

Sussex



County

BOARD OF ASSESSMENT REVIEW MEETING

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

AGENDA

March 21, 2025

10:00 A.M.

Call to Order

Approval of Agenda

Approval of Minutes

1. March 14, 2025
2. March 17, 2025

Amend Rules of Procedure

Public Comments

Consent Agenda

1. Parcel – 335-8.11-190.03; appellant Christopher and Aida Timm
2. Parcel - 134-8.00-478.00; appellant Patrick Glenn
3. Parcel – 130-6.00-527.00; appellant Kathleen DiDonato
4. Parcel – 134-13.15-42.00; appellant Jane B. McGuire TTEE REV TR



5. **Parcel – 134-23.16-307.00-2; appellant George McKenzie**
6. **Parcel – 232-9.00-23.00; appellant Rhonda Becker**
7. **Parcel – 334-20.09-212.00-2; appellant Joshua Schuster**
8. **Parcel – 335-5.00-153.00; appellant Franciscus van Lint**
9. **Parcel – 335-8.07-10.03; appellant Lawrence Franz**
10. **Parcel – 335-8.15-23.00; appellant Michael Deldeo**
11. **Parcel – 432-7.00-8.05; appellant Deborah Walker**

Property Assessment Appeal Hearings:

Appellant	Parcel Number	Property
Daniel Small	330-9.00-44.00	583 Bay Ave. Milford, DE 19963
Denise and Craig Pernick TTEE REV TR	134-22.00-5.01-58	40062 Grant Dr. #58 Fenwick Island, DE 19944
Gary McLhinney	334-20.14-235.00-1	16 Swedes St. Dewey Beach, DE 19971

Adjourn

In accordance with 29 Del. C. §10004(e)(2), this Agenda was posted on March 14, 2025, at 4:15 p.m. and at least seven (7) days in advance of the meeting.

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

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

Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, MARCH 14, 2025

A scheduled meeting of the Board of Assessment Committee was held on Friday, March 14, 2025, at 10:00 a.m., in Council Chambers, with the following present:

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

Call to Order

Mr. Roth called the meeting to order.

Mr. Keeler presented amendments to the agenda for the Board's consideration. Mr. Keeler removed Property Assessment Appeal Hearing 334-12.00-1321.00 – Mark Slatin and Property Assessment Appeal Hearing 335-8.07-10.03 – Lawrence Franz.

**M25-08
Approve
Agenda**

A Motion was made by Ms. Wahner, seconded by Mr. Davis, to approve the Agenda as amended.

Motion Adopted: 5 Yeas

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

Ms. Godwin presented an amendment to the minutes from March 10, 2025. Ms. Godwin made changes to M-06, deferred Hearing 334-13.00-1736.00, to read 4 Yeas and 1 Nay.

**M25-09
Approve
Minutes**

A Motion was made by Ms. Godwin, seconded by Ms. Wahner, to approve the March 10, 2025, minutes as amended.

Motion Adopted: 5 Yeas

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

**Public
Comments**

Public comments were heard, and the following people spoke:

Mr. Mark Hurlock spoke advocating for appellant rights to due process.

**Consent
Agenda**

Mr. Keeler introduced the Consent agenda items.

**M25-10
Approve
Consent
Agenda**

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

- 1. Parcel – 334-18.00-83.13; appellant Hylton and Kathleen Phillips-Page**
- 2. Parcel - 532-20.10-9.00; appellant Amber and Raymond Carrick Jr.**
- 3. Parcel - 533-19.00-1159.00; appellant Thomas DiGirolamo**

Motion Adopted: 5 Yeas

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

**M25-11
Recess**

A Motion was made by Ms. Wahner, seconded by Ms. Godwin to recess until the 11:05 a.m. Property Assessment Appeal Hearing, 334-20.00-18.00 – Lawrence King.

Motion Adopted: 5 Yeas

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

**M25-12
Reconvene**

A Motion was made by Ms. Angel, seconded by Ms. Wahner to conclude recess and reconvene the meeting.

Motion Adopted: 5 Yeas

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

Mr. Roth introduced Property Assessment Appeal Hearing 334-20.00-18.00 – Lawrence King – 16 Holly Ridge Rehoboth Beach, DE 19971.

**Property
Hearing
Lawrence
King
(11:05 am)**

Mr. Roth addressed the absence of the appellant, Lawrence King. Mr. Roth addressed the board with an opportunity for questions or thoughts they may have regarding the applicant’s evidence provided in the appeal record.

Mr. Keeler addressed the board with the determination that both the referee staff alongside the assessment staff did not believe the evidence provided by the appellant was sufficient to overturn the proposed assessment value set by Tyler Technologies for the appeal of 334-20.00-18.00 – Lawrence King – 16 Holly Ridge Rehoboth Beach, DE 19971.

A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Property Hearing 334-20.00-18.00 – Lawrence King – 16 Holly Ridge Rehoboth Beach, DE 19971.

**M25-13
Deny
Hearing
334-20.00-
18.00**

Motion Adopted: 5 Yeas

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

**Property
Hearing
Siahsepahi
Morovati
(11:35 am)**

Mr. Roth introduced Property Assessment Appeal Hearing 334-8.17-19.00 – Siahsepahi Morovati – 36 Ocean Drive, North Shores, Rehoboth Beach, DE 19971

Mr. Roth addressed the absence of the appellant, Siahsepahi Morovati. Mr. Roth addressed the board with an opportunity for questions or thoughts they may have regarding the applicant’s evidence provided in the appeal record.

Mr. Keeler addressed the board with the determination that both the referee staff alongside the assessment staff did not believe the evidence provided by the appellant was sufficient to overturn the proposed assessment value set by Tyler Technologies for the appeal of 334-8.17-19.00 – Siahsepahi Morovati – 36 Ocean Drive, North Shores, Rehoboth Beach, DE 19971.

A Motion was made by Ms. Angel, seconded by Mr. Davis to deny Property Hearing 334-8.17-19.00 – Siahsepahi Morovati – 36 Ocean Drive, North Shores, Rehoboth Beach, DE 19971.

**M25-14
Deny
Hearing
334-20.00-
18.00**

Motion Adopted: 5 Yeas

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

**M25-15
Adjourn**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to adjourn at 11:39 a.m.

Motion Adopted: 5 Yeas

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

Respectfully submitted,

**Casey Hall
Recording Secretary**

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

Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, MARCH 17, 2025

A scheduled meeting of the Board of Assessment Committee was held on Monday, March 17, 2025, at 10:00 a.m., in Council Chambers, with the following present:

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

Call to Order

Mr. Roth called the meeting to order.

Mr. Keeler presented amendments to the agenda for the Board's consideration. Mr. Keeler removed Property Assessment Appeal Hearing 130-6.00-527.00 – Kathleen DiDonato and Property Assessment Appeal Hearing 335-5.00-153.00 – Franciscus vanLint.

**M25-16
Approve
Agenda**

A Motion was made by Ms. Wahner, seconded by Ms. Angel, to approve the Agenda as amended.

Motion Adopted: 5 Yeas

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

**Public
Comments**

Public comments were heard, and the following people spoke:

Mr. Mark Hurlock spoke advocating for appellant rights to due process.

**Consent
Agenda**

Mr. Keeler introduced the Consent agenda items.

**M25-17
Approve
Consent
Agenda**

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

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

Motion Adopted: 5 Yeas

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

**Old Business
Property
Hearing
Gregory
Schlimm**

Under Old Business, Mr. Roth, presented Property Assessment Appeal Hearing, 334-13.00-1736.00 – Gregory Schlimm – 37326 Trent Ct. Rehoboth Beach, DE 19971.

The Board of Assessment Committee held a Public Hearing on March 10, 2025. At the conclusion of Property Hearing 334-13.00-1736.00 – Gregory Schlimm – 37326 Trent Ct. Rehoboth Beach, DE 19971, action was deferred for further consideration.

**M25-18
Deny
Property
Hearing
Gregory
Schlimm**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to deny Property Hearing 334-13.00-1736.00 – Gregory Schlimm – 37326 Trent Ct. Rehoboth Beach, DE 19971

Motion Adopted: 5 Yeas

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

**M25-19
Recess**

A Motion was made by Ms. Wahner, seconded by Mr. Davis to recess until the 10:35 a.m. Property Assessment Appeal Hearing, 234-9.00-21.05 – Paul and Susan Laone – 26597 Avalon Road Georgetown, DE 19947.

Motion Adopted: 5 Yeas

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

**M25-20
Reconvene**

A Motion was made by Ms. Angel, seconded by Mr. Davis to conclude recess and reconvene the meeting.

Motion Adopted: 5 Yeas

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

**Property
Hearing
Paul and
Susan Laone**

Mr. Roth introduced Property Assessment Appeal Hearing 234-9.00-21.05 – Paul and Susan Laone – 26597 Avalon Rd. Georgetown, DE 19947.

Mr. Roth swore in Paul and Susan Laone, Mr. Keeler and Mr. Zuck.

Ms. Susan Laone discussed her concerns regarding the assessment value on Parcel 234-9.00-21.05 and that the value of this assessment does not match any relevant comparable sales used by the Tyler Technologies' representative at their initial meeting on December 6th, 2024. Ms. Laone stated there was a violation of due process in regard to the County hiring a third-party assessor and allowing Tyler Technologies to approve their own assessments. Ms. Laone discussed concerns that the assessment value increased \$100,000 and then decreased again to the original value and they were not provided with any written report from Tyler Technologies of their assessment findings as was requested. Ms. Laone stated that there was a basement added to her value that does not exist and based on the information that was provided at the initial meeting on December 6, 2024, she and Mr. Laone believe that the property should be valued at \$550,000 or less.

Mr. Keeler stated that the County's Assessment office offered a stipulation in value to the appellants of \$658,300 of which the appellants declined and wished to have their case heard by the Board.

Mr. Roth opened the floor for the Board to address the appellants with any questions regarding their testimony.

Ms. Angel asked the appellants to explain at what point the assessment value on the subject property increased by \$100,000 as stated.

Ms. Laone stated at the informal appeal the assessed value on the subject property was \$672,400, at the formal appeal it increased to \$715,200 and then after the formal appeal the assessed value went down to \$658,300.

Mr. Davis asked the appellants if they felt the \$448,715 value was accurate for the subject property's assessment and whether they felt the listed purchase price of their home, of \$448,715 was not subject to increase over a three-year period.

**Property
Hearing
Paul and
Susan Laone
(continued)**

Ms. Laone rebutted that they believe the value of the subject property should be \$550,000 or less and that there is no belief that the subject property has increased in value in the last three years, that all amenities to the home were valued at the time of the build and that there is an additional building listed on the residential property record that also does not exist.

Ms. Godwin addressed the appellants to explain that the structure which Ms. Laone stated does not exist is the appellant's home and that the price listed is the value at the time the dwelling was being built. Ms. Godwin verified with the appellants whether the one-story dwelling with an attached garage fits the description of their home.

Ms. Laone verified the description was similar, however, the appraisal done by Tyler Technologies increased their land value an additional \$50,000 and the comparable properties were not similar to the acres of land surrounding their home.

Ms. Godwin further explained how the land assessment was broken down based on the 9.08 acres of surrounding property and the one acre of land that the subject property was built on.

Ms. Wahner addressed the appellants to discuss the total purchase price of the land and build at \$448,715 as of 2020 and how it was determined that today the appellants believe the value should be \$550,000.

Ms. Laone explained that when the home was built it was during the Covid-19 pandemic and that supplies to build the home were purchased at inflated costs and reflected in their purchase price.

Ms. Wahner addressed the appellants regarding the listed market value of their home on the residential assessment appeal form they submitted showing the market value as of July 1, 2023, at \$448,715 and today their determined value is being presented with an amount of \$550,000.

Ms. Laone rebutted that the \$448,715 value is more accurate, however the \$550,000 includes the inflation of supply costs at the time the home was built, and this is the value they believe to be fair. Ms. Laone also stated that she was not given the criteria for her assessment value as requested.

Mr. Roth introduced the County's witness, Mr. Zuck to explain the current assessed value on the subject property.

Mr. Zuck discussed the comparable sales mentioned in the appellants' appeal application and the comparable sales used by Tyler Technologies. Mr. Zuck explains that the median value per square foot provided by the appellants listed comparable sales shows a median value of \$275, average \$270 per square foot and the additional comparable sales provided by Tyler Technologies showing a median value of \$304, average \$302 per square foot. Tyler Technologies believes that a value of \$274.29 per square foot is

**Property
Hearing
Paul and
Susan Laone
(continued)**

justified based on the comparable sales provided which have sold similar to the subject property.

Ms. Laone addressed Mr. Zuck to discuss whether he was the assessor who did the inspection on the subject property.

Mr. Zuck explains that he did not personally do the inspection but that he reviewed the assessment.

Mr. DeMott explained to the appellants that Mr. Zuck is a representative on behalf of Tyler Technologies.

Ms. Laone rebutted that the comparable sales provided by Tyler Technologies do not compare to the subject property. Ms. Laone reiterates that documentation was not provided as requested for the hearing scheduled for March 17, 2025.

Mr. Zuck explained that Tyler Technologies gave all appropriate documentation regarding the subject property's assessment to the County.

Ms. Laone addressed Mr. Zuck to discuss whether the inspector who assessed the subject property was a licensed assessor.

Mr. Zuck explained that all of Tyler Technologies' staff are certified to determine value on subject properties.

Mr. Roth opened the floor for the Board to address Mr. Zuck with any questions regarding his testimony.

Mr. Davis addressed Mr. Zuck to explain the radius that Tyler Technologies uses to find comparable sales.

Mr. Zuck explained that Tyler Technologies does not leave the school district or will use comparable sales within a 10-mile radius.

Ms. Wahner addressed Mr. Zuck to speak on the increased value of the subject property from the informal appeal to the formal appeal as stated by the appellants.

Mr. Zuck explains that the review code was changed from the cost approach to the market approach at that time and the change was recognized during the formal appeal process and corrected.

Mr. Roth addressed Mr. Keeler to speak on whether the field personnel hired by Tyler Technologies were properly trained and certified to assess properties and their values.

Mr. Keeler explains that the field personnel hired by Tyler Technologies were hired as data collectors and the personnel who placed value on subject

properties are licensed assessors through the State of Delaware.

**Property
Hearing
Paul and
Susan Laone
(continued)**

Mr. Roth addressed Mr. Keeler to attest to the number of parcels in Sussex County and whether it would be possible for Mr. Zuck to assess all those parcels himself.

Mr. Keeler explained there are approximately 200,000 parcels in Sussex County, and it would not be possible for Mr. Zuck to assess those parcels himself.

Mr. DeMott explained to the appellants that they get a final rebuttal.

Ms. Laone addressed the Board with the belief that the information that they supplied was fair. Ms. Laone addressed concerns that the person testifying on the data collected and the appraised value was not actually the person who appraised the subject property and that there are mistakes made in the appraisal. Ms. Laone also stated that it is their belief that the comparable sales used by Tyler Technologies were not comparable to the subject property or its location.

**M25-21
Deny
Hearing
334-20.00-
18.00**

A Motion was made by Mr. Davis, seconded by Ms. Angel to deny Property Hearing 234-9.00-21.05 – Paul and Susan Laone – 26597 Avalon Rd. Georgetown, DE 19947.

Motion Adopted: 5 Yeas

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

**M25-22
Adjourn**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to adjourn at 11:10 a.m.

Motion Adopted: 5 Yeas

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

Respectfully submitted,

**Casey Hall
Recording Secretary**

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

BOARD OF ASSESSMENT REVIEW
SUSSEX COUNTY, RULES OF PROCEDURE

Article I. Authorization

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

Article II. Functions

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

Article III. Duties of Assessment

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

Article IV. Board Members

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

Article V. Chairperson

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

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

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

Article VI. Meetings and Hearings

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

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

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

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

Section 5.

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

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

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

representative on Assessment's evidence.

- j. The appellant may then rebut any evidence presented by Assessment.
- k. Assessment will be given an opportunity to cross-examine the appellant on any rebuttal evidence.
- l. Upon the conclusion of the presentation of the evidence, the appellant and the Assessment representative may each make a short closing statement to the Board summarizing their positions but introducing no further evidence.
- m. Following the presentation of evidence by both sides within the time limits established at the outset of the hearing, the Board will consider all evidence submitted. Except in those cases set forth in Section 6 f. above, a member of the Board will make a motion to close the hearing and the Chairman will then take a roll-call Vote on the motion. In those cases disposed of by motion in Section 6 f. above, the passage of a motion of denial will serve as the closure of the public hearing.
- n. Within five business days following the date of the hearing, the Board will issue a written statement of its decision.

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

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

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

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

Article VII. Panel and Referees

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

- a. Any referee shall maintain a summary record.
- b. The decision of a referee shall not be final but shall serve merely as a recommendation to the entire Board.

- c. At a meeting called in conformity with all applicable notice requirements of State law, a quorum of the Board shall meet to consider all recommendations by the referees.

d.

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Article VIII. Data Requirements

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

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

Section 3.

- a. An appellant relying on the comparable sales approach may cite only comparable sales, not allegedly comparable assessments. Comparable sales to be cited or otherwise relied upon by the appellant at an appeal hearing must be identified with specificity in the appellant's appeal form. The appellant will not be permitted to testify concerning any comparable sale not cited in their appeal form.
- b. An appellant asserting that Assessment must consider any relevant factor affecting the value of a property must identify through a supplemental filing submitted prior to the scheduled hearing all factors the appellant asserts the Board must consider. Factors not so identified shall be deemed waived by the appellant and shall not be considered by the Board.
- c. All appraisals presented by either an appellant or Assessment shall be prepared by an appraiser/assessor licensed or permitted to practice in the State of Delaware by the State Council on Real Estate Appraisers pursuant to 24 Del. C. §5 4001 et seq.

Section 4. An appellant shall cite at least three but not more than six comparable sales on their

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

Section 5.

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

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

Section 7.

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

Article IX. Formal Decisions

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

Article X. Judicial Review of Board Decisions

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

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

Article XI. Application and Amendments

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

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

Appendix I

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-8.11-190.03

Sussex County Board of Assessment VS Christopher & Alda Timm

(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: \$ 1,307,800

Stipulated Value: \$ 1,065,000

Date: 3/4/25

Signature of Owner or duly authorized agent:

Printed Name: CHRISTOPHER M. TIMM

Date: 3/7/2025

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants's application for appeal, pictures of the condition of the home, comparables, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 335-8.11-190.03. This adjustment reflects the modifications to the land value, condition and depreciation of the home to an assessed value of \$1,065,000.

Situs : 122 SCHOOL LN
Parcel ID: 335-8.11-190.03
Class: Single Family Dwelling

Card: 1 of 1

Printed: March 11, 2025

CURRENT OWNER

TIMM CHRISTOPHER M
 AIDA P TIMM
 122 SCHOOL LN
 LEWES DE 19958

GENERAL INFORMATION

Living Units 1
 Neighborhood 6PR009
 Alternate ID 335081101900300000
 Vol / Pg 5753/126
 District
 Zoning TOWN CODES
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.7250	Economic	-15	643,880

Total Acres: .725
 Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	643,900	643,900	0	643,900
Building	0	421,100	421,100	0	614,670
Total	0	1,065,000	1,065,000	0	1,258,570

Manual Override Reason
 Base Date of Value
 Effective Date of Value

Value Flag Cost Approach
TD335DM3

Entrance Information

Date	ID	Entry Code	Source
02/15/24	KEK	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/10/23	202306477	79,853	A095 15x35 Inground Pool, Paver Decki	
09/29/99	84600-2	1,360	D010 Deck-N/Side Alley 280' W/Kings H	
04/03/95	84600-1	153,740	D010 Dwellingw/Additions-N/Alley280'W/	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/09/22	845,000	Land & Improv	Invalid Sale - Tyler	5753/126	Deed	TIMM CHRISTOPHER M
01/13/90	1			1695/312		



Situs : 122 SCHOOL LN

Parcel Id: 335-8.11-190.03

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 11, 2025

Dwelling Information

Style Cape Cod **Year Built** 1995
Story height 1.75 **Eff Year Built**
Attic None **Year Remodeled**
Exterior Walls Alum/Vinyl **Amenities**
Masonry Trim x
Color **In-law Apt** No

Basement

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

Heating & Cooling

Fireplaces

Heat Type Central Full Ac **Stacks**
Fuel Type Propane **Openings**
System Type Forced Warm Air **Pre-Fab** 1

Room Detail

Bedrooms 4 **Full Baths** 2
Family Rooms **Half Baths** 1
Kitchens **Extra Fixtures** 2
Total Rooms 7
Kitchen Type **Bath Type**
Kitchen Remod No **Bath Remod** No

Adjustments

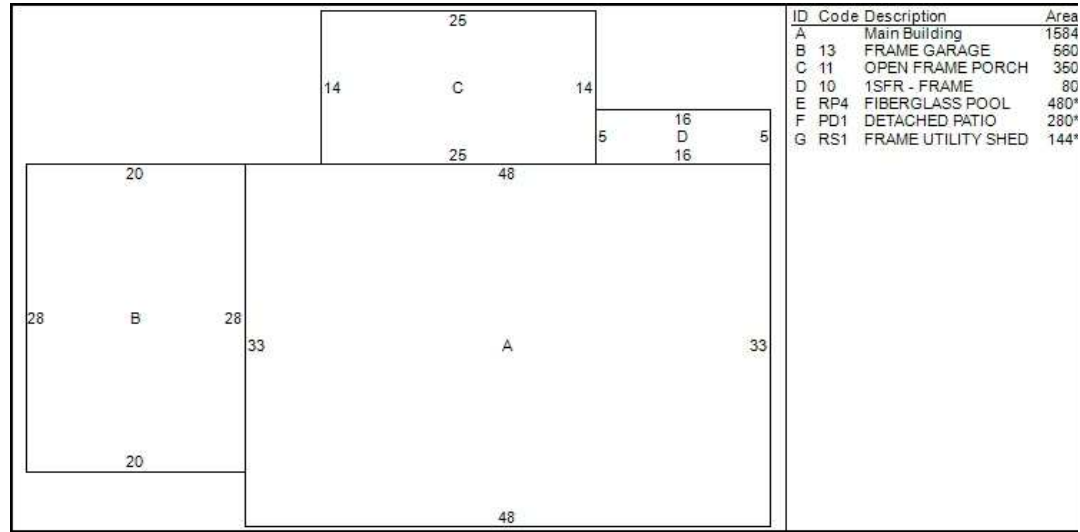
Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

Grade & Depreciation

Grade C **Market Adj**
Condition Average **Functional**
CDU FAIR **Economic** 85
Cost & Design 0 **% Good Ovr**
% Complete 100

Dwelling Computations

Base Price	333,900	% Good	78
Plumbing	9,370	% Good Override	
Basement	-14,250	Functional	
Heating	27,700	Economic	85
Attic	0	% Complete	100
Other Features	1,550	C&D Factor	
		Adj Factor	1.6
Subtotal	358,270	Additions	20,900
Ground Floor Area	1,584		
Total Living Area	2,852	Dwelling Value	413,500



ID	Code	Description	Area
A		Main Building	1584
B	13	FRAME GARAGE	560
C	11	OPEN FRAME PORCH	350
D	10	1SFR - FRAME	80
E	RP4	FIBERGLASS POOL	480*
F	PD1	DETACHED PATIO	280*
G	RS1	FRAME UTILITY SHED	144*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pool	x		480	1	2000	C	A	5,870
Det Patio	8 x 35		280	1	2000	C	A	1,020
Frame Shed	6 x 24		144	1	2000	C	A	740

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)

Building Notes



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-8.00-478.00

Sussex County Board of Assessment VS Patrick Glenn
(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: \$950,300

Stipulated Value: \$684,100

Date: 3/6/26

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: _____

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Kessler

Title: Director of Assessment

Summary

Based on the appellants's application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-8.00-478.00. This adjustment reflects a modification to the cost approach, the grade and depreciation to bring the assessed value to \$684,100.

Katrina M. Mears

From: Patrick Glenn <thepcg777@gmail.com>
Sent: Thursday, March 6, 2025 6:01 PM
To: Katrina M. Mears
Subject: Re: Negotiated Settlement Stipulation

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

Thank you for the new assessment, which corrected the value of my property to \$684,100.00.

I accept the new value assessment (your document 134-8.00-478.00pdf)

Patrick Glenn
143 S Newport Way
Dagsborò DE 19939

From: Katrina M. Mears <kmears@sussexcountyde.gov>
Sent: Thursday, March 6, 2025 5:24 PM
To: thepcg777@gmail.com <thepcg777@gmail.com>
Subject: Negotiated Settlement Stipulation

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

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

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 143 S NEWPORT WAY	Map ID: 134-8.00-478.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: March 13, 2025
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CURRENT OWNER
GLENN PATRICK C 143 S NEWPORT WAY DAGSBORO DE 19939

GENERAL INFORMATION
Living Units 1
Neighborhood 1AR051
Alternate Id 134080004780000000
Vol / Pg 5286/71
District
Zoning AGRICULTURAL/RESIDEI
Class Residential



Property Notes
AG LAND USE: N

Land Information					
Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC .7914	Waterview - Tic		147,720	
Total Acres: .7914					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	147,700	147,700	0	147,700
Building	0	536,400	536,400	0	680,820
Total	0	684,100	684,100	0	828,520
Manual Override Reason					
Value Flag	Cost Approach		Base Date of Value		
			Effective Date of Value		

Entrance Information			
Date	ID	Entry Code	Source
04/19/23	KLC	Info At Door	Owner

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
06/08/23	202308035	2,016	A037	12 X 14 Wood Pavilion	
02/09/22	202201571	35,000	A096	Inground Swimming Pool 12x30,	
07/07/04	24637-1	238,896	D010	Dwelling W/Additions-Bethany F	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/06/20	570,000			5286/71	Deed	GLENN PATRICK C
05/07/07	675,000			4634/323		

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 143 S NEWPORT WAY

Parcel Id: 134-8.00-478.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 13, 2025

Dwelling Information

Style	Conventional	Year Built	2005
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim Color	x	In-law Apt	No

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Central Full Ac	Stacks	1
Fuel Type	Propane	Openings	1
System Type	Forced Warm Air	Pre-Fab	

Room Detail

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

Adjustments

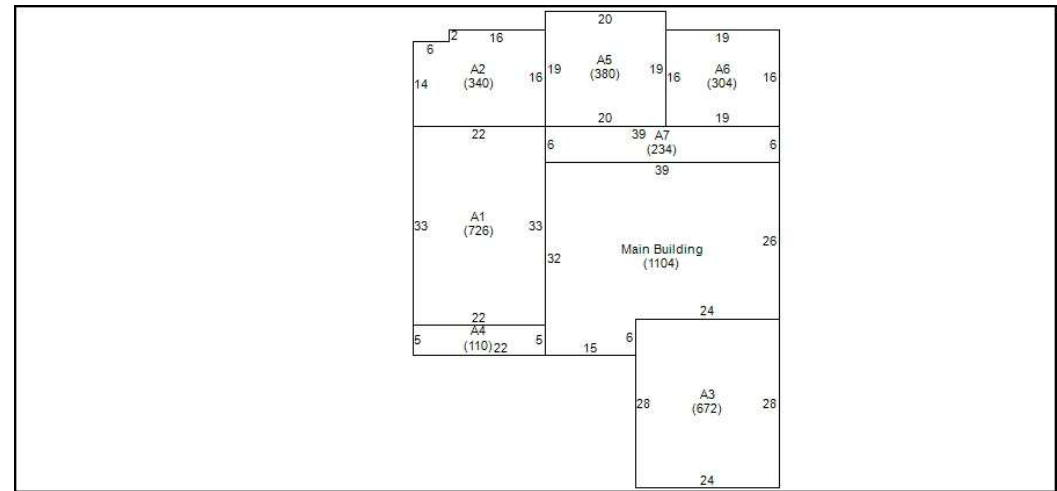
Int vs Ext Cathedral Ceiling	Same x	Unfinished Area Unheated Area	
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Grade & Depreciation

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

Dwelling Computations

Base Price	337,908	% Good	88
Plumbing	18,410	% Good Override	
Basement	-13,390	Functional	
Heating	28,030	Economic	90
Attic	0	% Complete	100
Other Features	3,735	C&D Factor	
		Adj Factor	1.2
Subtotal	374,690	Additions	134,300
Ground Floor Area	1,104		
Total Living Area	4,107	Dwelling Value	517,300



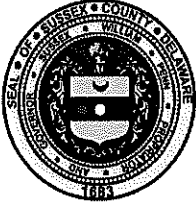
Outbuilding Data

Line	Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
1	Pool		x	288	1	2022	C	A	10,210
2	Det Patio	36 x	38	1,368	1	2022	C	A	8,930

Condominium / Mobile Home Information

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

Building Notes



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 130-6.00-527.00

Sussex County Board of Assessment VS Kathleen Didonato
(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: \$355,200


Stipulated Value: \$296,800

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 3/10/25

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 130-6.00-527.00. The adjustment reflects a modification to the market approach to value, correction of the square footage, and grade of the home that brings the assessed value to \$296,800.

Katrina M. Mears

From: kathleen didonato <kathleen.donato@sbcglobal.net>
Sent: Tuesday, March 11, 2025 1:17 PM
To: Katrina M. Mears; kathleen didonato
Subject: Fw: Negotiated Settlement Stipulation
Attachments: Stip.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.

Hi Katrina- I accept the stipulated offer of \$296,800.00.

Thank you for your work on this. I appreciate very much!

Kind Regards,
Kathy DiDonato

----- Forwarded Message -----

From: Katrina M. Mears <kmears@sussexcountyde.gov>
To: kathleen didonato <kathleen.donato@sbcglobal.net>
Sent: Tuesday, March 11, 2025 at 01:05:29 PM EDT
Subject: Negotiated Settlement Stipulation

Attached. You can just reply that you accept the stipulated offer of \$296,800.00.

Thanks!

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

SUSSEX COUNTY

Situs : 7603 CROSSROADS LN	Map ID: 130-6.00-527.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: March 13, 2025
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CURRENT OWNER
DIDONATO KATHLEEN M 7603 CROSSROADS LN MILFORD DE 19963

GENERAL INFORMATION	
Living Units	1
Neighborhood	4RR007
Alternate Id	130060005270000000
Vol / Pg	6119/248
District	
Zoning	TOWN CODES
Class	Residential



Property Notes
AG LAND USE: N

Land Information					
Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC .1876			53,830	
Total Acres: .1876					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	53,800	53,800	0	53,800
Building	0	243,000	195,800	0	242,980
Total	0	296,800	249,600	0	296,780
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Market Approach				

Entrance Information				
Date	ID	Entry Code	Source	
02/26/24	AJR	Vacant Land	Other	
10/28/24	MEP	Occupant Not At Home	Other	

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
03/05/24	202402954	68,772	A006	1 St Dw 34x56, Att Gar 22x19,	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/14/24	305,980			6119/248	Deed	DIDONATO KATHLEEN M
03/04/24				6063/72	Deed	NVR INC
07/19/17				4739/320	Deed	MILFORD PONDS LLC

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 7603 CROSSROADS LN

Parcel Id: 130-6.00-527.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 13, 2025

Dwelling Information

Style Ranch	Year Built 2023
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 Electric	Openings
System Type Heat Pump	Pre-Fab

Room Detail

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

Adjustments

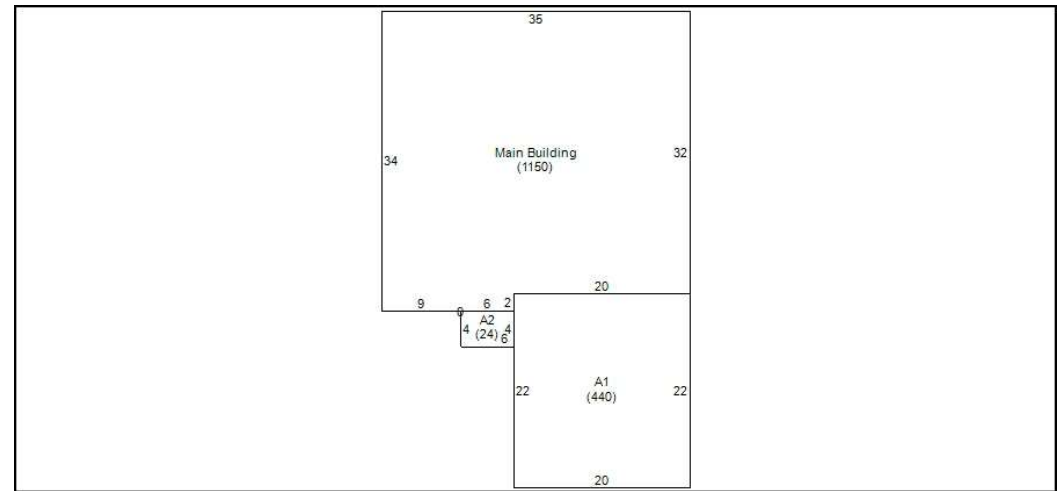
Int vs Ext Same	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

Base Price 199,162	% Good 100
Plumbing 6,700	% Good Override
Basement -24,430	Functional
Heating 16,520	Economic
Attic 0	% Complete 100
Other Features 0	C&D Factor
	Adj Factor .92
Subtotal 197,950	Additions 14,900
Ground Floor Area 1,150	
Total Living Area 1,150	Dwelling Value 195,800



Outbuilding Data

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

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

Building Notes



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-13.15-42.00

Sussex County Board of Assessment VS Jane McGuire Trustee
(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: \$ 1,874,800

Stipulated Value: \$ 1,193,700

Date: 3/7/25

Signature of Owner or duly authorized agent: Jane McGuire

Printed Name: Jane McGuire

Date: 3/12/25

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

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 134-13.15-42.00. The adjustment reflects a modification to the location factor that brings the assessed value to \$1,193,700.

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 603 POND VIEW DR	Map ID: 134-13.15-42.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: March 13, 2025
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CURRENT OWNER
MCGUIRE JANE B TTEE REV TR 5403 EDGEMOOR LN BETHESDA MD 20814

GENERAL INFORMATION
Living Units 1
Neighborhood 1BR005
Alternate Id 134131500420000000
Vol / Pg 5606/226
District
Zoning TOWN CODES
Class Residential



Property Notes
AG LAND USE: N

Land Information					
Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC .1933	Waterfront - La		370,020	
Total Acres: .1933					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	370,000	370,000	0	370,000
Building	0	823,700	719,800	0	823,710
Total	0	1,193,700	1,089,800	0	1,193,710
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Market Approach				

Entrance Information				
Date	ID	Entry Code	Source	
04/20/23	RSD	Occupant Not At Home	Other	
05/02/24	JXL	Data Mailer Change	Owner	

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
02/23/00	15189-4	150,660	D010	Dwelling W/Additions-Tingles A	
08/13/99	15189-3	10,000	D010	Dock-Pond View Drive Lot 104 &	
07/27/95	15189-1	5,650	D010	Add.& Remodeling-Tingles Add.L	
07/27/95	15189-2	0	D010	Add.& Remodeling-Tingles Add.L	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/06/21			Invalid Sale - Tyler	5606/226	Deed	MCGUIRE JANE B TTEE REV TR
02/25/11	825,000			3868/336		
06/30/99	165,000					

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 603 POND VIEW DR

Parcel Id: 134-13.15-42.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 13, 2025

Dwelling Information

Style Cape Cod	Year Built 2000
Story height 1.5	Eff Year Built
Attic None	Year Remodeled
Exterior Walls Alum/Vinyl	Amenities
Masonry Trim Color X	In-law Apt No

Basement

Basement Full	# Car Bsmt Gar 3
FBLA Size 898	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 3
Total Rooms 7	
Kitchen Type	Bath Type
Kitchen Remod No	Bath Remod No

Adjustments

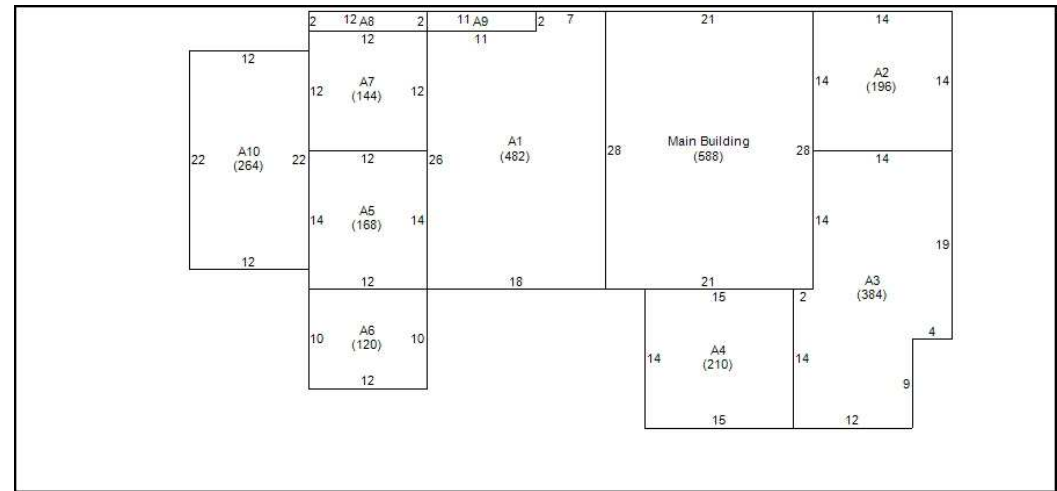
Int vs Ext Same	Unfinished Area
Cathedral Ceiling X	Unheated Area

Grade & Depreciation

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

Dwelling Computations

Base Price 163,640	% Good 89
Plumbing 15,470	% Good Override
Basement 0	Functional
Heating 13,570	Economic
Attic 0	% Complete 100
Other Features 46,090	C&D Factor
	Adj Factor 2.3
Subtotal 238,770	Additions 99,200
Ground Floor Area 588	
Total Living Area 2,204	Dwelling Value 716,900



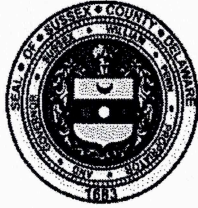
Outbuilding Data

Line	Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
1	Boat Dock	5 x	25	125	1	2000	C	A	2,850

Condominium / Mobile Home Information

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

Building Notes



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-23.16-307.00-2

Sussex County Board of Assessment VS George & Debbie McKenzie
(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: \$ 1,029,100

Stipulated Value: \$ 813,800

Date: 3/7/25

Signature of Owner or duly authorized agent: George McKenzie

Printed Name: GEORGE MCKENZIE

Date: 3-10-25

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

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 134-23.16-307.00-2. The adjustment reflects a modification to the location factor that brings the assessed value to \$813,800.

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs :	Map ID: 134-23.16-307.00-2	Class: Residential - Condo	Card: 1 of 1	Printed: March 13, 2025
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CURRENT OWNER
MCKENZIE GEORGE F DEBORAH M MCKENZIE 1415 SHARPS POINT RD ANNAPOLIS MD 21409

GENERAL INFORMATION	
Living Units	1
Neighborhood	1JR003
Alternate Id	13423160307000002
Vol / Pg	5160/46
District	
Zoning	GENERAL BUSINESS
Class	Residential



Property Notes
AG LAND USE: N

Land Information					
Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC	.0550	Location	492,000	
Total Acres: .055					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	492,000	492,000	0	492,000
Building	0	321,800	321,800	0	675,150
Total	0	813,800	813,800	0	1,167,150
Manual Override Reason					
Value Flag	Cost Approach		Base Date of Value		
			Effective Date of Value		

Entrance Information			
Date	ID	Entry Code	Source
01/18/23	ANW	Occupant Not At Home	Other
05/14/24	KMB	Data Mailer Change	Owner

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
11/28/18	201812517	114,000	A108	Remodel- Siding, Windows, Door	
05/17/13	201305772	0	UP55	Rear Yard Variance	
05/16/13	201305674	0	UP55	Side & Rear Yard Variances	
04/11/08	22124-1	6,570	D010	1st Cov Por/2nd Porc-The Break	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/27/19				5160/46	Deed	MCKENZIE GEORGE F
04/23/93	230,000			1910/322		

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs :

Parcel Id: 134-23.16-307.00-2

Class: Residential - Condo

Card: 1 of 1

Printed: March 13, 2025

Dwelling Information

Style Twin	Year Built 1992
Story height 2.5	Eff Year Built
Attic None	Year Remodeled
Exterior Walls Composite	Amenities
Masonry Trim x	In-law Apt No
Color	

Basement

Basement Full	# Car Bsmt Gar 1
FBLA Size 384	FBLA Type
Rec Rm Size x	Rec Rm Type Single Family

Heating & Cooling

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

Room Detail

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

Adjustments

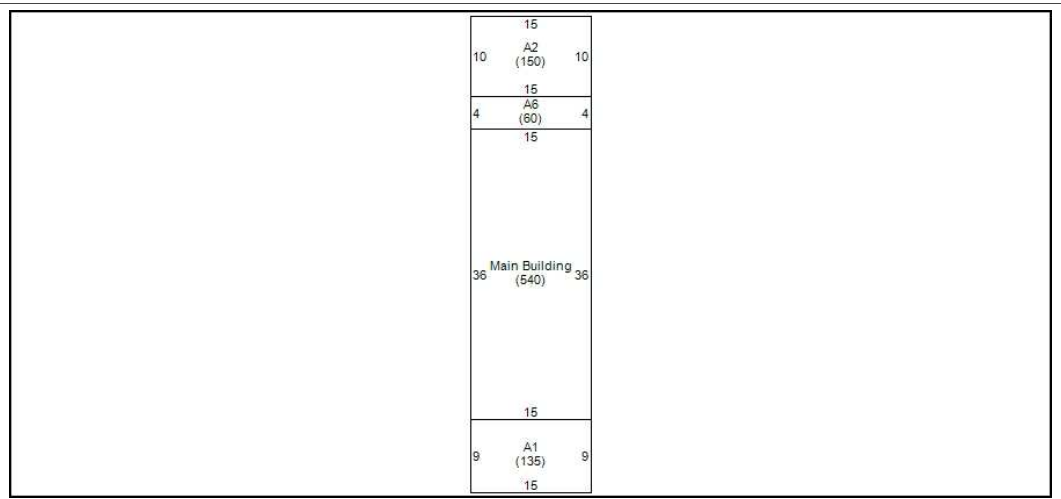
Int vs Ext Same	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

Base Price 217,197	% Good 85
Plumbing 15,470	% Good Override
Basement 0	Functional
Heating 18,020	Economic
Attic 0	% Complete 100
Other Features 19,530	C&D Factor
	Adj Factor 1.2
Subtotal 270,220	Additions 38,500
Ground Floor Area 540	
Total Living Area 1,530	Dwelling Value 321,800



Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name	Number	THE BREAKERS
Condo Model		
Unit Number 2	Unit Type	Twin
Unit Level	Unit Location	2
Unit Parking	Unit View	
Model (MH)	Model Make (MH)	

Building Notes



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 232-9.00-23.00

Sussex County Board of Assessment VS Rhonda Becker & Brandon Hippensteel

(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: \$386,700

Stipulated Value: \$348,000

Date: 3/11/2025

Signature of Owner or duly authorized agent: Rhonda J. Hippensteel

Printed Name: Rhonda L. Hippensteel

Date: 3/10/25

Signature of Sussex County Government Representative: C.S.K.

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 232-9.00-23.00. The adjustment reflects a change in approach to market and a change in grade of the home that brings the assessed value to \$348,000.

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 18200 SHILOH CHURCH RD	Map ID: 232-9.00-23.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: March 13, 2025
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CURRENT OWNER
BECKER RHONDA L BRANDON HIPPENSTEEL 18200 SHILOH CHURCH RD GEORGETOWN DE 19947

GENERAL INFORMATION
Living Units 1
Neighborhood 2AR017
Alternate Id 232090000230000000
Vol / Pg 5846/193
District
Zoning AGRICULTURAL/RESIDEI
Class Residential



Property Notes
AG LAND USE: N

Land Information					
Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC .9705			56,330	
Total Acres: .9705					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	56,300	56,300	0	56,300
Building	0	291,700	303,000	0	291,710
Total	0	348,000	359,300	0	348,010
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Market Approach				

Entrance Information				
Date	ID	Entry Code	Source	
09/09/22	DDC	Vacant Land	Other	
10/31/24	GRS	Occupant Not At Home	Other	

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
12/05/23	202314185	80,728	A007	1 St Dw 35x56, Porch 5x17,12x1	
09/25/23	202312891	20,304	A027	24x40 Dett Gar (Pole Bldg) 6x8	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/27/23	28,900	Land Only	Invalid Sale - Tyler	5846/193	Deed	BECKER RHONDA L
12/06/22	4,100	Land Only	Invalid Sale - Tyler	5817/330	Deed	BUY GREAT LAND LLC
07/20/04	96,000			3009/93		
08/10/89	1					

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 18200 SHILOH CHURCH RD

Parcel Id: 232-9.00-23.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 13, 2025

Dwelling Information

Style Ranch	Year Built 2024
Story height 1	Eff Year Built
Attic None	Year Remodeled
Exterior Walls Alum/Vinyl	Amenities
Masonry Trim x	In-law Apt No
Color	

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

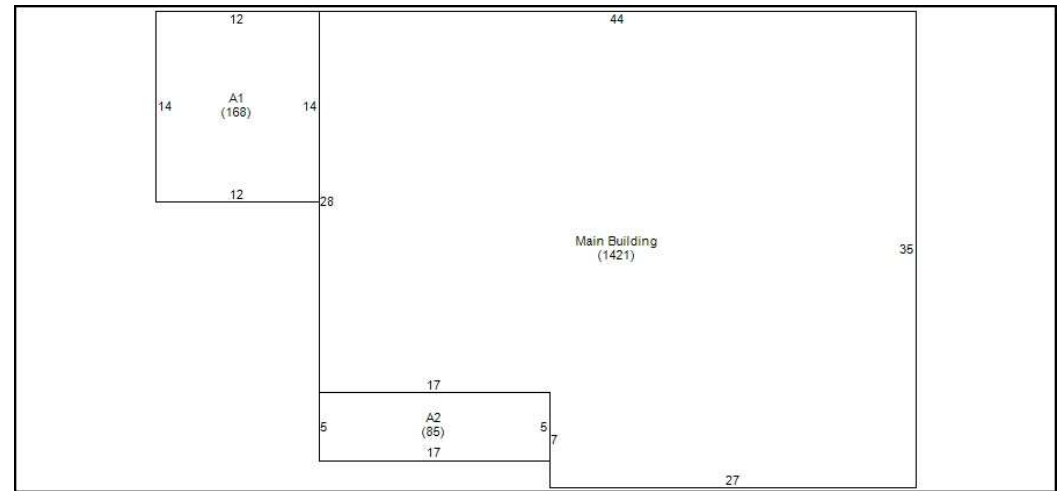
Int vs Ext Same	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

Base Price 258,708	% Good 98
Plumbing 7,360	% Good Override
Basement -14,350	Functional
Heating 21,460	Economic
Attic 0	% Complete 100
Other Features 0	C&D Factor
	Adj Factor 1
Subtotal 273,180	Additions 7,500
Ground Floor Area 1,421	
Total Living Area 1,421	Dwelling Value 275,200



Outbuilding Data

Line	Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
1	Pole Bldg	40 x 24		960	1	2024	C	F	25,430
2	Frame Shed	12 x 12		144	1	2024	C	A	2,360

Condominium / Mobile Home Information

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

Building Notes



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.09-212.00-2

Sussex County Board of Assessment VS Justin A Kelly Schuster


(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: \$558,000

Stipulated Value: \$484,400

Date: 2/25

Signature of Owner or duly authorized agent: 

Printed Name: Justin A Kelly Schuster

Date: 2/12/25

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 334-20.09-212.00-2. The adjustment reflects a change in grade and condition of the home that brings the assessed value to \$484,400.

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 20854 COASTAL HWY	Map ID: 334-20.09-212.00-2	Class: Residential - Condo	Card: 1 of 1	Printed: March 13, 2025
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CURRENT OWNER
SCHUSTER JOSHUA M HOLLY M SCHUSTER 89 EBLING RD KUTZTOWN PA 19530

GENERAL INFORMATION	
Living Units	1
Neighborhood	6AR161C
Alternate Id	33420090212000002
Vol / Pg	5468/99
District	
Zoning	GENERAL BUSINESS
Class	Residential



Property Notes
AG LAND USE: N

Land Information					
Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC .0588			65,150	
Total Acres: .0588					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	65,200	65,200	0	0
Building	0	415,200	415,200	0	0
Total	0	480,400	480,400	0	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Cost Approach				

Entrance Information				
Date	ID	Entry Code	Source	
01/18/24	SMD	Occupant Not At Home	Other	

Permit Information				
Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/18/21	190,000	Improv Only	Invalid Sale - Tyler	5468/99	Deed	SCHUSTER JOSHUA M
12/08/20				5367/241	Deed	CHEATHAM NORMA JEAN
05/16/86	70,000			3694/56		

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 20854 COASTAL HWY

Parcel Id: 334-20.09-212.00-2

Class: Residential - Condo

Card: 1 of 1

Printed: March 13, 2025

Dwelling Information

Style Cape Cod	Year Built 1989
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 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 Part Ac	Stacks
Fuel Type Electric	Openings
System Type Heat Pump	Pre-Fab

Room Detail

Bedrooms 1	Full Baths 1
Family Rooms	Half Baths 0
Kitchens	Extra Fixtures 2
Total Rooms 4	
Kitchen Type	Bath Type
Kitchen Remod No	Bath Remod No

Adjustments

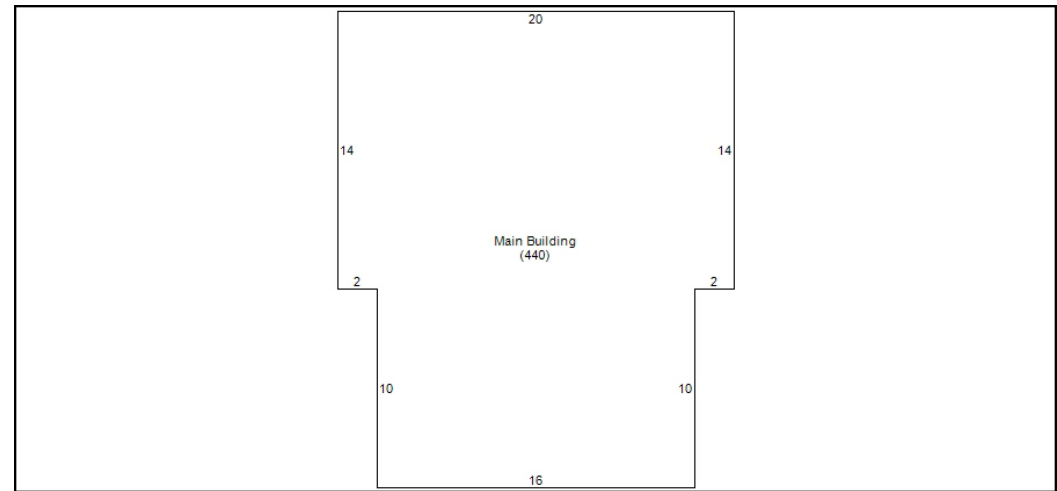
Int vs Ext Same	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

Base Price 113,450	% Good 75
Plumbing 2,410	% Good Override
Basement -11,590	Functional
Heating 4,710	Economic
Attic 0	% Complete 100
Other Features 0	C&D Factor
	Adj Factor 5.08
Subtotal 108,980	Additions
Ground Floor Area 440	
Total Living Area 550	Dwelling Value 415,200



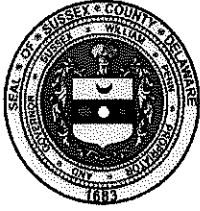
Outbuilding Data

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

Complex Name	Number	KINGS ROW
Condo Model		
Unit Number 2	Unit Type	Cape Cod
Unit Level	Unit Location	1
Unit Parking	Unit View	
Model (MH)	Model Make (MH)	

Building Notes



**NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY**

Tax Year 2025

In the Matter of Appeal


Parcel ID 335-5.00-153.00

Sussex County Board of Assessment VS Franciscus Van Lint & Heidi Siegel
(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: \$ 1,687,700 Stipulated Value: \$ 1,523,200

Date: March 11, 2025

Signature of Owner or duly authorized agent: 

Printed Name: Franciscus van Lint

Date: 3/11/25

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 335-5.00-153.00. The adjustment reflects a change to the cost approach with an economic adjustment that brings the assessed value to \$1,523,200.

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 124 HENLOPEN SHORES CIR	Map ID: 335-5.00-153.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: March 13, 2025
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CURRENT OWNER
 VAN LINT FRANCISCUS G M
 SIEGEL HEIDI S
 1922 GREEN STREET
 PHILADELPHIA PA 19130

GENERAL INFORMATION
 Living Units 1
 Neighborhood 6PR002
 Alternate Id 335050001530000000
 Vol / Pg 4296/211
 District
 Zoning TOWN CODES
 Class Residential



Property Notes

AG LAND USE: N

Land Information					
Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC .1737	Location		913,230	
Total Acres: .1737					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	913,200	913,200	0	913,200
Building	0	610,000	610,000	0	823,100
Total	0	1,523,200	1,523,200	0	1,736,300
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Cost Approach				

Entrance Information			
Date	ID	Entry Code	Source
02/26/24	TSA	Occupant Not At Home	Other
07/20/24	JTS	Data Mailer Change	Owner

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
06/08/00	82960-1	126,148	D010 Dwelling W/Additions-Cape Shor		

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/18/14	750,000			4296/211		
11/14/00	450,000					
07/18/00	66,150					

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 124 HENLOPEN SHORES CIR

Parcel Id: 335-5.00-153.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 13, 2025

Dwelling Information

Style	Bungalow	Year Built	2002
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim Color	x	In-law Apt	No

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	1
Fuel Type	Electric	Openings	1
System Type	Heat Pump	Pre-Fab	

Room Detail

Bedrooms	4	Full Baths	2
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	3
Total Rooms	5	Bath Type	
Kitchen Type		Bath Remod	No
Kitchen Remod	No		

Adjustments

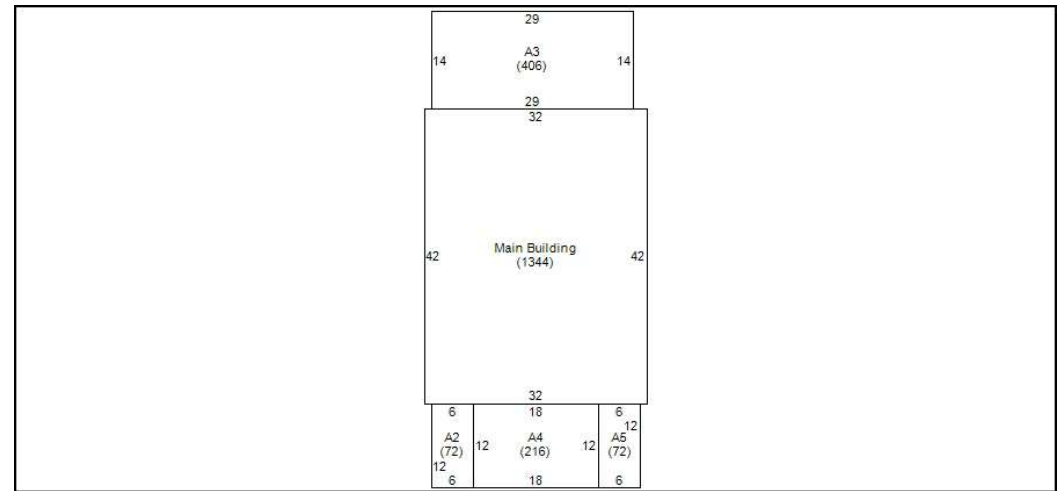
Int vs Ext Cathedral Ceiling	Same x	Unfinished Area Unheated Area	
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Grade & Depreciation

Grade	B-	Market Adj	
Condition	Average	Functional	
CDU	GOOD	Economic	110
Cost & Design % Complete	0 100	% Good Ovr	

Dwelling Computations

Base Price	309,470	% Good	95
Plumbing	11,780	% Good Override	
Basement	-30,360	Functional	
Heating	25,670	Economic	110
Attic	0	% Complete	100
Other Features	2,830	C&D Factor	
		Adj Factor	1.71
Subtotal	319,390	Additions	21,200
Ground Floor Area	1,344		
Total Living Area	2,016	Dwelling Value	607,000



Outbuilding Data

Line	Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
1	Frame Shed	29 x	17	493	1	2002	C	G	3,030

Condominium / Mobile Home Information

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

Building Notes



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-8.07-10.03

Sussex County Board of Assessment VS Lawrence & Margaret Franz
(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: \$917,100

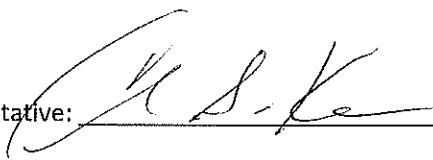
Stipulated Value: \$871,600

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 3/10/25

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 335-8.07-10.03. The adjustment reflects a change in grade and functional depreciation that brings the assessed value to \$871,600.

Katrina M. Mears

From: Lawrence Franz <lawrencefrnz@gmail.com>
Sent: Thursday, March 13, 2025 11:24 AM
To: Katrina M. Mears
Subject: Re: FW: Negotiated Settlement Stipulation

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

Apologize for the mistake. YES, the number of \$871,600 that you annotated is correct in lieu of the \$871,500 that I presented.

Most important....have a great day.

Larry

On Thu, Mar 13, 2025 at 11:20 AM Katrina M. Mears <kmears@sussexcountyde.gov> wrote:

Mr. Franz,

Your e mail reply references \$871,500 but the actual amount on the attached is \$871,600.

Could you reply with your acceptance of the correct amount please? It is a little difficult to see in the scanned copy.

From: Katrina M. Mears
Sent: Wednesday, March 12, 2025 3:13 PM
To: Lawrence Franz <lawrencefrnz@gmail.com>
Subject: Negotiated Settlement Stipulation

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

Kind Regards,

Katrina M. Mears

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 105 BRADLEY LN	Map ID: 335-8.07-10.03	Class: Single Family Dwelling	Card: 1 of 1	Printed: March 13, 2025
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CURRENT OWNER
FRANZ LAWRENCE MARGARET FRANZ 105 BRADLEY LN LEWES DE 19958

GENERAL INFORMATION	
Living Units	1
Neighborhood	6PR007
Alternate Id	
Vol / Pg	4471/61
District	
Zoning	
Class	Residential



Property Notes
AG LAND USE: N

Land Information					
Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC	.0689		413,810	
Total Acres: .0689					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	413,800	413,800	0	413,800
Building	0	457,800	457,800	0	488,410
Total	0	871,600	871,600	0	902,210
Manual Override Reason					
Base Date of Value					
Value Flag	Cost Approach		Effective Date of Value		

Entrance Information				
Date	ID	Entry Code	Source	
02/12/24	SDC	Info At Door	Owner	

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
05/19/16	201605468	109,320	A006	2 St Dw 24x40, Porch 10x22, De	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/16/15	235,000			4471/61		
08/21/15	625,000					
06/30/87	5,000					

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 105 BRADLEY LN

Parcel Id: 335-8.07-10.03

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 13, 2025

Dwelling Information

Style	Conventional	Year Built	2016
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim Color	x	In-law Apt	No

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	3	Full Baths	1
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	6	Bath Type	
Kitchen Type		Bath Remod	No
Kitchen Remod	No		

Adjustments

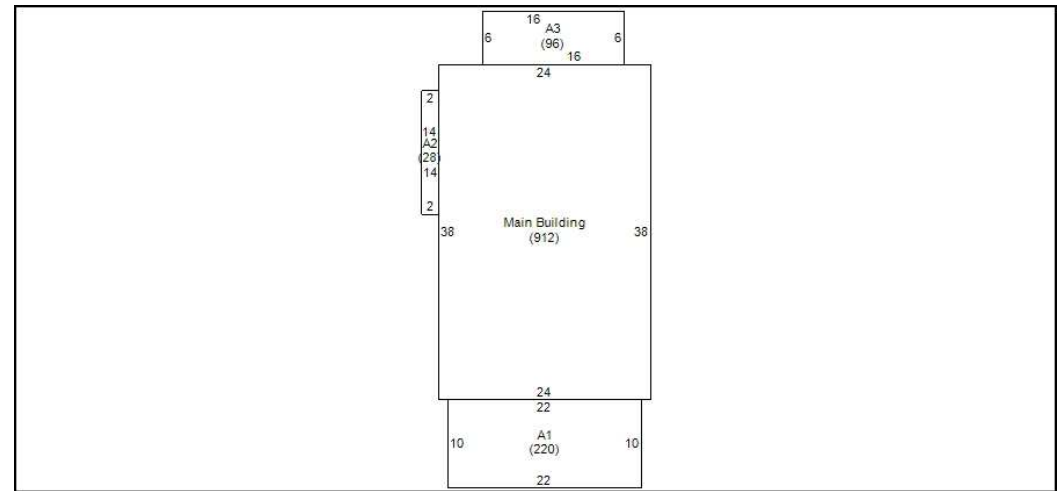
Int vs Ext Cathedral Ceiling	Same x	Unfinished Area Unheated Area	
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Grade & Depreciation

Grade	C	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	85
Cost & Design % Complete	0 100	% Good Ovr	

Dwelling Computations

Base Price	234,622	% Good	97
Plumbing	2,680	% Good Override	
Basement	-20,550	Functional	
Heating	19,460	Economic	85
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.24
Subtotal	236,210	Additions	9,600
Ground Floor Area	912		
Total Living Area	1,852	Dwelling Value	457,800



Outbuilding Data

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

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

Building Notes



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-8.15-23.00

Sussex County Board of Assessment VS Michael Deldeo

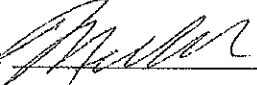
(Owner Name)

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

Original Value: \$ 1,088,900

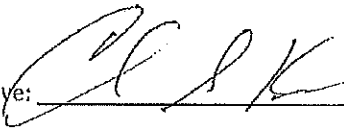
Stipulated Value: \$ 890,100

Date: 3/7/25

Signature of Owner or duly authorized agent: 

Printed Name: Michael Deldeo

Date: 03-10-2025

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 335-8.15-23.00. The adjustment reflects a change in grade and functional depreciation that brings the assessed value to \$890,100.

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 27 DEVRIES CIR

Map ID: 335-8.15-23.00

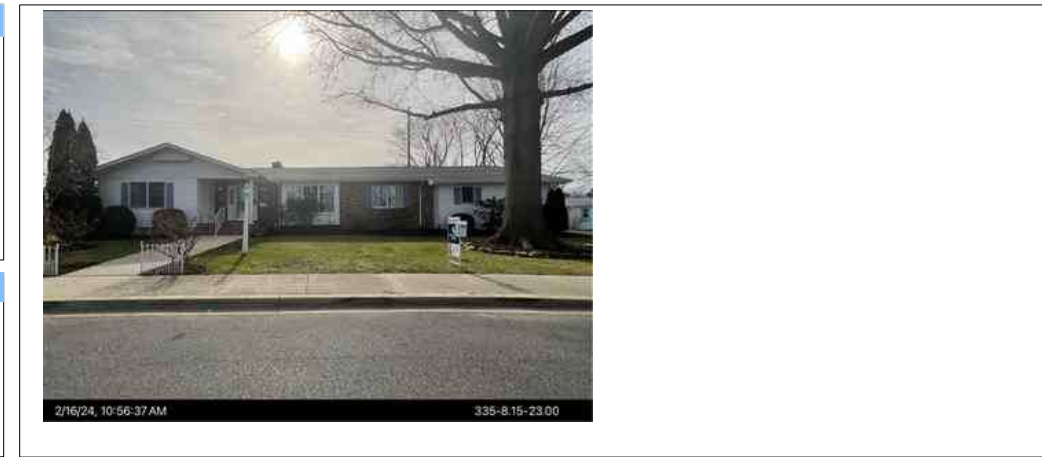
Class: Single Family Dwelling

Card: 1 of 1

Printed: March 13, 2025

CURRENT OWNER
 DELDEO MICHAEL
 27 DEVRIES CIR
 LEWES DE 19958

GENERAL INFORMATION
 Living Units 1
 Neighborhood 6PR009
 Alternate Id 335081500230000000
 Vol / Pg 6142/4
 District
 Zoning TOWN CODES
 Class Residential



Property Notes

AG LAND USE: N

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC .2760	Powerline		622,800

Total Acres: .276

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	622,800	622,800	0	622,800
Building	0	267,300	267,300	0	578,440
Total	0	890,100	890,100	0	1,201,240

Manual Override Reason
 Base Date of Value
 Effective Date of Value

Value Flag Cost Approach

Entrance Information

Date	ID	Entry Code	Source
02/16/24	KEK	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/22/21	202111023	10,020	A106 Remove And Replace Siding	
04/07/92	85003-2	12,000	D010 Addition-Devries Circlelot 27	
11/02/90	85003-1	900	D010 Deck-Devries Circlelot 27 & 29	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/25/24	905,000			6142/4	Deed	DELDEO MICHAEL
05/12/22			Invalid Sale - Tyler	5699/305	Deed	COWAN WILLIAM JR
11/19/21			Invalid Sale - Tyler	5596/95	Deed	COWAN MARLYS J
09/28/90	500			0/0		

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 27 DEVRIES CIR

Parcel Id: 335-8.15-23.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 13, 2025

Dwelling Information

Style Ranch
Year Built 1972
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 Full
Car Bsmt Gar 0
FBLA Size X
FBLA Type
Rec Rm Size X
Rec Rm Type Single Family

Heating & Cooling

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

Room Detail

Bedrooms 4
Family Rooms
Kitchens
Total Rooms 8
Kitchen Type
Kitchen Remod No
Full Baths 3
Half Baths 0
Extra Fixtures 2
Bath Type
Bath Remod No

Adjustments

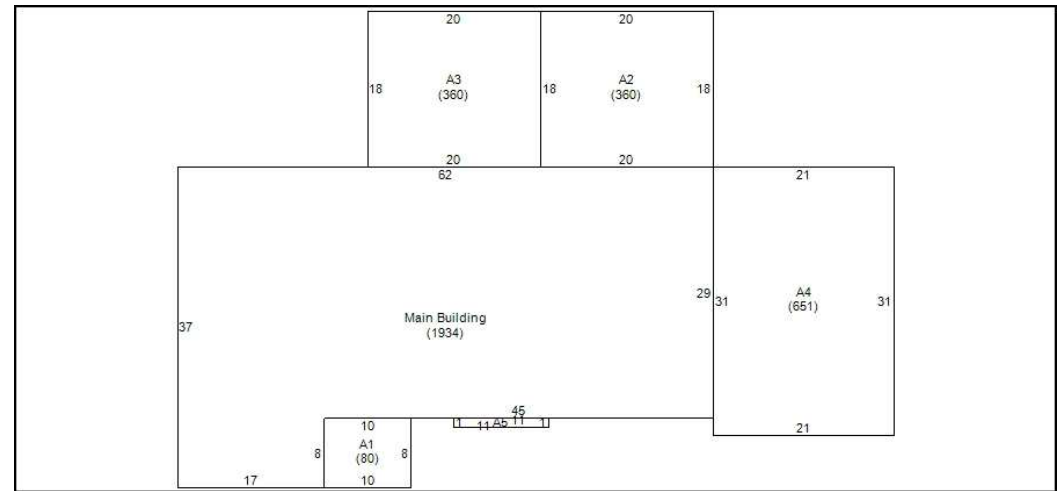
Int vs Ext Same
Cathedral Ceiling X
Unfinished Area
Unheated Area

Grade & Depreciation

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

Dwelling Computations

Base Price	318,568	% Good	66
Plumbing	11,250	% Good Override	
Basement	0	Functional	60
Heating	26,430	Economic	
Attic	0	% Complete	100
Other Features	2,700	C&D Factor	
		Adj Factor	1.6
Subtotal	358,950	Additions	24,500
Ground Floor Area	1,934		
Total Living Area	2,956	Dwelling Value	266,600



Outbuilding Data

Line	Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
1	Frame Shed	10 x	14	140	1	2000	C	A	720

Condominium / Mobile Home Information

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

Building Notes



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 432-7.00-8.05

Sussex County Board of Assessment VS Deborah Walker
(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: \$ 306,500


Stipulated Value: \$ 277,800

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 3/10/25

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 432-7.00-8.05. The adjustment reflects a change in year built for the home and a change in approach to cost that brings the assessed value to \$277,800.

Katrina M. Mears

From: Debbie Walker-Trice <ryderwalker@gmail.com>
Sent: Tuesday, March 11, 2025 3:52 PM
To: Katrina M. Mears
Subject: Re: Negotiated Settlement Stipulation

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

I accept this offer of \$277,800.

On Tue, Mar 11, 2025, 3:08 PM Katrina M. Mears <kmears@sussexcountyde.gov> wrote:

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

Kind Regards,

Katrina M. Mears

Manager of Business Services, Finance

2 The Circle

P.O. Box 589

Georgetown, DE 19947

Tel: 302.855.7859

Mobile: 302.245.7928

Situs : 31723 OLD HICKORY RD
Parcel ID: 432-7.00-8.05
Class: Single Family Dwelling
Card: 1 of 1
Printed: March 11, 2025

CURRENT OWNER

WALKER DEBORAH R
31723 OLD HICKORY RD
LAUREL DE 19956

GENERAL INFORMATION

Living Units 1
Neighborhood 2AR002
Alternate ID 432070000080500000
Vol / Pg 2101/24
District
Zoning AGRICULTURAL/RESIDEI
Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000			54,000
Residual	AC 0.1400			1,890

Total Acres: 1.14
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	55,900	55,900	0	55,900
Building	0	221,900	221,900	0	262,990
Total	0	277,800	277,800	0	318,890

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
08/28/24	TJA	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/15/23	202305255	4,617	A108 Replace Windows & Siding	
03/06/19	201902248	15,600	A027 30x40 Det Gar (Pole Building)	
04/30/99	88559-4	3,134	D010 Swim.Pool & Det.Shed-May'S Deli	
04/30/99	88559-5	0	D010 Swim.Pool & Det.Shed-May'S Deli	
03/20/98	88559-3	966	D010 Fence-May'S Landinglot 6	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/17/95		1		2101/24		



Situs : 31723 OLD HICKORY RD

Parcel Id: 432-7.00-8.05

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 11, 2025

Dwelling Information

Style Manufactured - Dbl Wide **Year Built** 1997
Story height 1 **Eff Year Built**
Attic None **Year Remodeled**
Exterior Walls Alum/Vinyl **Amenities**
Masonry Trim X
Color 72 **In-law Apt** No

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms 3 **Full Baths** 2
Family Rooms **Half Baths** 0
Kitchens **Extra Fixtures** 2
Total Rooms 6
Kitchen Type None **Bath Type**
Kitchen Remod No **Bath Remod** No

Adjustments

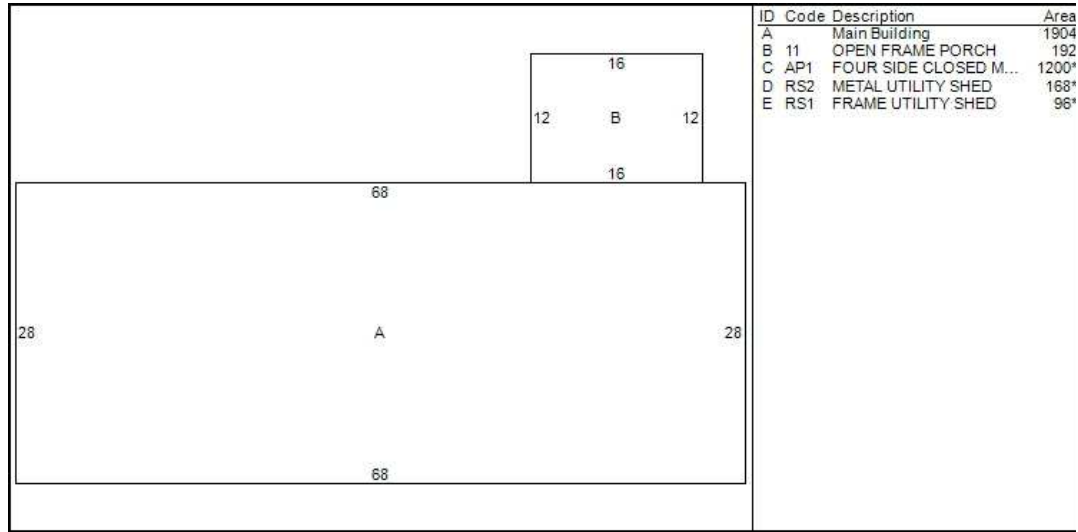
Int vs Ext Same **Unfinished Area**
Cathedral Ceiling X **Unheated Area** 28

Grade & Depreciation

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

Dwelling Computations

Base Price 158,930 **% Good** 82
Plumbing 4,280 **% Good Override**
Basement -7,580 **Functional**
Heating 12,050 **Economic**
Attic 0 **% Complete** 100
Other Features 0 **C&D Factor**
 Adj Factor 1.4
 Additions 3,900
Subtotal 167,680
Ground Floor Area 1,904
Total Living Area 1,904 **Dwelling Value** 198,000



ID	Code	Description	Area
A		Main Building	1904
B	11	OPEN FRAME PORCH	192
C	AP1	FOUR SIDE CLOSED M...	1200*
D	RS2	METAL UTILITY SHED	168*
E	RS1	FRAME UTILITY SHED	96*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pole Bldg	30 x 40		1,200	1	2019	C	F	22,610
Metal Shed	12 x 14		168	1	2000	C	A	840
Frame Shed	8 x 12		96	1	2000	C	A	490

Condominium / Mobile Home Information

Complex Name
Condo Model 9481
Unit Number
Unit Level
Unit Parking WHT BLU **Unit Location**
Model (MH) **Unit View**
 Model Make (MH)

Building Notes

Situs : 583 BAY AV

Parcel ID: 330-9.00-44.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 11, 2025

CURRENT OWNER
SMALL DANIEL J
36 KELLER AVE
MILFORD DE 19963

GENERAL INFORMATION
Living Units 1
Neighborhood 4YR002
Alternate ID 330090000440000000
Vol / Pg 4855/263
District
Zoning TOWN CODES
Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2686	Waterfront - Ba		274,020

Total Acres: .2686
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	274,000	274,000	0	274,000
Building	0	421,700	421,700	0	410,210
Total	0	695,700	695,700	0	684,210

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
TD330DM3

Entrance Information

Date	ID	Entry Code	Source
08/06/24	KMB	Data Mailer Change	Owner
04/08/24	SNN	Occupant Not At Home	Estimated

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/30/21	202106366	5,440	A085	152 Lf Vinyl Fence With 3 Gates
11/30/15	201511258	69,082	A005	2 St Dw 26x41, Att Gar 30x26, Por

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/16/18				4855/263	Deed	SMALL DANIEL J
10/20/14	110,000			4321/319		



Situs : 583 BAY AV

Parcel Id: 330-9.00-44.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 11, 2025

Dwelling Information

Style Cape Cod **Year Built** 2017
Story height 1.75 **Eff Year Built**
Attic None **Year Remodeled**
Exterior Walls Alum/Vinyl **Amenities**
Masonry Trim x
Color **In-law Apt** No

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

Adjustments

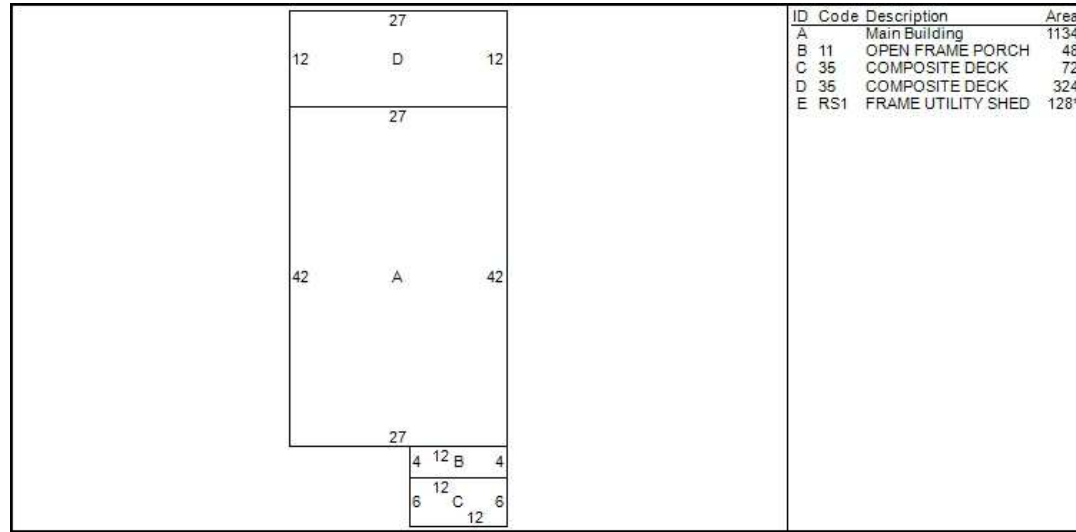
Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

Grade & Depreciation

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

Dwelling Computations

Base Price	269,093	% Good	98
Plumbing	7,030	% Good Override	
Basement	-25,390	Functional	
Heating	22,320	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.52
Subtotal	273,050	Additions	8,800
Ground Floor Area	1,134		
Total Living Area	1,985	Dwelling Value	420,100



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	16 x 8		128	1	2017	C	A	1,570







Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)

Building Notes

	SUBJECT PARCEL	COMPARISON-1	COMPARISON-2	COMPARISON-3	COMPARISON-4	COMPARISON-5
PARCEL ID	330-9.00-44.00	235-4.17-78.00	235-3.12-8.00	330-5.00-63.00	230-4.00-26.00	230-24.00-73.00
CARD 1						
	583	605 S	17	135	201	1619
	BAY	BAY SHORE	CALIFORNIA	BEACH PLUM	BAY	BEACH PLUM
	AV	DR	AV	DR	AV	DR
Neighborhood	4YR002	6AR012	6AR011	4YR002	4YR002	6AR011
NBHD Group	602	602	602	602	602	602
Total Acres	.2686	.1148	.2877	.3655	.4469	.1722
Living Units	1	1	1	1	1	1
DWELLING DESCRIPTION						
Story Height	1.75	1.5	1.5	2	1.75	1.75
Attic	1	1	1	1	1	1
Style	08-CAPE COD	06-BUNGALOW	18-SALT BOX	21-CONVENTIONAL	08-CAPE COD	08-CAPE COD
Year Built	2017	1998	1997	2018	1991	1991
Exterior Wall	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	01-FRAME	06-ALUM/VINYL	06-ALUM/VINYL
Total Living Area	1985	1512	1680	2594	2912	1687
Fin Bsmt Area						
Rec Room Area						
Grade	C+	C	C-	B-	B-	C
CDU	AV	AV	AV	AV	GD	AV
Basement	1	1	1	1	1	1
Bed Rooms	2	3	3	4	3	4
Total Rooms	5	7	6	8	6	7
Total Fixtures	8	9	11	10	14	14
Fireplace-Mas						
System Type	6-HEAT PUMP	6-HEAT PUMP	2-FORCED WARM AIR	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP
PRICING DATA						
Land Value	274,000	259,700	344,500	295,000	375,000	307,100
Building Value	421,700	367,400	305,700	456,800	587,100	281,600
OBV Value	1,570	1,350	3,710	2,490	770	390
Dwelling Value	420,100	366,000	302,000	454,300	586,300	281,200
Cost Value	695,700	627,100	650,200	751,800	962,100	588,700
VALUATION						
Weighted Average	708,460					
Time Adjusted Price	0	608500	779800	958800	1225000	756400
Sale Price	0	565000	700000	799000	1225000	670000
Sale Date		22-JUL-2022	01-FEB-2022	29-MAR-2021	12-JUN-2023	29-DEC-2021
Market Value	684,210					
Adjusted Price		636,920	647,850	767,990	843,550	692,010

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): DANIEL J. SMALL Parcel ID: 330-9.00-44.00

Street Address of Parcel: 583 BAY AVENUE MILFORD DE 19963

Current Assessment: \$ 695,700

Purchase Price (Total of Land and Improvement): \$ 345,000 Date of Purchase: 05/2017

Special Conditions of Sale: _____

How was property acquired Private Sale Auction Open Market Family Inherited
 Other: LAND + NEW CONSTRUCTION

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

Year	Cost	Change
		<u>NONE</u>

Description of Property

Lot size/Land Area 1/4 ACRE Style of Home CAPE

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

Finished Basement Finished Attic Central Air

Porches and Additions: NONE

Describe outbuildings or accessory structures other than main dwelling:

(1) 8'x10' SHED

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 600,000

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:

THERE ARE NO COMPARABLES AS ALL OTHER NEW CONSTRUCTION ARE TYPICALLY (4) BEDROOM.
INTERIOR IS BASIC! VINYL FLOOR THROUGHOUT, LAMINATE COUNTERTOPS... NO UPGRADES.

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 Daniel J. Small

Print Name and Title: DANIEL J. SMALL OWNER

Mailing Address: PO Box 75
Milford DE 19963

E Mail Address: dansmall@comcast.net Telephone: 302 265 2623

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

SUSSEX COUNTY | DELAWARE

Date of Issue: July 26, 2024
 Parcel ID No: 330-9.00-44.00
 Property Location 583 BAY AV

SMALL DANIEL J
 36 KELLER AVE
 MILFORD DE 19963

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>

NOTE! (2) Bedrooms not (3) as listed
 *** YOU NEED NOT REPLY IF THE INFORMATION IS CORRECT ***

Living/Dining + Kitchen =
 (1) ROOM
 X 6 5
 X 3 2

Building Information

Occupancy	Single Family
Land Use	Single Family Dwelling
Style	Cape Cod
Approximate Year Built	2017
Story Height	1.75
Attic	None
Heating System	Electric - Heat Pump
Air Conditioning	Yes
Fireplaces	0

Total Rooms	6
Total Bedrooms	3
Total Full Bathrooms	2
Total Half Bathrooms	0
Basement	Post Pier
Basement Garage Spaces	0
Finished Basement Area	0
Finished Rec Room Area	0
Total Living Area	1985

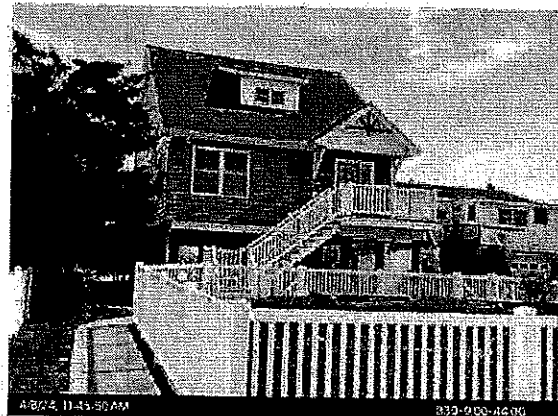
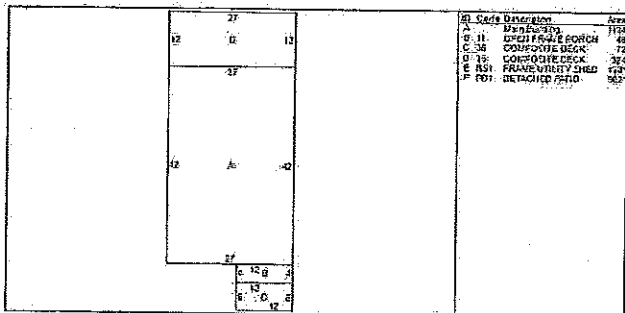
Sales Information

Sale Date	Sale Price
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Detached Structures

FRAME UTILITY SHED	128
DETACHED PATIO	902

NO Detached Patio



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: **DANIEL SMALL**
 Daytime Phone Number: **610 202 9870**

Signature: *Daniel J Small*
 Date: **7-30-24**

Data Mailer Glossary of Terms

Occupancy: Each living unit must have separate cooking and bath facilities.

LUC: Property use type

Style: The type of residential home identified by its architectural characteristics.

Approximate Year Built: The approximate year built, if known.

Story Height: The number of stories for the main section of the dwelling noted in the sketch as "A".

Attic: Must have a permanent stairway leading to the floor above the main living area, and there must be adequate headroom at the peak of the roof. Possible attic entries include:

None	There is NO permanent stairway
Unfinished	Has stairs and headroom, but no finished walls, ceiling, or floor
PT Finished	Either part of the area is fully finished, or all of the area is partially finished
Fully Finished	The entire attic area is finished into living space

Heating System: The type of fuel and system used to heat the dwelling.

Air Conditioning: A system that partially or entirely cools the living unit. Window units are not counted.

Fireplaces: The number of usable fireplace openings. Count does not include free standing stoves.

Total Rooms: Total number of separate rooms, excluding bathrooms, hallways, and closets.

Total Bedrooms: Separate rooms designated to be utilized as bedrooms.

Total Full Bathrooms: The number of full baths in the residence. FULL BATH refers to the number of water fixtures (three or more) – including a toilet, sink, bathtub and/or shower stall.

Total Half Bathrooms: The number of half baths in the residence. HALF BATH refers to the number of water fixtures (two) – usually a toilet and a sink.

Basement: The area found under the main section of the dwelling noted in the sketch as "A".

Basement Garage Spaces: The number of designated spaces for vehicle parking in the basement level of the dwelling.

Finished Basement Area: Finished area within the basement level of the dwelling.

Finished Rec Room Area: Semi-Finished area within the basement level of the dwelling.

Total Living Area: Square footage of living area. Does not include basement finished areas.

Sales Information: Property sales history from Jan 1, 2021 – current.

Detached Structures: Non-living area property improvements which are not attached to the dwelling.

**Questions? Please call (302) 854-5274 or email
SussexCountyDE@tylertech.com to speak with a representative from Tyler
Technologies.**



Situs : 16 SWEDES ST

Parcel ID: 334-20.14-235.00-1

Class: Residential - Condo

Card: 1 of 1

Printed: March 14, 2025

CURRENT OWNER
 MCLHINNEY GARY W & KAREN J KRUGER
 6 LEADBURN CT
 BALTIMORE MD 21204

GENERAL INFORMATION
 Living Units 1
 Neighborhood 6GR003
 Alternate ID 33420140235000001
 Vol / Pg 3984/135
 District
 Zoning TOWN CODES
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.0360	Location	-10	450,030

Total Acres: .036
 Spot: Location: 12 VERY GD LOCATION (POS INFL)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	450,000	450,000	0	450,000
Building	0	124,300	124,300	0	154,520
Total	0	574,300	574,300	0	604,520

Manual Override Reason
 Base Date of Value
 Effective Date of Value

Value Flag Cost Approach
 TD334DM13

Entrance Information

Date	ID	Entry Code	Source
01/26/24	MAE	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/19/16	201613216	5,400	A085 Interior Work Only, Bath Renovatic	
04/10/13	201304166	3,200	A106 Replace 5 Vinyl Windows	
05/21/08	76620-1	3,600	D010 A Roof-Viking Condo Unit 1	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/30/12	220,000			3984/135		
10/25/04	212,000					
04/16/04						
09/27/00	109,500					



Situs : 16 SWEDES ST

Parcel Id: 334-20.14-235.00-1

Class: Residential - Condo

Card: 1 of 1

Printed: March 14, 2025

Dwelling Information

Style Cabin/Cottage **Year Built** 1956
Story height 1 **Eff Year Built**
Attic None **Year Remodeled**
Exterior Walls Alum/Vinyl **Amenities**
Masonry Trim x
Color **In-law Apt** No

Basement

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

Heating & Cooling

Fireplaces

Heat Type Central No Ac **Stacks**
Fuel Type Electric **Openings**
System Type Electric Baseboard **Pre-Fab**

Room Detail

Bedrooms 2 **Full Baths** 1
Family Rooms **Half Baths** 0
Kitchens **Extra Fixtures** 3
Total Rooms 5
Kitchen Type **Bath Type**
Kitchen Remod No **Bath Remod** No

Adjustments

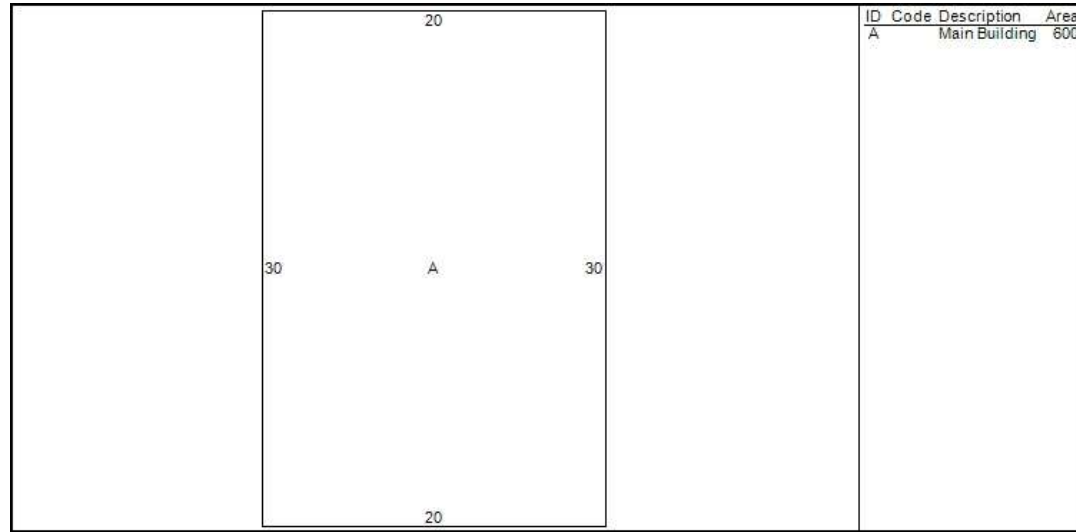
Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

Grade & Depreciation

Grade D+ **Market Adj**
Condition Average **Functional**
CDU AVERAGE **Economic** 75
Cost & Design 0 **% Good Ovr**
% Complete 100

Dwelling Computations

Base Price	113,668	% Good	70
Plumbing	3,620	% Good Override	
Basement	-6,310	Functional	
Heating	0	Economic	75
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.133
Subtotal	110,980	Additions	
Ground Floor Area	600		
Total Living Area	600	Dwelling Value	124,300



Outbuilding Data







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

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number 1 **Unit Location** 1
Unit Level **Unit View**
Unit Parking **Model Make (MH)**
Model (MH)

Building Notes

	SUBJECT PARCEL	COMPARISON-1	COMPARISON-2	COMPARISON-3	COMPARISON-4	COMPARISON-5
PARCEL ID	334-20.14-235.00-1	334-20.18-98.00-NORTH	334-20.14-57.00-A	334-20.14-241.00-1A	334-20.18-165.02-2	334-20.18-142.01-3
CARD 1						
	16	108		17	19	3
	SWEDES	VISTA		SAULSBURY	MCKINLEY	BELLEVUE
	ST	RD		ST	AV	ST
Neighborhood	6GR003	6GR003	6GR003	6GR003	6GR003	6GR003
NBHD Group	624	624	624	624	624	624
Total Acres	.0360	.1000	.0550	.0400	.1000	.0400
Living Units	1	1	1	1	1	1
DWELLING DESCRIPTION						
Story Height	1	2	2	1.5	2	3.25
Attic	1	1	1	1	1	1
Style	19-CABIN/COTTAGE	21-CONVENTIONAL	09-TWIN	08-CAPE COD	10-CONDO FLAT	12-TWNHSE EXTERIOR
Year Built	1956	1980	1988	2014	1984	1990
Exterior Wall	06-ALUM/VINYL	06-ALUM/VINYL	01-FRAME	06-ALUM/VINYL	01-FRAME	01-FRAME
Total Living Area	600	1300	1782	1260	2432	2376
Fin Bsmt Area						
Rec Room Area						
Grade	D+	C	C+	C	B	C+
CDU	AV	AV	AV	AV	AV	AV
Basement	3	1	1	3	2	1
Bed Rooms	2	3	3	3	5	4
Total Rooms	5	6	6	6	8	7
Total Fixtures	6	8	11	10	9	14
Fireplace-Mas			1			
System Type	4-ELECTRIC BASEBOAR	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP
PRICING DATA						
Land Value	450,000	641,500	481,100	517,300	775,900	517,300
Building Value	124,300	341,900	464,700	448,400	595,400	654,700
OBV Value	0	0	720	0	0	2,160
Dwelling Value	124,300	341,900	464,000	448,400	595,400	652,500
Cost Value	574,300	983,400	945,800	965,700	1,371,300	1,172,000
VALUATION						
Weighted Average	839,630					
Time Adjusted Price	0	850400	871100	1052500	1557100	2419200
Sale Price	0	800000	865000	895000	1289000	2100000
Sale Date		12-SEP-2022	02-MAY-2023	08-JUN-2021	17-FEB-2021	09-SEP-2021
Market Value	604,520					
Adjusted Price		381,420	523,310	596,600	576,720	1,508,660

PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	LEGDAT			
Prop	Site	Street	Subdiv	Town	Class	Lot	Story	Height	Year	Central AC	Sw Tot	Storm	Full Bath	Half Bath	Basement	Grable	Cov	SLA	Sale Date	Sale Price	PSF	ASR	Adjusted Price	Adj PSF	Adj ASR	PSF	Legend 1				
334-20-14-235-00-1	16	SWEDES	ST	DB-Dewey Beach	R	105	1	19-CABIN/COTTAGE	1996	S-CENTRAL NO AC	5	2	1	0	3-CRAWL	D-	AV	600										957.17	WING CONDO		
334-20-14-178-00-B	18	WEST	ST	DB-Dewey Beach	R	105	1	10-CONDO FLAT	1986	S-CENTRAL FULL AC	4	2	1	0	2-SLAB	C	GD	750	05/09/22	625,000	833.33	1.00	682,500	910.00	0.92	832.67	GUTHRIE CONDO IV				
334-20-14-178-00-C	18	WEST	ST	DB-Dewey Beach	R	105	1	10-CONDO FLAT	1986	S-CENTRAL FULL AC	3	1	1	0	2-SLAB	C-	GD	384	09/06/21	302,500	839.84	1.25	387,000	1,007.81	1.04	1,051.82	GUTHRIE CONDO IV				
334-20-14-194-00-1				DB-Dewey Beach	R	105	1	10-CONDO FLAT	1981	S-CENTRAL NO AC	4	2	1	0	2-SLAB	C-	AV	520	09/05/22	350,000	1,134.62	0.93	631,300	1,214.04	0.87	1,055.00	OCEAN VIEW CONDO				
334-20-14-233-00-12A	8	SWEDES	ST	DB-Dewey Beach	R	105	1	19-CABIN/COTTAGE	1978	S-CENTRAL FULL AC	5	2	1	0	3-CRAWL	C-	AV	560	09/09/22	440,900	787.32	1.02	468,700	836.96	0.96	801.96	MARINERS SURFSIDE				
																													median	958.91	0.94
																													average	992.20	0.95

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): Gary W McLhinney Parcel ID: 334-20.14-235.00-1

Street Address of Parcel: 16 Swedes St

Current Assessment: \$ 680,100

Purchase Price (Total of Land and Improvement): \$ 225,000 Date of Purchase: 4/2011

Special Conditions of Sale: none

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

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

Year	Cost	Change
2021	10,000	new siding and roof
2018	5,000	new bathroom

Description of Property

Lot size/Land Area 20x30 Style of Home single

Number of: Bedrooms: 2 Bathrooms: 1 Fireplaces: 0

Finished Basement Finished Attic Central Air

Porches and Additions: front porch

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? \$ 225,000

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

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

Property is a land lease property which i do not own and only pay and yearly fee. The value of the home structure is \$ 225,000. I should not have to pay a tax on property i do not own.

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: Gary McLhinney _____

Mailing Address: 8 Leadburn Ct _____

Towson, Maryland 21204 _____

E Mail Address: gmclhinney@aol.com Telephone: 410-365-6886 _____

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.