

Sussex



County

## BOARD OF ASSESSMENT REVIEW MEETING

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

### AGENDA

March 24, 2025

10:00 A.M.

#### Call to Order

#### Approval of Agenda

#### Approval of Minutes

1. March 21, 2025

#### Public Comments

#### Consent Agenda

1. Parcel – 134-13.00-1844.00; appellant Smith LLC
2. Parcel – 135-19.00-129.00; appellant Leo Clark
3. Parcel – 234-10.00-338.00; appellant Joseph and Leslie Sterba
4. Parcel – 533-11.00-428.00; appellant Thomas and Donna Sites
5. Parcel – 135-14.15-54.00; appellant Sussex Suites LLC
6. Parcel – 334-12.00-98.01; appellant MICO LLC



**Property Assessment Appeal Hearings:**

Appellant	Parcel Number	Property
Jamie Sykut	133-17.00-16.00-706A7	10102 Saw Mill Way Millsboro, DE 19966
David and Pauline Williams	234-5.00-654.00	30839 Park Terrace Lewes, DE 19958

**Adjourn**

In accordance with 29 Del. C. §10004(e)(2), this Agenda was posted on March 17, 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](#)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-13.00-1844.00

Sussex County Board of Assessment VS Smikh LLC  
(Owner Name)

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

Original Value: \$1,087,000

Stipulated Value: \$840,900

Date: 03/13/2025

Signature of Owner or duly authorized agent: C. E. Rupert Smith III

Printed Name: C. E. RUPERT SMITH III

Date: 3/11/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-13.00-1844.00. The adjustment reflects a change in the investment rating and location factor that brings the assessed value to \$840,900.

**COMMERCIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

Situs : 701 BETHANY LOOP 1

Parcel ID: 134-13.00-1844.00

Class: Office - General

Card: 1 of 1

Printed: March 17, 2025

**CURRENT OWNER**  
 SMITH LLC  
 30560 TOPSIDE COURT  
 OCEAN VIEW DE 19970

**GENERAL INFORMATION**  
 Living Units 0  
 Neighborhood 1UC001  
 Alternate Id 134130018440000000  
 Vol / Pg 2964/83  
 District  
 Zoning MEDIUM RESIDENTIAL  
 Class Commercial



**Property Notes**

Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	.2896		196,720
Total Acres: .2896				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	196,700	196,700	196,700	0
Building	0	644,200	634,000	644,200	0
<b>Total</b>	<b>0</b>	<b>840,900</b>	<b>830,700</b>	<b>840,900</b>	<b>0</b>
<b>Manual Override Reason</b>					
<b>Base Date of Value</b>					
<b>Value Flag</b>	Income Approach		<b>Effective Date of Value</b>		

Entrance Information			
Date	ID	Entry Code	Source
11/30/22	AJR	Entrance Gained	Other

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
12/11/03	14001-3	20,000	D010	Tenant Fit Up-The Salt Pond Ph 5:	
10/23/03	14001-2	0	D010	Sign-Salt Pond	
05/13/03	14001-1	200,000	D010	Office-The Salt Pond	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/10/99	7,500			2964/83		

**COMMERCIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

Situs : 701 BETHANY LOOP 1

Parcel ID: 134-13.00-1844.00

Class: Office - General

Card: 1 of 1

Printed: March 17, 2025

Building Information	
Year Built/Eff Year	2003 /
Building #	1
Structure Type	Office Bldg L/R--(1-4
Identical Units	1
Total Units	1
Grade	B-
# Covered Parking	
# Uncovered Parking	
DBA	PROFESSIONAL CENTER

Building Other Features															
Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units
1	Canopy Roof/Slab		121		1		1								

Interior/Exterior Information																
Line	Level	From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01		100	1,418	187	Office Building	10	Glass & Ma	Steel	Normal	Hot Air	Central	Normal	3	3
2	02	03		100	2,484	187	Office Building	10	Glass & Ma	Steel	Normal	Hot Air	Central	Normal	3	3

Interior/Exterior Valuation Detail						
Line	Area	Use Type	% Good	% Complete	Use Value	RCNLD
1	1,418	Office Building	65	100	190,150	
2	2,484	Office Building	65	100	581,410	

Outbuilding Data									
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	2018			1	8,500	C	A	21,000

COMMERCIAL PROPERTY RECORD CARD

SUSSEX COUNTY

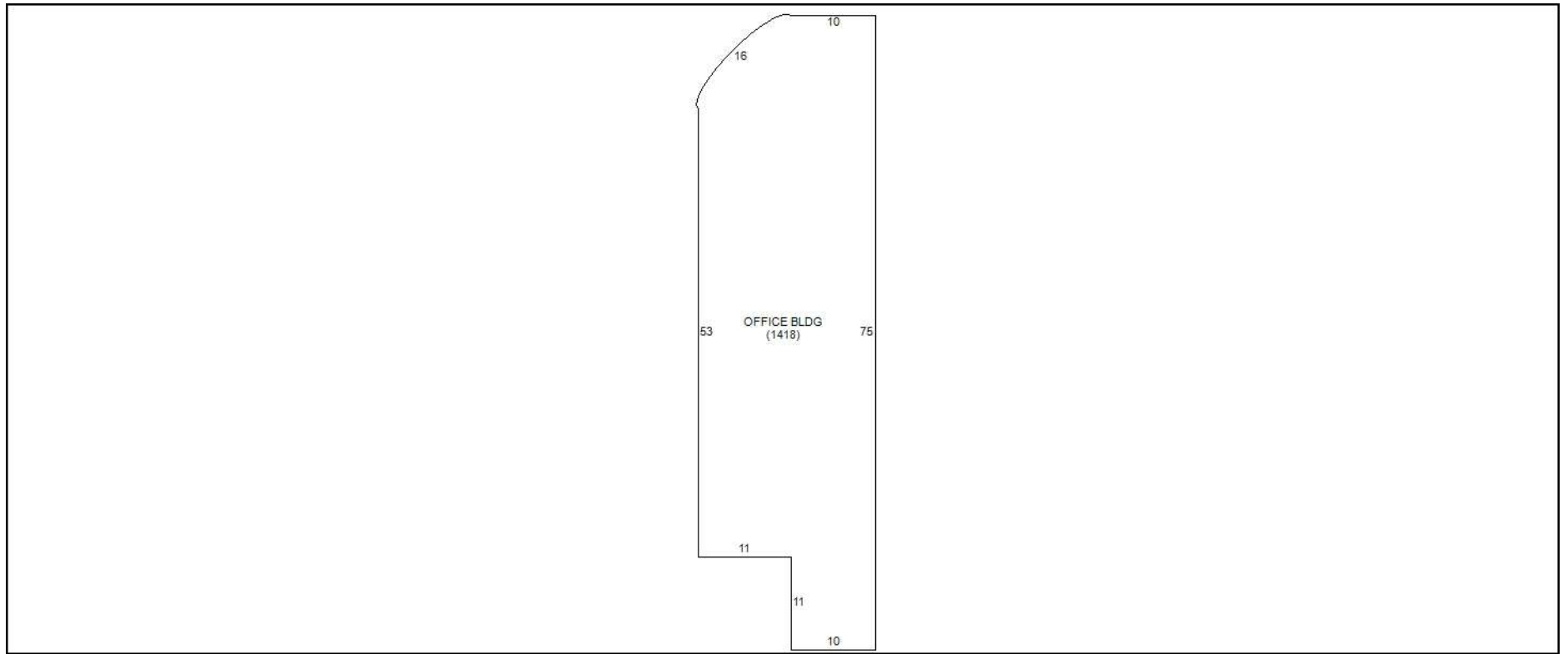
Situs : 701 BETHANY LOOP 1

Parcel ID: 134-13.00-1844.00

Class: Office - General

Card: 1 of 1

Printed: March 17, 2025



Additional Property Photos

**COMMERCIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

Situs : 701 BETHANY LOOP 1

Parcel ID: 134-13.00-1844.00

Class: Office - General

Card: 1 of 1

Printed: March 17, 2025

**Income Detail (Includes all Buildings on Parcel)**

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vacancy Rate	Vacancy Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
04	S	004	General Office	0	6,386	25.00	89	142,089	7		0	132,143	30		39,643	39,643	92,500

**Apartment Detail - Building 1 of 1**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

**Building Cost Detail - Building 1 of 1**

Total Gross Building Area	6,386
Replace, Cost New Less Depr	771,560
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	80
Final Building Value	617,248
Value per SF	96.66

**Notes - Building 1 of 1**

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**Income Summary (Includes all Building on Parcel)**

Total Net Income	92,500
Capitalization Rate	0.110000
Sub total	840,910
Residual Land Value	
Final Income Value	840,910
Total Gross Rent Area	6,386
Total Gross Building Area	6,386







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 135-19.00-129.00

Sussex County Board of Assessment VS Leo Clark & Joanne Dolan  
(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: \$441,200

Stipulated Value: \$399,000

Date: 3/13/25

Signature of Owner or duly authorized agent: [Handwritten Signature]

Printed Name: Leo J. Clark

Date: 3/11/25

Signature of Sussex County Government Representative: [Handwritten Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 135-19.00-129.00. The adjustment reflects a change in economic depreciation that brings the assessed value to \$399,000.

**RESIDENTIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

**Situs : 14 BOISENBERRY LN**

**Map ID: 135-19.00-129.00**

**Class: Single Family Dwelling**

Card: 1 of 1

Printed: March 17, 2025

**CURRENT OWNER**  
 CLARK LEO J  
 JOANNE DOLAN  
 14 BOISENBERRY LN  
 GEORGETOWN DE 19947

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 1LR006  
 Alternate Id 135190001290000000  
 Vol / Pg 2886/322  
 District  
 Zoning TOWN CODES  
 Class Residential



**Property Notes**

AG LAND USE: N

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC .8640			116,850

Total Acres: .864

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	116,900	116,900	0	116,900
Building	0	282,100	282,100	0	265,330
<b>Total</b>	0	399,000	399,000	0	382,230

**Manual Override Reason**  
 Base Date of Value  
 Effective Date of Value

Value Flag Cost Approach

**Entrance Information**

Date	ID	Entry Code	Source
10/27/21	JBV	Info At Door	Owner
08/31/23	MEP	Estimated	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
01/12/04	28090-1	111,563	D010 Dwelling W/Additions-Cinderber	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/23/03	69,500			2886/322		
06/09/03	48,000					

**RESIDENTIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

Situs : 14 BOISENBERRY LN

Parcel Id: 135-19.00-129.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 17, 2025

**Dwelling Information**

<b>Style</b> Ranch	<b>Year Built</b> 2004
<b>Story height</b> 1	<b>Eff Year Built</b>
<b>Attic</b> None	<b>Year Remodeled</b>
<b>Exterior Walls</b> Alum/Vinyl	<b>Amenities</b>
<b>Masonry Trim</b> x	<b>In-law Apt</b> No
<b>Color</b>	

**Basement**

<b>Basement</b> Crawl	<b># Car Bsmt Gar</b> 0
<b>FBLA Size</b> x	<b>FBLA Type</b>
<b>Rec Rm Size</b> x	<b>Rec Rm Type</b> Single Family

**Heating & Cooling**

**Fireplaces**

<b>Heat Type</b> Central Full Ac	<b>Stacks</b>
<b>Fuel Type</b> Electric	<b>Openings</b>
<b>System Type</b> Forced Warm Air	<b>Pre-Fab</b>

**Room Detail**

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

**Adjustments**

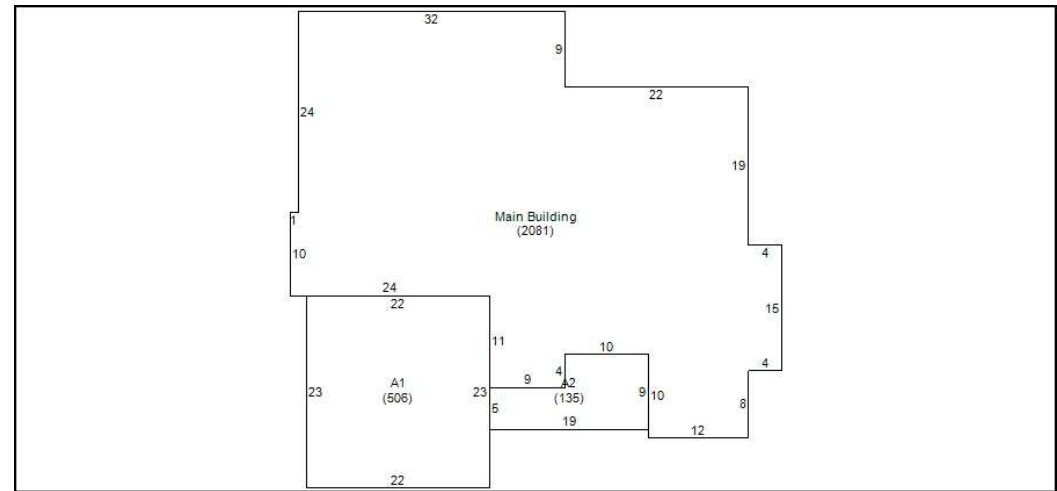
<b>Int vs Ext</b> Same	<b>Unfinished Area</b>
<b>Cathedral Ceiling</b> x	<b>Unheated Area</b>

**Grade & Depreciation**

<b>Grade</b> C	<b>Market Adj</b>
<b>Condition</b> Average	<b>Functional</b>
<b>CDU</b> AVERAGE	<b>Economic</b> 87
<b>Cost &amp; Design</b> 0	<b>% Good Ovr</b>
<b>% Complete</b> 100	

**Dwelling Computations**

<b>Base Price</b> 322,828	<b>% Good</b> 73
<b>Plumbing</b> 6,700	<b>% Good Override</b>
<b>Basement</b> -17,910	<b>Functional</b>
<b>Heating</b> 26,780	<b>Economic</b> 87
<b>Attic</b> 0	<b>% Complete</b> 100
<b>Other Features</b> 0	<b>C&amp;D Factor</b>
	<b>Adj Factor</b> 1.24
<b>Subtotal</b> 338,400	<b>Additions</b> 12,600
<b>Ground Floor Area</b> 2,081	
<b>Total Living Area</b> 2,081	<b>Dwelling Value</b> 282,100



**Outbuilding Data**

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

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

**Building Notes**





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-10.00-338.00

Sussex County Board of Assessment VS Joseph & Leslie Starba  
(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: \$ 484,200


Stipulated Value: \$ 393,300

Date: \_\_\_\_\_

Signature of Owner or duly authorized agent: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Date: 3/13/25

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 234-10.00-338.00. The adjustment reflects a change to the cost approach that brings the assessed value to \$393,300.

**Katrina M. Mears**

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**From:** JoeSterba@verizon.net  
**Sent:** Friday, March 14, 2025 8:01 AM  
**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.

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Good morning, Katrina

As per our phone conversation yesterday I agree with the stipulated value of \$393,300 for Parcel ID 234-10.00-338.00 and confirm my acceptance of the assessed value of \$393,300.

Thank you,  
Joseph E Sterba

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**From:** Katrina M. Mears <kmears@sussexcountyde.gov>  
**Sent:** Thursday, March 13, 2025 5:20 PM  
**To:** joesterba@verizon.net <joesterba@verizon.net>  
**Subject:** Negotiated Settlement Stipulation

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

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

**RESIDENTIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

**Situs : 22240 ARBOR CIR**

**Map ID: 234-10.00-338.00**

**Class: Single Family Dwelling**

Card: 1 of 1

Printed: March 17, 2025

**CURRENT OWNER**  
 STERBA JOSEPH E  
 LESLIE C STERBA  
 22240 ARBOR CIR  
 MILTON DE 19968

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 6AR237  
 Alternate Id 23410000338000000  
 Vol / Pg 5883/264  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**

AG LAND USE: N

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC .2197			100,990

Total Acres: .2197

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	101,000	101,000	0	101,000
Building	0	292,300	292,300	0	383,160
<b>Total</b>	<b>0</b>	<b>393,300</b>	<b>393,300</b>	<b>0</b>	<b>484,160</b>

**Manual Override Reason**  
 Base Date of Value  
 Effective Date of Value

Value Flag Cost Approach

**Entrance Information**

Date	ID	Entry Code	Source
04/15/22	ALA	Vacant Land	Other
05/03/24	KEK	Occupant Not At Home	Other
07/11/24	JTS	Data Mailer Change	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
12/30/21	202107218	94,639	A007 1 St Sfd 51x50, Garage 21x23,	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/04/23	395,951	Land & Improv	Valid Sale - Tyler	5883/264	Deed	STERBA JOSEPH E
11/17/21			Invalid Sale - Tyler	5591/14	Deed	INSIGHT BUILDING CO LLC



**RESIDENTIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

Situs : 22240 ARBOR CIR

Parcel Id: 234-10.00-338.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 17, 2025

**Dwelling Information**

<b>Style</b> Ranch	<b>Year Built</b> 2021
<b>Story height</b> 1	<b>Eff Year Built</b>
<b>Attic</b> None	<b>Year Remodeled</b>
<b>Exterior Walls</b> Alum/Vinyl	<b>Amenities</b>
<b>Masonry Trim</b> x	
<b>Color</b>	<b>In-law Apt</b> No

**Basement**

<b>Basement</b> Crawl	<b># Car Bsmt Gar</b> 0
<b>FBLA Size</b> x	<b>FBLA Type</b>
<b>Rec Rm Size</b> x	<b>Rec Rm Type</b> Single Family

**Heating & Cooling**

**Fireplaces**

<b>Heat Type</b> Central Full Ac	<b>Stacks</b>
<b>Fuel Type</b> Electric	<b>Openings</b>
<b>System Type</b> Heat Pump	<b>Pre-Fab</b> 1

**Room Detail**

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

**Adjustments**

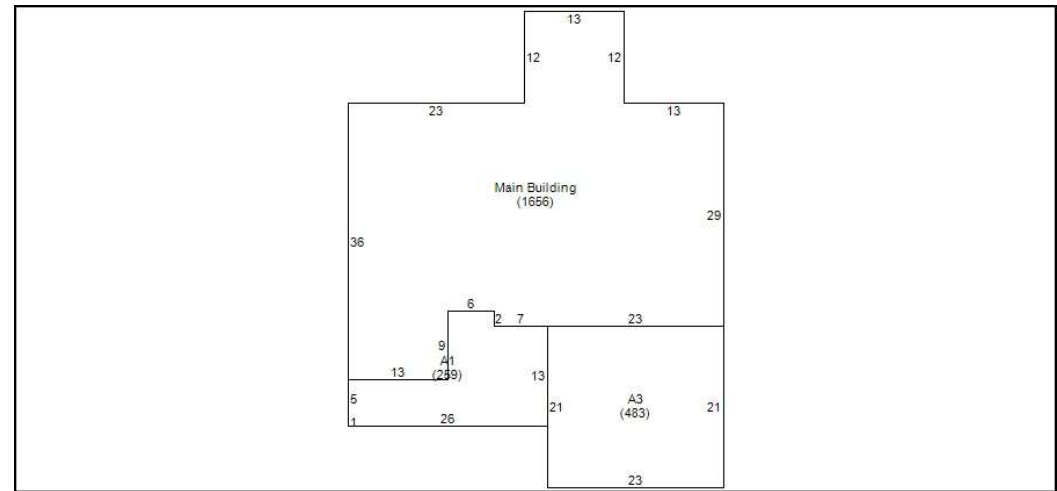
<b>Int vs Ext</b> Same	<b>Unfinished Area</b>
<b>Cathedral Ceiling</b> x	<b>Unheated Area</b>

**Grade & Depreciation**

<b>Grade</b> C	<b>Market Adj</b>
<b>Condition</b> Average	<b>Functional</b>
<b>CDU</b> AVERAGE	<b>Economic</b>
<b>Cost &amp; Design</b> 0	<b>% Good Ovr</b>
<b>% Complete</b> 100	

**Dwelling Computations**

<b>Base Price</b> 266,358	<b>% Good</b> 100
<b>Plumbing</b> 6,700	<b>% Good Override</b>
<b>Basement</b> -14,770	<b>Functional</b>
<b>Heating</b> 22,090	<b>Economic</b>
<b>Attic</b> 0	<b>% Complete</b> 100
<b>Other Features</b> 1,550	<b>C&amp;D Factor</b>
	<b>Adj Factor</b> .96
<b>Subtotal</b> 281,930	<b>Additions</b> 22,500
<b>Ground Floor Area</b> 1,656	
<b>Total Living Area</b> 1,656	<b>Dwelling Value</b> 292,300



**Outbuilding Data**

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

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

**Building Notes**





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 533-11.00-428.00

Sussex County Board of Assessment VS Thomas & Dorina Elias  
(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: \$808,000

Stipulated Value: \$866,900

Date: \_\_\_\_\_

Signature of Owner or duly authorized agent: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Date: 3/11/25

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Kaolar

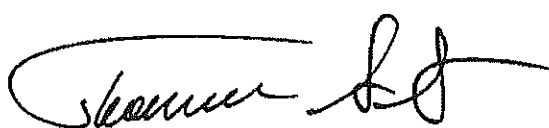
Title: Director of Assessment

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 533-11.00-428.00. The adjustment reflects a change in grade that brings the assessed value to \$866,900.



APPROVED

 3/13/25

**RESIDENTIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

**Situs : 36843 JAHNIGEN DR**

**Map ID: 533-11.00-428.00**

**Class: Single Family Dwelling**

Card: 1 of 2

Printed: March 17, 2025

**CURRENT OWNER**  
 SITES THOMAS S & DONNA M SITES  
 36843 JAHNIGEN DR  
 FRANKFORD DE 19945

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 1AR081  
 Alternate Id 53311000428000000  
 Vol / Pg 3391/220  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**  
 AG LAND USE: N

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC .4733	Waterfront - Riv		234,870

Total Acres: .4733

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	234,900	234,900	0	234,900
Building	0	632,000	556,400	0	632,000
<b>Total</b>	<b>0</b>	<b>866,900</b>	<b>791,300</b>	<b>0</b>	<b>866,900</b>

**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value**

**Value Flag** Market Approach

**Entrance Information**

Date	ID	Entry Code	Source
10/21/22	KEK	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
10/24/16	201610994	5,000	A146	Construct/Utilize A 4' X 28' P
04/05/06	96086-1	199,264	D010	Dwelling W/Additions-Hamlet @

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/07/06	535,990			3391/220		

**RESIDENTIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

Situs : 36843 JAHNIGEN DR

Parcel Id: 533-11.00-428.00

Class: Single Family Dwelling

Card: 1 of 2

Printed: March 17, 2025

**Dwelling Information**

<b>Style</b>	Conventional	<b>Year Built</b>	2006
<b>Story height</b>	2	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	
<b>Masonry Trim Color</b>	x	<b>In-law Apt</b>	No

**Basement**

<b>Basement</b>	Crawl	<b># Car Bsmt Gar</b>	0
<b>FBLA Size</b>	x	<b>FBLA Type</b>	
<b>Rec Rm Size</b>	x	<b>Rec Rm Type</b>	Single Family

**Heating & Cooling**

**Fireplaces**

<b>Heat Type</b>	Central Full Ac	<b>Stacks</b>	
<b>Fuel Type</b>	Electric	<b>Openings</b>	
<b>System Type</b>	Heat Pump	<b>Pre-Fab</b>	1

**Room Detail**

<b>Bedrooms</b>	5	<b>Full Baths</b>	3
<b>Family Rooms</b>		<b>Half Baths</b>	1
<b>Kitchens</b>		<b>Extra Fixtures</b>	2
<b>Total Rooms</b>	7	<b>Bath Type</b>	
<b>Kitchen Type</b>		<b>Bath Remod</b>	No
<b>Kitchen Remod</b>	No		

**Adjustments**

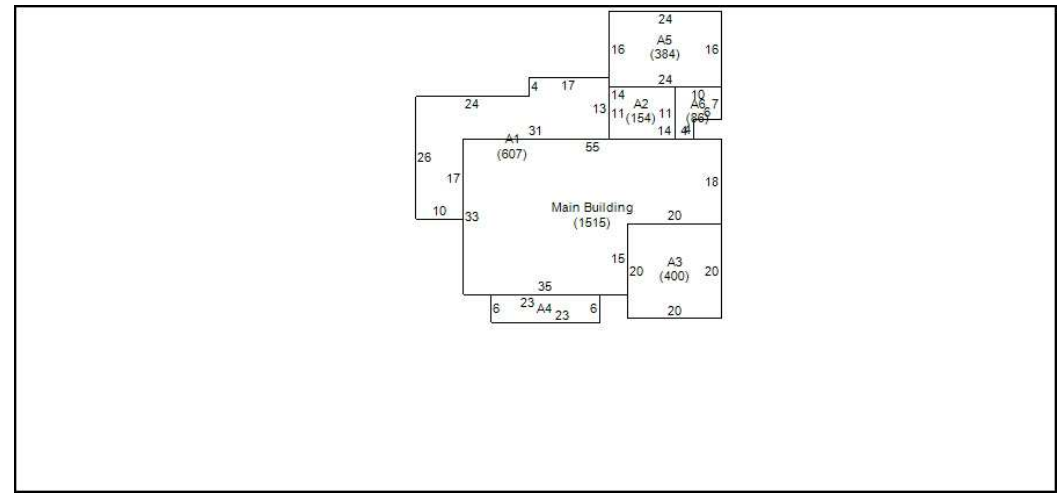
<b>Int vs Ext Cathedral Ceiling</b>	Same x	<b>Unfinished Area Unheated Area</b>	
-------------------------------------	-----------	--------------------------------------	--

**Grade & Depreciation**

<b>Grade</b>	B+	<b>Market Adj</b>	
<b>Condition</b>	Average	<b>Functional</b>	
<b>CDU</b>	AVERAGE	<b>Economic</b>	
<b>Cost &amp; Design % Complete</b>	0 100	<b>% Good Ovr</b>	

**Dwelling Computations**

<b>Base Price</b>	433,541	<b>% Good</b>	92
<b>Plumbing</b>	16,740	<b>% Good Override</b>	
<b>Basement</b>	-17,180	<b>Functional</b>	
<b>Heating</b>	35,960	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	1,930	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.06
<b>Subtotal</b>	470,990	<b>Additions</b>	84,000
<b>Ground Floor Area</b>	1,515		
<b>Total Living Area</b>	3,991	<b>Dwelling Value</b>	548,300



**Outbuilding Data**

Line	Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
1	Boat Dock	4 x	28	112	1	2016	B	F	4,220

**Condominium / Mobile Home Information**

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

**Building Notes**

**RESIDENTIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

<b>Situs : 36843 JAHNIGEN DR</b>	<b>Map ID: 533-11.00-428.00</b>	<b>Class: Single Family Dwelling</b>	Card: 2 of 2	Printed: March 17, 2025
----------------------------------	---------------------------------	--------------------------------------	--------------	-------------------------

CURRENT OWNER	GENERAL INFORMATION
SITES THOMAS S & DONNA M SITES 36843 JAHNIGEN DR FRANKFORD DE 19945	Living Units 1 Neighborhood 1AR081 Alternate Id 53311000428000000 Vol / Pg 3391/220 District Zoning AGRICULTURAL/RESIDEI Class Residential

--

Property Notes
AG LAND USE: N

Land Information					
Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC .4733	Waterfront - Riv		234,870	
Total Acres: .4733					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	0	234,900	234,900	0	234,900
<b>Building</b>	0	632,000	556,400	0	632,000
<b>Total</b>	0	866,900	791,300	0	866,900
<b>Manual Override Reason</b>					
<b>Base Date of Value</b>					
<b>Effective Date of Value</b>					
<b>Value Flag</b>	Market Approach				

Entrance Information				
Date	ID	Entry Code	Source	
10/21/22	KEK	Occupant Not At Home	Other	

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
10/24/16	201610994	5,000	A146	Construct/Utilize A 4' X 28' P	
04/05/06	96086-1	199,264	D010	Dwelling W/Additions-Hamlet @	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/07/06	535,990			3391/220		

**RESIDENTIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

Situs : 36843 JAHNIGEN DR

Parcel Id: 533-11.00-428.00

Class: Single Family Dwelling

Card: 2 of 2

Printed: March 17, 2025

**Dwelling Information**

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

**Basement**

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

**Heating & Cooling**

**Fireplaces**

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

**Room Detail**

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

**Adjustments**

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

**Grade & Depreciation**

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

**Dwelling Computations**

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

**Outbuilding Data**

Line	Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
2	Boat Dock	4 x	20	80	1	2016	A	A	3,910

**Condominium / Mobile Home Information**

Complex Name	Number
Condo Model	
Unit Number	Unit Type
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 135-14.15-54.00

Sussex County Board of Assessment VS Sussex Stiles LLC  
(Owner Name)

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

Original Value: \$5,200,100 Stipulated Value: \$3,448,700

Date: 3/8/25

Signature of Owner or duly authorized agent: *Joan Brittingham*

Printed Name: Joan Brittingham

Date: 3/13/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants's application for appeal, the income and expense report, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 135-14.15-54.00. The adjustment reflects a modification to the income and expense values that brings the assessed value to \$3,448,700.

**COMMERCIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

**Situs :**

**Parcel ID: 135-14.15-54.00**

**Class: Office - General**

Card: 1 of 3

Printed: March 17, 2025

**CURRENT OWNER**  
 SUSSEX SUITES LLC  
 22339 SUSSEX PINES RD  
 GEORGETOWN DE 19947

**GENERAL INFORMATION**  
 Living Units 0  
 Neighborhood 1LC001  
 Alternate Id 135141500540000000  
 Vol / Pg 3500/221  
 District  
 Zoning TOWN CODES  
 Class Commercial



**Property Notes**

Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 2.6500			730,000
Total Acres: 2.65				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	730,000	730,000	730,000	0
Building	0	2,718,700	3,904,300	2,718,700	0
<b>Total</b>	<b>0</b>	<b>3,448,700</b>	<b>4,634,300</b>	<b>3,448,700</b>	<b>0</b>
<b>Manual Override Reason</b>					
<b>Value Flag</b>	Income Approach		<b>Base Date of Value</b>		
			<b>Effective Date of Value</b>		

Entrance Information			
Date	ID	Entry Code	Source
06/16/22	RAP	Entrance Gained	Tenant

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
11/09/23	202211642	322,000	A091	Irs - Tfo	
02/03/20	201914632	4,500	A078	*Marlys Smoke Shop* Unit 2, Ligh	
03/26/18	201802898	30,000	A076	*Sussex Suites Llc* Existing Flat F	
08/09/17	201708448	1,000	A076	Moving New Occupancy. No Work	
02/28/14	201400510	28,226	A075	Adding Walls, Fixing Ada Bathroom	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/22/96		1		3500/221		

**COMMERCIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

Situs :

Parcel ID: 135-14.15-54.00

Class: Office - General

Card: 1 of 3

Printed: March 17, 2025

Building Information	
Year Built/Eff Year	2007 /
Building #	1
Structure Type	Office Bldg L/R--(1-4
Identical Units	1
Total Units	
Grade	C
# Covered Parking	
# Uncovered Parking	
DBA	DBA OFFICE, DEPT OF WATER

Building Other Features															
Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units
1	Sprinkler Sys Wet		19,629	1		1		1	Enclosed Entry		6	10			2
1	Enclosed Entry		6	16		1									

Interior/Exterior Information															
Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	17,650	770	Office Building	12	Frame	Steel		Hot Air	Central	Normal	4	3
2	02	02	100	3,350	243	Office Building	10	Frame	Steel		Hot Air	Central	Normal	4	2

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	17,650	Office Building	81	100	2,127,380
2	3,350	Office Building	70	100	336,620

Outbuilding Data									
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	2007			1	78,000	C	A	125,660

COMMERCIAL PROPERTY RECORD CARD

SUSSEX COUNTY

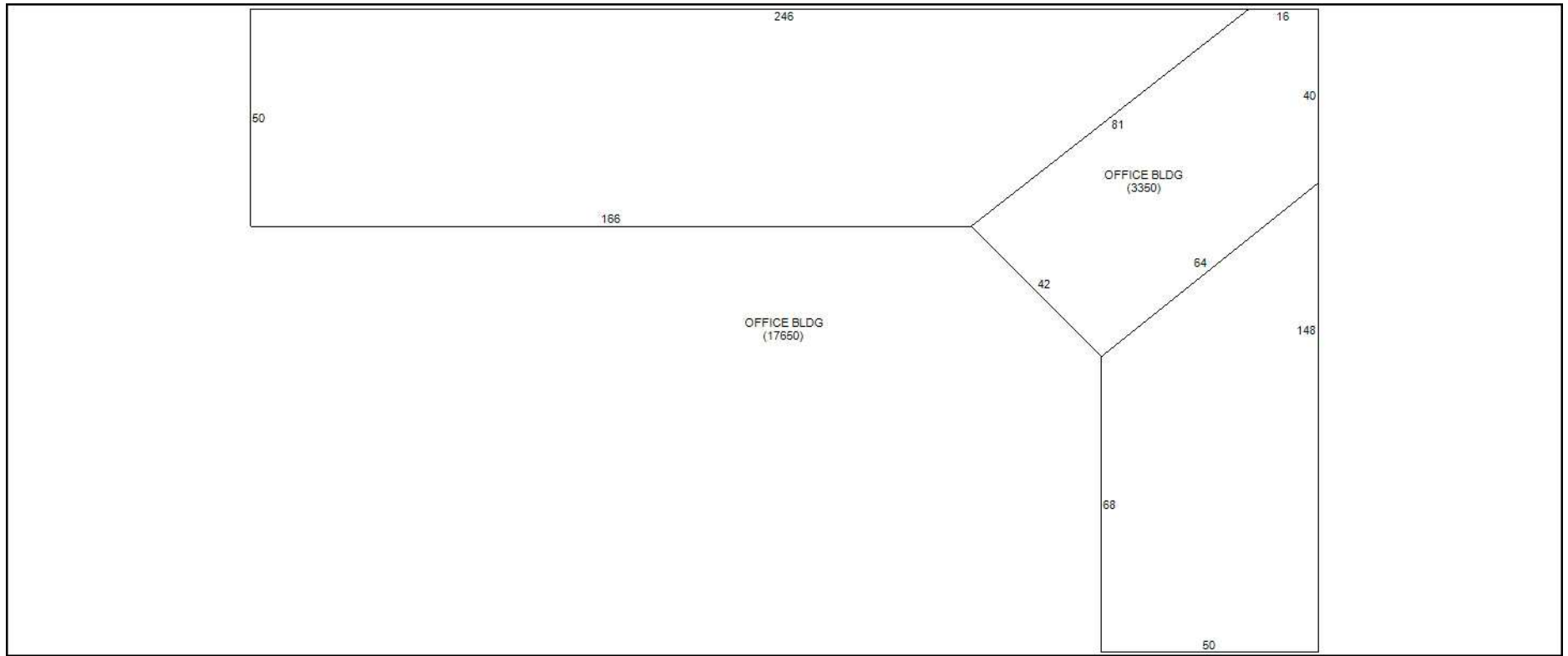
Situs :

Parcel ID: 135-14.15-54.00

Class: Office - General

Card: 1 of 3

Printed: March 17, 2025



Additional Property Photos

**COMMERCIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

Situs :

Parcel ID: 135-14.15-54.00

Class: Office - General

Card: 1 of 3

Printed: March 17, 2025

**Income Detail (Includes all Buildings on Parcel)**

Use Grp	Mod Type	Inc Mod	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vacancy Rate	Vacancy Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
03	S	004	General Retail	0	4,920	22.00	75	81,180	7		0	75,497	25			18,874	18,874	56,623
04	S	004	General Office	0	30,508	25.00	65	495,755	7		0	461,052	30			138,316	138,316	322,736

**Apartment Detail - Building 1 of 3**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

**Building Cost Detail - Building 1 of 3**

Total Gross Building Area	21,000
Replace, Cost New Less Depr	2,464,000
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	2,464,000
Value per SF	117.33

**Notes - Building 1 of 3**

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**Income Summary (Includes all Building on Parcel)**

Total Net Income	379,359
Capitalization Rate	0.110000
Sub total	3,448,720
Residual Land Value	
Final Income Value	3,448,720
Total Gross Rent Area	35,428
Total Gross Building Area	35,428

**COMMERCIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

**Situs :**

**Parcel ID: 135-14.15-54.00**

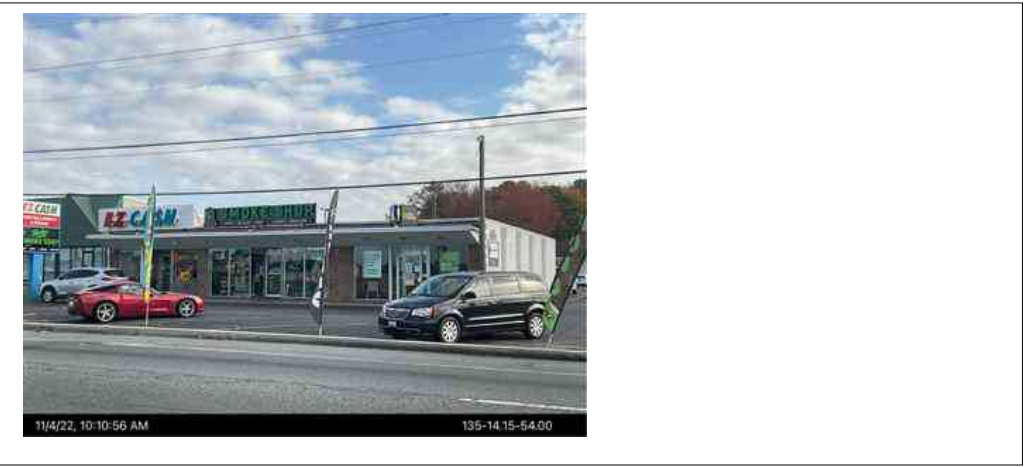
**Class: Office - General**

Card: 2 of 3

Printed: March 17, 2025

**CURRENT OWNER**  
 SUSSEX SUITES LLC  
 22339 SUSSEX PINES RD  
 GEORGETOWN DE 19947

**GENERAL INFORMATION**  
 Living Units 0  
 Neighborhood 1LC001  
 Alternate Id 135141500540000000  
 Vol / Pg 3500/221  
 District  
 Zoning TOWN CODES  
 Class Commercial



**Property Notes**

Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	2.6500		730,000
Total Acres: 2.65				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	730,000	730,000	730,000	0
Building	0	2,718,700	3,904,300	2,718,700	0
<b>Total</b>	<b>0</b>	<b>3,448,700</b>	<b>4,634,300</b>	<b>3,448,700</b>	<b>0</b>
<b>Manual Override Reason</b>					
<b>Base Date of Value</b>					
<b>Value Flag</b>	Income Approach		<b>Effective Date of Value</b>		

Entrance Information			
Date	ID	Entry Code	Source
06/16/22	RAP	Entrance Gained	Tenant

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
11/09/23	202211642	322,000	A091	Irs - Tfo	
02/03/20	201914632	4,500	A078	*Marlys Smoke Shop* Unit 2, Ligh	
03/26/18	201802898	30,000	A076	*Sussex Suites Llc* Existing Flat F	
08/09/17	201708448	1,000	A076	Moving New Occupancy. No Work	
02/28/14	201400510	28,226	A075	Adding Walls, Fixing Ada Bathroom	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/22/96		1		3500/221		



**COMMERCIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

Situs :

Parcel ID: 135-14.15-54.00

Class: Office - General

Card: 2 of 3

Printed: March 17, 2025



**Additional Property Photos**



**COMMERCIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

Situs :

Parcel ID: 135-14.15-54.00

Class: Office - General

Card: 2 of 3

Printed: March 17, 2025

**Income Detail (Includes all Buildings on Parcel)**

Use Grp	Mod Type	Inc Mod	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vacancy Rate	Vacancy Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
03	S	004	General Retail	0	4,920	22.00	75	81,180	7		0	75,497	25			18,874	18,874	56,623
04	S	004	General Office	0	30,508	25.00	65	495,755	7		0	461,052	30			138,316	138,316	322,736

**Apartment Detail - Building 2 of 3**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

**Building Cost Detail - Building 2 of 3**

Total Gross Building Area	8,500
Replace, Cost New Less Depr	996,840
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	996,840
Value per SF	117.28

**Notes - Building 2 of 3**

**Income Summary (Includes all Building on Parcel)**

Total Net Income	379,359
Capitalization Rate	0.110000
Sub total	3,448,720
Residual Land Value	
Final Income Value	3,448,720
Total Gross Rent Area	35,428
Total Gross Building Area	35,428

**COMMERCIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

**Situs :**

**Parcel ID: 135-14.15-54.00**

**Class: Office - General**

Card: 3 of 3

Printed: March 17, 2025

**CURRENT OWNER**  
 SUSSEX SUITES LLC  
 22339 SUSSEX PINES RD  
 GEORGETOWN DE 19947

**GENERAL INFORMATION**  
 Living Units 0  
 Neighborhood 1LC001  
 Alternate Id 135141500540000000  
 Vol / Pg 3500/221  
 District  
 Zoning TOWN CODES  
 Class Commercial



**Property Notes**

Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 2.6500			730,000
Total Acres: 2.65				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	730,000	730,000	730,000	0
Building	0	2,718,700	3,904,300	2,718,700	0
<b>Total</b>	<b>0</b>	<b>3,448,700</b>	<b>4,634,300</b>	<b>3,448,700</b>	<b>0</b>
<b>Manual Override Reason</b>					
<b>Value Flag</b>	Income Approach		<b>Base Date of Value</b>	<b>Effective Date of Value</b>	

Entrance Information			
Date	ID	Entry Code	Source
06/16/22	RAP	Entrance Gained	Tenant

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
11/09/23	202211642	322,000	A091	Irs - Tfo	
02/03/20	201914632	4,500	A078	*Marlys Smoke Shop* Unit 2, Ligh	
03/26/18	201802898	30,000	A076	*Sussex Suites Llc* Existing Flat F	
08/09/17	201708448	1,000	A076	Moving New Occupancy. No Work	
02/28/14	201400510	28,226	A075	Adding Walls, Fixing Ada Bathroom	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/22/96		1		3500/221		

**COMMERCIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

Situs :

Parcel ID: 135-14.15-54.00

Class: Office - General

Card: 3 of 3

Printed: March 17, 2025

Building Information	
Year Built/Eff Year	1988 /
Building #	3
Structure Type	Retail Multi Occup-;
Identical Units	1
Total Units	
Grade	C
# Covered Parking	
# Uncovered Parking	
DBA	H&R BLOCK, MARLEY'S SMOKE

Building Other Features															
Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units

Interior/Exterior Information																
Line	Level	From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01		100	4,920	292	Retail Store	10	Concrete Bl	Steel		Hot Air	Central	Normal	3	3
2	01	01		100	1,008	132	Office Building	10	Frame	Steel		Hot Air	Central	Normal	3	3

Interior/Exterior Valuation Detail						
Line	Area	Use Type	% Good	% Complete	Use Value	RCNLD
1	4,920	Retail Store	45	100	249,080	
2	1,008	Office Building	45	100	68,690	

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

COMMERCIAL PROPERTY RECORD CARD

SUSSEX COUNTY

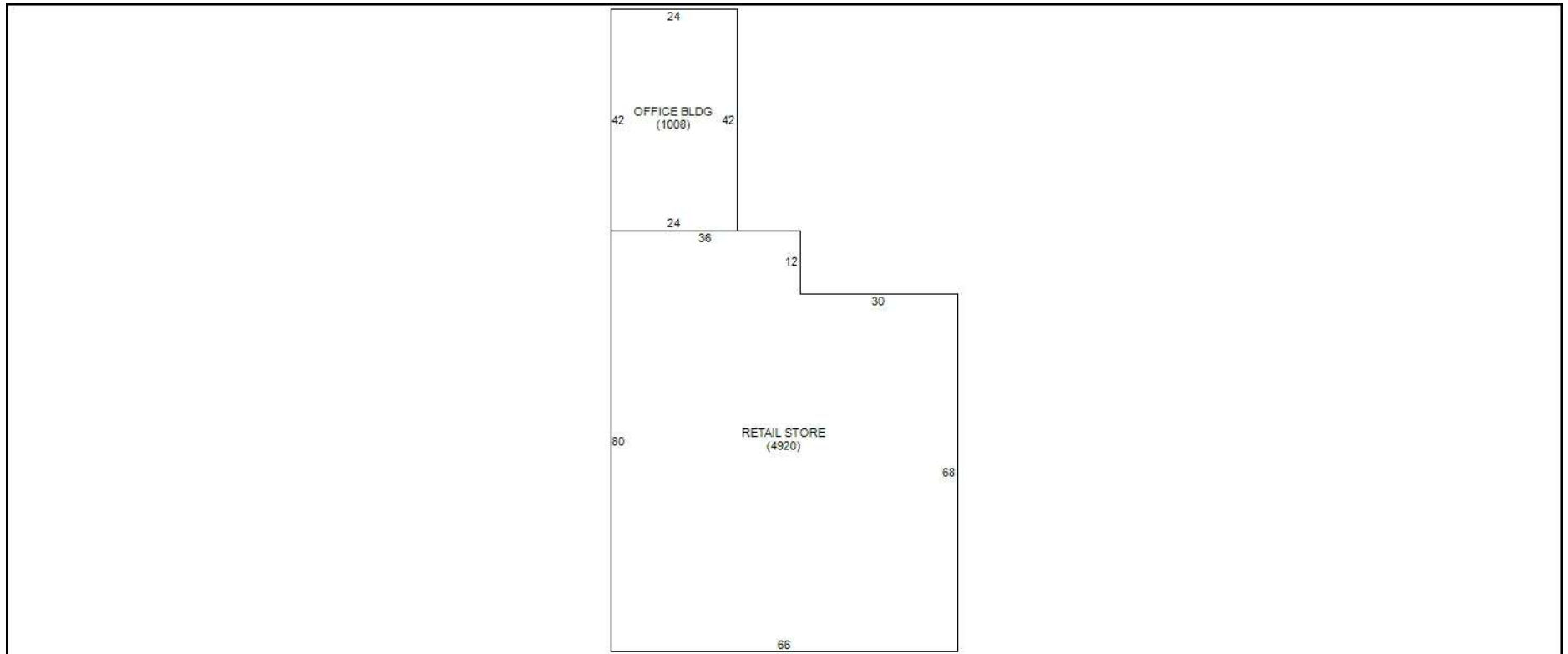
Situs :

Parcel ID: 135-14.15-54.00

Class: Office - General

Card: 3 of 3

Printed: March 17, 2025



Additional Property Photos

**COMMERCIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

Situs :

Parcel ID: 135-14.15-54.00

Class: Office - General

Card: 3 of 3

Printed: March 17, 2025

**Income Detail (Includes all Buildings on Parcel)**

Use Grp	Mod Type	Inc Mod	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vacancy Rate	Vacancy Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
03	S	004	General Retail	0	4,920	22.00	75	81,180	7		0	75,497	25			18,874	18,874	56,623
04	S	004	General Office	0	30,508	25.00	65	495,755	7		0	461,052	30			138,316	138,316	322,736

**Apartment Detail - Building 3 of 3**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

**Building Cost Detail - Building 3 of 3**

Total Gross Building Area	5,928
Replace, Cost New Less Depr	317,770
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	317,770
Value per SF	53.60

**Notes - Building 3 of 3**

**Income Summary (Includes all Building on Parcel)**

Total Net Income	379,359
Capitalization Rate	0.110000
Sub total	3,448,720
Residual Land Value	
Final Income Value	3,448,720
Total Gross Rent Area	35,428
Total Gross Building Area	35,428





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-12.00-98.01

Sussex County Board of Assessment VS MICO LLC  
(Owner Name)

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

Original Value: \$ 6,044,900

Stipulated Value: \$ 3,391,600

Date: 3/6/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Claburn Coy Johnston III

Date: 3/17/2025

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keefer

Title: Director of Assessment

Summary

Based on the appellants's application for appeal, the income and expense report, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-12.00-98.01. The adjustment reflects a modification to the vacancy rate that brings the assessed value to \$3,391,600.

**COMMERCIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

**Situs : 18809 COASTAL HWY**

**Parcel ID: 334-12.00-98.01**

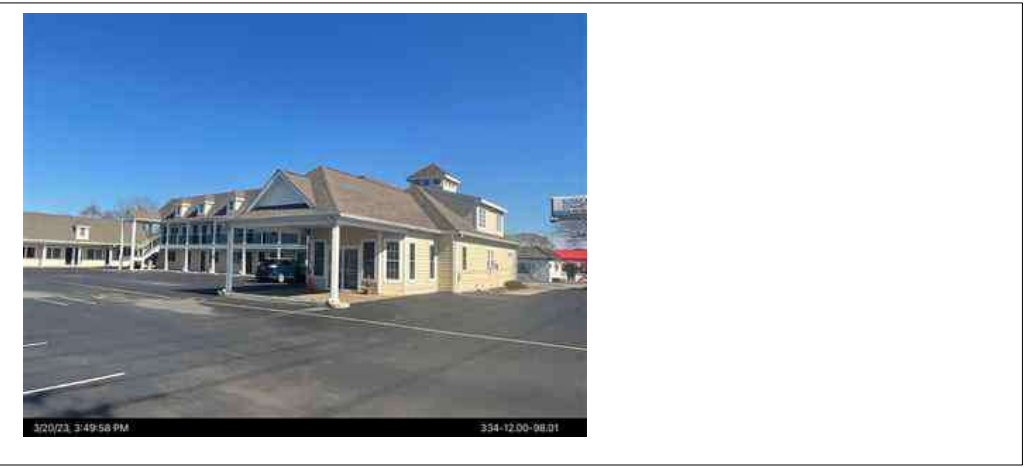
**Class: Motel**

Card: 1 of 2

Printed: March 17, 2025

**CURRENT OWNER**  
 MICO LLC  
 18809 COASTAL HIGHWAY  
 REHOBOTH BEACH DE 19971

**GENERAL INFORMATION**  
 Living Units 0  
 Neighborhood 6VC001  
 Alternate Id 334120000980100000  
 Vol / Pg 2503/294  
 District  
 Zoning GENERAL BUSINESS  
 Class Commercial



**Property Notes**

Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.1110			2,111,000
Total Acres: 1.111				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	2,111,000	2,111,000	2,111,000	0
Building	0	1,280,600	3,174,500	1,280,600	0
<b>Total</b>	<b>0</b>	<b>3,391,600</b>	<b>5,285,500</b>	<b>3,391,600</b>	<b>0</b>
<b>Manual Override Reason</b>					
<b>Base Date of Value</b>					
<b>Value Flag</b>	Income Approach		<b>Effective Date of Value</b>		

Entrance Information			
Date	ID	Entry Code	Source
03/20/23	TJJ	Info At Door	Owner

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
02/09/21	202101266	15,294	A086	448 Linear Ft Fence	
03/11/14	201402130	0	UP55	Front Yard Variance	
10/07/05	68356-10	650,000	D010	Additional Rooms-Ne/Rd 14	
02/19/03	68356-9	30,000	D010	Siding-Ne/Rd 14	
09/12/01	68356-8	0	D010	Sign-Ne/Sd Rt 14	

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



**COMMERCIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

Situs : 18809 COASTAL HWY

Parcel ID: 334-12.00-98.01

Class: Motel

Card: 1 of 2

Printed: March 17, 2025

Building Information	
Year Built/Eff Year	1985 /
Building #	1
Structure Type	Motel
Identical Units	1
Total Units	12
Grade	B-
# Covered Parking	
# Uncovered Parking	
DBA	ANCHORAGE MOTEL

Building Other Features															
Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units
1	Canopy Roof/Slab		18	22			1	1	Sprinkler Sys Wet		15,038		1		1
1	Canopy Roof/Slab		1	1			1	2	Canopy Only		1		1		1

Interior/Exterior Information																
Line	Level	From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01		100	1,461	152	Multi-Use Office	10	Frame	Steel	Normal	Unit Heat	Unit	Normal	4	3
2	01	02		100	2,444	224	Motel	8	Frame	Steel	Normal	Unit Heat	Unit	Normal	4	3
3	02	02		100	1,170	126	Apartment	8	Frame	Steel	Normal	Heat Pump	Central	Normal	4	3

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	1,461	Multi-Use Office	53	100	142,890
2	2,444	Motel	53	100	359,410
3	1,170	Apartment	53	100	88,070

Outbuilding Data									
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Det Garage	2000	12	20	1	240	C	A	10,090
2	Asph Pave	2021			1	15,000	C	A	41,890

COMMERCIAL PROPERTY RECORD CARD

SUSSEX COUNTY

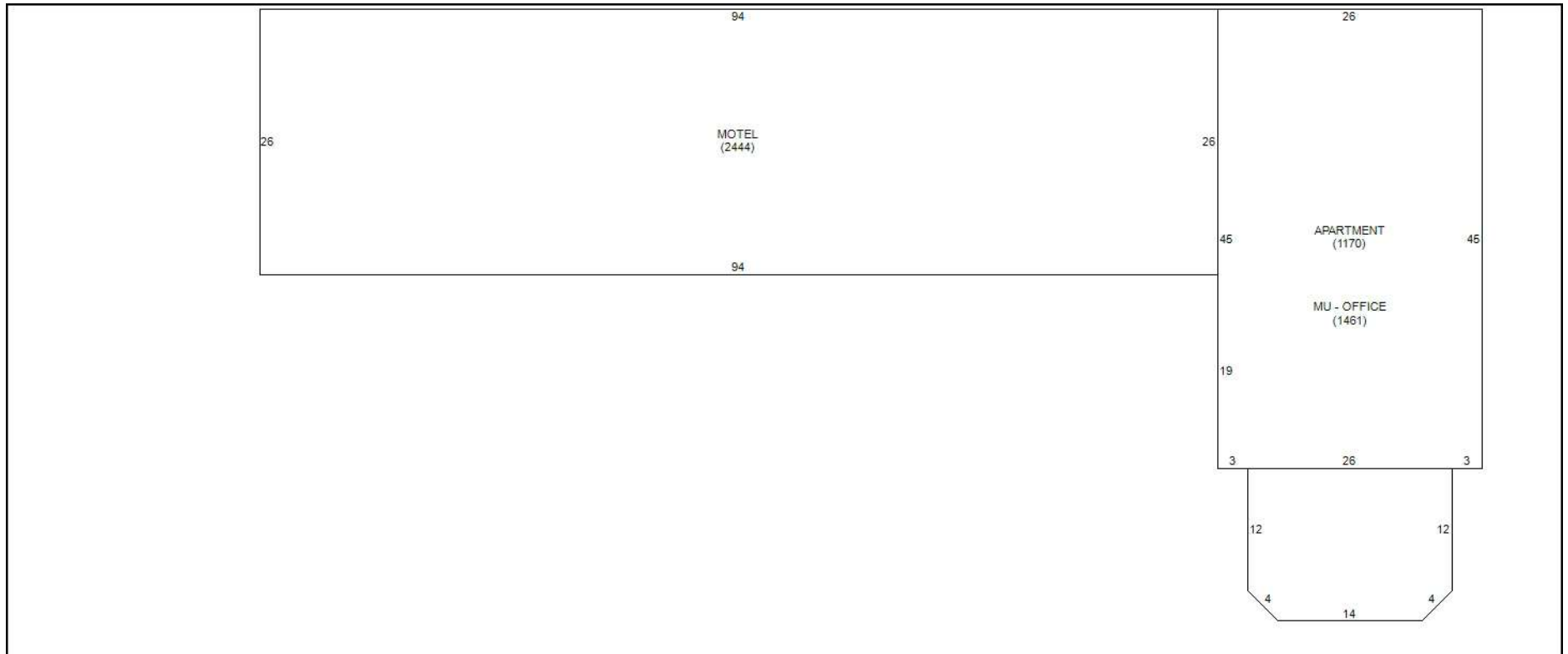
Situs : 18809 COASTAL HWY

Parcel ID: 334-12.00-98.01

Class: Motel

Card: 1 of 2

Printed: March 17, 2025



Additional Property Photos



**COMMERCIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

Situs : 18809 COASTAL HWY

Parcel ID: 334-12.00-98.01

Class: Motel

Card: 1 of 2

Printed: March 17, 2025

**Income Detail (Includes all Buildings on Parcel)**

Use Grp	Mod Type	Inc Mod	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vacancy Rate	Vacancy Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
01	A	005	Low Rise Apartme	1	1,170			28,800	7		0	26,784	40			10,714	10,714	16,070
02	H	005	Motel	50	19,436	150.00		2,737,500	45	156	0	815,775	65			530,254	530,254	285,521
06	S	005	Multi Use Office	0	1,461	30.00	66	28,928	5		0	27,482	25			6,871	6,871	20,611

**Apartment Detail - Building 1 of 2**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income
1	011 Apartment	1	2	2\0	1	28,800	28,800

**Building Cost Detail - Building 1 of 2**

<b>Total Gross Building Area</b>	7,519
<b>Replace, Cost New Less Depr</b>	1,091,620
<b>Percent Complete</b>	100
<b>Number of Identical Units</b>	1
<b>Economic Condition Factor</b>	
<b>Final Building Value</b>	1,091,620
<b>Value per SF</b>	145.18

**Notes - Building 1 of 2**

--

**Income Summary (Includes all Building on Parcel)**

<b>Total Net Income</b>	322,202
<b>Capitalization Rate</b>	0.095000
<b>Sub total</b>	3,391,600
<b>Residual Land Value</b>	
<b>Final Income Value</b>	3,391,600
<b>Total Gross Rent Area</b>	22,067
<b>Total Gross Building Area</b>	22,067

**COMMERCIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

**Situs : 18809 COASTAL HWY**

**Parcel ID: 334-12.00-98.01**

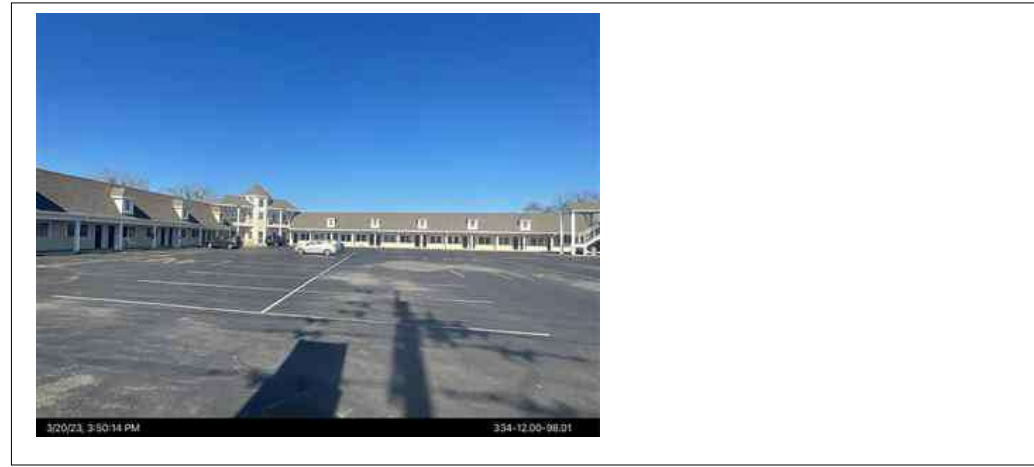
**Class: Motel**

Card: 2 of 2

Printed: March 17, 2025

**CURRENT OWNER**  
 MICO LLC  
 18809 COASTAL HIGHWAY  
 REHOBOTH BEACH DE 19971

**GENERAL INFORMATION**  
 Living Units 0  
 Neighborhood 6VC001  
 Alternate Id 334120000980100000  
 Vol / Pg 2503/294  
 District  
 Zoning GENERAL BUSINESS  
 Class Commercial



**Property Notes**

Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.1110			2,111,000
Total Acres: 1.111				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	2,111,000	2,111,000	2,111,000	0
Building	0	1,280,600	3,174,500	1,280,600	0
<b>Total</b>	<b>0</b>	<b>3,391,600</b>	<b>5,285,500</b>	<b>3,391,600</b>	<b>0</b>
<b>Manual Override Reason</b>					
<b>Base Date of Value</b>					
<b>Value Flag</b>	Income Approach		<b>Effective Date of Value</b>		

Entrance Information			
Date	ID	Entry Code	Source
03/20/23	TJJ	Info At Door	Owner

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
02/09/21	202101266	15,294	A086	448 Linear Ft Fence	
03/11/14	201402130	0	UP55	Front Yard Variance	
10/07/05	68356-10	650,000	D010	Additional Rooms-Ne/Rd 14	
02/19/03	68356-9	30,000	D010	Siding-Ne/Rd 14	
09/12/01	68356-8	0	D010	Sign-Ne/Sd Rt 14	

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



COMMERCIAL PROPERTY RECORD CARD

SUSSEX COUNTY

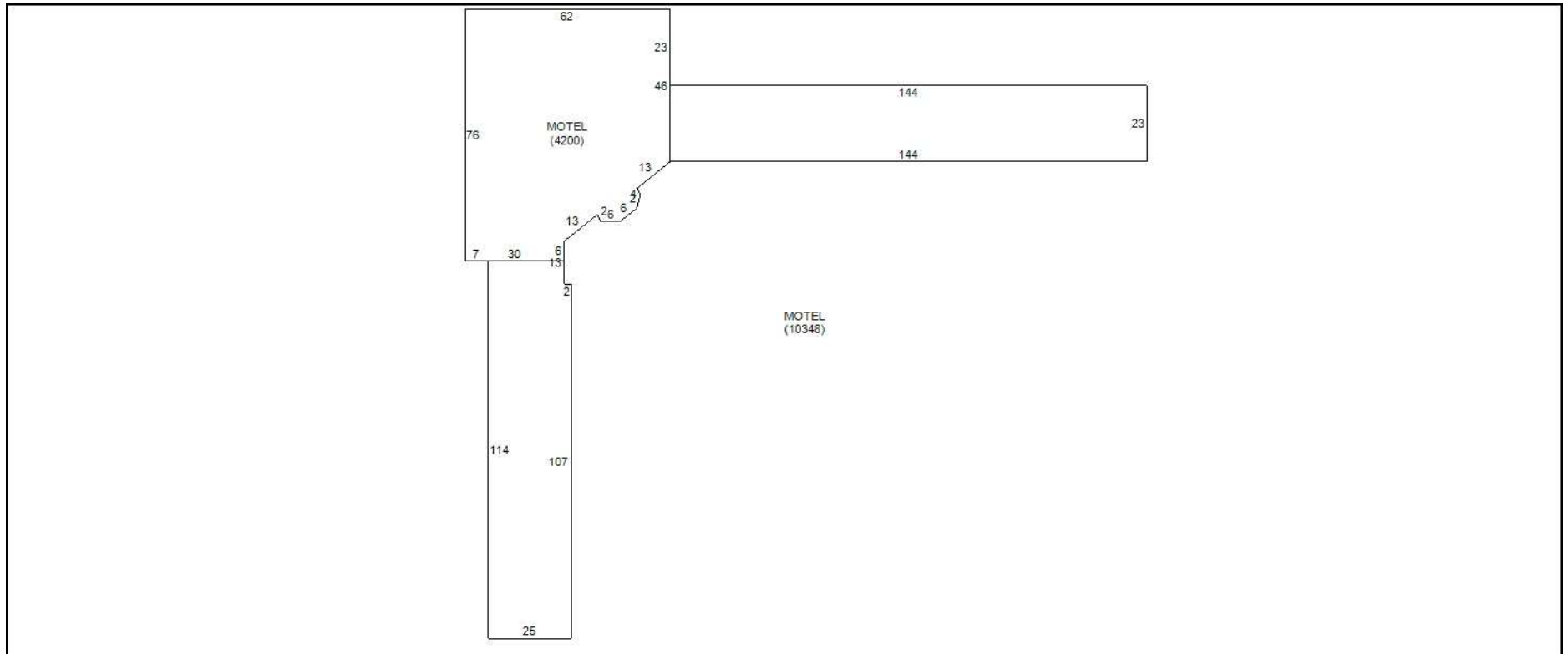
Situs : 18809 COASTAL HWY

Parcel ID: 334-12.00-98.01

Class: Motel

Card: 2 of 2

Printed: March 17, 2025



Additional Property Photos



**COMMERCIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

Situs : 18809 COASTAL HWY

Parcel ID: 334-12.00-98.01

Class: Motel

Card: 2 of 2

Printed: March 17, 2025

**Income Detail (Includes all Buildings on Parcel)**

Use Grp	Mod Type	Inc Mod	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vacancy Rate	Vacancy Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
01	A	005	Low Rise Apartme	1	1,170			28,800	7		0	26,784	40			10,714	10,714	16,070
02	H	005	Motel	50	19,436	150.00		2,737,500	45	156	0	815,775	65			530,254	530,254	285,521
06	S	005	Multi Use Office	0	1,461	30.00	66	28,928	5		0	27,482	25			6,871	6,871	20,611

**Apartment Detail - Building 2 of 2**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

**Building Cost Detail - Building 2 of 2**

<b>Total Gross Building Area</b>	14,548
<b>Replace, Cost New Less Depr</b>	2,030,920
<b>Percent Complete</b>	100
<b>Number of Identical Units</b>	1
<b>Economic Condition Factor</b>	
<b>Final Building Value</b>	2,030,920
<b>Value per SF</b>	139.60

**Notes - Building 2 of 2**

--

**Income Summary (Includes all Building on Parcel)**

<b>Total Net Income</b>	322,202
<b>Capitalization Rate</b>	0.095000
<b>Sub total</b>	3,391,600
<b>Residual Land Value</b>	
<b>Final Income Value</b>	3,391,600
<b>Total Gross Rent Area</b>	22,067
<b>Total Gross Building Area</b>	22,067





**Situs : 10102 SAW MILL WAY**
**Parcel ID: 133-17.00-16.00-706A7**
**Class: Residential - Condo**

Card: 1 of 1

Printed: March 18, 2025

**CURRENT OWNER**

SYKUT JAMIE M  
LISA SYKUT  
44 PERRY HILL RD  
OSWEGO NY 13126

**GENERAL INFORMATION**

Living Units 1  
Neighborhood 1QR104C  
Alternate ID 1331700001600706A7  
Vol / Pg 5990/275  
District  
Zoning TOWN CODES  
Class Residential



**Property Notes**

COMMON LAND PCT - ESTIMATED

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2033	Traffic - Moder		47,900

Total Acres: .2033  
Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	47,900	47,900	0	0
Building	0	283,100	283,100	0	0
<b>Total</b>	<b>0</b>	<b>331,000</b>	<b>331,000</b>	<b>0</b>	<b>0</b>

**Manual Override Reason**  
Base Date of Value  
Effective Date of Value

Value Flag TD133DM5 Cost Approach

**Entrance Information**

Date	ID	Entry Code	Source
06/01/23	MAE	Info At Door	Owner
07/06/22	GTM	Entrance Gained	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
01/14/22	202200519	5,272	A106 Re Roof- Tear Off & Replace	
07/26/11	7581-1	7,320	HIST Scrn Rm/Deck-Whartons Bluff Unit	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/16/23	330,000			5990/275	Deed	SYKUT JAMIE M
08/31/15	215,000			4440/35		
01/16/14	215,000					
02/22/10	157,725					



Situs : 10102 SAW MILL WAY

Parcel Id: 133-17.00-16.00-706A7

Class: Residential - Condo

Card: 1 of 1

Printed: March 18, 2025

**Dwelling Information**

**Style** Twnhse Exterior **Year Built** 2008  
**Story height** 2 **Eff Year Built**  
**Attic** None **Year Remodeled**  
**Exterior Walls** Alum/Vinyl **Amenities**  
**Masonry Trim** x  
**Color** **In-law Apt** No

**Basement**

**Basement** Full **# Car Bsmt Gar** 0  
**FBLA Size** 666 **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** 4 **Full Baths** 3  
**Family Rooms** **Half Baths** 1  
**Kitchens** **Extra Fixtures** 2  
**Total Rooms** 7  
**Kitchen Type** **Bath Type**  
**Kitchen Remod** No **Bath Remod** Yes

**Adjustments**

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

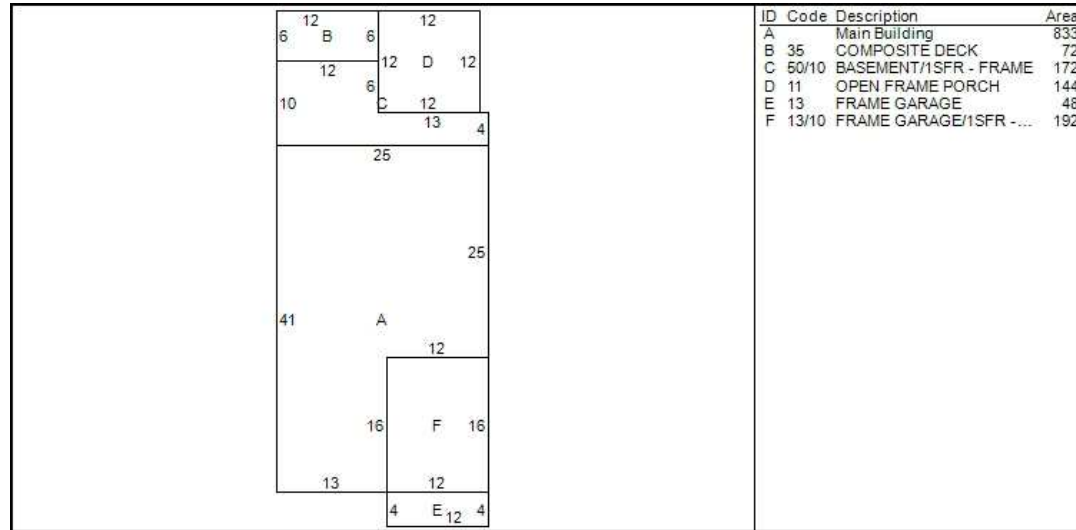
**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	219,887	<b>% Good</b>	93
<b>Plumbing</b>	13,390	<b>% Good Override</b>	
<b>Basement</b>	0	<b>Functional</b>	
<b>Heating</b>	18,240	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	27,440	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	.98
<b>Subtotal</b>	278,960	<b>Additions</b>	29,400
<b>Ground Floor Area</b>	833		
<b>Total Living Area</b>	2,030	<b>Dwelling Value</b>	283,100

**Building Notes**



**Outbuilding Data**

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

**Condominium / Mobile Home Information**

**Complex Name**  
**Condo Model**  
**Unit Number** 706A7  
**Unit Level**  
**Unit Parking**  
**Model (MH)**  
**Unit Location** 2  
**Unit View** Neighborhood  
**Model Make (MH)**



Annual  
 Supplemental

**RESIDENTIAL ASSESSMENT APPEAL FORM**  
**BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY**

This form may be submitted by mail to PO Box 589, Georgetown DE 19947, in person at 2 The Circle, Georgetown DE, or electronically to the Assessment Department at [assessmentappeals@sussexcountyde.gov](mailto: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): Jamie and Lisa Sykut Parcel ID: 133-17.00-16.00-706A7

Street Address of Parcel: 10102 Saw Mill Way, Millsboro, DE 19966

Current Assessment: \$359,300

Purchase Price (Total of Land and Improvement): \$390,000 Date of Purchase: 10/20/2023

Special Conditions of Sale: \_\_\_\_\_

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

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

Year	Cost	Change
		no changes since my purchase

**Description of Property**

Lot size/Land Area .2033 Style of Home townhouse

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

Finished Basement  Finished Attic  Central Air

Porches and Additions: deck

Describe outbuildings or accessory structures other than main dwelling:

What do you consider to be the fair market value of the property as of July 1, 2023? \$290,000

2. Parcel Number 133-18.00-1034.00 Owner COUFAL THERESA M

Address 20336 Charlotte Blvd. Millsboro, DE 19966

Sales Price \$ 285,000 Date of Sale 12/29/2022

Lot Size/Land Area .0805 Style of House townhouse

Number of: Bedrooms: 4 Bedrooms: 4 Fireplaces: 0

Finished Basement  Finished Attic  Central Air

Porches and Additions: contains small second story balcony and back patio

Describe Garage or Other Improvements:

For the "number of" listed above, the form lists bedrooms twice. I listed 4 bedrooms and 4 bathrooms. Double car garage.

Additional Comments:

3. Parcel Number 234-30.00-8.00-B5-2 Owner SELMANN JILL

Address 35801 S Gloucester Cir #B52 Millsboro, DE 19966

Sales Price \$ 285,000 Date of Sale 7/15/2022

Lot Size/Land Area .1169 Style of House townhouse

Number of: Bedrooms: 4 Bedrooms: 4 Fireplaces: 0

Finished Basement  Finished Attic  Central Air

Porches and Additions contains second and third story deck/patio areas.

Describe Garage or Other Improvements:

For the "number of" listed above, the form lists bedrooms twice. I listed 4 bedrooms and 4 bathrooms. Single car garage.

Additional Comments:

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

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

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

The reason for the formal appeal is based off of the fair market purchase price made of my property in October 2023. I did contact Tyler technologies for an informal appeal and did not hear back until a second notice was mailed out regarding my home. The home I am appealing the assessed value on (10102 Saw Mill Way) was purchased in October 2023 (and sold open market by previous owners) for \$330,000. In review of comparable sales, and the location of my particular home I feel the \$359,300 assessment is high. My home, and backyard, back up to a fairly noisy and busy road, Iron Branch Road, which diminishes value to some degree. Other townhomes of similar square footage, bedrooms and bathrooms were sold, within the time frame of January 2021-June 30, 2023, were under \$300,000. In reviewing similar property values listed below, with my purchase price, I am requesting the assessed value of my property be reduced to \$300,000. I came to this value by averaging all 4 purchase/sold prices of the properties on this document (my home purchase price of \$330,000, with the 3 comparable selling prices of \$299,000, \$285,000, \$285,000).

**Comparable Sales**

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

You must submit 3 comparable sales.

1. Parcel Number 133-17.00-16.00-602B6 Owner PARADISE FRANCES TTEE FAM REV TR

Address 10093 Iron Pointe Dr #602B6, Millsboro, DE 19966

Sales Price \$ 299,000 Date of Sale 5/23/2022

Lot Size/Land Area .2033 Style of House townhouse

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

Finished Basement  Finished Attic  Central Air

Porches and Additions: \_\_\_\_\_

Describe Garage or Other Improvements:

For the "number of" listed above, the form lists bedrooms twice. I listed 4 bedrooms and 5 bathrooms. Single car garage.

Additional Comments:

This property is in close vicinity to mine in the same neighborhood, with 4 bedrooms and 5 bathrooms. The property is 3150 sq ft (compared to my home at 2145 sq. ft.) It was sold in May of 2023 for \$299,000.

**Witnesses or Agents**

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

\_\_\_\_\_  
Name

\_\_\_\_\_  
Firm or Company

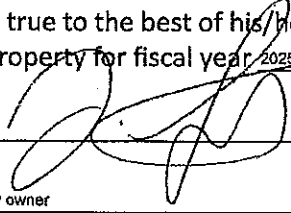
\_\_\_\_\_  
Address

\_\_\_\_\_  
Contact Information (phone and/or e mail)

**Owner Certification**

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$300,000

Signature of Owner or agent<sup>1</sup> \_\_\_\_\_



Print Name and Title: Dr. Jamie Sykut, property owner

Mailing Address: 44 Perry Hill Road, Oswego, NY 13126

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

E Mail Address: jmsykut@gmail.com

Telephone: 315-629-0562

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.

<sup>1</sup> 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.







Situs : 30839 PARK TER

Parcel ID: 234-5.00-654.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 13, 2025

**CURRENT OWNER**  
 WILLIAMS DAVID N  
 PAULINE STEPHANIE WILLIAMS  
 30839 PARK TERRACE  
 LEWES DE 19958

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 6AR223  
 Alternate ID 234050006540000000  
 Vol / Pg 5334/240  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.5201			141,130

Total Acres: .5201  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	141,100	141,100	0	141,100
Building	0	384,500	384,500	0	446,830
<b>Total</b>	<b>0</b>	<b>525,600</b>	<b>525,600</b>	<b>0</b>	<b>587,930</b>

**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value**

**Value Flag** Cost Approach  
**TD234DM17**

**Entrance Information**

Date	ID	Entry Code	Source
04/21/22	BJJ	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
03/24/22	202204157	4,000	A086 Adding Gas Fireplace (Internal)	
04/15/21	202105755	1,800	A037 10x15 Detached Shed	
09/16/15	201508415	22,904	A086 Paver Patio 51x16 W/Steps Under	
08/14/15	201507177	3,900	A086 250' Vinyl Fence	
04/16/15	201502791	127,618	A007 Dw 50x.49.6, Garage 20.6x22, Sur	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/22/20	389,000			5334/240	Deed	WILLIAMS DAVID N
07/10/15	336,070			4419/119		
01/23/15	75,000					



Situs : 30839 PARK TER

Parcel Id: 234-5.00-654.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 13, 2025

**Dwelling Information**

**Style** Ranch **Year Built** 2015  
**Story height** 1 **Eff Year Built**  
**Attic** None **Year Remodeled**  
**Exterior Walls** Alum/Vinyl **Amenities**  
**Masonry Trim** x  
**Color** **In-law Apt** No

**Basement**

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

**Heating & Cooling**

**Fireplaces**

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

**Room Detail**

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

**Adjustments**

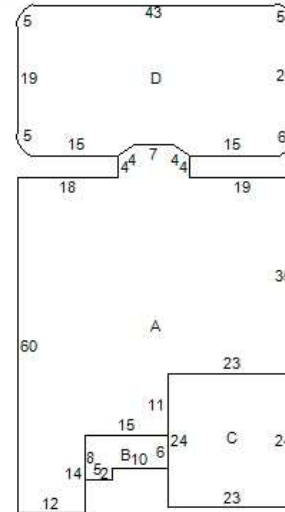
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

**Grade** B- **Market Adj**  
**Condition** Average **Functional** 95  
**CDU** AVERAGE **Economic**  
**Cost & Design** 0 **% Good Ovr**  
**% Complete** 100

**Dwelling Computations**

<b>Base Price</b>	385,167	<b>% Good</b>	97
<b>Plumbing</b>	7,360	<b>% Good Override</b>	
<b>Basement</b>	-21,360	<b>Functional</b>	95
<b>Heating</b>	31,950	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	1,700	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	.94
<b>Subtotal</b>	404,820	<b>Additions</b>	34,200
<b>Ground Floor Area</b>	2,287		
<b>Total Living Area</b>	2,287	<b>Dwelling Value</b>	382,800



ID	Code	Description	Area
A		Main Building	2287
B	11	OPEN FRAME PORCH	100
C	13	FRAME GARAGE	552
D	34	STONE/TILE PATIO	1320
E	RS1	FRAME UTILITY SHED	140

**Outbuilding Data**

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	10 x 14		140	1	2015	C	A	1,720







**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	234-5.00-654.00	234-5.00-712.00	234-5.00-707.00	234-5.00-648.00	234-5.00-620.00	234-5.00-764.00
CARD 1						
	30839	22586	22631	20231	26137	33750
	PARK	RAMBLE	RAMBLE	LONG MEADOW	HIGHLANDS	RESERVOIR
	TER	RD	RD	LN	WAY	DR
Neighborhood	6AR223	6AR223	6AR223	6AR223	6AR223	6AR223
NBHD Group	622	622	622	622	622	622
Total Acres	.5201	.5119	.5694	.4591	.4771	.5667
Living Units	1	1	1	1	1	1
<b>DWELLING DESCRIPTION</b>						
Story Height	1	1	1	1	1	1
Attic	1	1	1	1	1	1
Style	03-RANCH	03-RANCH	03-RANCH	03-RANCH	03-RANCH	03-RANCH
Year Built	2015	2013	2012	2015	2010	2012
Exterior Wall	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL
Total Living Area	2287	2400	2256	2217	2172	2085
Fin Bsmt Area						
Rec Room Area						
Grade	B-	B-	B-	B-	B-	B-
CDU	AV	AV	AV	AV	AV	AV
Basement	3	3	3	3	3	6
Bed Rooms	3	3	3	3	3	3
Total Rooms	6	7	6	6	6	6
Total Fixtures	8	8	8	8	8	10
Fireplace-Mas						
System Type	2-FORCED WARM AIR	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP	2-FORCED WARM AIR	2-FORCED WARM AIR
<b>PRICING DATA</b>						
Land Value	141,100	140,700	143,900	135,400	137,400	143,700
Building Value	384,500	398,300	388,500	383,700	358,200	382,200
OBV Value	1,720	0	1,260	1,460	0	0
Dwelling Value	382,800	398,300	387,200	382,200	358,200	382,200
Cost Value	525,600	539,000	532,400	519,100	495,600	525,900
<b>VALUATION</b>						
Weighted Average	590,900					
Time Adjusted Price	0	581400	637700	653700	532400	529200
Sale Price	0	570000	599900	615000	525000	450000
Sale Date		14-MAR-2023	19-SEP-2022	20-SEP-2022	28-APR-2023	14-JUN-2021
Market Value	587,930					
Adjusted Price		585,110	607,200	642,910	572,470	519,350





**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](mailto: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:**

- 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.
- Assessment is based on 100% of the fair market value of your property as of July 1, 2023.

**Property Identification**

Owner(s): David N. + P. Stephanie Williams Parcel ID: 234-5.00-654.00

Street Address of Parcel: 30839 Park Terrace Lewes, DE 19958

Current Assessment: \$544,200.00

Purchase Price (Total of Land and Improvement): \$389,000.00 Date of Purchase: 10-22-2020

Special Conditions of Sale: \_\_\_\_\_

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

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

Year	Cost	Change
2021	1,800.00	10x14 shed
2022	4,000.00	Fireplace insert

**Description of Property**

Lot size/Land Area .52 ac. Style of Home Ranch

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

Finished Basement  Finished Attic  Central Air

Porches and Additions: \_\_\_\_\_

Describe outbuildings or accessory structures other than main dwelling:

10x14 storage shed

What do you consider to be the fair market value of the property as of July 1, 2023? \$404,483.00

## Property sale sheet

Address	Sale price	Date sold
22595 Ramble Rd.	\$437,000.00	Dec. 30, 2020
21180 Sand Dollar Trl	\$399,900.00	Aug. 27, 2021
22609 Ramble Rd.	\$400,000.00	Mar. 1, 2021
30099 Barrier Reef BLVD	\$485,000.00	Nov. 16, 2022
21101 Emerald Isle Dr	\$415,000.00	April 21, 2023
21176 Sand Dollar Trl	\$290,000.00	Feb. 9, 2021

30839 Park Terrace Appraisal- \$544,200.00

Total of six comparibles = \$2,426,900.00 divided

By six equals \$404,483.00

Appraised value of 30839 Park Terrace should be

\$404,483.00



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

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

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

Comparable Properties do not reflect Appraised value of 30839 Park Terrace  
Yard is unuseable after a rainstorm. (see  
24" Deep drainage ditch in front yard. (Photos)

### 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.

- Parcel Number 234-5.00-693.00 Owner Mark + June Barbone  
Address 22595 Ramble Rd, Lewes, DE 19958  
Sales Price \$ 437,000.00 Date of Sale 01-05-2021  
Lot Size/Land Area .45 acres Style of House \_\_\_\_\_  
Number of: Bedrooms: 4 <sup>BATH</sup> Bedrooms: 3 Fireplaces: 1  
 Finished Basement  Finished Attic  Central Air  
Porches and Additions: Front Porch, 16'x20' Deck

Describe Garage or Other Improvements:

8x12 shed  
362' - 72" Vinyl fence

Additional Comments:

Partial Stone Front



2. Parcel Number 234-5.00-321.00 Owner Sarah D. Post  
Address 21180 Sand Dollar Trail Lewes, DE 19958  
Sales Price \$ 299,900.00 Date of Sale August 27, 2021  
Lot Size/Land Area .68 acres Style of House \_\_\_\_\_  
Number of: Bedrooms: 4 <sup>Bath</sup> Bedrooms: 5 Fireplaces: 0  
 Finished Basement  Finished Attic  Central Air  
Porches and Additions: Front Porch Cement Patio

Describe Garage or Other Improvements:

Additional Comments:

3. Parcel Number 234-5.00-698.00 Owner Jillian Kemmerlin/Prince Kemmerlin  
Address 22609 Ramble Rd. Lewes, DE 19958  
Sales Price \$ 400,000.00 Date of Sale March 1, 2021  
Lot Size/Land Area .45 acres Style of House \_\_\_\_\_  
Number of: Bedrooms: 4 <sup>Bath</sup> Bedrooms: 2 Fireplaces: 1  
 Finished Basement  Finished Attic  Central Air  
Porches and Additions Front Porch, Deck with Pergola

Describe Garage or Other Improvements:

145' of 48" vinyl Fence

Additional Comments:

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

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

Comparable Sales (identify below)

Other (provide detail below or in a separate attachment)

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

### Comparable Sales

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

You must submit **3** comparable sales.

4, 8. Parcel Number 234-5,00-512.00 Owner Glenn + Mary Ellen Smith

Address 30099 Barrier Reef Blvd. Lewes, DE 19958

Sales Price \$ 485,000.00 Date of Sale Nov. 16 2022

Lot Size/Land Area .44 acres Style of House \_\_\_\_\_

Number of: Bedrooms: 3 <sup>Bath</sup> Bedrooms: 2 Fireplaces: 0

Finished Basement  Finished Attic  Central Air

Porches and Additions: Front Porch, Trax Deck

Describe Garage or Other Improvements:

14x16 shed  
332' Vinyl Fence

Additional Comments:

Empty box for additional comments.

5. 2. Parcel Number 234-5.00-358.00 Owner William + Susan Bradford  
Address 21101 Emerald Isle Drive Lewes, DE 19958  
Sales Price \$ 415,000.00 Date of Sale April 21, 2023  
Lot Size/Land Area .49 acres Style of House \_\_\_\_\_  
Number of: Bedrooms: 3 <sup>Bath</sup> Bedrooms: 4 Fireplaces: 0  
 Finished Basement  Finished Attic  Central Air  
Porches and Additions: FRONT Porch, concrete Patio

Describe Garage or Other Improvements:

12x12 SHED  
Fence  
CONCRETE DRIVEWAY

Additional Comments:

\_\_\_\_\_

6. 3. Parcel Number 234-5.00-320.00 Owner Max Emrey / Kaitlin Davis  
Address 21176 Sand Dollar Trail Lewes, DE 19958  
Sales Price \$ 290,000.00 Date of Sale Feb. 9, 2021  
Lot Size/Land Area .66 acres Style of House \_\_\_\_\_  
Number of: Bedrooms: 3 <sup>B&H</sup> Bedrooms: 2 Fireplaces: 0  
 Finished Basement  Finished Attic  Central Air  
Porches and Additions 14x18 Deck

Describe Garage or Other Improvements:

8x14 shed  
14x18 Deck

Additional Comments:

\_\_\_\_\_

**Witnesses or Agents**

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

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

**Owner Certification**

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$ 404,483.00

Signature of Owner or agent<sup>1</sup> David N. Williams Pauline S. Williams  
 Print Name and Title: David N. Williams Pauline S. Williams OWNERS

Mailing Address: \_\_\_\_\_  
David N. Williams  
30839 Park Terrace  
Lewes, DE 19958

E Mail Address: DNWilliams71@Hotmail.com Telephone: 443-425-0491

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.

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



YARD





YARD





DRAINAGE DITCH



DRAINAGE DITCH







NOT ACTIVE FOR SALE



**22595 Ramble Rd**  
Lewes, DE 19958

**4 Beds 3 Baths 2,780 Sq Ft** 22595 Ramble Rd  
Lewes, DE 19958

**Last Sold**  
**December 30,**  
**2020**

[See Similar Homes for Sale](#)

Last sale price **\$437,000**

• \$157 Per Sq Ft

Est. 38% ↑

increase in value  
since last sale

Current estimated payment \$3,616/month

### Highlights



Fitness  
Center



Eat-In  
Gourmet  
Kitchen



Clubhouse

Love Creek

21180 Sand Dollar Trail Lewes DE

REDFIN

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Rent ▾

Sell ▾

Redfin Premier

Mortgage ▾

Real Estate Agents ▾

Feed

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**Overview**

Sale & tax history

Property details

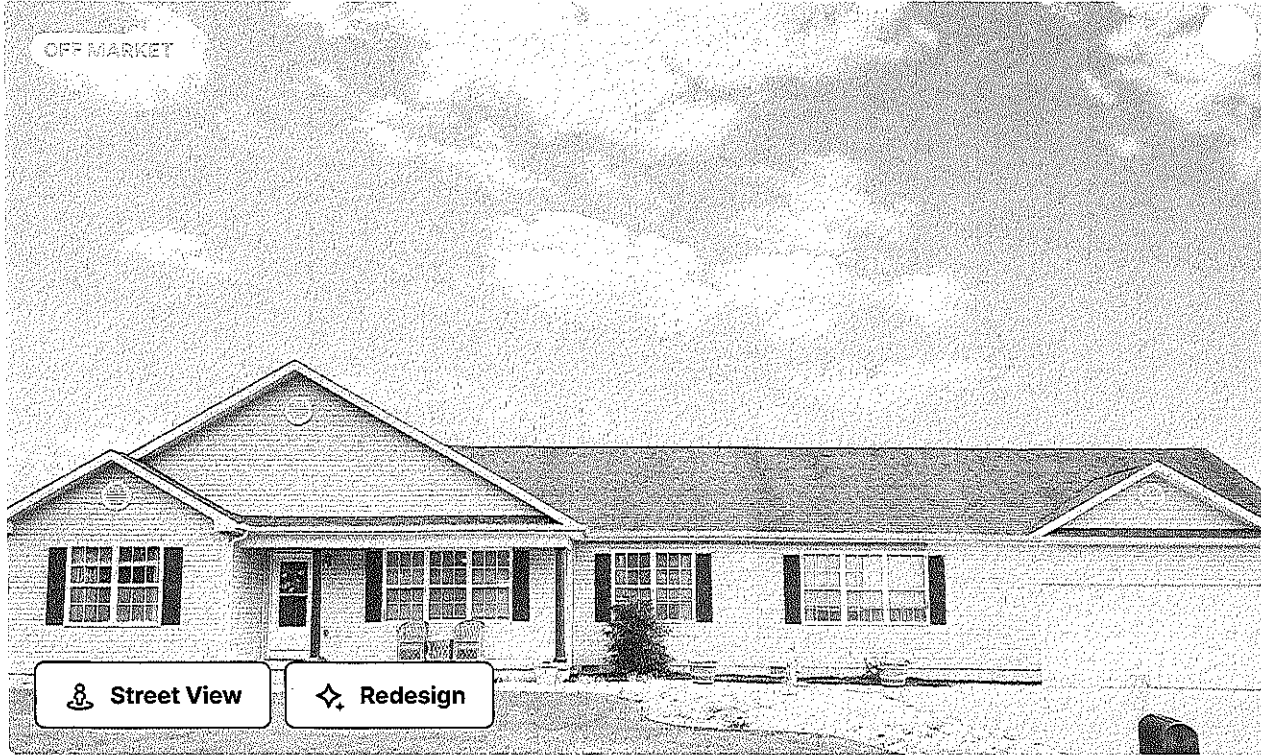
Neighborhood

Climate

♡ Favorite

✎ Edit Facts

➦ Share



LAST SOLD ON AUG 27, 2021 FOR \$399,900



21180 Sand Dollar Trl, Lewes, DE 19958



4

Beds

4

Baths

3,000

Sq Ft

### Is this your home?

Track this home's value and nearby sales activity

I own 21180 Sand Dollar Trl

### About this home

Looking for a large home with multiple living spaces and situated on a large lot on a cul de sac street in an amenity-rich community? Welcome to 21180 Sand Dollar Trail, a 3,000+ square foot, 4 bedroom ranch with numerous upgrades and a convenient floor

Show more

Single-family

2 garage spaces

2010

Has A/C

0.58 acres

In-unit laundry (washer)

\$179 Redfin Estimate per sq ft

HERON BAY

Listed by Debbie Reed • RE/MAX Realty Group Rehoboth • 302-227-4800 (broker)

• dolores@rehobothre.com (broker)

Bought with MITCH SELBINGER • Monument Sotheby's International Realty • 302-227-6767 (broker)

• justin.healy@msir.net (broker)

Redfin checked: 5 minutes ago (Feb 25, 2025 at 5:51pm) • Source: BRIGHT MLS #DESU181134

### Thinking of selling?

Reach more buyers when you sell with Redfin. Plus, you'll save \$5,360 in fees.

Schedule a selling consultation

Get an in-depth report about your home value and the Lewes market.

Request a free analysis



NOT LISTED FOR SALE



**22609 Ramble Rd**  
Lewes, DE 19958

[View Similar Homes For Sale](#)

**4 Beds 2 Baths 1,814 Sq Ft \$272/Sq Ft Est. Value**

**Last Sold March 01, 2021**  
Last sale price \$400,000




• \$221 Per Sq Ft

Est. 23% ↑  
increase in value  
since last sale

Current estimated payment \$2,966/month

3 Days on Market

### Highlights

-  View of Trees or Woods
-  Open Floorplan
-  Deck
- Love Creek



< Back

Lewes, DE



View as owner



What's your equity? (It's easy to find out)

Off Market

3 bed 2 bath 2,256 sqft 0.44 acre lot

30099 W Barrier Reef Blvd, Lewes, DE 19958

View on Map

Single Family  
Property type

2017  
Year built

\$485K in 2022  
Last sold

\$215  
Price per sqft

3 Car  
Garage

View as owner

Share

US Military & Veterans \$100,000 Home Giveaway, See Off. Rules

Interested in selling 30099 W Barrier Reef Blvd?

Estimated value\*

**\$508,400**

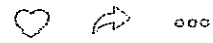
\*Estimation is calculated based on tax assessment records, recent sale prices of comparable properties, and other factors.

See your offers

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View proposal, no commitment



3 bd 2 ba 2,256 sqft

30099 W Barrier Reef Blvd, Lewes, DE 19958

**Sold**

**: \$485,000** Sold on 11/16/22

Est. refl payment: \$2,776/mo

[Home value](#) [Owner tools](#) [Home details](#) [Neighborhood details](#)

Zillow Home Loans

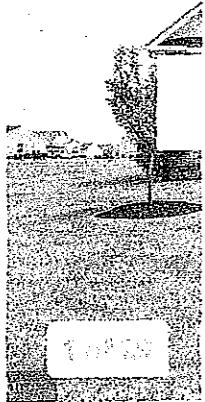


### Get pre-qualified for a loan

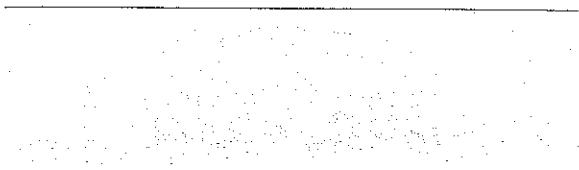
At Zillow Home Loans, we can pre-qualify you in as little as 3 minutes with no impact to your credit score.

[Start now](#)

An equal housing lender. NMLS #10287.



## Home value



+1(302) 841-4200

ashley@bethanybeach-homes.com



Home Buy Sell New Construction

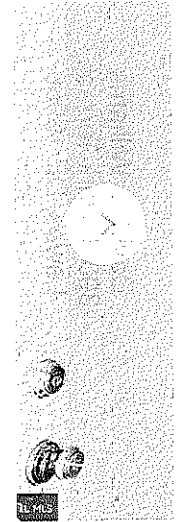
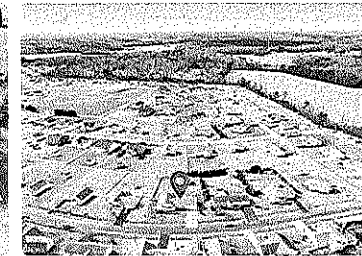
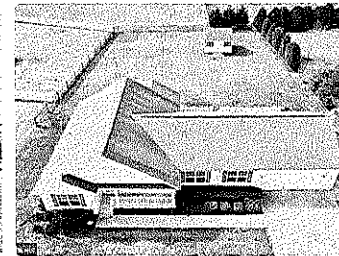
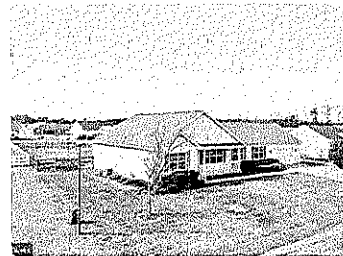
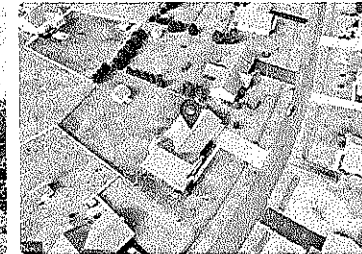


About Register/Sign In

# 21101 EMERALD ISLE DR Lewes, DE 19958 Sold on 04/21/2023

UPDATED:

DE > [Lewes](#) > [Heron Bay](#)



## \$ 415,000

~~\$ 420,000~~ ↓ 1.2%

Est. payment | \$1,749 /mo



3 Beds



4 Baths



2,150 SqFt



**Ashley Brosnahan**

Team Lead | Delaware & Maryland Realtor | RS-RS-0020030  
+1(302) 841-4200

### KEY DETAILS

Sold Price

\$415,000

Property Type

Single Family Home

### GET MORE INFORMATION

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Price per Sqft	\$193	Subdivision	Heron Bay
MLS Listing ID	DESU2036550	Sold Date	04/21/23
Style	Ranch/Rambler	Bedrooms	3
Full Baths	3	Half Baths	1
HOA Fees	\$63/ann	HOA Y/N	Y
Abv Grd Liv Area	2,150	Originating Board	BRIGHT
Year Built	2011	Annual Tax Amount	\$1,226
Tax Year	2022	Lot Size	0.490 Acres
Acres	0.49	Lot Dimensions	128.00 x 193.00

Phone\*

Message

SUBMIT

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# PROPERTY HISTORY

DATE	EVENT	PRICE
Today		
04/21/2023 Source: Bright MLS (BMLS)	Sold	-
03/13/2023 Source: Bright MLS (BMLS)	Pending	-
03/03/2023 Source: Bright MLS (BMLS)	Price Changed	\$420,000 ▼ -2.3%
02/22/2023 Source: Bright MLS (BMLS)	Listed	\$430,000

## GET MORE INFORMATION

Name	Email*	Phone*
Message		
<input type="checkbox"/>		

**Ashley Brosnahan**

Team Lead | Delaware & Maryland Realtor |  
RS-RS-0020030

+1(302) 841-4200

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21176 Sand Dollar Trail



realtor.com



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Lewes, DE



View as owner





1/1



What's your equity? (It's easy to find ou


Off Market

3 bed 2 bath 1,456 sqft 0.6 acre lot

21176 Sand Dollar Trl, Lewes, DE 19958

 **Single Family**  
Property type  **2007**  
Year built

 **\$290K in 2021**  
Last sold  **\$199**  
Price per sqft

 **1 Car**  
Garage

Street  
View

View as owner

Share

[US Military & Veterans \\$75,000 Home Giveaway. See Off. Rules](#)


**Interested in selling 21176 Sand Dollar Trl?**



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\*Estimation is calculated based on tax assessment records, recent sale prices of comparable properties, and other factors.

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commitment

 Compare agent  
services



**S. Walt Simpson**

Walt Simpson Realty L... #RB002076



Featured

**Lisa Bowden**

21176 Sand Dollar Trl, Lewes, DE 19958

• [REDACTED]

3 bed • 2 bath • 1,456 sqft • 0.6 acre lot

---

## Property details

### Interior

#### Bedrooms


- Bedrooms: 3

#### Bathrooms

- Total Bathrooms: 2
- Full Bathrooms: 2

#### Appliances

- Dishwasher
- Disposal
- Dryer
- Oven/Range - Electric
- Refrigerator
- Range Hood

[Show more](#) 

**Find out more about this property.**

Contact agent