-home@mail.zillow.com>
Sent: Thursday, January 2, 2025 1:36 PM
To: countrydonovans@verizon.net
Subject: Your Home Report for 6 Summerville Ct - Zestimate and Neighborhood Updates



Zestimate: \$466,700 ↓

6 Summerville Ct, Ocean View, DE
4 bd, -- ba, 2,150 sqft
● Off market

[See how it changed](#)

Median Neighborhood Zestimate

countrydonovans@verizon.net

From: Zillow <my-home@mail.zillow.com>
Sent: Thursday, January 30, 2025 1:36 PM
To: countrydonovans@verizon.net
Subject: Your Home Report for 6 Summerville Ct - Zestimate and Neighborhood Updates



Zestimate: \$453,400 ↓

6 Summerville Ct, Ocean View, DE
4 bd, -- ba, 2,150 sqft
● Off market

See how it changed

Median Neighborhood Zestimate

Melisa Anne Hollis

From: countrydonovans@verizon.net
Sent: Wednesday, March 26, 2025 4:25 PM
To: Assessment Appeals
Subject: Assessment appeal electronic
Attachments: Assessment Appeal 6 Summerville Ct March 2025.pdf

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.

Attached is my assessment appeal, I am not looking for a hearing or a meeting just a reasonable response. I've included 3 Zillow email alerts with values all Trending down and I included the Zillow alerts instead of 'comparable homes' because most people including myself don't have comparable homes information from two years ago.

We've provided title searches in Maryland since 1997 and purchased this home in 2004 as a second home (now full time), so we are aware of real estate valuations and trends.

Thank you and please advise.

Steve Donovan
6 Summerville Court (Wedgefield)
Ocean View, DE 19970
Countrydonovans@verizon.net
Cell: (443) 995-7241

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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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): Gregory and Paula Heacock Parcel ID: 134-17.00-56.03-402S

Street Address of Parcel: 402 S Edgewater House Road; Bethany Beach, DE 19330

Current Assessment: \$ 1,131,800

Purchase Price (Total of Land and Improvement): \$ 602,500 Date of Purchase: Apr. 30th, 2019

Special Conditions of Sale: Market price

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
2020	130,000	Asbestos abatement. New kitchen and bathrooms. New flooring.

Description of Property

Lot size/Land Area N/A Style of Home Condo

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe outbuildings or accessory structures other than main dwelling:

What do you consider to be the fair market value of the property as of July 1, 2023? \$ \$800,000

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 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:

We purchased this as a getaway condo. We do not have rental income from it. Even with inflation, the value should not have gone up 88% which the assessment has done.

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: \$ 800,000

Signature of Owner or agent¹ _____

Print Name and Title: _____

Mailing Address: _____

3306 Hidden River View Rd

Annapolis MD 21403

E Mail Address: _____

greggheacock@mac.com

Telephone: _____

(410) 277-6329

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.

Document # 2019000015711 BK: 5055 PG: 264
On 5/7/2019 at 1:08:02 PM
RECORDER OF DEEDS Scott Dailey
Sussex County: DE
Consideration: \$602,500.00 County/Town: \$9,037.50
State: \$15,062.50 Total: \$24,100.00 Doc Surcharge Paid

Tax Map #: 134-17-56.03-402S
PREPARED BY:
Joseph C Raskauskas, PA
33176 Coastal Highway Unit 1
P. O. Box 1509
Bethany Beach, DE 19930
File No. 2019-049/

DEED SUBJECT TO LEASE

This Deed Subject to Lease, made this 30th day of April, 2019,

- BETWEEN -

MICHAEL W. CARROLL and KRISTY L. CARROLL, of 4612 29th PL NW,
Washington, DC 20008, parties of the first part,

- AND -

GREGORY L. HEACOCK and PAULA D. HEACOCK, of 3306 Hidden River View
Road, Annapolis, MD 21403, as tenants by the entirety, parties of the second part.

WITNESSETH: That the said parties of the first part, for and in consideration of the sum
of Six Hundred Two Thousand Five Hundred and 00/100 Dollars (\$602,500.00), lawful money
of the United States of America, the receipt whereof is hereby acknowledged, hereby grant and
convey unto the parties of the second part, and their heirs and assigns:

ALL that certain unit known as UNIT NO. 402S in the condominium project known as SEA
COLONY EAST, PHASE III CONDOMINIUM, EDGEWATER HOUSE, fronting on
Pennsylvania Avenue, near Bethany Beach, Baltimore Hundred, in the political subdivision
known as Sussex County, Delaware, as said unit is more particularly bounded and described in
the Declaration of SEA COLONY DEVELOPMENT CORPORATION, INC., and SEA
COLONY, INC., both corporations organized and existing pursuant to the laws of the State of
Delaware, dated the 21st day of May, 1975 and recorded in the Office of the Recorder of Deeds,
in and for Sussex County, in Deed Book 747, Page 233, and further described in the Declaration
Plan of SEA COLONY EAST, PHASE III CONDOMINIUM, dated the 12th day of May, 1975,
and of record in the Office of the Recorder of Deeds, in and for Sussex County, in Plat Book 9,
Page 88, all pursuant to the provisions of the "Unit Property Act" of the State of Delaware, 25
Del. C. Section 2201, et seq.

TOGETHER with a proportionate undivided interest totaling .5150% in all the common elements of the said SEA COLONY EAST, PHASE III CONDOMINIUM, as said common elements are more particularly bounded and described in the aforesaid Declaration and Declaration Plan.

BEING the same lands conveyed unto Michael W. Carroll and Kristy L. Carroll by Deed Subject to Lease of Ann C. Page dated July 19, 2004, and filed for record in the Office of the Recorder of Deeds in and for Sussex County, Delaware, in Book 3010, Page 046.

AND TOGETHER with all other rights, title, interest and privileges provided for or created by the Statute aforesaid (25 Del. Code Section 2201, et seq.) for and in the owners of property made subject to provisions of this Act.

SUBJECT, HOWEVER, to the following restrictions, covenants or conditions, as well as those in prior deeds :

(1) The Grantees, for and on behalf of the Grantees and the Grantees' heirs, personal representatives, successors and assigns, by the acceptance of this Deed, covenant and agree to pay such charges for the maintenance of, repairs to, replacement of and expenses in connection with the common elements as may be assessed from time to time by the Council in accordance with the Unit Property Act of Delaware (Chapter 22 of Title 25 of the Delaware Code) and further covenant and agree that the unit conveyed by this Deed shall be subject to a charge for all amounts so assessed; and that, except insofar as Sections 2236 and 2237 of Title 25 of the Delaware Code may relieve a subsequent unit owner of liability for prior unpaid assessments, this covenant shall run with and bind the land or unit hereby conveyed and all subsequent owners thereof.

(2) All the rules, regulations, restrictions, covenants or conditions duly imposed upon the property by the Declaration and the Code of Regulations of **Sea Colony East Phase III** Condominium, as the same may be from time to time amended.

(3) All the obligations under the Lease between Sea Colony, Inc. , Landlord, and Sea Colony Development Corporation, Inc., Tenant, (hereinafter "the Lease"), as aforesaid, and Leasehold Interest Assignment entered into by the parties hereto simultaneously herewith, the parties of the second part, by acceptance of this Deed and the Leasehold Interest Assignment, Covenant and agree that they will assume all of the obligations of the Assignor (Sea Colony Development Corporation, Inc.) under the said Lease.

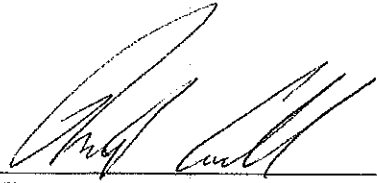
(4) All the rules, regulations, restrictions, covenants or conditions duly imposed upon the property by the Declaration of Covenants, Conditions and Restrictions of the Sea Colony Recreational Association, Inc. and all amendments thereto.

It is herein set forth by the parties of the first part and acknowledged by the parties of the second part, by the acceptance hereof, that pursuant to Section 2205, Title 25, Delaware Code of 1953, as amended, the interest in the common elements which has been assigned to the above unit in the Declaration referred to above, may not be separated from the said unit to which such interest pertains and the said interest in the common elements shall be deemed to be conveyed, leased or encumbered with the unit when conveyed, leased or encumbered by the parties of the second part, even though such interest in the common elements is not expressly referred to in the Lease, Mortgage or other instruments. The unit conveyed herein may not be conveyed, leased or encumbered separately from the Lease, referred to herein and the interest of the parties of the second part in said Lease shall be deemed to be conveyed, leased or encumbered with the Unit when conveyed, leased or encumbered by the parties of the second part even though such interest in the Lease, is not expressly referred to in the instrument conveying, leasing or encumbering the unit. Nothing contained in this instrument shall invalidate the provisions of the said Lease to which this Deed is made subject.

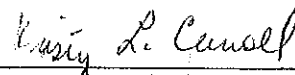
This conveyance is further subject to any and all restrictions, reservations, conditions, easements and agreements of record in the Office of the Recorder of Deeds in and for Sussex County, at Georgetown, Delaware.

IN WITNESS WHEREOF, the parties of the first part have hereunto set their hands and seals the day and year first above written.

Signed, Sealed and Delivered
in the presence of:



Michael W. Carroll (SEAL)

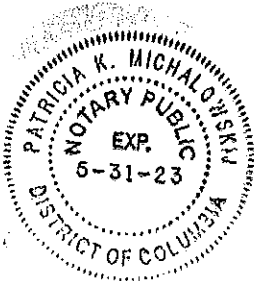


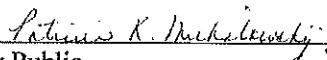
Kristy L. Carroll (SEAL)

District of
STATE OF Columbia COUNTY OF _____ : to-wit

BE IT REMEMBERED, that on April 24 2019, personally came before me, the subscriber, Michael W. Carroll and Kristy L. Carroll, parties of the first part to this Indenture, known to me personally to be such, and acknowledged this Indenture to be their act and deed.

Given under my Hand and Seal of office the day and year aforesaid.





Notary Public
Printed Name: Patricia K. Michalowski
My Commission Expires: 5/31/2023

PATRICIA K. MICHALOWSKI
NOTARY PUBLIC DISTRICT OF COLUMBIA
My Commission Expires May 31, 2023

IN WITNESS WHEREOF, the parties of the second part have hereunto set their hands and seals the day and year first above written.

Signed, Sealed and Delivered
in the presence of:

GRANTEES:

Gregory L. Heacock (SEAL)
Gregory L. Heacock

Paula D. Heacock (SEAL)
Paula D. Heacock

STATE OF DELAWARE, COUNTY OF SUSSEX: to-wit

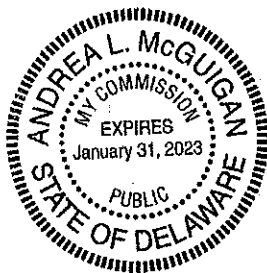
BE IT REMEMBERED, that on April 30, 2019, personally came before me, the subscriber, Gregory L. Heacock and Paula D. Heacock, parties of the second part to this Indenture, known to me personally to be such, and acknowledged this Indenture to be their act and deed.

Given under my Hand and Seal of office the day and year aforesaid.

Notary Public

Printed Name: _____

My Commission Expires: _____



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): JAMES L. KANE JR Parcel ID: _____

Street Address of Parcel: EDGEWATER HOUSE UNIT 604N
604N EDGEWATER HOUSE RD., BETANY BEACH, DE

Current Assessment: \$ U.K.

Purchase Price (Total of Land and Improvement): \$ 223,000.00 Date of Purchase: 1993

Special Conditions of Sale: N/A.

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
<u>N/A</u>		<u>NO CHANGES.</u>

Description of Property

Lot size/Land Area N/A CONDO Style of Home _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: BALCONY - BELONGS TO CONDO ASSOCIATION

Describe outbuildings or accessory structures other than main dwelling:

N/A - NONE

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 600,000.00

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

	Appraisal (person who did the appraisal must appear at the hearing and the appraisal must be submitted with this appeal form).
<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:

Apartment 604N has not been renovated or improved beyond its state at the time of purchase---bathrooms and kitchen are as purchased. Only the water heater and electric heat/A/C have been replaced in the 31 years since the purchase. Its value is not increased by rental income (NONE).

Based on the condition of the apartment and lack of rental income, the conclusion of value is approximately \$600,000.00. This value is believed to be supported by recollection of sale prices of similar apartments.

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 TO BE DETERMINED Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Additional Comments:

2. Parcel Number TO BE DETERMINED Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Additional Comments:

3. Parcel Number TO BE DETERMINED Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

Number of: Bedrooms: _____ Bathrooms: _____ 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.

TO BE DETERMINED

Name

Firm or Company

Address

Contact Information (phone and/or e mail)

Owner Certification

THE OWNER REQUESTS THE RIGHT TO SUPPLEMENT THIS APPEAL FORM.
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 _____ be reduced to: \$ _____

Signature of Owner or agent¹

James L. Kane Jr.

Print Name and Title:

JAMES L. KANE JR.

Mailing Address:

2818 ROSEMARY LANE

BALLS BLVD, VA 22042

E Mail Address:

jameskane@verizon.net

Telephone:

(C) 703/405-0702

(H) 703/536-7952

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.

Sussex County Tax Assessment
C/O Tyler Technologies 2 THE CIRCLE
P.O. Box 589
Georgetown, DE 19947



Date of Issue: May 13, 2024

Parcel ID No: 134-17.00-56.03-604N

Property Location 604 N EDGEWATER HOUSE RD

KANE JAMES L JR
2818 ROSEMARY LN
FALLS CHURCH VA 22042

Building # 1

Tyler Technologies | P&R Division has been retained by Sussex County Delaware, to assist in the reassessment of all real property within Sussex County for the 2025 tax year, in accordance with the Delaware Chancery court ruling in 2020. Please correct any inaccurate information and return it to the address at the top of this page, or email: SussexCountyDE@tylertech.com, within two weeks.

Questions? Please call Tyler Technologies: (302) 854-5274 or visit the project website: <https://empower.tylertech.com/Sussex-County-Delaware.html>

*** YOU NEED NOT REPLY IF THE INFORMATION IS CORRECT ***

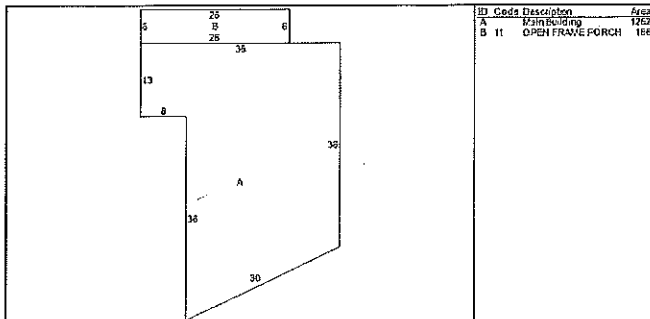
Building Information

Occupancy	Single Family	Total Rooms	4
Land Use	Residential - Condo	Total Bedrooms	2
Style		Total Full Bathrooms	2
Approximate Year Built	1975	Total Half Bathrooms	0
Story Height	1	Basement	Slab
Attic		Basement Garage Spaces	0
Heating System	Electric - Forced Warm Air	Finished Basement Area	0
Air Conditioning	Yes	Finished Rec Room Area	0
Fireplaces	0	Total Living Area	1252

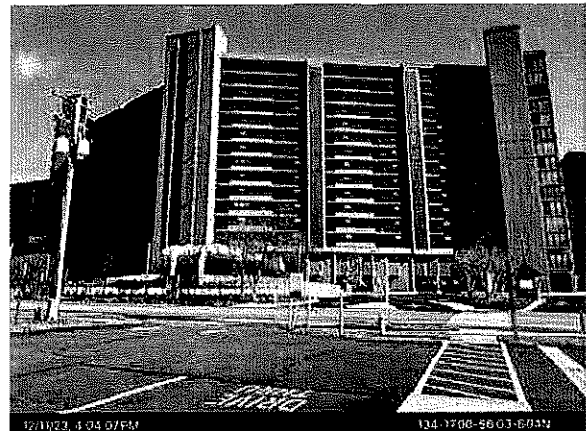
Sales Information

Sale Date Sale Price

Detached Structures



THIS PLAN IS NOT ACCURATE



If you are returning this mailer with corrections or additional information, please write your name, date, and a daytime phone number as we may need to contact you for clarifications.

Name: JAMES L. KANE JR.

Signature: James L. Kane Jr.

Daytime Phone Number: (C) 703/405-0702

Date: March 25, 2025

2818 Rosemary Lane
Falls Church, VA 22042
March 25, 2025

Sussex County Tax Assessment
c/o Tyler Technologies
2 The Circle
Georgetown, DE 19947

Re: Parcel No. 134-17.00-56.03-604N
604N Edgewater House Road

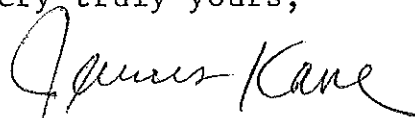
Dear Sir or Madam:

Please note the enclosed information form advising of the proposed re-assessment of the above referenced condominium apartment unit.

Also enclosed is the residential appeal form. Please advise when a hearing will be held on the appeal. Information in support will be submitted to support the appeal.

Please advise if you require any information in the meantime.

Very truly yours,

A handwritten signature in dark ink, appearing to read "James L. Kane". The signature is fluid and cursive, with a large initial "J" and a long, sweeping underline.

James L. Kane, Jr.

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@sussexcountype.gov. If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

REMEMBER:

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

Property IdentificationOwner(s): Steve + Darlene Buckler Parcel ID: 230-6.17-10.00Street Address of Parcel: 18484 Johnson Rd Lincoln, DE 19960Current Assessment: \$ 311,100Purchase Price (Total of Land and Improvement): \$ 62,500 Date of Purchase: 1993Special Conditions of Sale: ConventionalHow 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
2003	40,000.00	Metal Roof Vinyl siding replacement windows

Description of PropertyLot size/Land Area 1.00 AC Style of Home Cape CodNumber of: Bedrooms: 3 Bathrooms: 1 Fireplaces: 1☐ Finished Basement ☐ Finished Attic ☐ Central Air NO to All.
Porches and Additions: Front Porch

Describe outbuildings or accessory structures other than main dwelling:

Car port, Garage AttachedWhat do you consider to be the fair market value of the property as of July 1, 2023? \$ 239,900.00

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:

Assessment Completely Wrong. See Attached.

Comparable Sales

Note: Will provide with in 7 days of hearing, or acceptance of hearing.

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.

Steve Buckles, Realtor Keller William Realty
Name Firm or Company
18484 Johnson Rd. 302-423-5926 stevebuckles@kw.
Address Lincoln, DE 19960 Contact Information (phone and/or e mail) com

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 2015 be reduced to: \$ 239,900.00

Signature of Owner or agent¹ Steve Buckles

Print Name and Title: Steve Buckles, Realtor

Mailing Address: 18484 Johnson Rd.
Lincoln, DE 19960

E Mail Address: stevebuckles@kw.com Telephone: 302-423-5926

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.



RE-NOTICE OF PROPERTY REASSESSMENT VALUATION



Date of Issue: February 14, 2025

BUCKLES STEVEN E
LINDA D BUCKLES
18484 JOHNSON RD
LINCOLN, DE 19960

Control Number: CSGF

Property Class: R
Parcel ID: 230-6.17-10.00
Property Location:
18484 JOHNSON RD

TOTAL 2025 ASSESSED VALUE
\$311,100

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

Katie

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): Joanna & John Smith Parcel ID: 234-11.00-56.02

Street Address of Parcel: 22455 John J Williams Hwy

Current Assessment: \$ 978,000

Purchase Price (Total of Land and Improvement): \$ 1.00 Date of Purchase: Oct. 3, 2008

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
2007	9378.48	front porch w/ gable roof
2006	700.	side deck
2009	4000	new roof

Description of Property

Lot size/Land Area 15.4 Style of Home double wide

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: front and side deck

Describe outbuildings or accessory structures other than main dwelling:

gazebo
8x10 shed

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 1,515,000

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: \$ 977,100

Signature of Owner or agent¹

Joanna Smith, John W. Smith
Print Name and Title: Joanna Smith, owner, John W. Smith, owner

Mailing Address: 1731 Cosner Rd.
Forest Hill, MD 21050

E Mail Address: joanna.m.smith52@gmail.com Telephone: 410 836 9160

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.

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:

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 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:

see attachment

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: _____ Bathrooms: _____ Fireplaces: _____

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Additional Comments:

Attachment

Reason for appeal:

My husband and I are both seniors and the property has been farmed by Deerfield Farm, Inc. since I have been the owner. They rent the fields every year. I hope to get a tax break for these two reasons.

Conclusion of value:

I was contacted by a representative of Royal Farm several years ago interested in building at the intersection of Robinsonville Rd., Angola Rd, and Rt 24. They needed an acre of my property in order to have the necessary drainage. Royal Farm offered me \$500,000 for the one acre that was not being farmed. Mr. Todd Lawson has a copy of the document. After several years Royal Farm decided to withdraw the offer when Sussex County denied the request.

Mr. Todd Lawson called me several years ago and offered to purchase my property for Preservation. Sounded like a good idea to me. My property adjoins my aunts Barbara Dorman, and Mary Lou (Dorman) Dickson. The original estate of Bill and Alice Dorman. Sussex County has already purchased my aunt's property for Preservation. The sign is erected on the property. I am still waiting for the new County Council to approve the sale of my farmland for Preservation.

When Aunt Mary Lou Dickson decided to sell, a Realtor gave her a price of \$55,000 per acre and Sussex County offered to purchase her land for Preservation and honored the price that the Realtor valued her property. That was many years ago.

The house and one acre is worth about \$300,000 in my estimation.

Both my parents are deceased

A copy of the death certificate is attached

Donald William Dorman

Hele Gay Dorman

MARYLAND
Driver's License

DL

07/14/1949

020122644

Customer Identifier
S-530-429-887-557

Family name
SMITH

Given names
JOHN WILLIAM, JR

Address
**1731 COSNER RD
FOREST HILL MD 21050**

Date of birth Sex Height Weight Date of exp
07/14/1949 M 5'08" 151 07/14/2028

Classifications Endorsements Date of issue
B C 02/24/2020

MARYLAND
Driver's License

DL

07/14/1949

4000ED792

Customer Identifier
S-530-421-594-939

Family name
SMITH

Given names
JOANNA MAY

Address
**1731 COSNER RD
FOREST HILL MD 21050**

Date of birth Sex Height Weight Date of exp
12/10/1952 F 5'02" 125 12/10/2025

Classifications Endorsements Date of issue
B C 10/31/2017

CERTIFICATION OF VITAL RECORD

VIEW PRESENCE OF WATERMARK HOLD TO LIGHT TO VIEW

STATE OF MARYLAND

Maryland Department of Health
Division of Vital Records

Please Type or Print in Black Indelible Ink. Ensure All Copies Are Legible.

AMEND ITEM#18perFH.G933.11/2/2012.WS
State of Maryland / Department of Health and Mental Hygiene

Certificate of Death

Reg. No. 2012 31546

1- For State Registrar

Physician/ Medical Examiner	1. Decedent's Name (First, Middle, Last) Donald William Dorman				2. Date of Death Month Day Year October 24, 2012		3. Time of Death 6:30 A M	
	4a. Facility Name (if not institution, give street and number) 8 Valiant Drive				4b. City, Town, or Location of Death Abingdon		4c. County of Death Harford	
Funeral Director	6. Sex <input checked="" type="checkbox"/> M <input type="checkbox"/> F		7. Age (In yrs. last birthday) 75 Yrs.		8. Date of Birth (Month, Day, Year) Nov. 14, 1936		9. Birthplace (State or Foreign Country) Delaware	
	10a. State Maryland		10b. County Harford		10c. City, Town or Location Abingdon		10d. Inside City Limits <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
To Be Completed by Funeral Director	10e. Street and Number 8 Valiant Drive				10f. Zip Code 21009		10g. Citizen of What Country? USA	
	11. Marital Status 1 <input type="checkbox"/> Never Married 2 <input checked="" type="checkbox"/> Married 3 <input type="checkbox"/> Widowed 4 <input type="checkbox"/> Divorced		12. Was Decedent Ever in U.S. Armed Forces? 1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No If Yes, Give Year or Dates.		13. Was Decedent of Hispanic Origin? (Specify Yes or No - If Yes, specify Cuban, Mexican, Puerto Rican, etc.) 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No Specify:		14. Race - American Indian, Black, White, etc. Specify: White	
To Be Completed by Funeral Director	15. Decedent's Education (Specify only highest grade completed) Elementary/Secondary (0-12) 12		16a. Decedent's Usual Occupation (Give kind of work done during most of working life. DO NOT use retired) Salesman		16b. Kind of Business/Industry Automotive			
	17. Father's Name (First, Middle, Last) William Carey Dorman				18. Mother's Name (First, Middle, Maiden Surname) Alice Lina Beauchamp			
To Be Completed by Funeral Director	19a. Informant's Name/Relationship (Type, Print) Helen G. Dorman / Wife				19b. Mailing Address (Street and Number or Rural Route Number, City or Town, State, Zip Code) 8 Valiant Drive, Abingdon, MD 21009			
	20a. Method of Disposition 1 <input checked="" type="checkbox"/> Burial 2 <input type="checkbox"/> Cremation 3 <input type="checkbox"/> Removal from State 4 <input type="checkbox"/> Donation 5 <input type="checkbox"/> Other (Specify)		20b. Place of Disposition (Name of cemetery, crematory or other place) Bel Air Memorial Gdn.		20c. Date 10-27-12		20c. Location - City or Town, State Bel Air, Maryland	
To Be Completed by Funeral Director	21. Signature of Funeral Service Licensee <i>[Signature]</i>				22. Name and Address of Facility McComas Funeral Home, P.A. 50 W. Broadway, Bel Air, MD 21014			
	23a. Part 1. Enter the disease, or complications that caused the death. Do not enter the mode of dying, such as cardiac or respiratory arrest, shock, or heart failure. List only one cause on each line. Immediate Cause (Final disease or condition resulting in death) Sequentially list conditions, if any, leading to immediate cause. Enter Underlying Cause (Disease or injury that initiated events resulting in death) Last							Approximate Interval Between
Physician/ Medical Examiner	23a. Part 2. Enter the disease, or complications that caused the death. Do not enter the mode of dying, such as cardiac or respiratory arrest, shock, or heart failure. List only one cause on each line. Immediate Cause (Final disease or condition resulting in death) Sequentially list conditions, if any, leading to immediate cause. Enter Underlying Cause (Disease or injury that initiated events resulting in death) Last							Approximate Interval Between
	23b. Date of delivery							

Baltimore, Maryland 21215-0036

760

Permit Page 1 and 2 should be filed within 72 hours after death with the Maryland Department of Health and Mental Hygiene. Important: If item 27 is marked other than "natural", or items 23a or 23b show any injury or other traumatic event, the Medical Examiner must be notified at once.

Physician/
Medical
Examiner

cate be executed
physician and
is the burial-transit

Medical Examiner

CERTIFICATION OF VITAL RECORD

STATE OF MARYLAND

Maryland Department of Health
Division of Vital Records

Certificate of Death

File Number 32024MD028978

1. Decedent's Name, AKA Name (if any) HELEN DORMAN HELEN GAY DORMAN				2. Date of Death 07/23/2024		3. Time of Death 0830	
4a. Facility Name BRIGHTVIEW BEL AIR				4b. City, Town or Location of Death BEL AIR		4c. County of Death HARFORD	
5. Social Security Number		6. Sex FEMALE		7. Age 91 Years		8. Date of Birth 04/21/1933	
				9. Birthplace MARYLAND			
10a. State MARYLAND				10b. County HARFORD		10c. City, Town or Location FOREST HILL	
10e. Address 1731 COSNER ROAD				10d. Inside City Limits? NO			
11. Marital Status WIDOWED (AND NOT REMARRIED)				12. Ever in Armed Forces? NO		13. Hispanic Origin? NO	
						14. Race WHITE	
15. Decedent's Education HS OR GED				16a. Decedent's Usual Occupation SECRETARY		16b. Business/Industry ADMINISTRATIVE	
17. Father's Name ANDREW MACK COCHRAN				18. Mother's Name Prior to First Marriage ANNA CAROLINE REED			
19. Surviving Spouse's Name							
20a. Informant's Name JOANNA SMITH				20b. Informant's Relationship DAUGHTER		20c. Informant's Mailing Address 1731 COSNER ROAD FOREST HILL MARYLAND 21050	
21a. Method of Disposition BURIAL		21b. Place of Disposition BEL AIR MEMORIAL GARDENS		21c. Date of Disposition 07/29/2024		21d. Location BEL AIR MARYLAND	
22a. Signature of Funeral Service Licensee CHARLES A EMGE, JR		22b. License No M01130		22c. Name and Address of Funeral Facility MCCOMAS FUNERAL HOME, P.A., 1317 COKEBURY RD ABINGDON MARYLAND 21009			
23a. Part I. Disease, injuries, or complications that directly caused the death Items a, b, c and d: Due to (or as a consequence of)						Approximate Interval Between Onset and Death	
Immediate Cause (final disease or condition resulting in death)							
Conditions, if any, leading to immediate causes							
Part II. Other significant conditions contributing to death but not resulting in the underlying cause in Part I						23b. Did tobacco use contribute to cause of death? NO	
24a. Was an autopsy performed? NO		24b. Were autopsy findings available prior to completion of cause of death?		25a. Was case referred to medical examiner? NO		25b. Medical Examiner Countersignature	
26. Place of Death NURSING HOME/LONG TERM CARE FACILITY		27. Manner of Death NATURAL		28a. Date of Injury		28b. Time of Injury null	
28c. How Injury Occurred		28d. Injury at Work? NO		28e. Transportation Injury? NO		28f. Place of Injury null	
28g. Location of Injury							
29a. Certifier Type CERTIFYING PHYSICIAN		29b. Signature and Title of Certifier DAVID S. DUNN, MD				29c. License No D0032299	
						29d. Date Signed 07/24/2024	
30a. Name of person who completed cause of death DAVID S. DUNN				30b. Address of person who completed cause of death 615 W. MACPHAIL ROAD BEL AIR MARYLAND 21014			
For Office Use Only:							
31. Date Filed 07/24/2024				32. Registrar at Filing Crystal D. Weaver		33. Date Issued July 26, 2024	

34. This is to certify that this is a true and correct copy of the official record on file in the office of the Maryland Division of Vital Records.

Crystal D. Weaver

Registrar's Signature



4236837



DO NOT ACCEPT UNLESS ON SECURITY PAPER WITH SEAL
OF VITAL RECORDS CLEARLY EMBOSSED.



☐ 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@sussexcountysde.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): KUENDEL, DONLEY J. and BARBARA M. Parcel ID: 234-16.00-509.00

Street Address of Parcel: 23596 Francis Marion Ct Millsboro, DE 19966

Current Assessment: \$ 503,700

Purchase Price (Total of Land and Improvement): \$ 422,801 Date of Purchase: 11/21/2016

Special Conditions of Sale: _____

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

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

Year	Cost	Change

Description of Property

Lot size/Land Area 0.3903 acres Style of Home RANCH

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: _____

Describe outbuildings or accessory structures other than main dwelling:

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

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).
	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:

We are appealing because we believe TYLER made a significant error in correcting their initial 11/13/2024 assessment of \$410,500.
After reducing the number of bedrooms from 3 to 2, half baths from 2 to 0, and sq. ft. by 789, somehow the 02/14/2025 revised assessment INCREASED BY \$93,200 to \$503,700. (Reference the attached TYLER document dated 2/27/2024 which was the basis for said assessment.)
Since we cannot contact TYLER directly, we are unable to even ask them how incorporating the above REDUCTIONS could possibly INCREASE the assessment by such a significant amount. So we called your office to ask it, and how, we could possibly address our situation which doesn't seem to fit with the standard appeal process information requirements. We were advised to submit the appeal as best as we could in the Residential Assessment Appeal Form and that it would be considered nonetheless.
We are not herewith submitting what we believe to be a valid assessment. What we are asserting, however, is that the \$503,700 assessment determined by TYLER is INVALID. We are requesting, if at all possible, that TYLER go back and review, based on the above numbers which reflect their own data, whether or not a simple but serious error was inadvertently made and can, at this point, be corrected.
We very much appreciate your understand of this perhaps unusual situation and are looking forward for your advice and instructions on how to proceed from here.
Sincerely,
Dorley and Barbara Krendel

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 _____ be reduced to: \$ _____

Signature of Owner or agent¹ _____

Print Name and Title: Donley J. and Barbara M. Kuendel

Mailing Address: 23596 Francis Marion Ct

Millsboro, DE 19966

E Mail Address: donleyjk@gmail.com Telephone: 302-280-0785

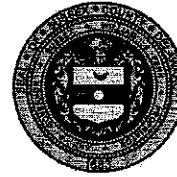
Please use ☐ mailing address ☒ e mail for Notice of Hearing and Notice of Decision

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.

Sussex County Tax Assessment c/o Tyler
Technologies,
2 The Circle, PO Box 589, Georgetown, DE
19947



Date of Issue: February 27, 2024

Parcel ID No: 234-16.00-509.00

Property Location 23596 FRANCIS MARION CT

KUENDEL DONLEY J
BARBARA M KUENDEL
23596 FRANCIS MARION COURT
MILLSBORO DE 19966

Building # 1

Tyler Technologies | P&R Division has been retained by Sussex County Delaware, to assist in the reassessment of all real property within Sussex County for the 2025 tax year, in accordance with the Delaware Chancery court ruling in 2020. Please correct any inaccurate information and return it to the address at the top of this page, or email: SussexCountyDE@tylertech.com, within two weeks.

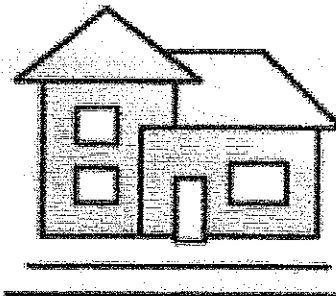
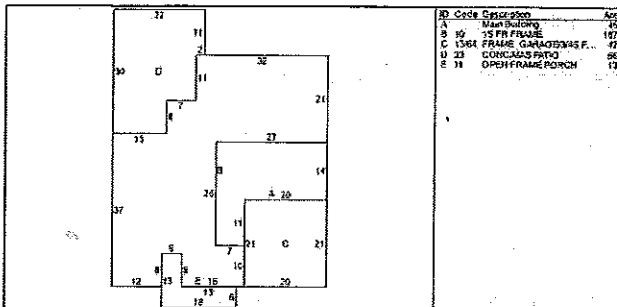
Questions? Please call Tyler Technologies: (302) 854-5274 or visit the project website: <https://empower.tylertech.com/Sussex-County-Delaware.html>

*** YOU NEED NOT REPLY IF THE INFORMATION IS CORRECT ***

Building Information			
Occupancy	Single Family	Total Rooms	6
Land Use	Single Family Dwelling	Total Bedrooms	3
Style	Cape Cod	Total Full Bathrooms	2
Approximate Year Built	2016	Total Half Bathrooms	2
Story Height	1.5	Basement	Crawl
Attic	None	Basement Garage Spaces	0
Heating System	Electric - Heat Pump	Finished Basement Area	0
Air Conditioning	Yes	Finished Rec Room Area	0
Fireplaces	0	Total Living Area	2671

Sales Information	
Sale Date	Sale Price

Detached Structures	
---------------------	--



Sorry, no photo available
for this record

If you are returning this mailer with corrections or additional information, please write your name, date, and a daytime phone number as we may need to contact you for clarifications.

Name: DONLEY KUENDEL

Daytime Phone Number: 302-260-0785

Signature: [Signature]

Date: 3-7-2024

☐ Annual
☐ Supplemental

COMMERCIAL/INDUSTRIAL 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, and supplemental material not provided, the Board may deny your appeal without further hearing. An appeal will be denied if a commercial/industrial property required to submit an Income and Expense Report fails to do so. Submit a separate appeal form for every tax parcel.

I. Property Identification

Owner(s): Sun Leisure Point Resort, Llc Parcel ID: 234-14.00-38.00-PARKC

Street Address of Parcel: _____

Current Assessment: \$ 20,297,500

The County's Assessment is based on 100% of the fair market value of the property as of July 1, 2023. What do you consider to be the fair market value of the property as of July 1, 2023? \$ 8,200,000

Only appraisals relating to fair market value as of July 1, 2023, will be considered.

Notice: All material substantiating your reasoning must accompany this submission (e.g., construction costs, photographs, deeds, sales history, analysis of comparable properties, appraisal reports, income and expense data, etc.). All supporting evidence must be appended to this submission to be considered by the Board. In addition, if you intend to rely at the hearing on any appraisal or other document to support your claim of value, the person who prepared the document must appear at the hearing.

Year property was purchased N/A Purchase Price (Total of Land and Improvement) \$ _____

Is the total purchase price a fair reflection of the market value for the real estate on the above-mentioned sale date:
☐ Yes ☐ No

If no, please explain:

**Based on Sales Comparison, Uniformity and Market
Income Analysis, the assessment does not reflect Fair
Market Value**

If property was acquired in more than one transaction, list each purchase on a separate attachment.

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

II. Supporting Evidence

In an attachment to this form, you must provide competent evidence supporting your opinion of the fair market value of your property as of July 1, 2023. To be considered competent, evidence of value must be founded on an approach to valuation generally accepted in the financial community. The three traditional approaches to valuation are described below. It is generally advisable to hire a professional appraiser to perform a retrospective appraisal utilizing one or more of these approaches. Some components of the approaches require technical knowledge and are subject to these approaches. Some components of the approaches require technical knowledge and are subject to particular scrutiny. A retrospective appraisal should utilize July 1, 2023 as the effective date of appraisal. The assessed values of other properties, or the taxes paid by other property owners, are not acceptable as competent evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.

A. Comparable Sales or Market Approach

In the Comparable Sales or Market Approach, recent sales of similar properties are examined and compared to the subject property. Market oriented adjustments are made for any differences between the comparable sales and the subject. **Note: your comparable sales approach must address the fair market value of your property as of July 1, 2023, or the Board will not consider it.** Please check this box if you rely on the market approach or comparable sales approach to valuation and include your evidence with your submission. ☐

B. Income Approach

The Income Approach is a method of arriving at the estimated value of the property by analyzing the potential income and expenses from income-producing real estate. The net income is then capitalized to indicate the value of the property as an investment. It assumes a return based on that which competitive properties are receiving. **Note: your Income Approach must address the fair market value of our property as of July 1, 2023, or the Board will not consider it.** Also note that the Delaware Supreme Court has determined that the Income Approach cannot stand alone, and must be combined with another generally accepted approach to valuation to be considered competent evidence. Please check this box if you rely on the income approach to valuation and include your evidence with your submission. ☐

C. Cost Approach

In the Cost Approach, the site and improvements are treated separately for analytical purposes. By means of a market analysis, the site is valued independently as if vacant and ready to be put to its highest and best use. Next, the reproduction/replacement cost new of the improvement is estimated. This represents the most probable cost of building a replica structure. From this estimate is deducted all depreciation or utility loss accruing to the building. The depreciated cost new is then added to the total of site improvements and land value to arrive at the indicated value from this analysis. **Note: your Cost Approach must address the fair market value of your property as of July 1, 2023, or the Board will not consider it.** Please check this box if you rely on the cost approach to valuation and include your evidence with your submission. ☐

III. Identification of Agents and Witnesses

A. Attorney or Agent

Please identify an attorney or agent who will represent you at the hearing on this assessment appeal:

Chris D. Britt

Name

P.O. Box 1255

Gainesville, GA 30503

Address

The Realty Group

Firm or Company

(404) 509-3333

Contact Information (phone and/or e mail)

B. Potential Witnesses

Julie Woodhouse

Name

Address

Name

Address

Sun Communities

Firm or Company

Contact Information (phone and/or e mail)

Firm or Company

Contact Information (phone and/or e mail)

IV. 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** reduced to: \$8,200,000

Signature of Owner or agent¹

Print Name and Title: Chris D. Britt / Agent / Consultant

Mailing Address: P.O. Box 1255

Gainesville, GA 30503

E Mail Address: CBritt@TheRealtyGroupUSA.com Telephone Number: (404) 509-3333

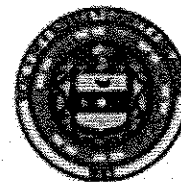
Please use ☐ mailing address ☒ e mail for Notice of Hearing and Notice of Decision

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.

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.



RE-NOTICE OF PROPERTY REASSESSMENT VALUATION



Date of Issue: February 14, 2025

SUN LEISURE POINT RESORT LLC
27777 FRANKLIN RD STE 200
SOUTHFIELD, MI 48034

Control Number: YE6D

Property Class: C
Parcel ID: 234-24.00-38.00-PARKC
Property Location:

TOTAL 2025 ASSESSED VALUE
\$20,297,500

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://sussexcountysde.gov/board-assessment-review>

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

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): Packman, Robert & Lorraine Parcel ID: 234-30.000-317.06-42

Street Address of Parcel: 23857 Quiet Waters Av Millsboro DE 19966

Current Assessment: \$889,400

Purchase Price (Total of Land and Improvement): \$888,218 Date of Purchase: 8-28-2023

Special Conditions of Sale: _____

How was property acquired ☐ Private Sale ☐ Auction ☐ Open Market ☐ Family ☐ Inherited
☒ Other New Construction

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 _____ Style of Home _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe outbuildings or accessory structures other than main dwelling:

What do you consider to be the fair market value of the property as of July 1, 2023? \$888,218

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).
	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:

New Construction Sale Date: 8-28-2023 Sale Price: \$888,218

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: _____ Bathrooms: _____ 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: _____ Bathrooms: _____ 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: _____ Bathrooms: _____ 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: \$888,218

Signature of Owner or agent¹ _____



Print Name and Title: Robert Packman

Mailing Address: 23857 Quiet Waters Av

Millsboro

DE 19966

E Mail Address: findus2222@gmail.com

Telephone: 732-796-8676

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.

Docket Number: _____

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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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): _____ Parcel ID: _____

Street Address of Parcel: _____

Current Assessment:

Land	Improvement	Total

Purchase Price (Total of Land and Improvement) \$ _____ Date of Purchase _____

Special Conditions of Sale _____

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

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

Year	Cost	Change

Description of Property

Lot size/Land Area _____ Style of Home _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

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

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:

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: _____ Bathrooms: _____ 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: _____ Bathrooms: _____ 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: _____ Bathrooms: _____ 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 of the described property, 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 _____ be reduced to: \$_____

Signature of Owner or agent¹ _____

Print Name and Title: _____

Mailing Address: _____

E Mail Address: _____ Telephone: _____

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.

Docket Number: _____
☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
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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): KANSAS ENTERPRISES LIMITED Parcel ID: 333-15.00-24.00

Street Address of Parcel: RD. 413 FIREMANS ROAR

Current Assessment:

Land	Improvement	Total
177,400.00		177,400.00

Purchase Price (Total of Land and Improvement) \$ 110,000.00 Date of Purchase 10/28/20

Special Conditions of Sale _____

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

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

Year	Cost	Change

Description of Property

Lot size/Land Area 13.52 Style of Home NONE

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

--

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 59,615.31

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:

THIS PARCEL WAS PURCHASED TO CONNECT OUR FARMLAND TO PREVENT THIS PROPERTY FROM BEING DEVELOPED. THE PRICE WAS DOUBLE OF WHAT WE OFFERED BECAUSE THIS PARCEL WAS OWNED BY MANY PEOPLE AND EACH ONE WANTED A CERTAIN AMOUNT FOR THEIR SHARE AND WOULD NOT COME DOWN IN PRICE. RATHER THEN LOSE IT WE PAID A HIGH PRICE. OUR OTHER CONECTED LANDS ARE ASSESS AT \$4,402.02 PER ACRE.

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: _____ Bathrooms: _____ 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 of authorized agent of the owner of the described property, 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 _____ be reduced to: \$ _____

Signature of Owner or agent¹ _____

Print Name and Title: KANSAS ENTERPRISE LIMITED

Mailing Address: 31293 PINE PLACE

OCEAN VIEW, DE 19970

E Mail Address: JRAEE@YAHOO.COM

Telephone: 302-841-7766

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. ☐

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Docket Number: _____

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☐ Supplemental

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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 IdentificationOwner(s): Kansak Enterprised LP Parcel ID: 333-15.00-36.11Street Address of Parcel: Rd0 413 Firemans Road**Current Assessment:**

Land	Improvement	Total
78,000.00		78,000.00

Purchase Price (Total of Land and Improvement) \$ 32,500.00 Date of Purchase 02/27/2017

Special Conditions of Sale _____

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

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

Year	Cost	Change

Description of PropertyLot size/Land Area 2.04 Style of Home NONE

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 88010.00

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:

OUR FARMLANDS SURROUNDS THIS PARCEL AND IT WAS PURCHASED TO KEEP ALL THE LAND JOINTLY CONECTED. IF THIS PROPERTY WAS DEVELOPED IT COULD CAUS PROBLEMS WITH OUR FARMING OPERATION. WE PLANNED TO COMBINE THIS PARCEL IN THE FUTURE. OUR OTHER FARM LANE WAS ASSESED AT \$4,402.02 PER ACRE

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: _____ Bathrooms: _____ 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: _____ Bathrooms: _____ 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: _____ Bathrooms: _____ 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 of authorized agent of the owner of the described property, 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 _____ be reduced to: \$ _____

Signature of Owner or agent¹ _____

Print Name and Title: Kansak Enterprises LP

Mailing Address: 31293 Pine Place

Ocean View, De 19970

E Mail Address: jraee@yahoo.com

Telephone: 302-841-7766

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.

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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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): Simor L. and Marjory S. Moskowitz Parcel ID: 334-8.17-30.00-508

Street Address of Parcel: 21 Ocean Drive, Apt. 508

Current Assessment: \$ 1,348,300

Purchase Price (Total of Land and Improvement): \$ 780,000 Date of Purchase: 09/09/2015

Special Conditions of Sale: N/A

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 1150 sq.ft. Style of Home condo apt

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: N/A

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? \$ _____

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).
	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:

Despite my request, I received no information from Tyler Technologies indicating comparable sales and/or methodology used by Sussex County to determine the proposed assessed value. It is not up to me to offer up a value, but to disprove the County's assessment if I disagree. Please provide the comparable sales and methodology used, following which I will provide comparable sales in rebuttal, if appropriate.

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: _____ Bathrooms: 2 Fireplaces: _____

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

--

Additional Comments:

See comments above

2. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Additional Comments:

See comments above

3. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions _____

Describe Garage or Other Improvements:

Additional Comments:

See comments above

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.

Simor Moskowitz

Name

Firm or Company

21 Ocean Drive, Rehoboth Beach DE 19971

Address

240.731.0609

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: \$ 780,000

Signature of Owner or agent¹ Simor L. Moskowitz

Digitally signed by Simor L. Moskowitz
Date: 2025.03.11 10:33:44 -0400

Print Name and Title: Simor L. Moskowitz

Mailing Address: 9207 Beech Hill Drive

Bethesda, MD 20817

E Mail Address: simor1947@gmail.com

Telephone: 240.731.0609

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.

☐ Annual
☐ Supplemental

COMMERCIAL/INDUSTRIAL 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, and supplemental material not provided, the Board may deny your appeal without further hearing. An appeal will be denied if a commercial/industrial property required to submit an Income and Expense Report fails to do so. Submit a separate appeal form for every tax parcel.

I. Property Identification

Owner(s): Sea Breeze LP Parcel ID: 334-13.00-310.00-PARK

Street Address of Parcel: _____

Current Assessment: \$17,926,900

The County's Assessment is based on 100% of the fair market value of the property as of July 1, 2023. What do you consider to be the fair market value of the property as of July 1, 2023? \$ 6,400,000

Only appraisals relating to fair market value as of July 1, 2023, will be considered.

Notice: All material substantiating your reasoning must accompany this submission (e.g., construction costs, photographs, deeds, sales history, analysis of comparable properties, appraisal reports, income and expense data, etc.). All supporting evidence must be appended to this submission to be considered by the Board. In addition, if you intend to rely at the hearing on any appraisal or other document to support your claim of value, the person who prepared the document must appear at the hearing.

Year property was purchased N/A Purchase Price (Total of Land and Improvement) \$ _____

Is the total purchase price a fair reflection of the market value for the real estate on the above-mentioned sale date:
☐ Yes ☐ No

If no, please explain:

Based on comparable sales, uniformity and income analysis, we believe the assessed values exceed FMV.

If property was acquired in more than one transaction, list each purchase on a separate attachment.

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

II. Supporting Evidence

In an attachment to this form, you must provide competent evidence supporting your opinion of the fair market value of your property as of July 1, 2023. To be considered competent, evidence of value must be founded on an approach to valuation generally accepted in the financial community. The three traditional approaches to valuation are described below. It is generally advisable to hire a professional appraiser to perform a retrospective appraisal utilizing one or more of these approaches. Some components of the approaches require technical knowledge and are subject to these approaches. Some components of the approaches require technical knowledge and are subject to particular scrutiny. A retrospective appraisal should utilize July 1, 2023 as the effective date of appraisal. The assessed values of other properties, or the taxes paid by other property owners, are not acceptable as competent evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.

A. Comparable Sales or Market Approach

In the Comparable Sales or Market Approach, recent sales of similar properties are examined and compared to the subject property. Market oriented adjustments are made for any differences between the comparable sales and the subject. Note: your comparable sales approach must address the fair market value of your property as of July 1, 2023, or the Board will not consider it. Please check this box if you rely on the market approach or comparable sales approach to valuation and include your evidence with your submission. ☐

B. Income Approach

The Income Approach is a method of arriving at the estimated value of the property by analyzing the potential income and expenses from income-producing real estate. The net income is then capitalized to indicate the value of the property as an investment. It assumes a return based on that which competitive properties are receiving. Note: your Income Approach must address the fair market value of our property as of July 1, 2023, or the Board will not consider it. Also note that the Delaware Supreme Court has determined that the Income Approach cannot stand alone, and must be combined with another generally accepted approach to valuation to be considered competent evidence. Please check this box if you rely on the income approach to valuation and include your evidence with your submission. ☐

C. Cost Approach

In the Cost Approach, the site and improvements are treated separately for analytical purposes. By means of a market analysis, the site is valued independently as if vacant and ready to be put to its highest and best use. Next, the reproduction/replacement cost new of the improvement is estimated. This represents the most probable cost of building a replica structure. From this estimate is deducted all depreciation or utility loss accruing to the building. The depreciated cost new is then added to the total of site improvements and land value to arrive at the indicated value from this analysis. Note: your Cost Approach must address the fair market value of your property as of July 1, 2023, or the Board will not consider it. Please check this box if you rely on the cost approach to valuation and include your evidence with your submission. ☐

III. Identification of Agents and Witnesses

A. Attorney or Agent

Please identify an attorney or agent who will represent you at the hearing on this assessment appeal:

Chris D. Britt

Name

P.O. Box 1255

Gainesville, GA 30503

Address

The Realty Group

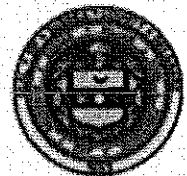
Firm or Company

(404) 509-3333

Contact Information (phone and/or e mail)



RE-NOTICE OF PROPERTY REASSESSMENT VALUATION



Date of Issue: February 14, 2025

SEA BREEZE LP
27777 FRANKLIN RD STE 200
SOUTHFIELD, MI 48034

Control Number: SK8R

Property Class: C
Parcel ID: 334-13.00-311.01-PARK
Property Location:

TOTAL 2025 ASSESSED VALUE
\$644,200

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.

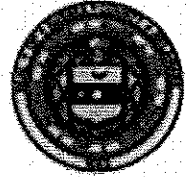
FORMAL APPEAL PROCESS – If you are not satisfied with the results of the Informal Review with Tyler Technologies or did not choose to participate in the Informal Review process, you may appeal directly to the Sussex County Board of Assessment. The filing deadline is March 31, 2025, by 4:30pm (postmark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

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

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



RE-NOTICE OF PROPERTY REASSESSMENT VALUATION



Date of Issue: February 14, 2025

SEA BREEZE LP
27777 FRANKLIN RD STE 200
SOUTHFIELD, MI 48034

Control Number: NRKK

Property Class: C
Parcel ID: 334-13.00-310.00-PARK
Property Location:

TOTAL 2025 ASSESSED VALUE
\$17,926,900

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: [sussexcountyside.gov/board-assessment-review](https://www.sussexcountyside.gov/board-assessment-review)

2 / 2 Please contact Sussex County Assessment Office: 302-855-7824

B. Potential Witnesses

Julie Woodhouse

Name

Sun Communities

Firm or Company

Address

Contact Information (phone and/or e mail)

Name

Firm or Company

Address

Contact Information (phone and/or e mail)

IV. 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: \$ 6,400,000

Signature of Owner or agent¹

Chris D. Britt

Print Name and Title:

Chris D. Britt / Agent / Consultant

Mailing Address:

P.O. Box 1255

Gainesville, GA 30503

E Mail Address:

CBritt@TheRealtyGroupUSA.com

Telephone Number:

(404) 509-3333

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.

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.

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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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): Howard R. and Ellen W. McCabe Parcel ID: 334-13.20-177.00-4

Street Address of Parcel: 22 Canal St. Rehoboth Beach DE 19971

Current Assessment: \$ 53,900

Purchase Price (Total of Land and Improvement): \$ 108,000 Date of Purchase: 5/01/1990

Special Conditions of Sale: N/A

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

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

Year	Cost	Change
N/A	N/A	N/A

Description of Property

Lot size/Land Area less than 1 acre Style of Home condo

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: _____

Describe outbuildings or accessory structures other than main dwelling:

N/V

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

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:

Lack of known comparable sales within a reasonable time frame (10 years) preceding the 2023 determination date. Request time to research and submit comparable sales prior to hearing.

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 N/A Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

Number of: Bedrooms: _____ Bathrooms: 2 Fireplaces: _____

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Additional Comments:

2. Parcel Number N/A Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Additional Comments:

3. Parcel Number N/A Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

Number of: Bedrooms: _____ Bathrooms: _____ 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.

Kurt McCabe

Name

Firm or Company

22 Canal St.

Address

302-278-5306

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 2023 be reduced to: \$ 500,000

Signature of Owner or agent¹ _____

Print Name and Title: Kurt McCabe

Mailing Address: 22 Canal St.

Rehoboth Beach, DE

19971

E Mail Address: kurtmccabe@yahoo.com Telephone: 302-2785306

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.

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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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): James M. Lucas, Karen Lucas Parcel ID: 334-20.17-24.00-3

Street Address of Parcel: 2007 bayard Avenue, Unit 3, Dewey Beach, DE 19971

Current Assessment: \$ 28,350.00

Purchase Price (Total of Land and Improvement): \$ 164,000.00 Date of Purchase: 1998

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

Description of Property

Lot size/Land Area 0.11 Acre Style of Home Condo

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: central Air and Porches on all floors

Describe outbuildings or accessory structures other than main dwelling:

na

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 800,000.00

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

	Appraisal (person who did the appraisal must appear at the hearing and the appraisal must be submitted with this appeal form).
	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:

We discuss the reasons that we appeal the assessment of our condo with address 2007 Bayard Avenue Unit 3, Baystrand II, Dewey Beach, DE 19971. We are Unit 3 of a seven unit, two building condo association named Baystrand II. There are four exterior units (1, 5, 6 & 7) and three interior units (2, 3 & 4). All units have a three-bedroom main module. The four exterior units also have a garage with additional living space above it. There is common area between and alongside of the two buildings. The exterior units all have direct access to a common area while the interior units access the parking lot. The exterior units also have three or four parking spaces while the interior

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 na Owner

Address

Sales Price \$ Date of Sale

Lot Size/Land Area Style of House

Number of: Bedrooms: Bathrooms: 2 Fireplaces:

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions:

Describe Garage or Other Improvements:

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Additional Comments:

--

2. Parcel Number na Owner

Address

Sales Price \$ Date of Sale

Lot Size/Land Area Style of House

Number of: Bedrooms: Bathrooms: Fireplaces:

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions:

Describe Garage or Other Improvements:

Additional Comments:

3. Parcel Number na Owner

Address

Sales Price \$ Date of Sale

Lot Size/Land Area Style of House

Number of: Bedrooms: Bathrooms: 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: \$ 800,000.00

Signature of Owner or agent¹ _____

James M. Lucas

Print Name and Title: James M. Lucas

Mailing Address: 5120 New Kent Road

Wilmington, DE 19808

E Mail Address: JamesM.Lucas@verizon.net

Telephone: (302) 368-1214

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.

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
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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): Babee Properties LLC Parcel ID: 432-5.00-5.04

Street Address of Parcel: NO 911 Located on Cobbs Creek Rd Laurel DE. 19958

Current Assessment: \$ 121,600

Purchase Price (Total of Land and Improvement): \$ 85,000 Date of Purchase: 5/30/2024

Special Conditions of Sale: Land only, no improvements

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

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

Year	Cost	Change
		N/A

Description of Property

Lot size/Land Area 3.8 acres + or - Style of Home N/A

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: 0

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? \$ 85-100K

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:

This land was purchased less than a year ago for \$85K. There have been no improvements, there has been no subdivisions. It was bought only because it abuts my present address at 32353 Cobbs Creek Rd.

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: _____ Bathrooms: 0 _____ 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: _____ Bathrooms: _____ 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: _____ Bathrooms: _____ 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: \$ 85-100K

Signature of Owner or agent¹ _____

Print Name and Title: Daniel G Bebee II / CEO

Mailing Address: 32353 Cobbs Creek Rd

Laurel DE 19956

E Mail Address: danbebee@tcescorp.com

Telephone: 4433590228

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.

☒ Annual
☐ Supplemental

COMMERCIAL/INDUSTRIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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I. **Property Identification**

Owner(s): Hood Family LLC / Rehoboth Mall, LP Parcel ID: 334-12.00-127.00
Street Address of Parcel: 18935 Rehoboth Mall Blvd, Rehoboth Beach DE
19971
Current Assessment: \$ 17,635,500

The County's Assessment is based on 100% of the fair market value of the property as of July 1, 2023. What do you consider to be the fair market value of the property as of July 1, 2023? \$ 2,000.00

Only appraisals relating to fair market value as of July 1, 2023, will be considered.

Notice: All material substantiating your reasoning must accompany this submission (e.g., construction costs, photographs, deeds, sales history, analysis of comparable properties, appraisal reports, income and expense data, etc.). All supporting evidence must be appended to this submission to be considered by the Board. In addition, if you intend to rely at the hearing on any appraisal or other document to support your claim of value, the person who prepared the document must appear at the hearing.

Year property was purchased _____ Purchase Price (Total of Land and Improvement) \$ _____

Is the total purchase price a fair reflection of the market value for the real estate on the above-mentioned sale date:

☐ Yes ☒ No

If no, please explain:

Property is a Master lease. Land is leased to Rehoboth Mall, LP, who leases the property to Tenant.

If property was acquired in more than one transaction, list each purchase on a separate attachment.

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

☒ Annual
☐ Supplemental

COMMERCIAL/INDUSTRIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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I. Property Identification

Owner(s): Rehoboth Mall, LP Parcel ID: 334-12.00-127.00-A
Street Address of Parcel: 18908 Rehoboth Mall blvd, Rehoboth beach DE
Current Assessment: \$ 23,384,000.00 19971

The County's Assessment is based on 100% of the fair market value of the property as of July 1, 2023. What do you consider to be the fair market value of the property as of July 1, 2023? \$ 71.00

Only appraisals relating to fair market value as of July 1, 2023, will be considered.

Notice: All material substantiating your reasoning must accompany this submission (e.g., construction costs, photographs, deeds, sales history, analysis of comparable properties, appraisal reports, income and expense data, etc.). All supporting evidence must be appended to this submission to be considered by the Board. In addition, if you intend to rely at the hearing on any appraisal or other document to support your claim of value, the person who prepared the document must appear at the hearing.

Year property was purchased _____ Purchase Price (Total of Land and Improvement) \$ _____

Is the total purchase price a fair reflection of the market value for the real estate on the above-mentioned sale date:
☐ Yes ☐ No

If no, please explain:

Ground lease from Hood family, LLC

If property was acquired in more than one transaction, list each purchase on a separate attachment.

How was property acquired ☐ Private Sale ☐ Auction ☐ Open Market ☐ Family ☐ Inherited
☒ Other Ground lease

☒ Annual
☐ Supplemental

COMMERCIAL/INDUSTRIAL ASSESSMENT APPEAL FORM
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I. Property Identification

Owner(s): Rehoboth Mall, LP Parcel ID: 334-12.00-127-B

Street Address of Parcel: 18902 Rehoboth Mall blvd, Rehoboth Beach
DE, 19971

Current Assessment: \$ 13,696,200

The County's Assessment is based on 100% of the fair market value of the property as of July 1, 2023. What do you consider to be the fair market value of the property as of July 1, 2023? \$ 11,650,000

Only appraisals relating to fair market value as of July 1, 2023, will be considered.

Notice: All material substantiating your reasoning must accompany this submission (e.g., construction costs, photographs, deeds, sales history, analysis of comparable properties, appraisal reports, income and expense data, etc.). All supporting evidence must be appended to this submission to be considered by the Board. In addition, if you intend to rely at the hearing on any appraisal or other document to support your claim of value, the person who prepared the document must appear at the hearing.

Year property was purchased _____ Purchase Price (Total of Land and Improvement) \$ _____

Is the total purchase price a fair reflection of the market value for the real estate on the above-mentioned sale date:
☐ Yes ☐ No

If no, please explain:

Ground lease

If property was acquired in more than one transaction, list each purchase on a separate attachment.

How was property acquired ☐ Private Sale ☐ Auction ☐ Open Market ☐ Family ☐ Inherited
☐ Other Ground lease

Rec'd 5/2 entry JP

☒ Annual
☐ Supplemental

COMMERCIAL/INDUSTRIAL 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, and supplemental material not provided, the Board may deny your appeal without further hearing. An appeal will be denied if a commercial/industrial property required to submit an Income and Expense Report fails to do so. Submit a separate appeal form for every tax parcel.

I. Property Identification

Owner(s): Rehoboth Mall, LP Parcel ID: 334-12.00-127.00-E
Street Address of Parcel: 18910 Rehoboth Mall Blvd, Rehoboth, DE
19971
Current Assessment: \$ 8,396,100

The County's Assessment is based on 100% of the fair market value of the property as of July 1, 2023. What do you consider to be the fair market value of the property as of July 1, 2023? \$ 250,000

Only appraisals relating to fair market value as of July 1, 2023, will be considered.

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Year property was purchased _____ Purchase Price (Total of Land and Improvement) \$ _____

Is the total purchase price a fair reflection of the market value for the real estate on the above-mentioned sale date:
☐ Yes ☐ No

If no, please explain:

Ground lease. Space was Not leased as of 7/1/2023,

If property was acquired in more than one transaction, list each purchase on a separate attachment.

How was property acquired ☐ Private Sale ☐ Auction ☐ Open Market ☐ Family ☐ Inherited
☒ Other Ground lease

☒ Annual
☐ Supplemental

COMMERCIAL/INDUSTRIAL ASSESSMENT APPEAL FORM
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I. Property Identification

Owner(s): Rehoboth Mall, LT Parcel ID: 334-12.00-127-F
Street Address of Parcel: 19040 Coastal Highway, Rehoboth Beach, DE
Current Assessment: \$ 921,500 19971

The County's Assessment is based on 100% of the fair market value of the property as of July 1, 2023. What do you consider to be the fair market value of the property as of July 1, 2023? \$ 750,000

Only appraisals relating to fair market value as of July 1, 2023, will be considered.

Notice: All material substantiating your reasoning must accompany this submission (e.g., construction costs, photographs, deeds, sales history, analysis of comparable properties, appraisal reports, income and expense data, etc.). All supporting evidence must be appended to this submission to be considered by the Board. In addition, if you intend to rely at the hearing on any appraisal or other document to support your claim of value, the person who prepared the document must appear at the hearing.

Year property was purchased _____ Purchase Price (Total of Land and Improvement) \$ _____

Is the total purchase price a fair reflection of the market value for the real estate on the above-mentioned sale date:
☐ Yes ☐ No

If no, please explain:

Ground lease

If property was acquired in more than one transaction, list each purchase on a separate attachment.

How was property acquired ☐ Private Sale ☐ Auction ☐ Open Market ☐ Family ☐ Inherited
☒ Other Ground lease

☒ Annual
☐ Supplemental

COMMERCIAL/INDUSTRIAL ASSESSMENT APPEAL FORM
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I. Property Identification

Owner(s): Rehoboth Mall, LP Parcel ID: 334-12,00-127.00-H

Street Address of Parcel: _____

Current Assessment: \$ \$866,400

The County's Assessment is based on 100% of the fair market value of the property as of July 1, 2023. What do you consider to be the fair market value of the property as of July 1, 2023? \$ \$500,000

Only appraisals relating to fair market value as of July 1, 2023, will be considered.

Notice: All material substantiating your reasoning must accompany this submission (e.g., construction costs, photographs, deeds, sales history, analysis of comparable properties, appraisal reports, income and expense data, etc.). All supporting evidence must be appended to this submission to be considered by the Board. In addition, if you intend to rely at the hearing on any appraisal or other document to support your claim of value, the person who prepared the document must appear at the hearing.

Year property was purchased _____ Purchase Price (Total of Land and Improvement) \$ _____

Is the total purchase price a fair reflection of the market value for the real estate on the above-mentioned sale date:
☐ Yes ☐ No

If no, please explain:

Ground lease

If property was acquired in more than one transaction, list each purchase on a separate attachment.

How was property acquired ☐ Private Sale ☐ Auction ☐ Open Market ☐ Family ☐ Inherited
☒ Other Ground lease

☒ Annual
☐ Supplemental

COMMERCIAL/INDUSTRIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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I. Property Identification

Owner(s): Rehoboth Mall, LP Parcel ID: 334-12.00-127.00-I
Street Address of Parcel: 4493 Coastal Highway Rehoboth Beach DE
19971
Current Assessment: \$ 1,286,400

The County's Assessment is based on 100% of the fair market value of the property as of July 1, 2023. What do you consider to be the fair market value of the property as of July 1, 2023? \$ 850,000

Only appraisals relating to fair market value as of July 1, 2023, will be considered.

Notice: All material substantiating your reasoning must accompany this submission (e.g., construction costs, photographs, deeds, sales history, analysis of comparable properties, appraisal reports, income and expense data, etc.). All supporting evidence must be appended to this submission to be considered by the Board. In addition, if you intend to rely at the hearing on any appraisal or other document to support your claim of value, the person who prepared the document must appear at the hearing.

Year property was purchased _____ Purchase Price (Total of Land and Improvement) \$ _____

Is the total purchase price a fair reflection of the market value for the real estate on the above-mentioned sale date:
☐ Yes ☐ No

If no, please explain:

Ground lease

If property was acquired in more than one transaction, list each purchase on a separate attachment.

How was property acquired ☐ Private Sale ☐ Auction ☐ Open Market ☐ Family ☐ Inherited
☒ Other ground lease

☒ Annual
☐ Supplemental

COMMERCIAL/INDUSTRIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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I. Property Identification

Owner(s): Rehoboth Mall, LP Parcel ID: 334-12-00-127.00-J
Street Address of Parcel: 19022 Coastal Highway Rehoboth Beach, DE
19971
Current Assessment: \$ 767,800

The County's Assessment is based on 100% of the fair market value of the property as of July 1, 2023. What do you consider to be the fair market value of the property as of July 1, 2023? \$ 500,000

Only appraisals relating to fair market value as of July 1, 2023, will be considered.

Notice: All material substantiating your reasoning must accompany this submission (e.g., construction costs, photographs, deeds, sales history, analysis of comparable properties, appraisal reports, income and expense data, etc.). All supporting evidence must be appended to this submission to be considered by the Board. In addition, if you intend to rely at the hearing on any appraisal or other document to support your claim of value, the person who prepared the document must appear at the hearing.

Year property was purchased _____ Purchase Price (Total of Land and Improvement) \$ _____

Is the total purchase price a fair reflection of the market value for the real estate on the above-mentioned sale date:
☐ Yes ☐ No

If no, please explain:

Ground lease

If property was acquired in more than one transaction, list each purchase on a separate attachment.

How was property acquired ☐ Private Sale ☐ Auction ☐ Open Market ☐ Family ☐ Inherited
☒ Other Ground lease

COMMERCIAL/INDUSTRIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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I. Property Identification

Owner(s): Wal-Mart Real Estate Business Trust Parcel ID: 334-12.00-127.00-K

Street Address of Parcel: 18922 Rehoboth Mall Blvd., Rehoboth Beach

Current Assessment: \$ \$17,275,900

The County's Assessment is based on 100% of the fair market value of the property as of July 1, 2023. What do you consider to be the fair market value of the property as of July 1, 2023? \$ TBD

Only appraisals relating to fair market value as of July 1, 2023, will be considered.

Notice: All material substantiating your reasoning must accompany this submission (e.g., construction costs, photographs, deeds, sales history, analysis of comparable properties, appraisal reports, income and expense data, etc.). All supporting evidence must be appended to this submission to be considered by the Board. In addition, if you intend to rely at the hearing on any appraisal or other document to support your claim of value, the person who prepared the document must appear at the hearing.

Year property was purchased _____ Purchase Price (Total of Land and Improvement) \$ _____

Is the total purchase price a fair reflection of the market value for the real estate on the above-mentioned sale date:
☐ Yes ☐ No

If no, please explain:

If property was acquired in more than one transaction, list each purchase on a separate attachment.

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