

Sussex



County

## BOARD OF ASSESSMENT REVIEW MEETING

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

### AGENDA

April 7, 2025

10:00 A.M.

#### Call to Order

#### Approval of Agenda

#### Approval of Minutes

1. March 21, 2025
2. March 24, 2025

#### Public Comments

#### Consent Agenda

1. Parcel – 134-11.00-4.00; appellants Gary & Jessica Case
2. Parcel – 134-12.00-3417.00; appellant Sharon Macuci TTEE
3. Parcel - 134-13.20-177.00-7; appellant Joshua & Alison Broder
4. Parcel - 134-18.00-210.00; appellant Kathleen Prior TTEE REV LIV TR
5. Parcel – 134-22.00-5.01-58; appellants Craig & Denise Pernick TTEE REV TR



6. Parcel - 134-8.00-571.00; appellants James & Dranoel Hynes
7. Parcel – 134-9.00-265.00; appellants Kenneth & Carol Niehaus
8. Parcel – 135-19.08-135.00; appellant Susannah Griffin
9. Parcel – 230-8.00-14.00; appellants Jeffrey & Patricia Miele
10. Parcel – 230-8.00-42.02; appellants Bernardo & Lauren Fioravanti
11. Parcel – 234-29.00-29.00; appellants Sterling & Tara Doughty REV TR
12. Parcel – 234-30.00-284.00; appellants Dick Yui-Kwan Ho & Maryanne Yingst
13. Parcel – 234-34.00-451.00; appellants Robin & Jasper Haldeman
14. Parcel – 234-6.00-725.00; appellants Henry & Margaret Benaquista
15. Parcel – 330-16.00-43.00; appellant Brandon & Elizabeth Stombaugh
16. Parcel – 334-12.00-996.00; appellant Charles Breyer
17. Parcel – 334-13.00-1575.00; appellants Alan & Rocchine Gardner
18. Parcel – 334-13.00-933.00; appellant Andrew Chamberlin
19. Parcel – 334-18.00-699.00; appellants Kimberly Scott & Nancy Bodmer
20. Parcel – 334-20.14-179.00-20B; appellant Barbara Ann Maguschak TTEE
21. Parcel – 335-8.00-1083.00; appellants David J. Bott & Patricia Fitzpatrick
22. Parcel - 335-12.00-588.00; appellants Gerard & Mary Jo Warwick
23. Parcel – 430-19.00-6.00-46513; appellant Jeffrey Osterhout
24. Parcel – 532-12.00-36.09; appellant Mary Beth Smith
25. Parcel – 533-12.00-375.00; appellants Michael & Eileen Babcock
26. Parcel – 533-20.18-170.01; appellants James & Shannon Valentine

**Property Assessment Appeal Hearings:**

Appellant	Parcel Number	Property
Robert and Jennifer Corsini	533-6.00-146.00	34078 Beachwood Drive Frankford, DE 19945
John and Carolyn Banks	134-17.07-166.00-D-303	312C Daylily Court Bethany Beach, DE 19930
Robert and Kimberly Lerman	234-6.00-1267.00	22053 Heartwood Circle Lewes, DE 19958
Equity Trust Co. Custodian FBO) Robert Hurst	134-6.00-128.00	30883 East Lagoon Road Dagsboro, DE 19939
James M Rallo TTEE	134-13.00-1346.00	31251 Sandpiper Road Bethany Beach, DE 19930
Robert and Patricia Sigler	331-6.00-234.00	24177 Jamore Drive Seaford, DE 19973
Steven and Louisa Vain	133-16.00-2098.00	33417 Hickory Street Millsboro, DE 19966

**Adjourn**

In accordance with **29 Del. C. §10004(e)(2)**, this Agenda was posted on **March 31, 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 21, 2025**

**A scheduled meeting of the Board of Assessment Committee was held on Friday, March 21, 2025, at 10:00 a.m., in Council Chambers, with the following present:**

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

**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 134-22.00-5.01-58 – Denise and Craig Pernick TTEE REV TR.**

**M25-23  
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**

**M25-24  
Approve  
Minutes**

**A Motion was made by Mr. Davis, seconded by Ms. Wahner, to approve the March 14, 2025, and March 17, 2025, minutes.**

**Motion Adopted: 5 Yeas**

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

**Mr. DeMott presented amendments to the Rules of Procedure for the Board's consideration. Mr. DeMott reported that the amendments included changes to Article VI [Section 7] and [Section 9].**

**M25-25**      **A Motion was made by Ms. Wahner, seconded by Ms. Godwin, to approve changes to the Rules of Procedure Article VI [Section 7].**

**Adopt Rules of Procedure Article VI [Section 7]**

**Motion Adopted:      5 Yeas**

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

**M25-26**      **A Motion was made by Mr. Davis, seconded by Ms. Angel, to approve changes to the Rules of Procedure Article VI [Section 9].**

**Adopt Rules of Procedure Article VI [Section 9]**

**Motion Adopted:      5 Yeas**

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

**M25-27**      **A Motion was made by Ms. Angel, seconded by Ms. Wahner, to approve the Rules of Procedure as adopted on March 10, 2025, with amendments to Article VI Section 7 and Section 9.**

**Adopt Rules of Procedure**

**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.**

**M25-28**  
**Approve Consent Agenda**

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

- 1. Parcel – 335-8.11-190.03; appellant Christopher and Aida Timm**

**M25-28  
Approve  
Consent  
Agenda  
(cont)**

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**

**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  
Daniel Small**

**Mr. Keeler introduced Property Assessment Appeal Hearing 330-9.00-44.00 – Daniel Small – 583 Bay Ave. Milford, DE 19963**

**Mr. Roth swore in Mr. Small, Mr. Keeler and Mr. Zuck.**

**Mr. Small discussed that there is evidence that the assessment for his property is inaccurate, and the assessed value should be set at \$600,000. Mr. Small explained that the comparable sales used by Tyler Technologies are not comparable to his home. Mr. Small discussed when his appeal was filed, he spoke with referee Michael Moyer, who agreed that there were no sufficient comparable sales based on the unique features and conditions to the subject property. Mr. Small discussed the property record provided by Tyler Technologies was inaccurate based on the number of rooms in the subject property, stating that the living room, dining room and kitchen are all open space. Mr. Small explained that Tyler Technologies' data shows the subject property has three bedrooms but that building line conditions on**

**Property  
Hearing  
Daniel Small  
(continued)**

**the property based on a two-pod septic system does not allow more than two bedrooms. Mr. Small also explained that the subject property has external depreciation based on the unique property lines between neighboring homes prior to enforcement of building code regulations. Mr. Small distributed exhibits to the Board and further explained the exhibits of the subject property that he provided.**

**Ms. Angel addressed the appellant about the notes he listed on Tyler Technologies building information to which Mr. Small explained that some notes were written in error as he was not familiar with which rooms were to be accounted for.**

**Mr. Davis explained to the appellant that although there is belief that the living room, dining room and kitchen are not separated by walls this space is still considered three individual rooms according to the MLS.**

**Mr. Keeler addressed the board with the determination that 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 330-9.00-44.00 – Daniel Small – 583 Bay Ave. Milford, DE 19963.**

**Mr. Zuck discussed the land sales used by Tyler Technologies. Mr. Zuck explained that all land sales are from 2021, ranging from \$315,000 up to \$465,000 with a per acre basis of \$980,825 up to \$1,480,769. Mr. Zuck discussed comparable sales used by Tyler Technologies ranging from a sale price of \$500,000 at 928 square feet up to \$1.2 million at 2900 square feet. Mr. Zuck explained that the subject property is currently valued at \$350.00 per square foot and the average of comparable sales is \$452.13. Mr. Zuck stated based on this information that Tyler Technologies feels the subject property is in line with the comparable sales data.**

**Mr. Small addressed Mr. Zuck regarding whether he has done home appraisals himself and whether he believes that the comparable sales ranging toward the 2900 square feet are using similar material to build compared to the material used to build the subject property. Mr. Small also addressed Mr. Zuck whether the other comparable sales have a similar external depreciation as that of the subject property.**

**Ms. Wahner addressed Mr. Zuck regarding the comparable sales square footage.**

**Mr. Zuck reiterated that the comparable sales range from 928 square feet to 2900 square feet.**

**Ms. Godwin addressed Mr. Zuck regarding the square footage on the Tyler Technologies' tax card showing square footage on the subject property larger than the 936 square feet determined for the subject property to be true.**

**Property  
Hearing  
Daniel Small  
(continued)**

**Mr. Zuck stated that this number was given by the appellant and that Tyler Technologies cannot attest to how this number was determined but that the subject property has a first floor on pilings with a three-quarter story above the first story and it is possible that those measurements did not include all levels of the subject property.**

**Ms. Godwin addressed Mr. Zuck to clarify whether the data provided by Tyler Technologies included decking and porch areas.**

**Mr. Zuck explained that that was inaccurate, that the property record card, Section A, shows the main body of the subject property and that the second story would be seventy-five percent of that figure, adding them together, resulting in the total square footage of the subject property.**

**Mr. Small explained that his measurement of the subject property was based off the internal rooms of the subject property and not the entire subject property.**

**Mr. Small reiterated that referee Michael Moyer, agreed that there were no true comparable sales to the subject property based on the layout and specs of the property. And that the referee made this statement before the external depreciation and septic limitations were made known.**

**Mr. Keeler addressed the Board that referee Michael Moyer, marked his opinion of value at \$680,000 on the subject property.**

**Mr. DeMott allowed the appellant a closing statement.**

**Mr. Small closed by stating that referee Michael Moyer, made his opinion of value to the subject property without the knowledge of any external depreciation of the property or the septic limitations. Mr. Small stated that the homes being built surrounding the subject property are 3,000 or more square feet with more superior material and that his home was not comparable in this manner and does not believe the assessment of his home given by Tyler Technologies based on comparable sales is accurate.**

**Mr. DeMott allowed Mr. Keeler a closing statement to which Mr. Keeler called on Mr. Zuck to share any additional closing remarks.**

**Mr. Zuck closed by stating that Tyler Technologies uses comparable sales and if the perfect comparable sale is not found, Tyler Technologies does make adjustments based off quality, condition, and location. Mr. Zuck explained when any assessment is done, comparable sales are used and the best approach to value is the market approach even if the comparable sales are superior. Mr. Zuck stated that the value for the subject property in this case is appropriate based on the comparable sales used by Tyler Technologies.**

**M25-29  
Close  
Property  
Hearing  
330-9.00-  
44.00  
Record**

**A Motion was made by Ms. Angel, seconded by Ms. Wahner, to close the record on Property Hearing 330-9.00-44.00 – Daniel Small – 583 Bay Ave. Milford, DE 19963.**

**Motion Adopted: 5 Yeas**

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

**M25-30  
Deny  
Property  
Hearing  
330-9.00-  
44.00  
DENIED**

**A Motion was made by Mr. Davis, seconded by Ms. Angel to deny Property Hearing 330-9.00-44.00 – Daniel Small – 583 Bay Ave. Milford, DE 19963.**

**Motion DENIED: 2 Yeas; 3 Nays**

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

**Mr. Roth swore in Mr. McLhinney, Mr. Keeler and Mr. Zuck.**

**Property  
Hearing  
Gary  
McLhinney**

**Mr. Keeler introduced Property Assessment Appeal Hearing 334-20.14-235.00-1 – Gary McLhinney – 16 Swedes St. Dewey Beach, DE 19971.**

**Mr. McLhinney discussed that it is his belief that the assessment value on the subject property given by Tyler Technologies was inaccurate. Mr. McLhinney stated that the subject property is located on leased land and that when speaking with Tyler Technologies staff, the employee was unaware that the land was leased land and spoke with a county assessor who was also unaware the land was leased. Mr. McLhinney stated the property lease was sent for review, but the value of the subject property provided was not adjusted. Mr. McLhinney explained that he is already paying \$10,000 a year to have his home on that parceled property. Mr. McLhinney expressed his concern that the comparable sales used by Tyler Technologies were not all leased land property and only one comparable sale was relevant to the subject property which was assessed at a lower value. Mr. McLhinney stated that the front of his home is considered non-conforming so no improvements can be made to that section of the property per Dewey Beach's re-established property lines.**

**Ms. Godwin addressed the appellant to explain any stipulations of the lease that explains who is responsible for the property taxes since there is more than one home located on that portion of leased land.**

**Mr. McLhinney explained there are three homes on that portion of leased land and the total value is then divided by three and that division is then spread over the term of the lease.**

**Ms. Godwin addressed the appellant regarding the length of the appellants'**

**Property  
Hearing  
Gary  
McLhinney  
(continued)**

**property lease agreement.**

**Mr. McLhinney explained that the lease was first approved for 20 years and has since been reapproved for an additional 55 years.**

**Mr. Roth questioned who pays the property taxes.**

**Mr. McLhinney states he pays the property taxes, about 15 years ago it was \$400 a year and it was assumed it was based only on the value of the home and not on the leased land.**

**Ms. Wahner addressed Mr. McLhinney regarding the build of the subject property and whether it is considered a mobile home.**

**Mr. McLhinney explained all three homes on the property are stick built and in its entirety is considered a condo association.**

**Mr. Davis addressed Mr. McLhinney regarding rental income on the subject property**

**Mr. McLhinney explained that the subject property takes in about \$12,000 a year in rental income. That the amount charged is to cover the costs of utilities and the land lease.**

**Mr. Roth gives the floor over to Assessment.**

**Mr. Keeler discussed that the property is not being taxed any differently than it has been in the past and that each unit holder is paying their appropriate portion of the land's value. Mr. Keeler stated it was determined that 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 334-20.14-235.00-1 – Gary McLhinney – 16 Swedes St. Dewey Beach, DE 19971**

**Mr. Zuck discussed the deed records on the subject property and that the deed does have the subject property classified as a condominium. Mr. Zuck stated that as long as the deed is classified as a condominium the subject property will have land values associated with that classification. Mr. Zuck explained the comparable sales that were used by Tyler Technologies and that the comparable sales used range from 384 square feet up to 750 square feet selling between 2021 and 2022. Time adjusted to 2023, the average square foot being 992. Based on the comparable data, Tyler Technologies feels that the values provided are accurate.**

**Mr. McLhinney addressed Mr. Zuck to which properties are leased land.**

**Mr. Zuck rebutted that the comparable sales are verified as condominiums and that the information on whether those properties are leased land is unknown.**

**Property  
Hearing**

**Gary**

**McLhinney  
(continued)**

**Ms. Angel addressed Mr. Zuck to further explain that the classification as a condominium and leased land are not the same.**

**Mr. Zuck explained that the subject property deed shows the land classified as a condominium and the appellant has a land lease agreement which stipulates responsibility for thirty-three and one third percent of the property tax.**

**Ms. Wahner questioned whether the property owner leasing the land is also paying property taxes.**

**Mr. Zuck explained the property tax costs are allocated to each individual unit.**

**Mr. Roth addressed Mr. Keeler to whether the appellant is paying property tax and addressed Mr. Zuck to whether the comparable sales classified as condominiums are paying property tax. To which both Mr. Keeler and Mr. Zuck stated yes.**

**Mr. McLhinney agrees the subject property is classified as a condominium but stated his argument is because the land is leased it is not comparable to the homes around the subject property that own their land other than 8 Swedes Street, which was assessed at \$440,000.**

**Mr. Roth addressed the appellant to explain his remark on his land being non-conforming.**

**Mr. McLhinney clarified that Dewey Beach re-enforced property lines about two years prior, which lie seven feet into the subject property's front yard. This is now defined as the property of Dewey Beach.**

**Mr. Roth clarified that this was previously Dewey Beach land prior to the re-enforced property lines to which Mr. McLhinney agreed.**

**Mr. DeMott gave each side an opportunity for a closing statement.**

**Mr. McLhinney stated in closing that his belief is that there is value into owning the land and that because his land is leased it should be valued less than the current assessed value; however, if the Board finds this statement to be incorrect, he believes the only comparable property is 8 Swedes Street, assessed at \$440,000.**

**Mr. Keeler stated in closing that Assessment is required to allocate thirty-three and one-third percent of the subject property land value to each unit holder.**

**M25-31**            **A Motion was made by Ms. Wahner, seconded by Ms. Godwin, to close the**  
**Close**                **record on Property Hearing 334-20.14-235.00-1 – Gary McLhinney – 16**  
**Property**            **Swedes St. Dewey Beach, DE 19971.**  
**Hearing**

**334-20.14-**        **Motion Adopted:        5 Yeas**  
**235.00-1**

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

**M25-32**            **A Motion was made by Ms. Wahner to approve Property Hearing 334-**  
**Approve**            **20.14-235.00-1 – Gary McLhinney – 16 Swedes St. Dewey Beach, DE 19971.**  
**Property**            **The motion failed due to no second.**  
**Hearing**

**334-20.14-**  
**235.00-1**

**M25-33**            **A Motion was made by Mr. Davis, seconded by Ms. Angel to deny Property**  
**Deny**                **Hearing 334-20.14-235.00-1 – Gary McLhinney – 16 Swedes St. Dewey**  
**Property**            **Beach, DE 19971.**  
**Hearing**

**334-20.14-**        **Motion Adopted:        4 Yeas; 1 Nay**  
**235.00-1**

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

**M25-34**            **A Motion was made by Ms. Wahner, seconded by Ms. Angel to adjourn at**  
**Adjourn**            **11:21 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 24, 2025**

**A scheduled meeting of the Board of Assessment Committee was held on Monday, March 24, 2025, at 10:00 a.m., in Council Chambers, with the following present:**

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

**Call to Order**

**Mr. Roth called the meeting to order.**

**M25-35 Approve Agenda**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel, to remove the Minutes for March 21, 2025, from the Agenda. The Agenda was approved 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.**

**A Motion was made by Mr. Wahner, seconded by Ms. Angel to approve the following items under the 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

**M25-36  
Approve  
Consent  
Agenda**

**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  
Jamie Sykut**

**Mr. Roth introduced Property Assessment Appeal Hearing 133-17.00-16.00-706A7 – Jamie Sykut – 10102 Saw Mill Way Millsboro, DE 19966.**

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

**Mr. Keeler discussed that based on the appellants’ application and the referee hearing, the Assessment office offered the appellant a stipulation agreement that brought the assessed value of their parcel down to \$331,000, which the appellant did not accept. Mr. Keeler believes the Assessment office has the correct assessed value based on the information collected by Tyler Technologies.**

**M25-37  
Deny  
Hearing  
133-17.00-  
16.00-706A7**

**A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Property Hearing 133-17.00-16.00-706A7 – Jamie Sykut – 10102 Saw Mill Way Millsboro, DE 19966.**

**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  
David and  
Pauline  
Williams**

**Mr. Roth introduced Property Assessment Appeal Hearing 234-5.00-654.00 – David and Pauline Williams – 30839 Park Terrace Lewes, DE 19958.**

**Mr. Roth swore in David Williams, Pauline Williams, Mr. Keeler and Mr. Zuck.**

**Property  
Hearing  
David and  
Pauline  
Williams  
(continued)**

**Mr. Williams addressed the Board with concerns that the assessed value on the subject property was too high. Mr. Williams provided comparable sales, which the appellants felt were more coinciding to the subject property than the comparable sales provided by Tyler Technologies. Mr. Williams explained that the subject property has various unfavorable characteristics including weather damage, no pond view, deteriorating windows and flooding to the surrounding yard space. Mr. Williams stated that measurements provided by Tyler Technologies were inaccurate including the square foot measurement of the garage and the size of the front porch.**

**Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office offered the appellants a stipulation of \$525,600, which the appellants did not accept.**

**Ms. Godwin addressed the appellants to explain that "DW" on the property card was not their driveway but represented the dwelling.**

**Mr. Keeler stated that driveways are not assessed.**

**Ms. Godwin addressed the flooding of the subject property and whether the flooding had been addressed or rectified by the HOA to which the appellants stated it had not.**

**Ms. Angel addressed the appellants to discuss that their statement regarding the lot evaluation was irrelevant based on the time frame in which the current assessed value was evaluated.**

**Mr. Davis asked the appellants to explain the difference in square feet on the subject property.**

**Mr. Williams stated there is a 103.5-foot difference in their measurements compared to Tyler Technologies measurements.**

**Mr. Keeler reiterated the Assessment office offered the appellants a stipulation of \$525,600, which the appellants did not accept. Mr. Keeler turned the floor over to Tyler Technologies' witness, Mr. Zuck, to explain the evaluation on the subject property.**

**Mr. Zuck explained that the appellants provided six comparable sales from within the time frame, of which four of the six were outside of the subject property subdivision. Tyler Technologies provided nine comparable sales which all sold within the subject property's subdivision. Mr. Zuck explained out of the nine comparable sales provided by Tyler Technologies the average square foot was \$264.71 and that the subject property was assessed at \$237.95 per square foot. Based on the information provided Mr. Zuck believed that the assessed value given to the subject property was accurate.**

**Property  
Hearing  
David and  
Pauline  
Williams  
(continued)**

**Mr. Williams addressed Mr. Zuck regarding the methods in which Tyler Technologies uses to take measurements when assessing property and whether Tyler Technologies used the incorrect information on the property card.**

**Mr. Zuck responded that both methods, tape measure and/or laser measurements could have been used, and that Tyler Technologies went out to the properties in person to collect their own data in real time.**

**Mr. Williams explained that the subject property took two years and nine months to sell and whether Mr. Zuck believed this to be an unusually long-time frame for a home in Lewes to sell.**

**Mr. Zuck agreed this was unusual for a home in Lewes, Delaware.**

**Mr. Williams explained that according to real estate professionals the top reason for slow sales is overpricing and specific problems.**

**Mr. Zuck stated this could be true.**

**Mr. Williams asked Mr. Zuck how long he had been in the appraisal profession, to which Mr. Zuck answered 22 years.**

**Mr. Williams asked Mr. Zuck if he was familiar with the understanding that specific problems such as missing shingles, lying water and inaccurate square footage would have an impact on the sale of a particular property and that market value is the amount of money a person is willing to pay for a particular property but not obligated.**

**Mr. Zuck stated he was familiar with market value and Mr. Williams' statement could be possible.**

**Ms. Godwin addressed Mr. Zuck whether there was a baseline percentage for the time adjustment to the comparable sales.**

**Mr. Zuck stated that there is a schedule for the time adjustments on the comparable sales.**

**Mr. Roth allowed the appellants to have a final rebuttal to the findings provided by Tyler Technologies' witness, Mr. Zuck.**

**Mr. Williams stated that he had already rebutted most of the comparable sales provided by Tyler Technologies but there was a premium lot, 33750 Reservoir Drive, with a pond view and full basement that sold for \$450,000 in June of 2021.**

**Mr. Zuck commented that Tyler Technologies tries to use comparable sales within the subject property's subdivision, most of the comparable sales provided by the appellants came from Heron Bay. Mr. Zuck stated those**

**Property  
Hearing  
David and  
Pauline  
Williams  
(continued)**

comparable sales are valued less than the properties selling in The Ridings at Rehoboth, which is where the subject property resides. Mr. Zuck continued that the property mentioned by the appellants, 33750 Reservoir, sold for \$450,000 on June 14, 2021. Tyler Technologies time adjusted that valuation to a total of \$253 per square foot \$23 higher than the subject property which was valued by Tyler Technologies at \$237 per square foot.

**Mr. Roth opened the floor for closing comments.**

**Mr. Williams closed by stating that when the subject property was purchased it was the only property for sale in the subdivision and was on the market for two years and nine months. Mr. Williams stated that the selling price of the subject property was similar in price to the comparable sales he provided in his presentation. Mr. Williams continued that there were significant measurement discrepancies in the assessment given by Tyler Technologies and that the property has various unfavorable characteristics providing more reason to lower the assessed value. Mr. Williams believed that the value of comparable sales provided by Tyler Technologies were significantly higher than the comparable sales he was able to find himself. Mr. Williams ended his closing by stating recent sales do not show a rise in market value and based on the information presented the value of the subject property should be reduced.**

**Mr. Keeler closed by stating that assessment staff have valued the subject property at \$525,600 and the average price per square foot on the subject property is below average. Mr. Keeler ended his closing by stating based on those reasons provided it is believed that the current assessed value is correct.**

**M25-38  
Close  
Property  
Hearing  
234-5.00-  
564.00  
Record**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 234-5.00-654.00 – David and Pauline Williams – 30839 Park Terrace Lewes, DE 19958.**

**Motion Adopted: 5 Yeas**

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

**M25-39  
Deny  
Property  
Hearing  
334-20.00-  
18.00**

**A Motion was made by Ms. Angel, seconded by Mr. Davis to deny Property Hearing 234-5.00-654.00 – David and Pauline Williams – 30839 Park Terrace Lewes, DE 19958.**

**Motion Adopted: 5 Yeas**

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

**M25-40  
Adjourn**

**A Motion was made by Ms. Wahner, seconded by Mr. Davis to adjourn at 10:42 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.}*



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**Re: Negotiated Settlement Stipulation**

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From Jessica Case <jessicacase2003@gmail.com>

Date Thu 3/27/2025 8:41 AM

To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>

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

Good morning,

I can't seem to get my scanner to connect, so I'm not able to scan in the signed form. In lieu of that, I'm writing to confirm my acceptance of the assessed value of \$352,200 for my property at 32889 Vines Creek Road in Dagsboro.

Thanks

Jess Case

On Wed, Mar 26, 2025 at 2:38 PM Dianne Ruscavage <[dianne.ruscavage@sussexcountyde.gov](mailto:dianne.ruscavage@sussexcountyde.gov)> wrote:

Attached, please find the Negotiated Settlement Stipulation. If able, please print, sign, scan and return. If unable to do so, simply reply with your acceptance, restating the amount.

Dianne



Situs : 32889 VINES CREEK RD

Parcel ID: 134-11.00-4.00

Class: Single Family Dwelling

Card: 1 of 5

Printed: March 28, 2025

**CURRENT OWNER**  
 CASE GARY  
 JESSICA CASE  
 32889 VINES CREEK RD  
 DAGSBORO DE 19939-4020

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 1AR058  
 Alternate ID 134110000040000000  
 Vol / Pg 5173/50  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Traffic - Moder	-10	99,000
Residual	AC 1.0600			17,490

Total Acres: 2.06  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	116,500	116,500	0	116,500
Building	0	260,300	208,300	0	260,340
<b>Total</b>	<b>0</b>	<b>376,800</b>	<b>324,800</b>	<b>0</b>	<b>376,840</b>

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

**Value Flag** Market Approach  
 TD134DM1

**Entrance Information**

Date	ID	Entry Code	Source
03/20/23	EBC	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
02/08/22	202201674	6,360	A037 10x12 Shed 12x41 Carport Open C	
02/12/14	201401054	12,480	A027 24x40 Detached Garage	
05/29/03	10572-1	2,300	D010 A-Roof-Clarksville Rt 26	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/19/19	195,000			5173/50	Deed	CASE GARY



Situs : 32889 VINES CREEK RD

Parcel Id: 134-11.00-4.00

Class: Single Family Dwelling

Card: 1 of 5

Printed: March 28, 2025

**Dwelling Information**

**Style** Cape Cod **Year Built** 1948  
**Story height** 1 **Eff Year Built**  
**Attic** Unfinished **Year Remodeled**  
**Exterior Walls** Alum/Vinyl **Amenities**  
**Masonry Trim** x  
**Color** **In-law Apt** No

**Basement**

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

**Heating & Cooling**

**Fireplaces**

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

**Room Detail**

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

**Adjustments**

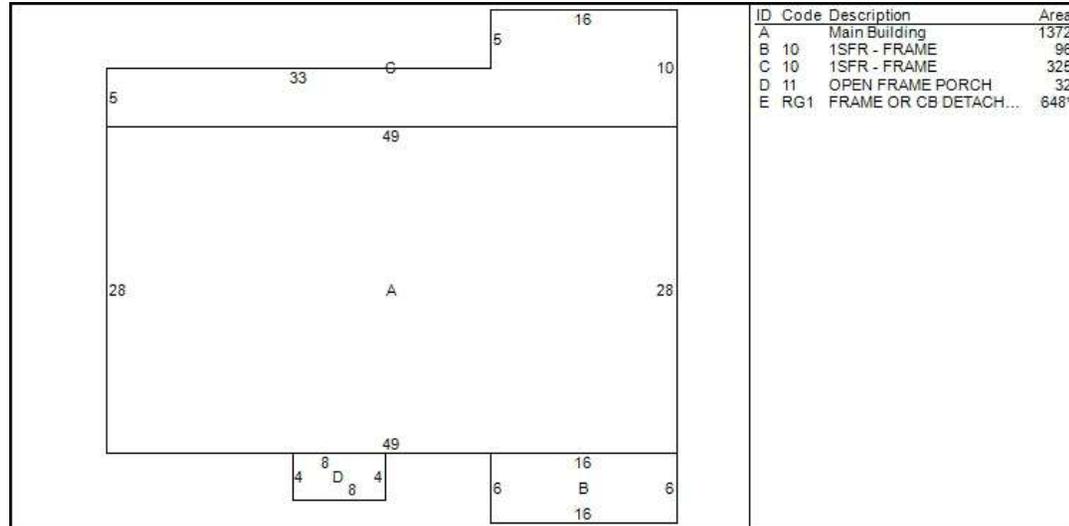
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	251,583	<b>% Good</b>	69
<b>Plumbing</b>	7,360	<b>% Good Override</b>	
<b>Basement</b>	-13,960	<b>Functional</b>	
<b>Heating</b>	20,870	<b>Economic</b>	
<b>Attic</b>	13,700	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	.85
<b>Subtotal</b>	279,550	<b>Additions</b>	17,000
<b>Ground Floor Area</b>	1,372		
<b>Total Living Area</b>	1,793	<b>Dwelling Value</b>	178,400



ID	Code	Description	Area
A		Main Building	1372
B	10	1SFR - FRAME	96
C	10	1SFR - FRAME	325
D	11	OPEN FRAME PORCH	32
E	RG1	FRAME OR CB DETACH...	648

**Outbuilding Data**

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	18 x 36		648	1	1948	C	F	8,360

**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**



Situs : 32889 VINES CREEK RD

Parcel ID: 134-11.00-4.00

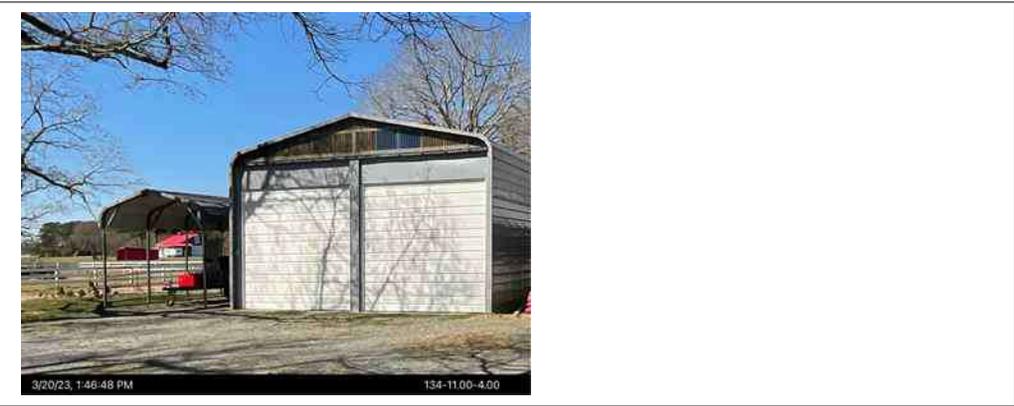
Class: Single Family Dwelling

Card: 2 of 5

Printed: March 28, 2025

**CURRENT OWNER**  
 CASE GARY  
 JESSICA CASE  
 32889 VINES CREEK RD  
 DAGSBORO DE 19939-4020

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 1AR058  
 Alternate ID 134110000040000000  
 Vol / Pg 5173/50  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**

**Land Information**

Type	AC	Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000	Traffic - Moder	-10	99,000
Residual	AC	1.0600			17,490

Total Acres: 2.06  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	116,500	116,500	0	116,500
Building	0	260,300	208,300	0	260,340
<b>Total</b>	<b>0</b>	<b>376,800</b>	<b>324,800</b>	<b>0</b>	<b>376,840</b>

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

**Value Flag** Market Approach  
**TD134DM1**

**Entrance Information**

Date	ID	Entry Code	Source
03/20/23	EBC	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
02/08/22	202201674	6,360	A037 10x12 Shed 12x41 Carport Open C	
02/12/14	201401054	12,480	A027 24x40 Detached Garage	
05/29/03	10572-1	2,300	D010 A-Roof-Clarksville Rt 26	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/19/19	195,000			5173/50	Deed	CASE GARY



Situs : 32889 VINES CREEK RD

Parcel Id: 134-11.00-4.00

Class: Single Family Dwelling

Card: 2 of 5

Printed: March 28, 2025

**Dwelling Information**

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

**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	Dwelling Value
Total Living Area	

**Outbuilding Data**

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Garage Poe	22 x 40		880	1	2000	C	A	18,310

**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**



Situs : 32889 VINES CREEK RD

Parcel ID: 134-11.00-4.00

Class: Single Family Dwelling

Card: 3 of 5

Printed: March 28, 2025

**CURRENT OWNER**  
 CASE GARY  
 JESSICA CASE  
 32889 VINES CREEK RD  
 DAGSBORO DE 19939-4020

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 1AR058  
 Alternate ID 134110000040000000  
 Vol / Pg 5173/50  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Traffic - Moder	-10	99,000
Residual	AC 1.0600			17,490

Total Acres: 2.06  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	116,500	116,500	0	116,500
Building	0	260,300	208,300	0	260,340
<b>Total</b>	<b>0</b>	<b>376,800</b>	<b>324,800</b>	<b>0</b>	<b>376,840</b>

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

**Value Flag** Market Approach  
**TD134DM1**

**Entrance Information**

Date	ID	Entry Code	Source
03/20/23	EBC	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
02/08/22	202201674	6,360	A037 10x12 Shed 12x41 Carport Open C	
02/12/14	201401054	12,480	A027 24x40 Detached Garage	
05/29/03	10572-1	2,300	D010 A-Roof-Clarksville Rt 26	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/19/19	195,000			5173/50	Deed	CASE GARY



Situs : 32889 VINES CREEK RD

Parcel Id: 134-11.00-4.00

Class: Single Family Dwelling

Card: 3 of 5

Printed: March 28, 2025

**Dwelling Information**

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

**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	Dwelling Value
Total Living Area	

**Outbuilding Data**

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Carport	12 x 40		480	1	2000	C	A	1,810

**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**



Situs : 32889 VINES CREEK RD

Parcel ID: 134-11.00-4.00

Class: Single Family Dwelling

Card: 4 of 5

Printed: March 28, 2025

**CURRENT OWNER**  
 CASE GARY  
 JESSICA CASE  
 32889 VINES CREEK RD  
 DAGSBORO DE 19939-4020

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 1AR058  
 Alternate ID 134110000040000000  
 Vol / Pg 5173/50  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Traffic - Moder	-10	99,000
Residual	AC 1.0600			17,490

Total Acres: 2.06  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	116,500	116,500	0	116,500
Building	0	260,300	208,300	0	260,340
<b>Total</b>	<b>0</b>	<b>376,800</b>	<b>324,800</b>	<b>0</b>	<b>376,840</b>

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

**Value Flag** Market Approach  
**TD134DM1**

**Entrance Information**

Date	ID	Entry Code	Source
03/20/23	EBC	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
02/08/22	202201674	6,360	A037 10x12 Shed 12x41 Carport Open C	
02/12/14	201401054	12,480	A027 24x40 Detached Garage	
05/29/03	10572-1	2,300	D010 A-Roof-Clarksville Rt 26	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/19/19	195,000			5173/50	Deed	CASE GARY



Situs : 32889 VINES CREEK RD

Parcel Id: 134-11.00-4.00

Class: Single Family Dwelling

Card: 4 of 5

Printed: March 28, 2025

**Dwelling Information**

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

**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	Dwelling Value
Total Living Area	

**Outbuilding Data**

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Metal Shed	8 x 20		160	1	1948	C	A	640

**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**



Situs : 32889 VINES CREEK RD

Parcel ID: 134-11.00-4.00

Class: Single Family Dwelling

Card: 5 of 5

Printed: March 28, 2025

**CURRENT OWNER**  
 CASE GARY  
 JESSICA CASE  
 32889 VINES CREEK RD  
 DAGSBORO DE 19939-4020

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 1AR058  
 Alternate ID 134110000040000000  
 Vol / Pg 5173/50  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Traffic - Moder	-10	99,000
Residual	AC 1.0600			17,490

Total Acres: 2.06  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	116,500	116,500	0	116,500
Building	0	260,300	208,300	0	260,340
<b>Total</b>	<b>0</b>	<b>376,800</b>	<b>324,800</b>	<b>0</b>	<b>376,840</b>

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

**Value Flag** Market Approach  
**TD134DM1**

**Entrance Information**

Date	ID	Entry Code	Source
03/20/23	EBC	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
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02/12/14	201401054	12,480	A027 24x40 Detached Garage	
05/29/03	10572-1	2,300	D010 A-Roof-Clarksville Rt 26	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/19/19	195,000			5173/50	Deed	CASE GARY



Situs : 32889 VINES CREEK RD

Parcel Id: 134-11.00-4.00

Class: Single Family Dwelling

Card: 5 of 5

Printed: March 28, 2025

**Dwelling Information**

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

**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	Dwelling Value
Total Living Area	

**Outbuilding Data**

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 12		144	1	2000	C	A	740

**Condominium / Mobile Home Information**

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

**Building Notes**





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-12.00-3417.00

Sussex County Board of Assessment VS Sharon Macucci 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: \$570,600

Stipulated Value: \$519,700

Date: 3/17/2025

Signature of Owner or duly authorized agent: Sharon A. Macucci

Printed Name: Sharon A. Macucci

Date: 3/17/25

Signature of Sussex County Government Representative: Christopher 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 134-12.00-3417.00. The adjustment reflects a change in grade and square footage that brings the assessed value to \$519,700.



Situs : 32166 FORT DUPONT DR

Parcel ID: 134-12.00-3417.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**  
 MACUCI SHARON A TTEE  
 LIV TR  
 32166 FORT DUPONT DR  
 MILLVILLE DE 19967

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 1TR005  
 Alternate ID  
 Vol / Pg 5062/187  
 District  
 Zoning  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.0909			100,220

Total Acres: .0909  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	100,200	100,200	0	100,200
Building	0	419,500	337,200	0	419,540
<b>Total</b>	<b>0</b>	<b>519,700</b>	<b>437,400</b>	<b>0</b>	<b>519,740</b>

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

**Value Flag** Market Approach  
 TD134DM5

**Entrance Information**

Date	ID	Entry Code	Source
04/24/24	JTS	Data Mailer Change	Owner
01/17/23	RSD	Info At Door	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
03/28/22	202204324	4,000	A106 Enclose Porch W Windows	
02/20/17	201701501	5,100	A085 16x40 Paver Patio	
04/25/16	201604411	0	TEST Mv 3565	
03/29/16	201603164	161,873	A006 40x57, 20x20 Garage, 10x12 Scre	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/21/19				5062/187	Deed	MACUCI SHARON A TTEE
10/10/16	334,990			4607/138		



Situs : 32166 FORT DUPONT DR

Parcel Id: 134-12.00-3417.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Twnhse Interior **Year Built** 2016  
**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** Slab **# Car Bsmt Gar** 0  
**FBLA Size** x **FBLA Type**  
**Rec Rm Size** x **Rec Rm Type** Single Family

**Heating & Cooling**

**Fireplaces**

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

**Room Detail**

**Bedrooms** 4 **Full Baths** 2  
**Family Rooms** **Half Baths** 1  
**Kitchens** **Extra Fixtures** 2  
**Total Rooms** 6  
**Kitchen Type** **Bath Type**  
**Kitchen Remod** No **Bath Remod** No

**Adjustments**

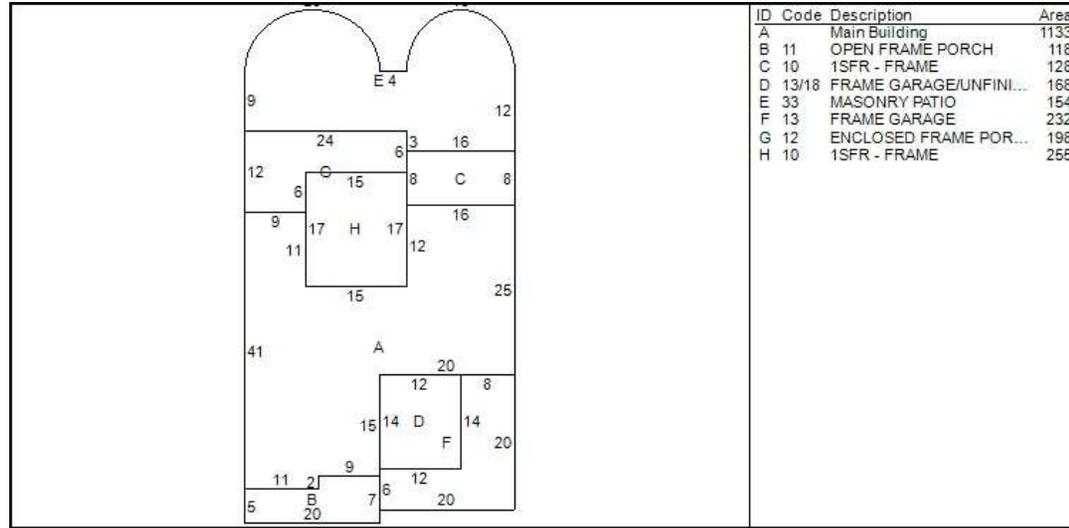
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	289,494	<b>% Good</b>	97
<b>Plumbing</b>	9,840	<b>% Good Override</b>	
<b>Basement</b>	-25,360	<b>Functional</b>	
<b>Heating</b>	24,010	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1
<b>Subtotal</b>	297,980	<b>Additions</b>	48,200
<b>Ground Floor Area</b>	1,133		
<b>Total Living Area</b>	2,649	<b>Dwelling Value</b>	337,200



ID	Code	Description	Area
A		Main Building	1133
B	11	OPEN FRAME PORCH	118
C	10	1SFR - FRAME	128
D	13/18	FRAME GARAGE/UNFINI...	168
E	33	MASONRY PATIO	154
F	13	FRAME GARAGE	232
G	12	ENCLOSED FRAME POR...	198
H	10	1SFR - FRAME	255

**Outbuilding Data**

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

**Condominium / Mobile Home Information**

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

**Building Notes**





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-13.20-177.00-7

Sussex County Board of Assessment VS Joshua & Allison Broder  
(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: \$ 1,568,100

Stipulated Value: \$ 1,290,600

Date: 3/21/25

Signature of Owner or duly authorized agent: *Josh Broder*

Printed Name: Josh Broder

Date: 3/12/25

Signature of Sussex County Government Representative: *Christopher 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 134-13.20-177.00-7. The adjustment reflects a change in economic depreciation that brings the assessed value to \$1,290,600.

Situs : 98 GARFIELD PKWY 307

Parcel ID: 134-13.20-177.00-7

Class: Residential - Condo

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**  
 BRODER JOSHUA M  
 ALISON L BORDER  
 20 CHARLES MARY DRIVE  
 HIGGANUM CT 06441

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 1BR101C  
 Alternate ID 13413200177000007  
 Vol / Pg 4650/70  
 District  
 Zoning TOWN CODES  
 Class Residential



**Property Notes**  
 COMMON LAND PCT - ESTIMATED

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.0323	Waterview - Or		181,970

Total Acres: .0323  
 Spot: Location: 13 EXCEL LOCATION (POS INFLU)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	182,000	182,000	0	0
Building	0	1,108,600	1,108,600	0	0
<b>Total</b>	<b>0</b>	<b>1,290,600</b>	<b>1,290,600</b>	<b>0</b>	<b>0</b>

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

**Value Flag** Cost Approach  
**RANDOM 6.26.24**

**Entrance Information**

Date	ID	Entry Code	Source
07/13/24	JTS	Data Mailer Change	Owner
03/05/24	MXG	Occupant Not At Home	Other
11/30/22	ANW	Estimated	Estimated

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/11/17	875,000			4650/70		
05/10/13						
08/17/09	775,000					



Situs : 98 GARFIELD PKWY 307

Parcel Id: 134-13.20-177.00-7

Class: Residential - Condo

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

<b>Style</b> Condo Flat	<b>Year Built</b> 2009
<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> Post & Piers	<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**

<b>Heat Type</b> Central Full Ac
<b>Fuel Type</b> Electric
<b>System Type</b> Heat Pump

**Fireplaces**

<b>Stacks</b>
<b>Openings</b>
<b>Pre-Fab</b> 1

**Room Detail**

<b>Bedrooms</b> 3	<b>Full Baths</b> 3
<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> B-	<b>Market Adj</b>
<b>Condition</b> Average	<b>Functional</b>
<b>CDU</b> AVERAGE	<b>Economic</b> 68
<b>Cost &amp; Design</b> 0	<b>% Good Ovr</b>
<b>% Complete</b> 100	

**Dwelling Computations**

<b>Base Price</b> 297,892	<b>% Good</b> 94
<b>Plumbing</b> 11,780	<b>% Good Override</b>
<b>Basement</b> -36,530	<b>Functional</b>
<b>Heating</b> 24,710	<b>Economic</b> 68
<b>Attic</b> 0	<b>% Complete</b> 100
<b>Other Features</b> 1,700	<b>C&amp;D Factor</b>
	<b>Adj Factor</b> 5.76
<b>Subtotal</b> 299,550	<b>Additions</b> 1,000
<b>Ground Floor Area</b> 1,689	
<b>Total Living Area</b> 1,689	<b>Dwelling Value</b> 1,108,600

**Building Notes**

**Outbuilding Data**

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

**Condominium / Mobile Home Information**

<b>Complex Name</b>	
<b>Condo Model</b>	
<b>Unit Number</b> 7	
<b>Unit Level</b>	<b>Unit Location</b> 2
<b>Unit Parking</b>	<b>Unit View</b> Waterview-Ocean
<b>Model (MH)</b>	<b>Model Make (MH)</b>





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-18.00-210.00

Sussex County Board of Assessment VS Kathleen Prior 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: \$700,100

Stipulated Value: \$549,000

Date: 3-17-25

Signature of Owner or duly authorized agent: K. Prior

Printed Name: Kathleen Prior

Date: 3/12/25

Signature of Sussex County Government Representative: C. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' information submitted and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-18.00-210.00. The adjustment reflects a change in grade, square footage and economic depreciation that brings the assessed value to \$549,000.

Situs : 31843 SHAD CREEK WAY

Parcel ID: 134-18.00-210.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**  
 PRIOR KATHLEEN TTEE REV LIV TR  
 31843 SHAD CREEK WAY  
 FRANKFORD DE 19945

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 1AR078  
 Alternate ID 1341800210000000  
 Vol / Pg 6174/228  
 District  
 Zoning GENERAL RESIDENTIAL  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1800			75,260

Total Acres: .18  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	75,300	75,300	0	75,300
Building	0	473,700	473,700	0	427,130
<b>Total</b>	<b>0</b>	<b>549,000</b>	<b>549,000</b>	<b>0</b>	<b>502,430</b>

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

**Value Flag** Cost Approach  
 RANDOM1 7.22.24

**Entrance Information**

Date	ID	Entry Code	Source
07/08/24	MEP	Occupant Not At Home	Other
05/17/24	GRS	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
04/22/24	202405243	1,680	A017 10x12 Screen Porch Under Existin	
12/07/23	202316659	166,675	A205 Dover-2 Sty Sfd 70x39; Att Gar 24:	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/25/24	564,990			6174/228	Deed	PRIOR KATHLEEN TTEE REV LIV TR



Situs : 31843 SHAD CREEK WAY

Parcel Id: 134-18.00-210.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Cape Cod **Year Built** 2024  
**Story height** 1.25 **Eff Year Built**  
**Attic** None **Year Remodeled**  
**Exterior Walls** Alum/Vinyl **Amenities**  
**Masonry Trim** x  
**Color** **In-law Apt** No

**Basement**

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

**Heating & Cooling**

**Fireplaces**

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

**Room Detail**

**Bedrooms** 4 **Full Baths** 3  
**Family Rooms** **Half Baths** 0  
**Kitchens** **Extra Fixtures** 2  
**Total Rooms** 7  
**Kitchen Type** **Bath Type**  
**Kitchen Remod** No **Bath Remod** No

**Adjustments**

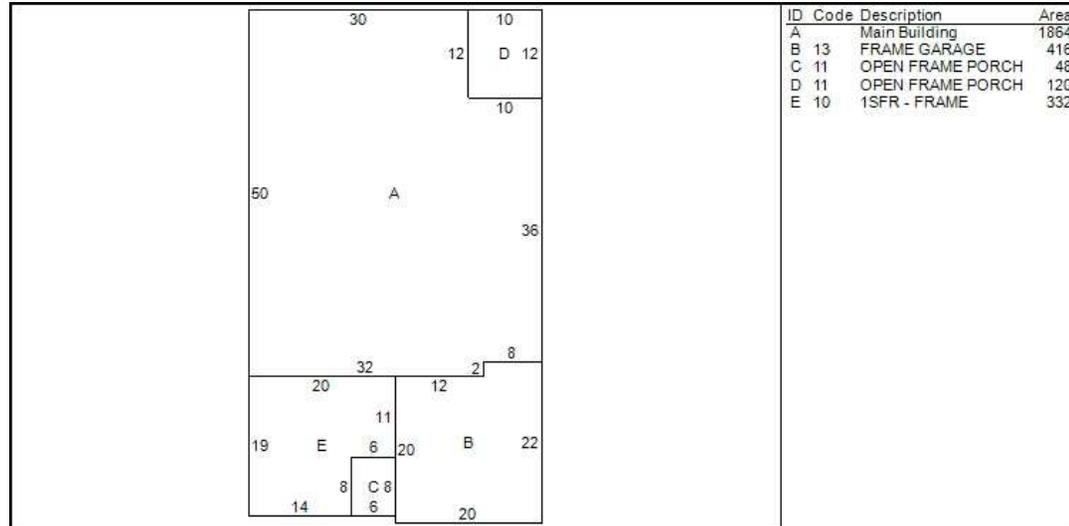
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

**Grade** C+ **Market Adj**  
**Condition** Average **Functional**  
**CDU** AVERAGE **Economic** 94  
**Cost & Design** 0 **% Good Ovr**  
**% Complete** 100

**Dwelling Computations**

<b>Base Price</b>	370,549	<b>% Good</b>	100
<b>Plumbing</b>	11,250	<b>% Good Override</b>	
<b>Basement</b>	-37,870	<b>Functional</b>	
<b>Heating</b>	30,740	<b>Economic</b>	94
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	1,620	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.22
<b>Subtotal</b>	376,290	<b>Additions</b>	34,600
<b>Ground Floor Area</b>	1,864		
<b>Total Living Area</b>	2,662	<b>Dwelling Value</b>	473,700



**Outbuilding Data**

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

**Condominium / Mobile Home Information**

**Complex Name**  
**Condo Model**

**Unit Number**  
**Unit Level**  
**Unit 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 134-22.00-5.01-58

Sussex County Board of Assessment VS Danise & Craig Pernick Trustees  
(Owner Name)

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

Original Value: \$992,100

Stipulated Value: \$890,200

Date: 3/18/25

Signature of Owner or duly authorized agent: Craig A. Pernick TRUST Denise S. Pernick TRUST

Printed Name: CRAIG A. PERNICK, DENISE S. PERNICK

Date: 3/18/25

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 pictures, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-22.00-5.01-58. The adjustment reflects a change in economic depreciation that brings the assessed value to \$890,200.

Situs : 40062 GRANT DR 58

Parcel ID: 134-22.00-5.01-58

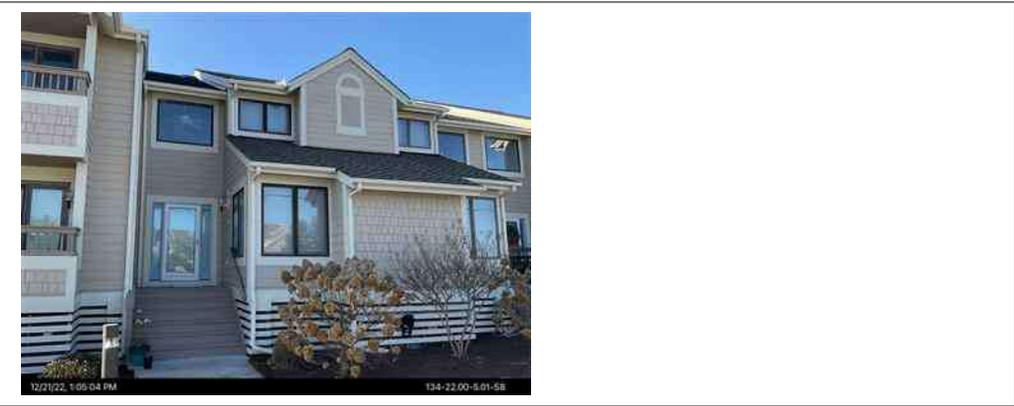
Class: Residential - Condo

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**  
 PERNICK DENISE S CRAIG A TTEE REV TR  
 3810 WILLIAMS LN  
 CHEVY CHASE MD 20815

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 1AR172C  
 Alternate ID 134220000050100058  
 Vol / Pg 5806/149  
 District  
 Zoning HIGH DENSITY RESIDEN'  
 Class Residential



**Property Notes**  
 COMMON LAND PCT - ESTIMATED

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1666	Waterfront - Ba Traffic - Heavy		141,550

Total Acres: .1666  
 Spot: Location: 12 VERY GD LOCATION (POS INFL)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	141,600	141,600	0	0
Building	0	748,600	748,600	0	0
<b>Total</b>	<b>0</b>	<b>890,200</b>	<b>890,200</b>	<b>0</b>	<b>0</b>

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

**Value Flag** Cost Approach  
 TD134DM16

**Entrance Information**

Date	ID	Entry Code	Source
12/21/22	LBM	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
02/28/08	21505-1	23,500	D010 Siding-Kings Grant Unit 58	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/16/22			Invalid Sale - Tyler	5806/149	Deed	PERNICK DENISE S CRAIG A TTEE REV T
07/03/07	700,000			3469/222		
05/29/01	400,000					
11/02/99	287,500					
06/08/95	231,750					
12/03/91	201,000					



Situs : 40062 GRANT DR 58

Parcel Id: 134-22.00-5.01-58

Class: Residential - Condo

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Twnhse Interior **Year Built** 2000  
**Story height** 2.5 **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** 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**

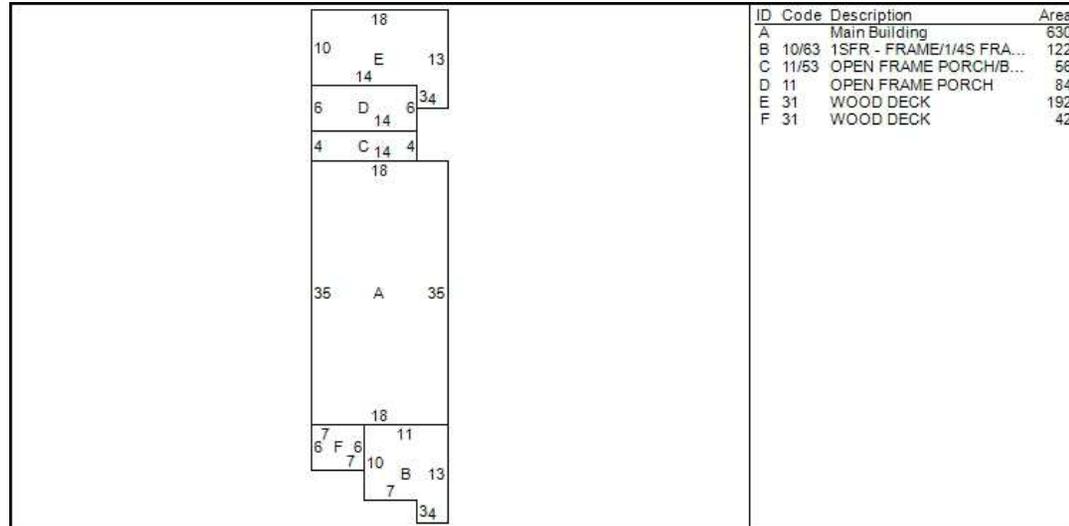
**Grade & Depreciation**

**Grade** C **Market Adj**  
**Condition** Average **Functional**  
**CDU** AVERAGE **Economic** 88  
**Cost & Design** 0 **% Good Ovr**  
**% Complete** 100

**Dwelling Computations**

<b>Base Price</b>	227,750	<b>% Good</b>	89
<b>Plumbing</b>	14,730	<b>% Good Override</b>	
<b>Basement</b>	-15,960	<b>Functional</b>	
<b>Heating</b>	18,890	<b>Economic</b>	88
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	1,550	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	3.63
<b>Subtotal</b>	246,960	<b>Additions</b>	12,800
<b>Ground Floor Area</b>	630		
<b>Total Living Area</b>	1,728	<b>Dwelling Value</b>	748,600

**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** 58  
**Unit Level**  
**Unit Parking**  
**Model (MH)**  
**Unit Location** 3  
**Unit View**  
**Model Make (MH)**





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-8.00-571.00

Sussex County Board of Assessment VS James & Dranoel Hynes  
(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: \$ 1,012,200 Stipulated Value: \$ 854,700

Date: March 22, 2025

Signature of Owner or duly authorized agent: *Dranoel Hynes*

Printed Name: Dranoel Hynes

Date: 3/11/25

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, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-8.00-571.00. The adjustment reflects a change in the review code that brings the assessed value to \$854,700.

Situs : 30866 BLUE WATER CT

Parcel ID: 134-8.00-571.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**  
 HYNES JAMES C & DRANOEL E HYNES  
 14516 ANTIGONE DR  
 NORTH POTOMAC MD 20878

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 1AR053  
 Alternate ID 134080005710000000  
 Vol / Pg 3437/84  
 District  
 Zoning MEDIUM RESIDENTIAL  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.4097	Waterview - Tic		212,130
Wetland/Waste	AC 0.2000			60

Total Acres: .6097  
 Spot: Location: 12 VERY GD LOCATION (POS INFL)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	212,200	212,200	0	212,200
Building	0	642,500	800,000	0	642,470
<b>Total</b>	<b>0</b>	<b>854,700</b>	<b>1,012,200</b>	<b>0</b>	<b>854,670</b>

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

**Value Flag** Market Approach  
**TD134DM10**

**Entrance Information**

Date	ID	Entry Code	Source
05/14/24	JXL	Data Mailer Change	Owner
03/15/23	HMC	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
03/26/09	24722-2	5,576	D010 Open Deck-White Creek @ Bethar	
10/31/06	24722-1	221,719	D010 Dwelling W/Additions-White Creek	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/16/07	763,171			3437/84		



Situs : 30866 BLUE WATER CT

Parcel Id: 134-8.00-571.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Conventional **Year Built** 2007  
**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** Slab **# Car Bsmt Gar** 0  
**FBLA Size** x **FBLA Type**  
**Rec Rm Size** x **Rec Rm Type** Single Family

**Heating & Cooling**

**Fireplaces**

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

**Room Detail**

**Bedrooms** 4 **Full Baths** 3  
**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**

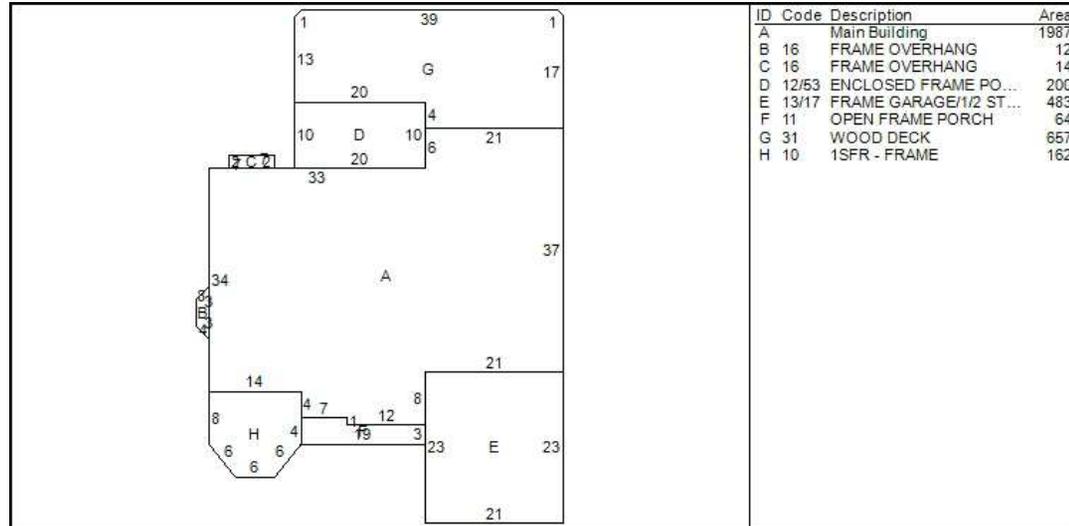
**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	542,989	<b>% Good</b>	93
<b>Plumbing</b>	16,740	<b>% Good Override</b>	
<b>Basement</b>	-47,570	<b>Functional</b>	
<b>Heating</b>	45,040	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	3,990	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.365
<b>Subtotal</b>	561,190	<b>Additions</b>	64,200
<b>Ground Floor Area</b>	1,987		
<b>Total Living Area</b>	4,004	<b>Dwelling Value</b>	800,000

**Building Notes**



**Outbuilding Data**

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

**Condominium / Mobile Home Information**

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





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-9.00-265.00

Sussex County Board of Assessment VS Kenneth & Carol Niehaus  
(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: \$994,600

Stipulated Value: \$837,600

Date: 3/18/2025

Signature of Owner or duly authorized agent:

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

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 134-9.00-265.00. The adjustment reflects a change in grade and functional depreciation that brings the assessed value to \$837,600.

**Situs : 38155 MARTINS WAY**
**Parcel ID: 134-9.00-265.00**
**Class: Single Family Dwelling**
**Card: 1 of 1**
**Printed: March 28, 2025**

**CURRENT OWNER**  
 NIEHAUS KENNETH P  
 CAROL L NIEHAUS  
 38155 MARTINS WAY  
 OCEAN VIEW DE 19970

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 1AR057  
 Alternate ID 134090002650000000  
 Vol / Pg 2570/213  
 District  
 Zoning GENERAL RESIDENTIAL  
 Class Residential



**Property Notes**

Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1458	Waterfront - Ca		290,470
Total Acres: .1458				
Spot: Location: 12 VERY GD LOCATION (POS INFL				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	290,500	290,500	0	290,500
Building	0	547,100	547,100	0	678,490
<b>Total</b>	<b>0</b>	<b>837,600</b>	<b>837,600</b>	<b>0</b>	<b>968,990</b>
<b>Manual Override Reason</b>					
<b>Base Date of Value</b>					
<b>Effective Date of Value</b>					
<b>Value Flag</b>	Cost Approach				
<b>TD134DM10</b>					

Entrance Information			
Date	ID	Entry Code	Source
05/03/24	JTS	Data Mailer Change	Owner
05/08/23	KEK	Info At Door	Owner

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
06/05/17	201705972	7,000	A086	172 Linear Ft 72" White Vinyl Fenc	
06/12/14	201405323	0	TEST	Cn 1633	
05/09/14	201404219	18,906	A186	24 Roof Mount Solar Panels	
11/08/13	201313069	170,211	A007	2 Story Sfd 56x30, 30x37 Garage,	
05/25/88	25373-2	0	D010	Renew Permit 94303-Cox'S Dev.Lr	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/07/01	94,000			2570/213		
12/14/95		2				



Situs : 38155 MARTINS WAY

Parcel Id: 134-9.00-265.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Conventional **Year Built** 2013  
**Story height** 2 **Eff Year Built**  
**Attic** None **Year Remodeled**  
**Exterior Walls** Alum/Vinyl **Amenities** E3-Res EI (2-Stops)  
**Masonry Trim** x **In-law Apt** No  
**Color**

**Basement**

**Basement** Partial **# Car Bsmt Gar** 2  
**FBLA Size** 688 **FBLA Type**  
**Rec Rm Size** x **Rec Rm Type** Single Family

**Heating & Cooling**

**Fireplaces**

**Heat Type** Central Full Ac **Stacks**  
**Fuel Type** Gas **Openings**  
**System Type** Geothermal **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**

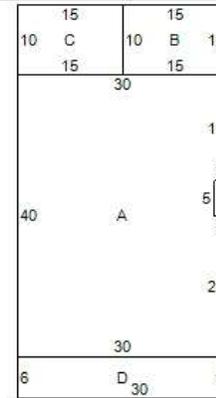
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	300,800	<b>% Good</b>	96
<b>Plumbing</b>	15,470	<b>% Good Override</b>	
<b>Basement</b>	-7,460	<b>Functional</b>	
<b>Heating</b>	24,950	<b>Economic</b>	90
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	43,280	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.5
<b>Subtotal</b>	377,040	<b>Additions</b>	26,800
<b>Ground Floor Area</b>	1,190		
<b>Total Living Area</b>	2,530	<b>Dwelling Value</b>	528,800



ID	Code	Description	Area
A		Main Building	1190
B	11/11/10	OPEN FRAME PORCH...	150
C	50/11/11	BASEMENT/OPEN FR...	150
D	50/11/11	BASEMENT/OPEN FR...	180
E	BK1	BULKHEAD	50'
F	BD1	BOAT DOCK(WOOD T...	400'

**Outbuilding Data**

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Bulkhead	1 x 50		50	1	2013	C	A	5,560
Boat Dock	8 x 50		400	1	2013	C	A	12,760

**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 135-19.08-135.00

Sussex County Board of Assessment VS Susannah Griffin  
(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: \$273,100 Stipulated Value: \$258,400

Date: 03/26/2025

Signature of Owner or duly authorized agent: *Susannah Griffin*  
Authentisign 3/26/2025 3:52:12 PM ADT

Printed Name: Susannah Griffin

Date: 3/15/25

Signature of Sussex County Government Representative: *Christopher 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 135-19.08-135.00. The adjustment reflects a change in grade and square footage that brings the assessed value to \$258,400.

**Situs : 115 W MARKET ST**
**Parcel ID: 135-19.08-135.00**
**Class: Single Family Dwelling**

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**  
 GRIFFIN SUSANNAH L  
 21897 LAVENDER LN  
 LEWES DE 19958

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 1LR007  
 Alternate ID 135190801350000000  
 Vol / Pg 2857/64  
 District  
 Zoning TOWN CODES  
 Class Residential



**Property Notes**

Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.4408			71,100
Total Acres: .4408				
Spot: Location:				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	71,100	71,100	0	71,100
Building	0	187,300	158,100	0	187,320
<b>Total</b>	<b>0</b>	<b>258,400</b>	<b>229,200</b>	<b>0</b>	<b>258,420</b>
<b>Manual Override Reason</b>					
<b>Base Date of Value</b>					
<b>Effective Date of Value</b>					
<b>Value Flag</b>	Market Approach				
<b>Gross Building:</b>					

Entrance Information			
Date	ID	Entry Code	Source
06/09/22	TT	Total Refusal	Owner
06/06/22	TT	Total Refusal	Owner
11/03/21	KVM	Info At Door	Tenant

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
07/03/03	28328-2	15,000	D010	Windows/Int Remodel-Plan Of Gec	
03/11/87	28328-1	9,000	D010	Addition-115 W.Market St.	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/03/03	99,000			2857/64		
09/04/84	57,000					



Situs : 115 W MARKET ST

Parcel Id: 135-19.08-135.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Cape Cod **Year Built** 1973  
**Story height** 1.25 **Eff Year Built**  
**Attic** None **Year Remodeled**  
**Exterior Walls** Frame **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** Oil **Openings**  
**System Type** Hot Water Baseboard **Pre-Fab**

**Room Detail**

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

**Adjustments**

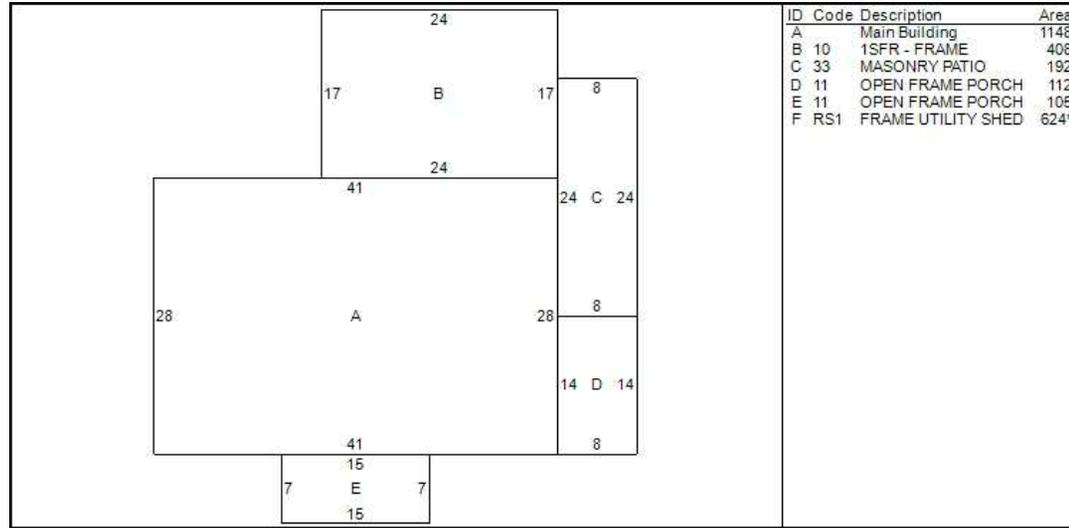
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	214,876	<b>% Good</b>	56
<b>Plumbing</b>	6,030	<b>% Good Override</b>	
<b>Basement</b>	-9,930	<b>Functional</b>	
<b>Heating</b>	17,820	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.09
<b>Subtotal</b>	228,800	<b>Additions</b>	14,000
<b>Ground Floor Area</b>	1,148		
<b>Total Living Area</b>	1,843	<b>Dwelling Value</b>	154,900



ID	Code	Description	Area
A		Main Building	1148
B	10	1SFR - FRAME	408
C	33	MASONRY PATIO	192
D	11	OPEN FRAME PORCH	112
E	11	OPEN FRAME PORCH	105
F	RS1	FRAME UTILITY SHED	624

**Outbuilding Data**

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	48 x 13		624	1	2000	C	A	3,200

**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 230-8.00-14.00

Sussex County Board of Assessment VS Patricia & Jeffrey Miele  
(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: \$751,100

Stipulated Value: \$473,800

Date: 3/26/25

Signature of Owner or duly authorized agent: Patricia Miele Jeffrey Miele

Printed Name: Patricia Miele Jeffrey Miele

Date: 3/11/25

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 230-8.00-14.00. The adjustment reflects a change in grade and functional depreciation that brings the assessed value to \$473,800.



Situs : 23189 ARGOS CORNER RD

Parcel ID: 230-8.00-14.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**  
 MIELE PATRICIA J  
 JEFFREY MIELE  
 23189 ARGOS CORNER RD  
 MILFORD DE 19963

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 4AR009  
 Alternate ID 230080000140000000  
 Vol / Pg 5531/112  
 District  
 Zoning GENERAL RESIDENTIAL  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Traffic - Moderate	-20	76,460

Total Acres: 1  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	76,500	76,500	0	76,500
Building	0	397,300	397,300	0	441,420
<b>Total</b>	<b>0</b>	<b>473,800</b>	<b>473,800</b>	<b>0</b>	<b>517,920</b>

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

**Value Flag** Cost Approach  
 TD230DM3

**Entrance Information**

Date	ID	Entry Code	Source
07/31/23	SME	Info At Door	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
03/19/20	201914322	148,708	A007	1 St Dw 40x81, Att Gar 24x25, Por
10/15/19	201911532	11,232	A027	24 X 36 Dtt Gar (Pole Barn)
03/16/17	201702476	7,550	A086	Replacing 11 Windows 2 Doors
10/13/16	201610709	2,400	A037	12' X 16' Det. Shed
08/14/02	33031-4	720	D010	Shed-Ne/Rt14 Intersection Sw/Rd2

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/17/21			Invalid Sale - Tyler	5531/112	Deed	MIELE PATRICIA J
12/13/17				4813/206	Deed	MIELE PATRICIA J
06/26/87	14,000			0/0		



Situs : 23189 ARGOS CORNER RD

Parcel Id: 230-8.00-14.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Ranch **Year Built** 2020  
**Story height** 1 **Eff Year Built**  
**Attic** None **Year Remodeled**  
**Exterior Walls** Alum/Vinyl **Amenities**  
**Masonry Trim** x **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** 1  
**Kitchens** **Extra Fixtures** 2  
**Total Rooms** 6  
**Kitchen Type** **Bath Type**  
**Kitchen Remod** No **Bath Remod** No

**Adjustments**

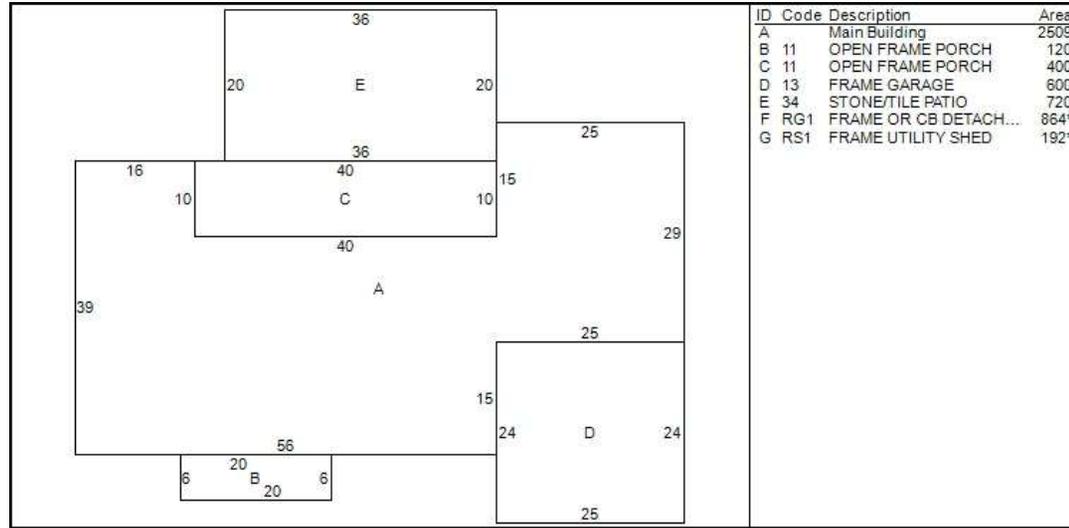
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

**Grade** C+ **Market Adj**  
**Condition** Average **Functional** 64  
**CDU** AVERAGE **Economic**  
**Cost & Design** 0 **% Good Ovr**  
**% Complete** 100

**Dwelling Computations**

<b>Base Price</b>	398,687	<b>% Good</b>	99
<b>Plumbing</b>	9,840	<b>% Good Override</b>	
<b>Basement</b>	-22,110	<b>Functional</b>	64
<b>Heating</b>	33,070	<b>Economic</b>	
<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>	419,490	<b>Additions</b>	27,000
<b>Ground Floor Area</b>	2,509		
<b>Total Living Area</b>	2,509	<b>Dwelling Value</b>	363,100



ID	Code	Description	Area
A		Main Building	2509
B	11	OPEN FRAME PORCH	120
C	11	OPEN FRAME PORCH	400
D	13	FRAME GARAGE	800
E	34	STONE/TILE PATIO	720
F	RG1	FRAME OR CB DETACH...	864*
G	RS1	FRAME UTILITY SHED	192*

**Outbuilding Data**

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	24 x 36		864	1	2019	C	F	33,260
Frame Shed	12 x 16		192	1	2000	C	A	980

**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 230-8.00-42.02

Sussex County Board of Assessment VS Frank & Lauren Fioravaniti  
(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: \$ 733,000

Stipulated Value: \$ 625,000

March 26, 2026

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

Signature of Owner or duly authorized agent: Frank Fioravaniti

Printed Name: B. Frank Fioravaniti

Date: 3/10/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 230-8.00-42.02. The adjustment reflects a change in grade to the home and land depreciation that brings the assessed value to \$625,000.

**Situs : 26614 FOWLER BEACH RD**
**Parcel ID: 230-8.00-42.02**
**Class: Single Family Dwelling**

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**

FIORAVANITI BERNARDO FRANK IV  
 LAUREN FIORAVANITI  
 26614 FOWLER BEACH RD  
 MILFORD DE 19963

**GENERAL INFORMATION**

Living Units 1  
 Neighborhood 4AR009  
 Alternate ID 230800420200000  
 Vol / Pg  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Flood Zone	-10	86,020
Residual	AC 4.8600			71,340

Total Acres: 5.86  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	0	157,400	157,400	0	157,400
<b>Building</b>	0	467,600	467,600	0	534,150
<b>Total</b>	0	625,000	625,000	0	691,550

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

**Value Flag** Cost Approach  
**TD230DM3**

**Entrance Information**

Date	ID	Entry Code	Source
08/23/24	SLM	Data Mailer No Change	Owner
08/14/24	SLM	Data Mailer Change	Owner
10/10/23	MAE	Estimated	Other
08/18/23	SME	Total Refusal	Estimated

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
06/18/20	202005611	117,377	A007 Changing Existing Dtt Gar(Pole Bu	
01/03/20	201914471	15,888	A046 32 X 60 Farm Building (Farm Use	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
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Situs : 26614 FOWLER BEACH RD

Parcel Id: 230-8.00-42.02

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

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

**Basement**

**Basement** Full **# Car Bsmt Gar** 3  
**FBLA Size** 728 **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**  
**Openings**  
**Pre-Fab**

**Room Detail**

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

**Adjustments**

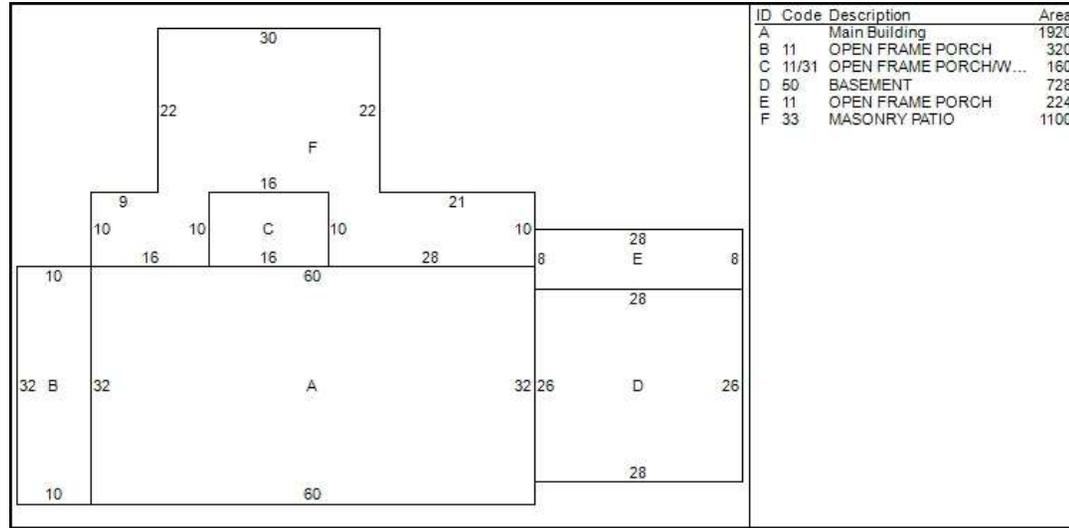
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

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

**Dwelling Computations**

**Base Price** 286,497 **% Good** 99  
**Plumbing** 7,630 **% Good Override**  
**Basement** 0 **Functional**  
**Heating** 23,760 **Economic**  
**Attic** 0 **% Complete** 100  
**Other Features** 33,580 **C&D Factor**  
**Subtotal** 351,470 **Adj Factor** 1.24  
**Additions** 29,100  
**Ground Floor Area** 1,920  
**Total Living Area** 1,920 **Dwelling Value** 467,600



**Outbuilding Data**

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

**Condominium / Mobile Home Information**

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

**Building Notes**





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-29.00-29.00

Sussex County Board of Assessment VS Sterling Doughty & Tara Sammons-Doughty

(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: \$522,500

Stipulated Value: \$326,600

Date: 3/18/2025

Signature of Owner or duly authorized agent: *Sterling A. Doughty*

Printed Name: Sterling A. Doughty

Date: 3/11/25

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

Printed Name: Christopher S. Keelar

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 234-29.00-29.00. The adjustment reflects a change in a portion of the land value to exempt per FAA application that brings the assessed value to \$326,600.



Situs : 30720 MOUNT JOY RD

Parcel ID: 234-29.00-29.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**  
DOUGHTY STERLING A REV TR  
TARA SAMMONS-DOUGHTY REV TR  
30720 MOUNT JOY RD  
MILLSBORO DE 19966

**GENERAL INFORMATION**  
Living Units 1  
Neighborhood 1AR033  
Alternate ID  
Vol / Pg 5793/294  
District  
Zoning  
Class A



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000			80,000
Residual	AC 12.7200			195,940

Total Acres: 13.72  
Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	195,900	275,900	275,900	0	275,900
<b>Building</b>	0	246,600	246,600	0	337,840
<b>Total</b>	195,900	522,500	522,500	0	613,740

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

**Value Flag** Cost Approach  
**TD234DM18**

**Entrance Information**

Date	ID	Entry Code	Source
06/06/22	TT	Total Refusal	Owner
02/11/22	JBV	Entrance Gained	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
02/03/23	202214278	213,018	A007 2 St Dw 71x54, Att Gar 20x23, Por	
09/08/22	202213103	109,668	A096 40 X 16 Inground Pool 137 Linear	
12/06/17	201712974	12,816	A017 28x28 Att Garage	
06/09/14	201405179	150,000	A082 50x50 Fenced In Compound Instal	
02/20/14	201401286	0	UP60 Special Use For Cell Tower	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/21/22			Invalid Sale - Tyler	5793/294	Deed	DOUGHTY STERLING A REV TR



Situs : 30720 MOUNT JOY RD

Parcel Id: 234-29.00-29.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Ranch **Year Built** 1945  
**Story height** 1 **Eff Year Built**  
**Attic** None **Year Remodeled**  
**Exterior Walls** Brick **Amenities**  
**Masonry Trim** x  
**Color** **In-law Apt** No

**Basement**

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

**Heating & Cooling**

**Fireplaces**

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

**Room Detail**

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

**Adjustments**

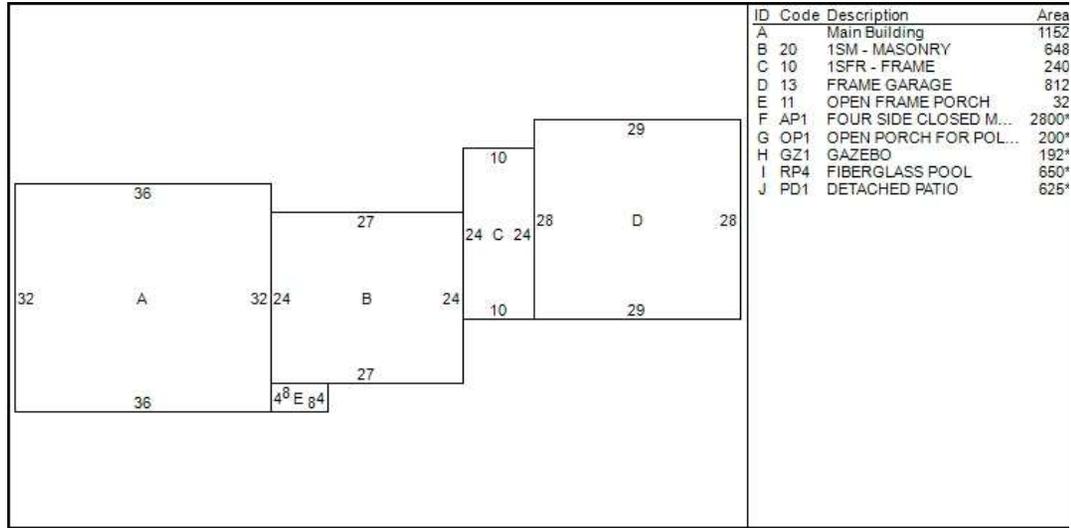
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	243,670	<b>% Good</b>	52
<b>Plumbing</b>	5,890	<b>% Good Override</b>	
<b>Basement</b>	0	<b>Functional</b>	
<b>Heating</b>	18,210	<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>	1.09
<b>Subtotal</b>	269,470	<b>Additions</b>	42,200
<b>Ground Floor Area</b>	1,152		
<b>Total Living Area</b>	2,040	<b>Dwelling Value</b>	198,700



ID	Code	Description	Area
A		Main Building	1152
B	20	1SM - MASONRY	648
C	10	1SFR - FRAME	240
D	13	FRAME GARAGE	812
E	11	OPEN FRAME PORCH	32
F	AP1	FOUR SIDE CLOSED M...	2800*
G	OP1	OPEN PORCH FOR POL...	200*
H	GZ1	GAZEBO	192*
I	RP4	FIBERGLASS POOL	650*
J	PD1	DETACHED PATIO	625*

**Outbuilding Data**

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pole Bldg	40 x 70		2,800	1	1971	C	F	17,580
Ofp	10 x 20		200	1	1971	D	F	260
Gazebo	12 x 16		192	1	2021	C	A	6,890
Pool	x		650	1	2021	C	A	20,940
Det Patio	x		625	1	2000	C	A	2,270

**Condominium / Mobile Home Information**

**Complex Name**  
**Condo Model**  
**Unit Number**  
**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 234-30.00-284.00

Sussex County Board of Assessment VS Dick Ho & Marianne Yingst  
(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: \$ 1,324,800

Stipulated Value: \$ 997,200

Date: 3/17/2025

Signature of Owner or duly authorized agent: Dick Ho

Printed Name: DICK HO

Date: 3/10/25

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 234-30.00-284.00. The adjustment reflects a change in grade, story height and functional depreciation that brings the assessed value to \$997,200.



Situs : 24477 BROOKSTONE PATH

Parcel ID: 234-30.00-284.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**  
 HO DICK YUI-KWAN  
 MARYANNE YINGST  
 24477 BROOKSTONE PATH  
 MILLSBORO DE 19966

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 1AR041  
 Alternate ID  
 Vol / Pg 4140/312  
 District  
 Zoning  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2440	Golf Course Vi Golf Course Vi		468,220

Total Acres: .244  
 Spot: Location: 11 GOOD LOCATION (POS INFLU)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	468,200	468,200	0	468,200
Building	0	529,000	529,000	0	671,500
<b>Total</b>	<b>0</b>	<b>997,200</b>	<b>997,200</b>	<b>0</b>	<b>1,139,700</b>

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

**Value Flag** Cost Approach  
**TD234DM44**

**Entrance Information**

Date	ID	Entry Code	Source
06/06/22	TT	Total Refusal	Owner
03/08/22	AJR	Info At Door	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
06/24/20	202006614	37,000	A107 Closing In Existing Porch W/ Wind	
04/29/14	201403775	4,050	A017 10x18 S.Porch W/ 10x18 Deck Abc	
03/08/13	201302710	0	TEST Ln7024	
11/26/12	201200505	197,466	A007 51x66.5=3382sf,21x25=604sfgara	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/24/13	719,871			4140/312		
11/26/12	247,500					



Situs : 24477 BROOKSTONE PATH

Parcel Id: 234-30.00-284.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Conventional **Year Built** 2013  
**Story height** 1.75 **Eff Year Built**  
**Attic** None **Year Remodeled**  
**Exterior Walls** Composite **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** Gas **Openings**  
**System Type** Forced Warm Air **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** No

**Adjustments**

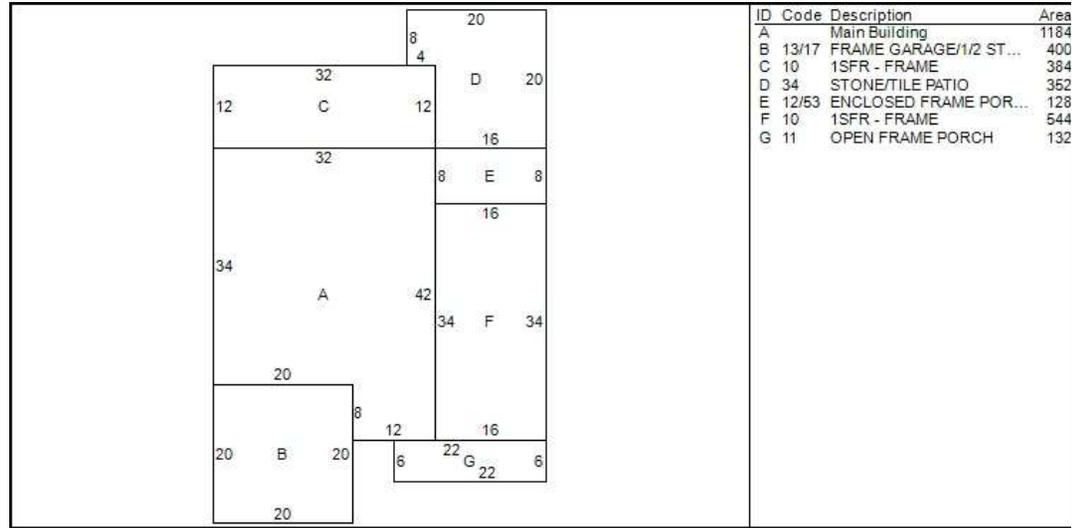
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	304,706	<b>% Good</b>	96
<b>Plumbing</b>	15,400	<b>% Good Override</b>	
<b>Basement</b>	-13,000	<b>Functional</b>	
<b>Heating</b>	25,280	<b>Economic</b>	92
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.4
<b>Subtotal</b>	332,390	<b>Additions</b>	84,300
<b>Ground Floor Area</b>	1,184		
<b>Total Living Area</b>	3,200	<b>Dwelling Value</b>	529,000



ID	Code	Description	Area
A		Main Building	1184
B	13/17	FRAME GARAGE/1/2 ST...	400
C	10	1SFR - FRAME	384
D	34	STONE/TILE PATIO	352
E	12/53	ENCLOSED FRAME POR...	128
F	10	1SFR - FRAME	544
G	11	OPEN FRAME PORCH	132

**Outbuilding Data**

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

**Condominium / Mobile Home Information**

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

**Building Notes**





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-34.00-451.00

Sussex County Board of Assessment VS Robin & Jasper Haldeman

John Haldeman  
Darrell Haldeman  
(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: \$511,900

Stipulated Value: \$367,100

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

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

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

Date: 3/7/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, our Assessment staff has conducted a review and adjusted the valuation of Parcel ID 234-34.00-451.00 The adjustment reflects a change in grade and the review code to market value that brings the assessed value to \$367,100.

**RESIDENTIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

<b>Situs : 22288 REEVE RD</b>	<b>Map ID: 234-34.00-451.00</b>	<b>Class: Single Family Dwelling</b>	Card: 1 of 1	Printed: April 3, 2025
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CURRENT OWNER
HALDEMAN ROBIN ELVA JASPER HALDEMAN 22288 REEVE RD MILLSBORO DE 19966

GENERAL INFORMATION	
Living Units	1
Neighborhood	1AR039
Alternate Id	2343400451000000
Vol / Pg	6193/330
District	
Zoning	
Class	Residential



Property Notes
AG LAND USE: N

Land Information					
Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC	.2200	Waterview - Lε		52,010
Total Acres: .22					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	52,000	52,000	0	52,000
Building	0	315,100	328,500	0	315,110
<b>Total</b>	<b>0</b>	<b>367,100</b>	<b>380,500</b>	<b>0</b>	<b>367,110</b>
<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
05/29/24	KEK	Vacant Land	Other
07/23/24	TSA	Vacant Land	Other
11/19/24	NMJ	Estimated	Estimated

Permit Information				
Date Issued	Number	Price	Purpose	% Complete
06/13/24	202408357	103,394	A205	Cali-1 Sty Sfd 39x54; Att Gar

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/29/24	407,690			6193/330	Deed	HALDEMAN ROBIN ELVA
07/26/24				6142/290	Deed	DR HORTON INC

**RESIDENTIAL PROPERTY RECORD CARD**

**SUSSEX COUNTY**

Situs : 22288 REEVE RD

Parcel Id: 234-34.00-451.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 3, 2025

**Dwelling Information**

<b>Style</b> Ranch	<b>Year Built</b> 2024
<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> Slab	<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>

**Room Detail**

<b>Bedrooms</b> 4	<b>Full Baths</b> 2
<b>Family Rooms</b>	<b>Half Baths</b> 0
<b>Kitchens</b> 2	<b>Extra Fixtures</b> 2
<b>Total Rooms</b> 6	
<b>Kitchen Type</b> Public	<b>Bath Type</b>
<b>Kitchen Remod</b> No	<b>Bath Remod</b> No

**Adjustments**

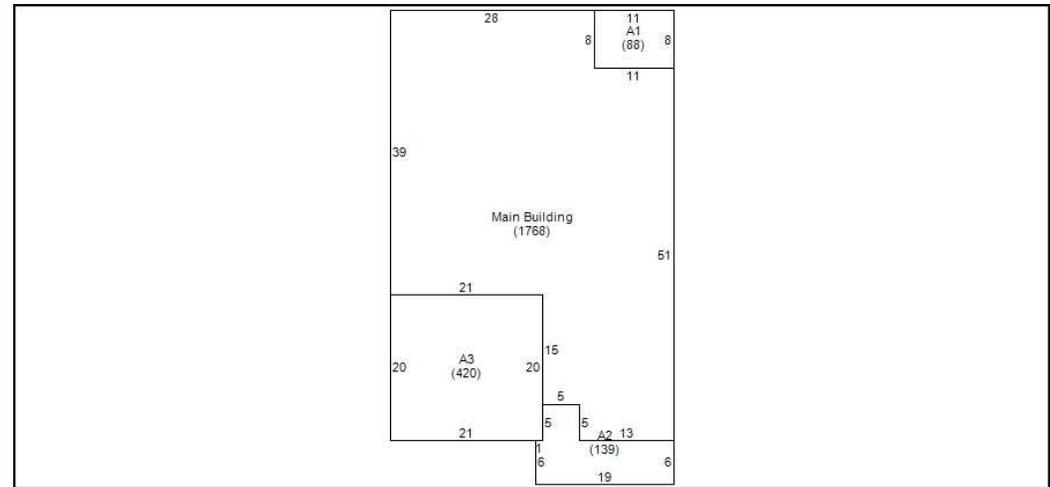
<b>Int vs Ext</b> Same	<b>Unfinished Area</b>
<b>Cathedral Ceiling</b> x	<b>Unheated Area</b>

**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> 281,336	<b>% Good</b> 98
<b>Plumbing</b> 6,700	<b>% Good Override</b>
<b>Basement</b> -34,500	<b>Functional</b>
<b>Heating</b> 23,340	<b>Economic</b>
<b>Attic</b> 0	<b>% Complete</b> 100
<b>Other Features</b> 0	<b>C&amp;D Factor</b>
	<b>Adj Factor</b> 1.13
<b>Subtotal</b> 276,880	<b>Additions</b> 19,400
<b>Ground Floor Area</b> 1,768	
<b>Total Living Area</b> 1,768	<b>Dwelling Value</b> 328,500



**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 234-6.00-725.00

Sussex County Board of Assessment VS Henry & Margaret Benaquista

(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: \$707,700

Stipulated Value: \$499,000

Date: 3/17/2025

Signature of Owner or duly authorized agent: Henry Benaquista

Printed Name: HENRY BENAQUISTA

Date: 3/11/25

Signature of Sussex County Government Representative: Christopher S. Kodar

Printed Name: Christopher S. Kodar

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-6.00-725.00. The adjustment reflects a change in grade, story height, and condition that brings the assessed value to \$499,000.



Situs : 32432 N SQUIRREL RUN

Parcel ID: 234-6.00-725.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**  
 BENAQUISTA HENRY  
 MARGARET BENAQUISTA  
 32432 N SQUIRREL RUN  
 LEWES DE 19958

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 6AR228  
 Alternate ID  
 Vol / Pg 3854/149  
 District  
 Zoning  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1754	Waterview - La		120,130

Total Acres: .1754  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	120,100	120,100	0	120,100
Building	0	378,900	378,900	0	426,150
<b>Total</b>	<b>0</b>	<b>499,000</b>	<b>499,000</b>	<b>0</b>	<b>546,250</b>

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

**Value Flag** Cost Approach  
**TD234DM35**

**Entrance Information**

Date	ID	Entry Code	Source
03/18/24	JXL	Data Mailer Change	Owner
06/06/22	TT	Total Refusal	Owner
04/19/22	MAC	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
02/07/17	201701100	0	9.7-Ft Var From Req 10-Ft Rear Fc	
10/09/14	201408949	1,000	A017 4x10 Attached Garage	
09/27/10	54860-1	165,278	D010 Dwelling W/Additions-Oakwood Vl	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/30/10	338,530			3854/149		



Situs : 32432 N SQUIRREL RUN

Parcel Id: 234-6.00-725.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Cape Cod **Year Built** 2010  
**Story height** 1.25 **Eff Year Built**  
**Attic** None **Year Remodeled**  
**Exterior Walls** Alum/Vinyl **Amenities**  
**Masonry Trim** x  
**Color** **In-law Apt** No

**Basement**

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

**Heating & Cooling**

**Fireplaces**

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

**Room Detail**

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

**Adjustments**

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

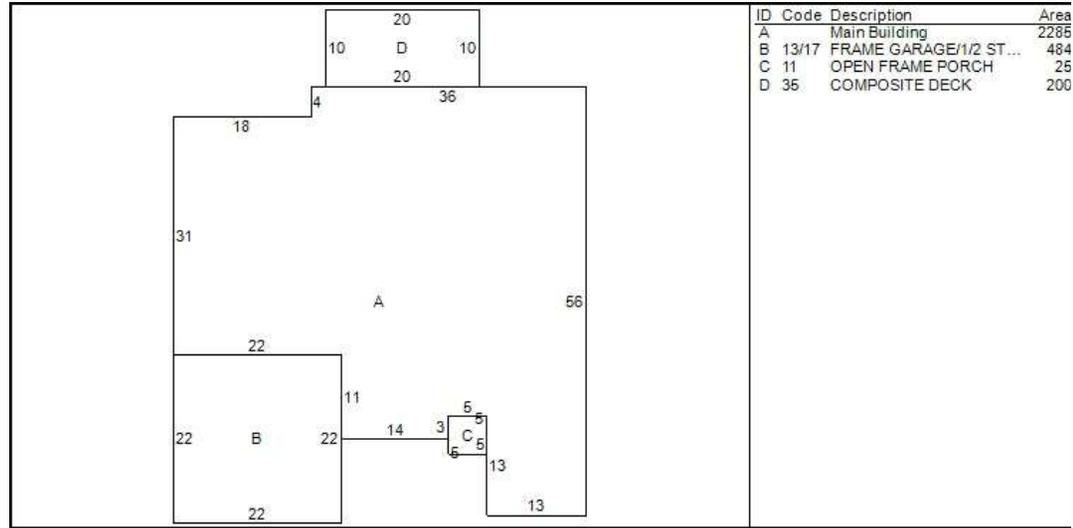
**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	440,937	<b>% Good</b>	94
<b>Plumbing</b>	14,060	<b>% Good Override</b>	75
<b>Basement</b>	-20,380	<b>Functional</b>	
<b>Heating</b>	36,580	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	1,620	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1
<b>Subtotal</b>	472,820	<b>Additions</b>	24,300
<b>Ground Floor Area</b>	2,285		
<b>Total Living Area</b>	3,098	<b>Dwelling Value</b>	378,900

**Building Notes**



**Outbuilding Data**

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

**Condominium / Mobile Home Information**

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





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 330-16.00-43.00

Sussex County Board of Assessment VS Brandon & Elizabeth Stombaugh

(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: \$528,800

Stipulated Value: \$493,100

Date: 3/26/2025

Signature of Owner or duly authorized agent:

Printed Name: BRANDON STOMBAUGH

Date: 3/16/25

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 330-16.00-43.00. The adjustment reflects a change in grade and economic depreciation that brings the assessed value to \$493,100.

**Situs : 7877 SUGAR MAPLE DR**
**Parcel ID: 330-16.00-43.00**
**Class: Single Family Dwelling**
**Card: 1 of 1**
**Printed: March 28, 2025**

**CURRENT OWNER**  
 STOMBAUGH BRANDON L  
 ELIZABETH E STOMBAUGH  
 7877 SUGAR MAPLE DR  
 MILFORD DE 19963

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 4AR027  
 Alternate ID  
 Vol / Pg 4640/127  
 District  
 Zoning  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Flood Zone		80,400
Residual	AC 1.1100			18,590

Total Acres: 2.11  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	0	99,000	99,000	0	99,000
<b>Building</b>	0	394,100	394,100	0	441,960
<b>Total</b>	0	493,100	493,100	0	540,960

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

**Value Flag** Cost Approach  
**TD330DM3**

**Entrance Information**

Date	ID	Entry Code	Source
08/07/24	KMB	Data Mailer Change	Owner
04/24/24	WPC	Info At Door	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
07/19/24	202410618	71,400	A096 20x40 Inground Swimming Pool, 1.	
03/02/18	201801014	195,048	A007 1.5 St Dw 52 X 48 Att Gar 40 X 40.	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/21/16	50,000			4640/127		
06/23/14	40,500					



Situs : 7877 SUGAR MAPLE DR

Parcel Id: 330-16.00-43.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

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

**Basement**

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

**Heating & Cooling**

**Fireplaces**

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

**Room Detail**

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

**Adjustments**

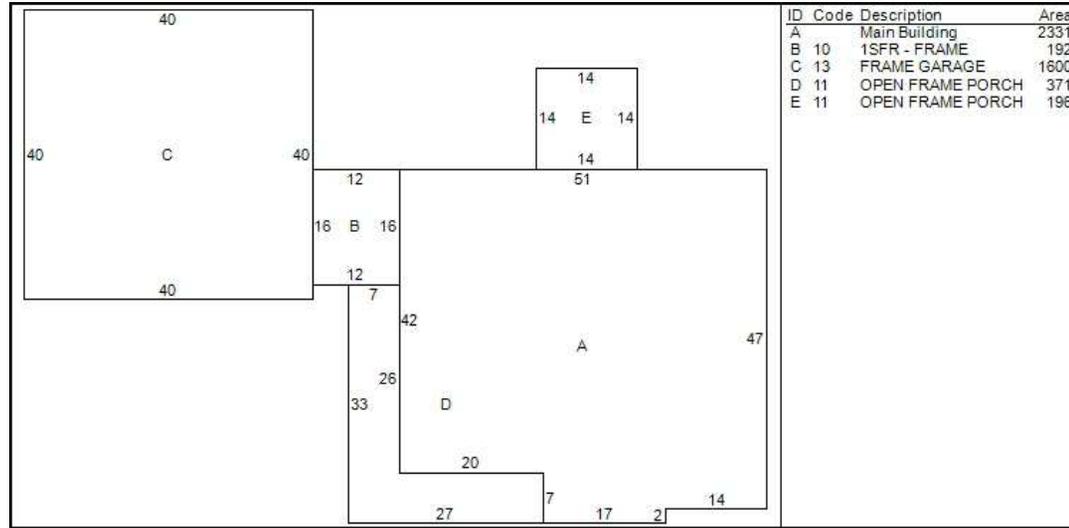
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

**Grade** B- **Market Adj**  
**Condition** Average **Functional**  
**CDU** AVERAGE **Economic** 79  
**Cost & Design** 0 **% Good Ovr**  
**% Complete** 100

**Dwelling Computations**

<b>Base Price</b>	469,949	<b>% Good</b>	99
<b>Plumbing</b>	10,310	<b>% Good Override</b>	
<b>Basement</b>	-21,720	<b>Functional</b>	
<b>Heating</b>	38,980	<b>Economic</b>	79
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	.87
<b>Subtotal</b>	497,520	<b>Additions</b>	63,900
<b>Ground Floor Area</b>	2,331		
<b>Total Living Area</b>	3,106	<b>Dwelling Value</b>	394,100



**Outbuilding Data**

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

**Condominium / Mobile Home Information**

**Complex Name**  
**Condo Model**  
**Unit Number**  
**Unit Level**  
**Unit 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 334-12.00-996.00

Sussex County Board of Assessment VS Charle Breyer  
(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: \$594,200

Stipulated Value: \$548,500

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

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

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

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 334-12.00-996.00. The adjustment reflects a change in review code and economic depreciation that brings the assessed value to \$548,500.

Situs : 19128 CHARTRES ST

Parcel ID: 334-12.00-996.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**  
 BREYER CHARLES A  
 19128 CHARTRES ST  
 LEWES DE 19958

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 6AR075  
 Alternate ID 3341200996000000  
 Vol / Pg 5140/132  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1875			123,610

Total Acres: .1875  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	123,600	123,600	0	123,600
Building	0	424,900	424,900	0	428,690
<b>Total</b>	<b>0</b>	<b>548,500</b>	<b>548,500</b>	<b>0</b>	<b>552,290</b>

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

**Value Flag** Cost Approach  
 TD334DM5

**Entrance Information**

Date	ID	Entry Code	Source
06/18/24	JTS	Data Mailer Change	Owner
10/24/23	TJA	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
03/21/19	201903018	0	TEST	Wr 14749
03/06/19	201901990	132,549	A007	(Dorchester) 1st Dw 40x60 Att Gar

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/23/19	353,900			5140/132	Deed	BREYER CHARLES A



Situs : 19128 CHARTRES ST

Parcel Id: 334-12.00-996.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Ranch **Year Built** 2019  
**Story height** 1 **Eff Year Built**  
**Attic** None **Year Remodeled**  
**Exterior Walls** Alum/Vinyl **Amenities**  
**Masonry Trim** x  
**Color** **In-law Apt** No

**Basement**

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

**Heating & Cooling**

**Fireplaces**

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

**Room Detail**

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

**Adjustments**

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

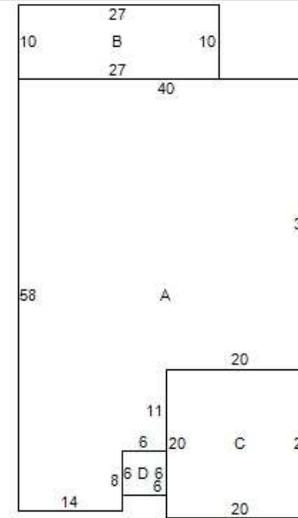
**Grade & Depreciation**

**Grade** B- **Market Adj**  
**Condition** Average **Functional**  
**CDU** AVERAGE **Economic** 127  
**Cost & Design** 0 **% Good Ovr**  
**% Complete** 100

**Dwelling Computations**

<b>Base Price</b>	327,503	<b>% Good</b>	99
<b>Plumbing</b>	7,360	<b>% Good Override</b>	
<b>Basement</b>	0	<b>Functional</b>	
<b>Heating</b>	27,170	<b>Economic</b>	127
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	2,830	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	.87
<b>Subtotal</b>	364,860	<b>Additions</b>	29,600
<b>Ground Floor Area</b>	1,892		
<b>Total Living Area</b>	1,892	<b>Dwelling Value</b>	424,900

**Building Notes**



ID	Code	Description	Area
A		Main Building	1892
B	11	OPEN FRAME PORCH	270
C	13	FRAME GARAGE	400
D	11	OPEN FRAME PORCH	36

**Outbuilding Data**

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

**Condominium / Mobile Home Information**

**Complex Name**  
**Condo Model**

**Unit Number**  
**Unit Level**  
**Unit Parking**  
**Model (MH)**

**Unit Location**  
**Unit View**  
**Model Make (MH)**





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.00-1575.00

Sussex County Board of Assessment VS Alan & Rochine Gardner  
(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: \$ 1,063,300

Stipulated Value: \$ 997,800

Date: 3/26/25

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

Printed Name: Alan & Rochine Gardner

Date: 3/17/25

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 334-13.00-1575.00. The adjustment reflects a change in grade and style that brings the assessed value to \$997,800.

**Situs : 37423 LIVERPOOL LN**
**Parcel ID: 334-13.00-1575.00**
**Class: Single Family Dwelling**

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**

GARDNER ALAN L & ROCCHINE I  
 GARNDER  
 37423 LIVERPOOL LN  
 REHOBOTH BEACH DE 19971

**GENERAL INFORMATION**

Living Units 1  
 Neighborhood 6AR090  
 Alternate ID 334130015750000000  
 Vol / Pg 3787/297  
 District  
 Zoning MEDIUM RESIDENTIAL  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2016			427,840

Total Acres: .2016  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	427,800	427,800	0	427,800
Building	0	570,000	570,000	0	661,510
<b>Total</b>	<b>0</b>	<b>997,800</b>	<b>997,800</b>	<b>0</b>	<b>1,089,310</b>

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

**Value Flag** Cost Approach  
**TD334DM5**

**Entrance Information**

Date	ID	Entry Code	Source
07/11/24	DMR	Data Mailer Change	Owner
01/11/24	BDJ	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
03/13/24	202403468	29,241	A108 Remodel: Drywall, Adding Mini Spl	
01/06/14	201400051	3,542	A017 23x11 Screen Porch	
02/23/10	68864-1	145,480	D010 Dwelling W/Add-Canal Point Lot 12	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/24/10	468,635			3787/297		
02/22/10	175,000					



Situs : 37423 LIVERPOOL LN

Parcel Id: 334-13.00-1575.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Cape Cod **Year Built** 2010  
**Story height** 1.25 **Eff Year Built**  
**Attic** None **Year Remodeled**  
**Exterior Walls** Alum/Vinyl **Amenities**  
**Masonry Trim** x  
**Color** **In-law Apt** No

**Basement**

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

**Heating & Cooling**

**Fireplaces**

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

**Room Detail**

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

**Adjustments**

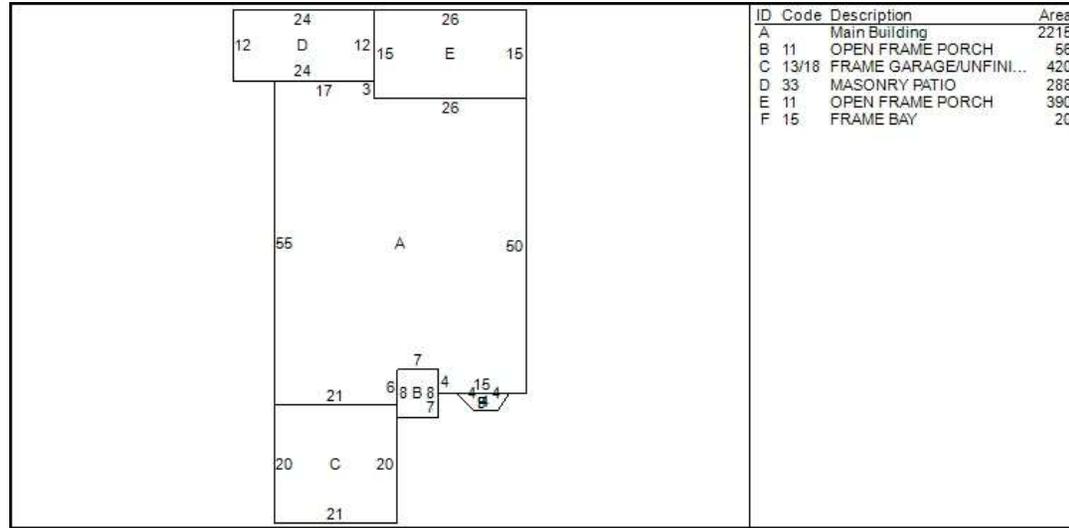
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	429,205	<b>% Good</b>	94
<b>Plumbing</b>	11,250	<b>% Good Override</b>	
<b>Basement</b>	-19,840	<b>Functional</b>	
<b>Heating</b>	35,600	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	1,620	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.24
<b>Subtotal</b>	457,840	<b>Additions</b>	29,300
<b>Ground Floor Area</b>	2,215		
<b>Total Living Area</b>	2,789	<b>Dwelling Value</b>	570,000



**Outbuilding Data**

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

**Condominium / Mobile Home Information**

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

**Building Notes**





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.00-933.00

Sussex County Board of Assessment VS Andrew Chamberlin  
(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: \$ 984,700

Stipulated Value: \$ 876,900

Date: 2/28/25

Signature of Owner or duly authorized agent: Andrew Bruce Chamberlin

Printed Name: ANDREW BRUCE CHAMBERLIN

Date: 3.4.25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

**Situs : 20 KINGS CREEK CIR**
**Parcel ID: 334-13.00-933.00**
**Class: Single Family Dwelling**
**Card: 1 of 1**
**Printed: March 28, 2025**

**CURRENT OWNER**  
 CHAMBERLIN ANDREW BRUCE  
 1401 CHURCH ST NW UNIT 127  
 WASHINGTON DC 20005

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 6AR086  
 Alternate ID 334130009330000000  
 Vol / Pg 5304/313  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential

**Property Notes**



**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.5165			553,630

Total Acres: .5165  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	553,600	553,600	0	553,600
Building	0	323,300	323,300	0	496,310
<b>Total</b>	<b>0</b>	<b>876,900</b>	<b>876,900</b>	<b>0</b>	<b>1,049,910</b>

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

**Value Flag** Cost Approach  
**TD334DM7**

**Entrance Information**

Date	ID	Entry Code	Source
09/17/24	JXL	Data Mailer Change	Owner
01/10/24	KEK	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
05/20/15	201504024	3,360	A017 8x30 Covered Porch	
01/04/99	70414-1	134,840	D010 Dwellingw/Additions-Kings Crk.Cot	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/03/20	667,500			5304/313	Deed	CHAMBERLIN ANDREW BRUCE
05/15/19				5059/268	Deed	DIGUGLIELMO DANIEL J JR TTEE
10/23/14	420,000			4323/180		
10/23/96		1				



Situs : 20 KINGS CREEK CIR

Parcel Id: 334-13.00-933.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Ranch **Year Built** 1999  
**Story height** 1 **Eff Year Built**  
**Attic** None **Year Remodeled**  
**Exterior Walls** Alum/Vinyl **Amenities**  
**Masonry Trim** x  
**Color** **In-law Apt** No

**Basement**

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

**Heating & Cooling**

**Fireplaces**

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

**Room Detail**

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

**Adjustments**

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

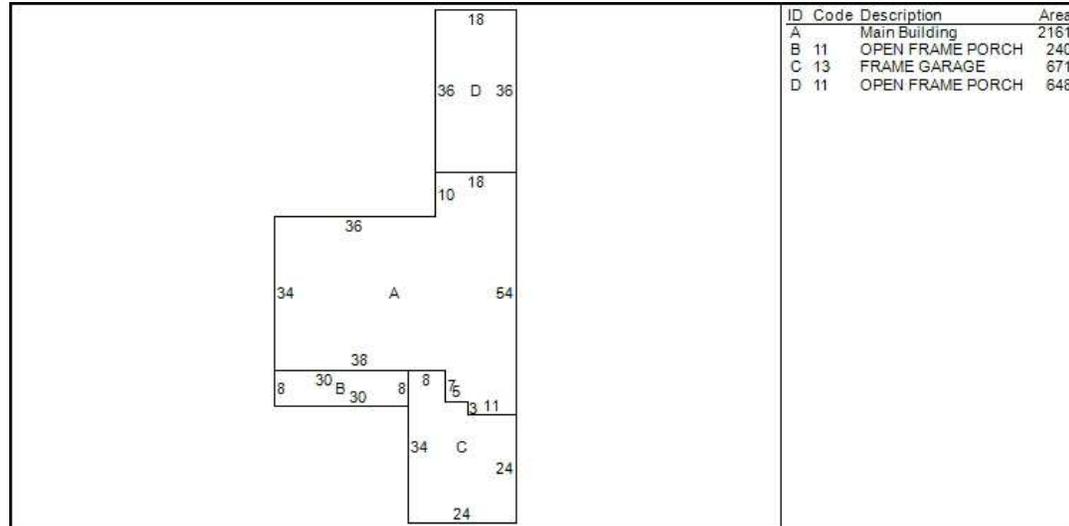
**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	366,911	<b>% Good</b>	89
<b>Plumbing</b>	11,780	<b>% Good Override</b>	
<b>Basement</b>	-20,350	<b>Functional</b>	
<b>Heating</b>	30,440	<b>Economic</b>	75
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	1,700	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.1
<b>Subtotal</b>	390,480	<b>Additions</b>	33,300
<b>Ground Floor Area</b>	2,161		
<b>Total Living Area</b>	2,161	<b>Dwelling Value</b>	323,300

**Building Notes**



**Outbuilding Data**

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

**Condominium / Mobile Home Information**

**Complex Name**  
**Condo Model**

**Unit Number**  
**Unit Level**  
**Unit Parking**  
**Model (MH)**

**Unit Location**  
**Unit View**  
**Model Make (MH)**





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-18.00-699.00

Sussex County Board of Assessment VS Kimberly Scott & Nancy Bodmer  
(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: \$707,100

Stipulated Value: \$620,500

Date: 3-12-25

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

Printed Name: Kimberly Scott NANCY BODMER

Date: 3/12/25

Signature of Sussex County Government Representative: [Handwritten Signature]

Printed Name: Christopher B. Knorr

Title: Director of Assessment

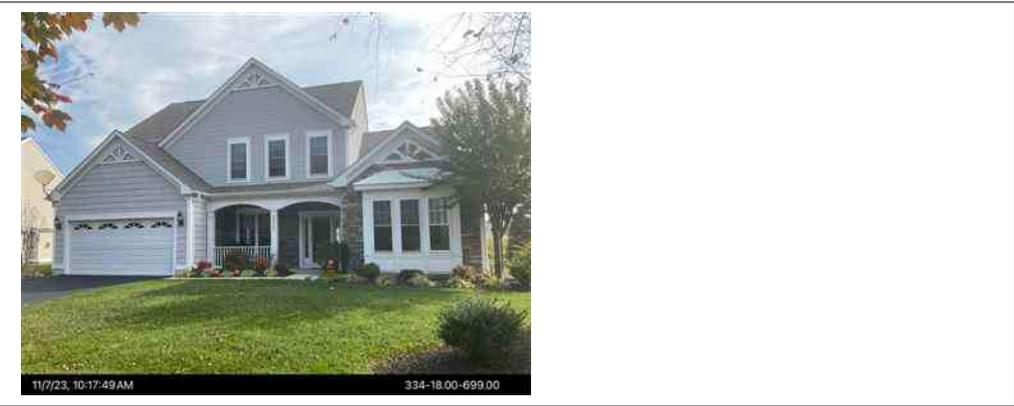
Summary

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 334-18.00-699.00. The adjustment reflects a change in approach to market that brings the assessed value to \$620,500.

**Situs : 20597 ANNONDELL DR**
**Parcel ID: 334-18.00-699.00**
**Class: Single Family Dwelling**
**Card: 1 of 1**
**Printed: March 28, 2025**

**CURRENT OWNER**  
 SCOTT KIMBERLY M NANCY LYNN  
 BODMER  
 20597 ANNONDELL DR  
 LEWES DE 19958

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 6AR096  
 Alternate ID 334180006990000000  
 Vol / Pg 4315/58  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3040			172,060

Total Acres: .304  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	172,100	172,100	0	172,100
Building	0	448,400	448,400	0	535,030
<b>Total</b>	<b>0</b>	<b>620,500</b>	<b>620,500</b>	<b>0</b>	<b>707,130</b>

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

**Value Flag** Cost Approach  
**TD334DM10**

**Entrance Information**

Date	ID	Entry Code	Source
06/27/24	DMR	Data Mailer Change	Owner
11/07/23	GRS	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
05/31/07	73053-1	169,090	D010 Dwelling W/Add-Harts Landing Lot	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/30/07	497,334			4315/58		



Situs : 20597 ANNONDELL DR

Parcel Id: 334-18.00-699.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Colonial **Year Built** 2007  
**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** 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** Gas **Openings**  
**System Type** Forced Warm Air **Pre-Fab** 1

**Room Detail**

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

**Adjustments**

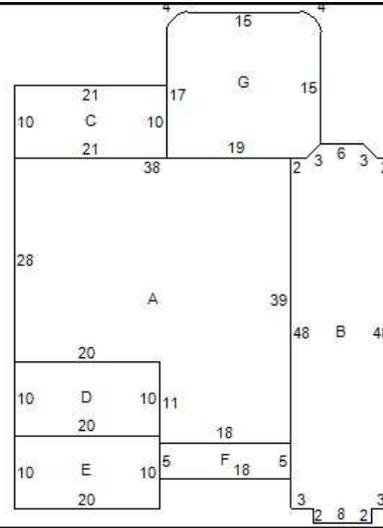
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	374,744	<b>% Good</b>	93
<b>Plumbing</b>	16,740	<b>% Good Override</b>	
<b>Basement</b>	-32,830	<b>Functional</b>	
<b>Heating</b>	31,080	<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
<b>Subtotal</b>	391,660	<b>Additions</b>	84,200
<b>Ground Floor Area</b>	1,262		
<b>Total Living Area</b>	3,638	<b>Dwelling Value</b>	448,400



ID	Code	Description	Area
A		Main Building	1262
B	10	1SFR - FRAME	704
C	10	1SFR - FRAME	210
D	13/10	FRAME GARAGE/1SFR -...	200
E	13	FRAME GARAGE	200
F	11	OPEN FRAME PORCH	90
G	33	MASONRY PATIO	402

**Outbuilding Data**

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

**Condominium / Mobile Home Information**

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

**Building Notes**



## Katrina M. Mears

---

**From:** Maguschak Barbara <barbara.maguschak@gmail.com>  
**Sent:** Monday, March 17, 2025 5:24 PM  
**To:** Katrina M. Mears  
**Subject:** Re: Negotiated Settlement Stipulation (334-20.14-179.00-20B)

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

I accept the stipulated value of \$1,013,500 for Parcel ID 334-20.14-179.00-20B

Barbara A. Maguschak  
703-969-5388  
20B West Street, Dewey Beach, DE 19971

On Mar 17, 2025, at 3:10 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*

<334-20.14-179.00-20B.pdf>



NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.14-179.00 - 20B

Sussex County Board of Assessment VS Barbara Maguschak  
(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: \$ 1,237,600

Stipulated Value: \$ 1,013,500

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

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

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

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, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-20.14-179.00-20B. The adjustment reflects a change in approach and location factor that brings the assessed value to \$1,013,500.

Situs :

Parcel ID: 334-20.14-179.00-20B

Class: Residential - Condo

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**  
 MAGUSCHAK BARBARA ANN TTEE  
 2332 COLTS BROOK DR  
 RESTON VA 20191

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 6GR003  
 Alternate ID 33420140179000020B  
 Vol / Pg 5996/158  
 District  
 Zoning TOWN CODES  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.0600	Location	16	419,800

Total Acres: .06  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	419,800	419,800	0	419,800
Building	0	593,700	401,300	0	593,720
<b>Total</b>	<b>0</b>	<b>1,013,500</b>	<b>821,100</b>	<b>0</b>	<b>1,013,520</b>

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

**Value Flag** Market Approach  
**TD334DM13**

**Entrance Information**

Date	ID	Entry Code	Source
07/16/24	SLM	Data Mailer Change	Owner
01/12/24	TSA	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
03/31/15	201502259	20,000	A085 Replace Windows And Exterior Pa	
09/19/01	76530-1	2,805	D010 2nd Floor Deck-West Street Condc	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/26/23				5996/158	Deed	MAGUSCHAK BARBARA ANN TTEE
10/02/92	1			1873/271		
05/15/91	1					



Situs :

Parcel Id: 334-20.14-179.00-20B

Class: Residential - Condo

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

<b>Style</b> Condo Flat	<b>Year Built</b> 1955
<b>Story height</b> 2	<b>Eff Year Built</b>
<b>Attic</b> None	<b>Year Remodeled</b>
<b>Exterior Walls</b> Frame	<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> Heat Pump	<b>Pre-Fab</b>

**Room Detail**

<b>Bedrooms</b> 5	<b>Full Baths</b> 2
<b>Family Rooms</b>	<b>Half Baths</b> 0
<b>Kitchens</b>	<b>Extra Fixtures</b> 3
<b>Total Rooms</b> 8	
<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> 395,117	<b>% Good</b> 70
<b>Plumbing</b> 8,440	<b>% Good Override</b>
<b>Basement</b> -15,650	<b>Functional</b>
<b>Heating</b> 32,770	<b>Economic</b>
<b>Attic</b> 0	<b>% Complete</b> 100
<b>Other Features</b> 0	<b>C&amp;D Factor</b>
	<b>Adj Factor</b> 1.35
<b>Subtotal</b> 420,680	<b>Additions</b> 2,800
<b>Ground Floor Area</b> 1,674	
<b>Total Living Area</b> 3,348	<b>Dwelling Value</b> 401,300

**Outbuilding Data**

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

**Condominium / Mobile Home Information**

<b>Complex Name</b>	
<b>Condo Model</b>	
<b>Unit Number</b>	20B
<b>Unit Level</b>	
<b>Unit Parking</b>	
<b>Model (MH)</b>	
<b>Unit Location</b>	
<b>Unit View</b>	
<b>Model Make (MH)</b>	

**Building Notes**





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-8.00-1083.00

Sussex County Board of Assessment VS David Bott & Patricia Fitzpatrick  
(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: \$ 1,561,600

Stipulated Value: \$ 1,085,200

Date: 3/26/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: David J. Bott

Date: 3/15/25

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 335-8.00-1083.00. The adjustment reflects a change in the over market percent good that brings the assessed value to \$1,085,200.

**Situs : 18237 SHOW JUMPER LN**
**Parcel ID: 335-8.00-1083.00**
**Class: Single Family Dwelling**
**Card: 1 of 1**
**Printed: March 28, 2025**

**CURRENT OWNER**

BOTT DAVID J  
 PATRICIA FITZPATRICK  
 18237 SHOW JUNIPER LN  
 LEWES DE 19958

**GENERAL INFORMATION**

Living Units 1  
 Neighborhood 6AR218  
 Alternate ID 335080010830000000  
 Vol / Pg 5356/168  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.4591			571,150

Total Acres: .4591  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	571,200	571,200	0	571,200
Building	0	514,000	514,000	0	774,270
<b>Total</b>	<b>0</b>	<b>1,085,200</b>	<b>1,085,200</b>	<b>0</b>	<b>1,345,470</b>

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

**Value Flag** Cost Approach  
**TD335DM4**

**Entrance Information**

Date	ID	Entry Code	Source
07/15/24	JTS	Data Mailer Change	Owner
02/08/24	TJA	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
10/11/21	202114941	12,500	A186 16 Roof Mount Solar Panels	
04/02/19	201903553	0	TEST Wr 14760	
02/27/19	201901935	199,043	A007 (Cassidy) 1 St Dw 54x87, Att Gar 2	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/23/20				5356/168	Deed	BOTT DAVID J
08/14/17	264,900			4752/81	Deed	BOTT DAVID J



Situs : 18237 SHOW JUMPER LN

Parcel Id: 335-8.00-1083.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Ranch **Year Built** 2019  
**Story height** 1 **Eff Year Built**  
**Attic** None **Year Remodeled**  
**Exterior Walls** Alum/Vinyl **Amenities** Solar Energy  
**Masonry Trim** x **In-law Apt** No  
**Color**

**Basement**

**Basement** Full **# Car Bsmt Gar** 0  
**FBLA Size** x **FBLA Type**  
**Rec Rm Size** 1,000 **Rec Rm Type** Single Family

**Heating & Cooling**

**Fireplaces**

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

**Room Detail**

**Bedrooms** 3 **Full Baths** 2  
**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** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

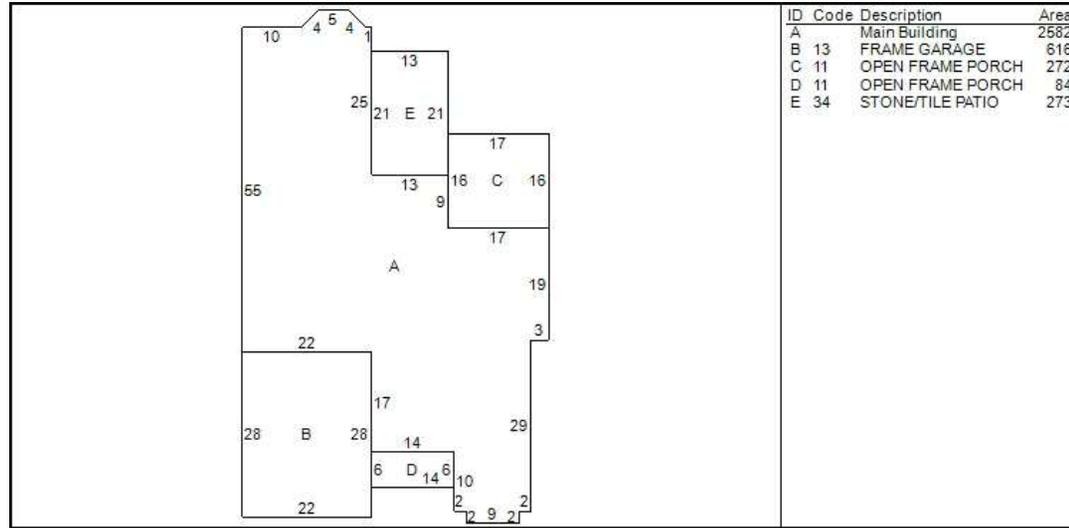
**Grade & Depreciation**

**Grade** B **Market Adj** 52  
**Condition** Average **Functional**  
**CDU** AVERAGE **Economic**  
**Cost & Design** 0 **% Good Ovr**  
**% Complete** 100

**Dwelling Computations**

**Base Price** 447,831 **% Good** 99  
**Plumbing** 7,700 **% Good Override** 52  
**Basement** 0 **Functional**  
**Heating** 37,150 **Economic**  
**Attic** 0 **% Complete** 100  
**Other Features** 19,550 **C&D Factor**  
**Subtotal** 512,230 **Adj Factor** 1.8  
**Additions** 19,200  
**Ground Floor Area** 2,582  
**Total Living Area** 2,582 **Dwelling Value** 514,000

**Building Notes**



**Outbuilding Data**

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

**Condominium / Mobile Home Information**

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





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**Re: Negotiated Settlement Stipulation**

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From mwarwick2939@comcast.net <mwarwick2939@comcast.net>

Date Wed 3/26/2025 7:16 PM

To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>

**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 for your assistance in this matter.

Agree with the revised assessed value of \$904,900.

Gary Warwick

---

**From:** Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>

**Sent:** Wednesday, March 26, 2025 8:49 AM

**To:** MWARWICK2939@COMCAST.NET <MWARWICK2939@COMCAST.NET>

**Subject:** Negotiated Settlement Stipulation

Attached, please find the Negotiated Settlement Stipulation. If able, please print, sign, scan and return. If unable to do so, simply reply with your acceptance, restating the amount.

Dianne



NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-12.00-588.00

Sussex County Board of Assessment VS Gerard & Mary Warwick  
(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: \$ 987,300

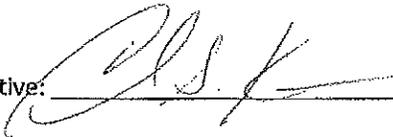
Stipulated Value: \$ 904,900

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

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

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

Date: 3/20/25

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 335-12.00-588.00. The adjustment reflects a change in grade of the dwelling, land size and depreciation that brings the assessed value to \$904,900.

**Situs : 36515 SENATORS DR**
**Parcel ID: 335-12.00-588.00**
**Class: Single Family Dwelling**

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**

 WARWICK GERARD  
 MARY JO WARWICK  
 36515 SENATORS DR  
 LEWES DE 19958

**GENERAL INFORMATION**

 Living Units 1  
 Neighborhood 6AR221  
 Alternate ID 335120005880000000  
 Vol / Pg 4947/132  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential


**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2893			335,150

Total Acres: .2893  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	335,200	335,200	0	335,200
Building	0	632,100	653,700	0	632,100
<b>Total</b>	<b>0</b>	<b>967,300</b>	<b>988,900</b>	<b>0</b>	<b>967,300</b>

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

**Value Flag** Market Approach  
**TD335DM4**

**Entrance Information**

Date	ID	Entry Code	Source
07/18/24	DMR	Data Mailer Change	Owner
02/15/24	MAE	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
03/10/21	202103526	1,632	A018 "12x16 Deck (Under 30")"	
01/21/14	201400468	0	TEST Wr 12059	
01/08/14	201400133	183,251	A007 2 St Dwelling 58x70, Att Garage 2'	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/11/18	620,000			4947/132	Deed	WARWICK GERARD
05/27/14	553,762			4265/70		
01/10/14	142,000					



Situs : 36515 SENATORS DR

Parcel Id: 335-12.00-588.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Ranch **Year Built** 2014  
**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** Full **# Car Bsmt Gar** 0  
**FBLA Size** x **FBLA Type**  
**Rec Rm Size** x **Rec Rm Type** Single Family

**Heating & Cooling**

**Fireplaces**

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

**Room Detail**

**Bedrooms** 3 **Full Baths** 2  
**Family Rooms** **Half Baths** 0  
**Kitchens** **Extra Fixtures** 4  
**Total Rooms** 7  
**Kitchen Type** **Bath Type**  
**Kitchen Remod** No **Bath Remod** No

**Adjustments**

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

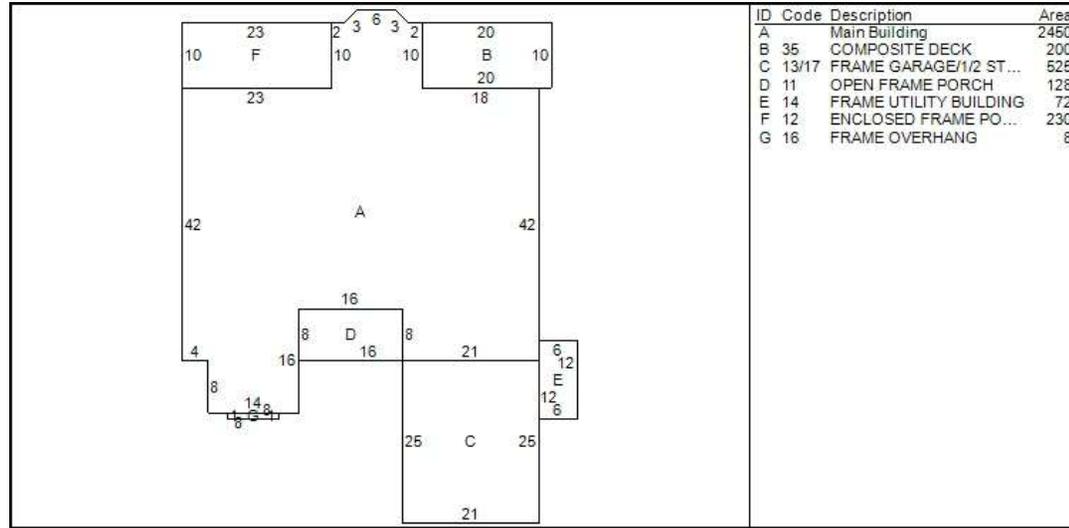
**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	464,761	<b>% Good</b>	96
<b>Plumbing</b>	11,720	<b>% Good Override</b>	
<b>Basement</b>	0	<b>Functional</b>	
<b>Heating</b>	38,550	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.19
<b>Subtotal</b>	515,030	<b>Additions</b>	54,900
<b>Ground Floor Area</b>	2,450		
<b>Total Living Area</b>	2,721	<b>Dwelling Value</b>	653,700

**Building Notes**



ID	Code	Description	Area
A		Main Building	2450
B	35	COMPOSITE DECK	200
C	13/17	FRAME GARAGE/1/2 ST...	525
D	11	OPEN FRAME PORCH	128
E	14	FRAME UTILITY BUILDING	72
F	12	ENCLOSED FRAME PO...	230
G	16	FRAME OVERHANG	8

**Outbuilding Data**

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

**Condominium / Mobile Home Information**

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





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 430-19.00-6.00-46513

Sussex County Board of Assessment VS Jeffrey Osterhout  
(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: \$72,000 Stipulated Value: \$59,700

Date: March 17, 2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: JEFFREY J. OSTERHOUT, Sr.

Date: 2/11/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher K. Koelker

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 430-19.00-6.00-46513. The adjustment reflects a change in grade and economic depreciation that brings the assessed value to \$59,700.

**Situs : 11222 FIFTH ST**
**Parcel ID: 430-19.00-6.00-46513**
**Class: Mobile Home Park**

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**

OSTERHOUT JEFFREY  
 11222 5TH ST  
 BRIDGEVILLE DE 19933

**GENERAL INFORMATION**

Living Units 1  
 Neighborhood 5AC004M  
 Alternate ID 430190000060046513  
 Vol / Pg 0/0  
 District  
 Zoning  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Total Acres: _____				
Spot: _____				
Location: 6 NEIGHBORHOOD OR SPOT				

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	0	0	0	0
Building	0	59,700	59,700	0	0
<b>Total</b>	<b>0</b>	<b>59,700</b>	<b>59,700</b>	<b>0</b>	<b>0</b>

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

**Value Flag** Cost Approach  
**TD430DM2**

**Entrance Information**

Date	ID	Entry Code	Source
09/28/23	MAE	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
07/20/04	86349-1	384	D010 Shed-Walkers Mill Lot 139	
03/07/02	86349-2	10,847	D010 Mhp-Walkers Mill Lot 139	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee



Situs : 11222 FIFTH ST

Parcel Id: 430-19.00-6.00-46513

Class: Mobile Home Park

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Mobile Home - Sng Wide      **Year Built** 1996  
**Story height** 1      **Eff Year Built**  
**Attic** None      **Year Remodeled**  
**Exterior Walls** Alum/Vinyl      **Amenities**  
**Masonry Trim** X  
**Color** 76      **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** Propane      **Openings**  
**System Type** Forced Warm Air      **Pre-Fab**

**Room Detail**

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

**Adjustments**

**Int vs Ext** Same      **Unfinished Area**  
**Cathedral Ceiling** X      **Unheated Area** 14

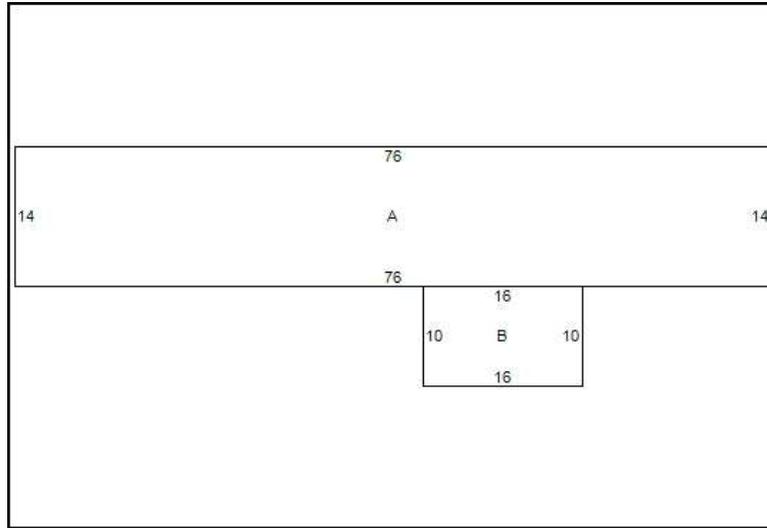
**Grade & Depreciation**

**Grade** D-      **Market Adj**  
**Condition** Fair      **Functional**  
**CDU** FAIR      **Economic** 93  
**Cost & Design** 0      **% Good Ovr**  
**% Complete** 100

**Dwelling Computations**

**Base Price** 81,474      **% Good** 78  
**Plumbing** 2,000      **% Good Override**  
**Basement** -7,740      **Functional**  
**Heating** 5,210      **Economic** 93  
**Attic** 0      **% Complete** 100  
**Other Features** 0      **C&D Factor**  
                                  **Adj Factor** 1  
                                  **Additions** 400  
**Subtotal** 80,940  
**Ground Floor Area** 1,064  
**Total Living Area** 1,064      **Dwelling Value** 59,100

ID	Code	Description	Area
A		Main Building	1064
B	33	MASONRY PATIO	160
C	RS1	FRAME UTILITY SHED	96*
D	AL1	1S LEAN TO	80*



**Outbuilding Data**

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	8 x 12		96	1	1998	C	A	390
1s Lean To	8 x 10		80	1	2000	C	A	200

**Condominium / Mobile Home Information**

**Complex Name**  
**Condo Model** 12229795  
**Unit Number**  
**Unit Level**  
**Unit Parking** BRNRED      **Unit Location**  
**Model (MH)**      **Unit View**  
                                  **Model Make (MH)**

**Building Notes**





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 532-12.00-36.09

Sussex County Board of Assessment VS Mary Beth Smith  
(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: \$60,100

Stipulated Value: \$41,100

Date: 3/24/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Mary Beth Smith

Date: 3/13/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 532-12.00-36.09. The adjustment reflects a change in the land influence factor that brings the assessed value to \$41,100.



Situs :

Parcel ID: 532-12.00-36.09

Class: Residential - Vacant Land

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**  
 SMITH MARY BETH  
 36701 HORSEY CHURCH RD  
 DELMAR DE 19940

**GENERAL INFORMATION**  
 Living Units 0  
 Neighborhood 7AR002  
 Alternate ID 532120000360000000  
 Vol / Pg 5636/220  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000		-35	35,440
Residual	AC 0.8370			5,620

Total Acres: 1.837  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	41,100	41,100	0	0
Building	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>41,100</b>	<b>41,100</b>	<b>0</b>	<b>0</b>

Manual Override Reason  
 Base Date of Value  
 Effective Date of Value

Value Flag Cost Approach  
 Gross Building:

**Entrance Information**

Date	ID	Entry Code	Source
09/07/22	SLM	Vacant Land	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
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**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/28/22	35,000	Land Only	Valid Sale - Tyler	5636/220	Deed	SMITH MARY BETH



Situs :

Parcel Id: 532-12.00-36.09

Class: Residential - Vacant Land

Card: 1 of 1

Printed: March 28, 2025

Dwelling Information	
Style	Year Built
Story height	Eff Year Built
Attic	Year Remodeled
Exterior Walls	Amenities
Masonry Trim x	In-law Apt No
Color	
Basement	
Basement	# Car Bsmt Gar
FBLA Size x	FBLA Type
Rec Rm Size x	Rec Rm Type
Heating & Cooling	
Heat Type	Fireplaces
Fuel Type	Stacks
System Type	Openings
	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	Dwelling Value
Total Living Area	

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

Condominium / Mobile Home Information	
Complex Name	
Condo Model	
Unit Number	
Unit Level	Unit Location
Unit Parking	Unit View
Model (MH)	Model Make (MH)

**Building Notes**





**NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY**

Tax Year 2025

In the Matter of Appeal

Parcel ID 533-12.00-375.00

Sussex County Board of Assessment VS Michael & Eileen Babcock  
(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: \$ 3,137,000

Stipulated Value: \$ 1,820,100

Date: 03/26/2025

Signature of Owner or duly authorized agent: 

Printed Name: Michael Babcock

Date: 3/15/25

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

**Summary**

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 533-12.00-375.00. The adjustment reflects a change in grade and land influence adjustment that brings the assessed value to \$1,820,100.

Situs : 36066 COUNTRY LN

Parcel ID: 533-12.00-375.00

Class: Single Family Dwelling

Card: 1 of 2

Printed: March 28, 2025

**CURRENT OWNER**  
 BABCOCK MICHAEL A  
 EILEEN A BABCOCK  
 36066 COUNTRY LN  
 FRANKFORD DE 19945

**GENERAL INFORMATION**  
 Living Units 2  
 Neighborhood 1AR083  
 Alternate ID 533120003750000000  
 Vol / Pg 5339/272  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Waterfront - La	-20	206,290
Residual	AC 7.7100		-20	381,500

Total Acres: 8.71  
 Spot: Location: 11 GOOD LOCATION (POS INFLU)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	587,800	587,800	0	587,800
Building	0	1,232,300	1,232,300	0	1,501,150
<b>Total</b>	<b>0</b>	<b>1,820,100</b>	<b>1,820,100</b>	<b>0</b>	<b>2,088,950</b>

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

**Value Flag** Cost Approach  
 TD533DM4

**Entrance Information**

Date	ID	Entry Code	Source
06/19/24	MEP	Estimated	Other
10/13/22	KEK	Unoccupied	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
05/20/24	202406908	5,655	A027 37x15 Dettached Garage	
04/20/21	202103729	356,665	A007 2 St Dw 60x34, Dett Garw/ Living	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/29/20	349,900			5339/272	Deed	BABCOCK MICHAEL A
07/02/03	368,000			2855/160		
05/14/01	149,000					



Situs : 36066 COUNTRY LN

Parcel Id: 533-12.00-375.00

Class: Single Family Dwelling

Card: 1 of 2

Printed: March 28, 2025

**Dwelling Information**

**Style** Cape Cod **Year Built** 2021  
**Story height** 1.5 **Eff Year Built**  
**Attic** None **Year Remodeled**  
**Exterior Walls** Frame **Amenities**  
**Masonry Trim** x  
**Color** **In-law Apt** No

**Basement**

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

**Heating & Cooling**

**Fireplaces**

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

**Room Detail**

**Bedrooms** 4 **Full Baths** 4  
**Family Rooms** **Half Baths** 1  
**Kitchens** **Extra Fixtures** 2  
**Total Rooms** 8  
**Kitchen Type** **Bath Type**  
**Kitchen Remod** No **Bath Remod** No

**Adjustments**

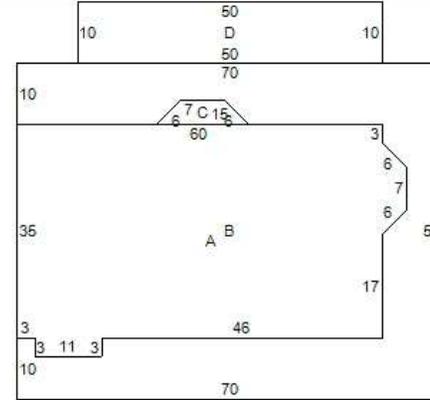
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	461,421	<b>% Good</b>	96
<b>Plumbing</b>	19,150	<b>% Good Override</b>	
<b>Basement</b>	-20,480	<b>Functional</b>	
<b>Heating</b>	38,270	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.35
<b>Subtotal</b>	498,360	<b>Additions</b>	61,800
<b>Ground Floor Area</b>	2,177		
<b>Total Living Area</b>	3,354	<b>Dwelling Value</b>	729,300



ID	Code	Description	Area
A		Main Building	2177
B	11	OPEN FRAME PORCH	1673
C	10/10	1SFR - FRAME/1SFR - F...	44
D	35	COMPOSITE DECK	500
E	RG1	FRAME OR CB DETACH...	418'
F	RG1	FRAME OR CB DETACH...	555'

**Outbuilding Data**

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	19 x 22		418	1	2022	C	A	19,280
Det Garage	37 x 15		555	1	2024	C	A	23,580

**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**



Situs : 36066 COUNTRY LN

Parcel ID: 533-12.00-375.00

Class: Single Family Dwelling

Card: 2 of 2

Printed: March 28, 2025

**CURRENT OWNER**  
 BABCOCK MICHAEL A  
 EILEEN A BABCOCK  
 36066 COUNTRY LN  
 FRANKFORD DE 19945

**GENERAL INFORMATION**  
 Living Units 2  
 Neighborhood 1AR083  
 Alternate ID 53312000375000000  
 Vol / Pg 5339/272  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Waterfront - La	-20	206,290
Residual	AC 7.7100		-20	381,500

Total Acres: 8.71  
 Spot: Location: 11 GOOD LOCATION (POS INFLU)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	587,800	587,800	0	587,800
Building	0	1,232,300	1,232,300	0	1,501,150
<b>Total</b>	<b>0</b>	<b>1,820,100</b>	<b>1,820,100</b>	<b>0</b>	<b>2,088,950</b>

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

**Value Flag** Cost Approach  
 TD533DM4

**Entrance Information**

Date	ID	Entry Code	Source
06/19/24	MEP	Estimated	Other
10/13/22	KEK	Unoccupied	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
05/20/24	202406908	5,655	A027 37x15 Dettached Garage	
04/20/21	202103729	356,665	A007 2 St Dw 60x34, Dett Garw/ Living S	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/29/20	349,900			5339/272	Deed	BABCOCK MICHAEL A
07/02/03	368,000			2855/160		
05/14/01	149,000					



Situs : 36066 COUNTRY LN

Parcel Id: 533-12.00-375.00

Class: Single Family Dwelling

Card: 2 of 2

Printed: March 28, 2025

**Dwelling Information**

**Style** Carriage House **Year Built** 2021  
**Story height** 1 **Eff Year Built**  
**Attic** None **Year Remodeled**  
**Exterior Walls** Frame **Amenities**  
**Masonry Trim** x  
**Color** **In-law Apt** No

**Basement**

**Basement** Full **# Car Bsmt Gar** 3  
**FBLA Size** x **FBLA Type**  
**Rec Rm Size** x **Rec Rm Type** Single Family

**Heating & Cooling**

**Fireplaces**

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

**Room Detail**

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

**Adjustments**

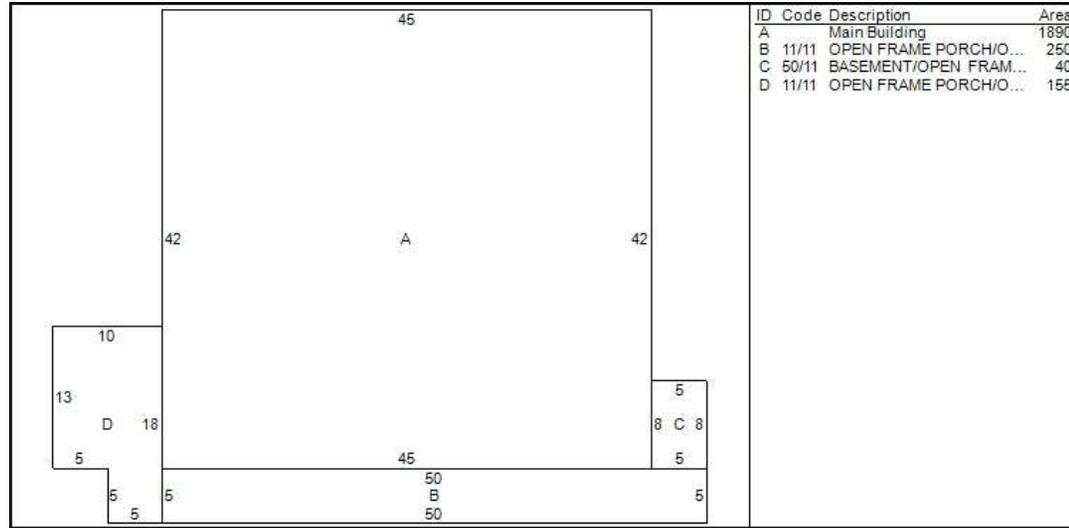
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	297,528	<b>% Good</b>	96
<b>Plumbing</b>	8,030	<b>% Good Override</b>	
<b>Basement</b>	0	<b>Functional</b>	
<b>Heating</b>	24,680	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	5,360	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.35
<b>Subtotal</b>	335,600	<b>Additions</b>	18,600
<b>Ground Floor Area</b>	1,890		
<b>Total Living Area</b>	1,890	<b>Dwelling Value</b>	460,100



**Outbuilding Data**

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

**Condominium / Mobile Home Information**

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

**Building Notes**





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2024

In the Matter of Appeal

Parcel ID 333-25-18-170-01

Sussex County Board of Assessment VS James & Shannon Valentine  
(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: \$ 5,000,000 Stipulated Value: \$ 400,000

Date: 3/26/25

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

Printed Name: James A. Valentine / Shannon T. Valentine

Date: 3/26/25

Signature of Sussex County Government Representative: [Handwritten Signature]

**Situs : 38813 TAFT AV**
**Parcel ID: 533-20.18-170.01**
**Class: Single Family Dwelling**

Card: 1 of 1

Printed: March 28, 2025

**CURRENT OWNER**

 VALENTINE JAMES A  
 SHANNON T VALENTINE  
 139 GREENWOOD DR  
 WILLOW GROVE PA 19090

**GENERAL INFORMATION**

 Living Units 1  
 Neighborhood 1AR092  
 Alternate ID 533201801700100000  
 Vol / Pg 6090/165  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential

**Property Notes**



**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1226			163,620

Total Acres: .1226  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	163,600	163,600	0	163,600
Building	0	676,500	501,900	0	676,530
<b>Total</b>	<b>0</b>	<b>840,100</b>	<b>665,500</b>	<b>0</b>	<b>840,130</b>

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

**Value Flag** Market Approach  
**TD533DM7**

**Entrance Information**

Date	ID	Entry Code	Source
11/07/22	MEP	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
05/29/24	202407537	4,995	A207	121' Of 4' High White Vinyl Picket f
02/07/13	201301074	0	UP55	Front & Side Yard Variance
03/06/12	101112-1	172,739	D010	Dwelling W/Additions-Cape Winds

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/25/24	800,000			6090/165	Deed	VALENTINE JAMES A
12/01/84	29,765			2628/285		



Situs : 38813 TAFT AV

Parcel Id: 533-20.18-170.01

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 28, 2025

**Dwelling Information**

**Style** Conventional **Year Built** 2012  
**Story height** 2.5 **Eff Year Built**  
**Attic** None **Year Remodeled**  
**Exterior Walls** Alum/Vinyl **Amenities**  
**Masonry Trim** x  
**Color** **In-law Apt** No

**Basement**

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

**Heating & Cooling**

**Fireplaces**

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

**Room Detail**

**Bedrooms** 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**

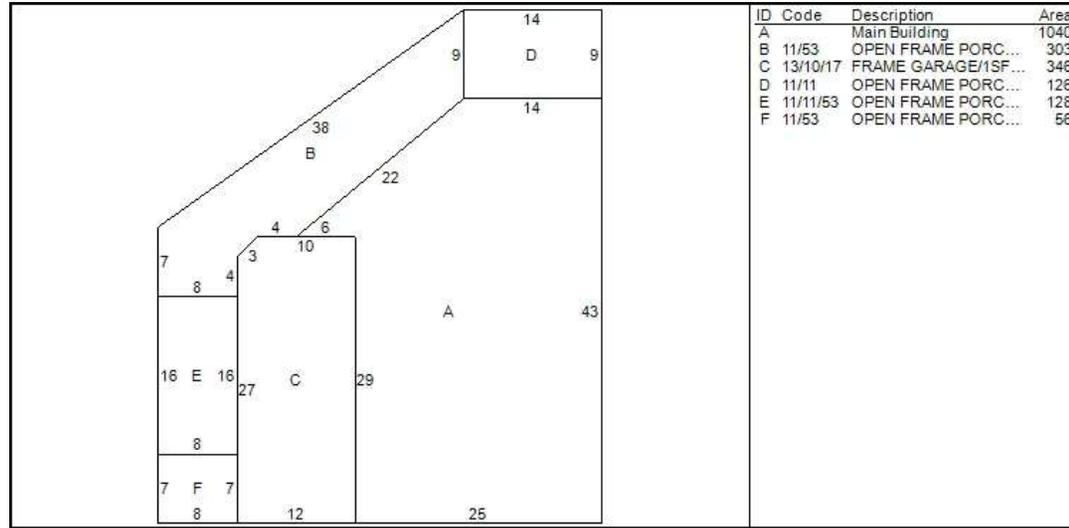
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	371,486	<b>% Good</b>	88
<b>Plumbing</b>	16,940	<b>% Good Override</b>	
<b>Basement</b>	-11,770	<b>Functional</b>	
<b>Heating</b>	30,810	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.2
<b>Subtotal</b>	407,470	<b>Additions</b>	59,700
<b>Ground Floor Area</b>	1,040		
<b>Total Living Area</b>	3,119	<b>Dwelling Value</b>	501,900



ID Code	Description	Area
A	Main Building	1040
B	11/53 OPEN FRAME PORC...	303
C	13/10/17 FRAME GARAGE/1SF...	346
D	11/11 OPEN FRAME PORC...	126
E	11/11/53 OPEN FRAME PORC...	128
F	11/53 OPEN FRAME PORC...	56

**Outbuilding Data**

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

**Condominium / Mobile Home Information**

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

**Building Notes**





Situs : 34078 BEACHWOOD DR

Parcel ID: 533-6.00-146.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 18, 2025

**CURRENT OWNER**  
 CORSINI JENNIFER MARIE KOSKO  
 ROBERT AARON CORSINI  
 34078 BEACHWOOD DR  
 FRANKFORD DE 19945

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 1AR079  
 Alternate ID 53306000146000000  
 Vol / Pg 5106/95  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.5069			72,250

Total Acres: .5069  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	72,300	72,300	0	72,300
Building	0	192,700	192,700	0	247,800
<b>Total</b>	<b>0</b>	<b>265,000</b>	<b>265,000</b>	<b>0</b>	<b>320,100</b>

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

**Value Flag** Cost Approach  
 TD533DM3

**Entrance Information**

Date	ID	Entry Code	Source
09/29/22	MEP	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
11/03/05	101633-2	1,700	D010 Deck-Beachwood Lot 8	
06/01/05	101633-1	78,048	D010 Dwelling W/Additions-Beachwood	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/19/19	205,000			5106/95	Deed	CORSINI JENNIFER MARIE KOSKO



Situs : 34078 BEACHWOOD DR

Parcel Id: 533-6.00-146.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 18, 2025

**Dwelling Information**

**Style** Ranch **Year Built** 2005  
**Story height** 1 **Eff Year Built**  
**Attic** None **Year Remodeled**  
**Exterior Walls** Alum/Vinyl **Amenities**  
**Masonry Trim** x  
**Color** **In-law Apt** No

**Basement**

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

**Heating & Cooling**

**Fireplaces**

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

**Room Detail**

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

**Adjustments**

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

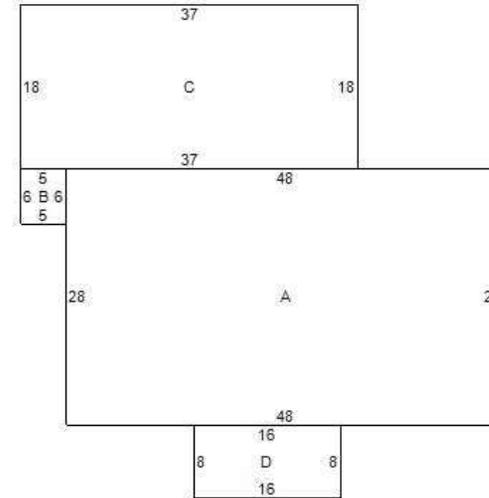
**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	213,816	<b>% Good</b>	80
<b>Plumbing</b>	3,820	<b>% Good Override</b>	
<b>Basement</b>	-11,860	<b>Functional</b>	
<b>Heating</b>	17,740	<b>Economic</b>	95
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.08019
<b>Subtotal</b>	223,520	<b>Additions</b>	7,400
<b>Ground Floor Area</b>	1,344		
<b>Total Living Area</b>	1,344	<b>Dwelling Value</b>	191,500

**Building Notes**



ID	Code	Description	Area
A		Main Building	1344
B	11	OPEN FRAME PORCH	30
C	31	WOOD DECK	666
D	31	WOOD DECK	128
E	RS1	FRAME UTILITY SHED	240

**Outbuilding Data**

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 20		240	1	2000	C	A	1,230

**Condominium / Mobile Home Information**

**Complex Name**  
**Condo Model**

**Unit Number**  
**Unit Level**  
**Unit Parking**  
**Model (MH)**

**Unit Location**  
**Unit View**  
**Model Make (MH)**



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

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

**REMEMBER:**

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

**Property Identification**

Owner(s): Robert Corsini and Jennifer Corsini Parcel ID: 533-6.00-146.00

Street Address of Parcel: 34078 Beachwood Dr

Current Assessment: \$ 298,900

Purchase Price (Total of Land and Improvement): \$ 205,000 Date of Purchase: 8/15/2019

Special Conditions of Sale: N/A

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

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

Year	Cost	Change

**Description of Property**

Lot size/Land Area .76 acres 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:

Shed on property

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

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

Comps that were provided by Tyler Tech were completely off. Comps included homes with over 2,000 sq ft and had garages. We have 1,344 sq ft and no garage with a shed. Just looking at their comps I could tell their assessment was completely off. How can we be assessed more than 2,200 sq ft houses? You can see from the comp list, which was provided to Tyler Tech at the informal level, that there is a glaring issue with the assessment. With these sales, we should be around \$220,000.  
Our house at this point is 20 years old, which means our roof will have to be replaced soon, leaks in the attic from roof

**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 533-06.00-141.00 Owner Karen Koyns

Address 35775 Clam Ave

Sales Price \$ 284,000 Date of Sale 3/10/2021

Lot Size/Land Area .47 Style of House Ranch

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

Finished Basement  Finished Attic  Central Air

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

Describe Garage or Other Improvements:

First floor completely remodeled. 2,200 sq ft 3 bath. Located in the same neighborhood.

Additional Comments:

Even with the drop of my assessment from \$327,000 to 298,000, how am I assessed more than this home? This is a comp that Tyler Tech provided.

2. Parcel Number 533-4.00-44.00 Owner Lauren Vrooman

Address 34640 Pepper Rd

Sales Price \$ 237,000 Date of Sale 3/31/2023

Lot Size/Land Area .32 Style of House Ranch

Number of: Bedrooms: 3 Bedrooms: 1 Fireplaces: \_\_\_\_\_

Finished Basement  Finished Attic  Central Air

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

Describe Garage or Other Improvements:

Completely remodeled, 1,152 sq ft 1 bath

Additional Comments:

3. Parcel Number 533-10.00-5.05 Owner ZJM LLC

Address 32201 Phillips Rd

Sales Price \$ 265,000 Date of Sale 4/23/2021

Lot Size/Land Area .70 Style of House Ranch

Number of: Bedrooms: 3 Bedrooms: 2 Fireplaces: \_\_\_\_\_

Finished Basement  Finished Attic  Central Air

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

Describe Garage or Other Improvements:

This house has been updated bathrooms, granite countertops, 1,500 sq ft (bigger than our house) has a shed and a 2 car garage. This was also comp that Tyler Tech used.

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

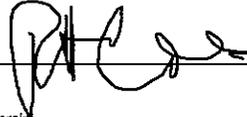
\_\_\_\_\_  
Address

\_\_\_\_\_  
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: \$ 220,000

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



Print Name and Title: Mr Robert Corsini

Mailing Address: 34078 Beachwood Dr

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

E Mail Address: robcorsini6@gmail.com

Telephone: 443-614-2014

**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.



**Situs : 312 DAYLILY CT C**
**Parcel ID: 134-17.07-166.00-D-303**
**Class: Residential - Condo**
**Card: 1 of 1**
**Printed: March 19, 2025**

**CURRENT OWNER**

BANKS JOHN M  
 BANKS CAROLYN M  
 105 BEACON HILL DR  
 CALIFON NJ 07830

**GENERAL INFORMATION**

Living Units 1  
 Neighborhood 1BR106C  
 Alternate ID 1341707016600D-303  
 Vol / Pg 4187/241  
 District  
 Zoning TOWN CODES  
 Class Residential



**Property Notes**

COMMON LAND PCT- 16.00 / 166.00

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1275			102,720

Total Acres: .1275  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	102,700	102,700	0	0
Building	0	598,800	598,800	0	0
<b>Total</b>	<b>0</b>	<b>701,500</b>	<b>701,500</b>	<b>0</b>	<b>0</b>

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

**Value Flag** Cost Approach  
**TD134DM21**

**Entrance Information**

Date	ID	Entry Code	Source
05/22/23	GRS	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
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**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/23/13	370,000			4187/241		
12/20/00	222,500					
01/30/88	142,050					



Situs : 312 DAYLILY CT C

Parcel Id: 134-17.07-166.00-D-303

Class: Residential - Condo

Card: 1 of 1

Printed: March 19, 2025

**Dwelling Information**

**Style** Twnhse Interior      **Year Built** 1985  
**Story height** 2      **Eff Year Built**  
**Attic** None      **Year Remodeled**  
**Exterior Walls** Frame      **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** 1  
**Fuel Type** Electric      **Openings** 1  
**System Type** Heat Pump      **Pre-Fab**

**Room Detail**

**Bedrooms** 3      **Full Baths** 2  
**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**

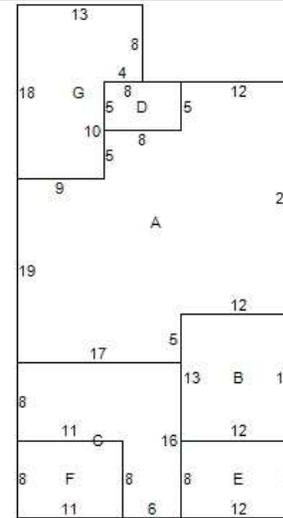
**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	186,168	<b>% Good</b>	81
<b>Plumbing</b>	10,710	<b>% Good Override</b>	
<b>Basement</b>	-7,380	<b>Functional</b>	
<b>Heating</b>	15,440	<b>Economic</b>	90
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	2,580	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	3.49
<b>Subtotal</b>	207,520	<b>Additions</b>	20,300
<b>Ground Floor Area</b>	651		
<b>Total Living Area</b>	1,565	<b>Dwelling Value</b>	598,800

**Building Notes**



ID	Code	Description	Area
A		Main Building	651
B	13/63	FRAME GARAGE/1/4S F...	156
C	10	1SFR - FRAME	184
D	10	1SFR - FRAME	40
E	13	FRAME GARAGE	96
F	31	WOOD DECK	88
G	31	WOOD DECK	194

**Outbuilding Data**

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

**Condominium / Mobile Home Information**

**Complex Name**  
**Condo Model**

**Unit Number** D-303

**Unit Level**      **Unit Location** 3  
**Unit Parking**      **Unit View** Neighborhood  
**Model (MH)**      **Model Make (MH)**

PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	VALUE	LEGDAT	
Parcel	Shp	Street	Suffix	Town	Class	Calc'd Acres	Story Height	Style	YrBlt	Bedrm	Full Bath	Half Bath	Bsmnt	CDU	SFA	Sale Date	Sales Type	Sale Price	PSF	ASR	Adjusted Price	ADJ PSF	ADJ ASR	L/T RATIO	PSF	Leght		
134-17.07-166.00-D-303	312	DAVILEY	CT	BB.Bethany Beach	R	0.128	2	11:TWHS INTERIOR	1985	3	2	1	3:CRAWL	AV	1,565													
134-17.07-166.00-F-304	332	FORSYTHIA	CT	BB.Bethany Beach	R	0.128	2	12:TWHS END	1990	3	2	1	3:CRAWL	AV	1,565	01/11/22	2.Land & Bld	685,000	437.70	1.05	768,600	491.12	0.94	0.14		448.24	BETHANY PROPER	
134-17.07-166.00-H-203	313	HOLLY	CT	BB.Bethany Beach	R	0.128	2	11:TWHS INTERIOR	1985	3	2	1	3:CRAWL	AV	1,565	08/11/21	2.Land & Bld	700,000	447.28	1.00	812,000	518.85	0.87	0.15			BETHANY PROPER	
134-13.00-122.00-97	758	SALT POND	RD	BB.Bethany Beach	R	0.335	2	12:TWHS END	1978	3	2	1	3:CRAWL	AV	1,360	12/16/22	2.Land & Bld	520,000	382.35	0.90	541,300	398.01	0.87	0.13			VILLAG OF BETHANY	
<b>APPELLANT COMPS</b>																												
134-17.07-166.00-D-303	312	DAYLEY	CT	BB.Bethany Beach	R	0.128	2	11:TWHS INTERIOR	1985	3	2	1	3:CRAWL	AV	1,565													
134-17.07-166.00-F-304	332	FORSYTHIA	CT	BB.Bethany Beach	R	0.128	2	12:TWHS END	1990	3	2	1	3:CRAWL	AV	1,565	01/11/22	2.Land & Bld	685,000	437.70	1.05	768,600	491.12	0.94	0.14		448.24	BETHANY PROPER	
134-17.07-166.00-H-203	313	HOLLY	CT	BB.Bethany Beach	R	0.128	2	11:TWHS INTERIOR	1985	3	2	1	3:CRAWL	AV	1,565	08/11/21	2.Land & Bld	700,000	447.28	1.00	812,000	518.85	0.87	0.15			BETHANY PROPER	
134-17.07-166.00-A-101	307	AZALEA	CT	BB.Bethany Beach	R	0.128	2	12:TWHS END	1985	3	2	1	3:CRAWL	AV	1,565	04/05/22	2.Land & Bld	782,500	500.00	0.90	860,000	549.52	0.82	0.15			BETHANY PROPER	
134-17.07-166.00-G-102	323	GERANIUM	CT	BB.Bethany Beach	R	0.128	2	11:TWHS INTERIOR	1985	3	2	1	3:CRAWL	AV	1,565	08/30/22	2.Land & Bld	700,000	447.28	1.00	749,000	478.59	0.94	0.15			BETHANY PROPER	
134-17.07-166.00-G-404	317	GERANIUM	CT	BB.Bethany Beach	R	0.128	2	12:TWHS END	1985	3	2	1	3:CRAWL	AV	1,565	05/19/22	2.Land & Bld	705,000	450.48	0.98	769,900	491.95	0.90	0.15			BETHANY PROPER	
134-17.07-166.00-H-403	309	HOLLY	CT	BB.Bethany Beach	R	0.128	2	11:TWHS INTERIOR	1985	4	2	1	3:CRAWL	AV	1,993	08/23/22	2.Land & Bld	730,000	366.28	1.07	781,100	391.92	1.00	0.13			BETHANY PROPER	
<b>TYLER COMPS</b>																												
																Median	702,500	447.28	1.00	775,500	491.53	0.92						
																Average	717,083	441.50	1.00	790,100	486.99	0.91						

To Tax Referee

- Why did assessment go up from Nov 20 (\$666,800) to Feb 14 (\$701,500) after I appealed the Nov 20 amount? What changed? pls see attached (2)

- Why does it appear my unit is being assessed as 4 bedroom as appraisal + purchase was as 3 bedroom? pls see attached (1) EXHIBIT 1. Sq ft only 1578 (small unit)

- Was interior condition considered? My unit not updated except kitchen. Original popcorn ceilings + original carpet. Ceiling has stress cracks in master bedroom garage has cracks in concrete floor
- Please review land assessment as I do not own land but have land lease.

Thank you for your consideration + review

Carolyn Banks  
908-581-7168

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): CARDIN & JOHN BANKS Parcel ID: 134-17.07-166.00-D-303

Street Address of Parcel: 312C DAYLILY CT, ASTHAMY BEACH, DE 19930

Current Assessment: \$ 7

Purchase Price (Total of Land and Improvement): \$ 370,000 Date of Purchase: 9/2013

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
<u>2014</u>	<u>\$ 5,738</u>	<u>NEW KITCHEN CABINETS + COUNTER TOP</u>

**Description of Property**

Lot size/Land Area: NA LAND LEASE Style of Home: TOWN HOUSE

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

Finished Basement  Finished Attic  Central Air  
Porch and Additions: \_\_\_\_\_

Describe outbuildings or accessory structures other than main dwelling:

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 600K - 625K

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 type="checkbox"/>	Other (provide detail below or in a separate attachment)

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

• LAND COMPONENT SHOULD NOT BE INCLUDED AS I LEASE LAND  
 • HOME IS LISTED AS 3 BEDROOMS - SEE ATTACHED PURCHASE APPRAISAL - UNIT IS SMALLER 1578 SQ FT  
 • INTERIOR HAS NOT BEEN UPDATED - POPCORN CEILING, ORIGINAL CARPET, ETC  
 • CRACKS IN CEILINGS + GARAGE FLOOR

**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 134-17.07-166.00-F304 owner M. RADO SLAVICH  
 Address 330 Forsythia Ct, B.B - TOTALLY REMODELED  
 Sales Price \$ 685,000 Date of Sale 1/7/22  
 Lot Size/Land Area \_\_\_\_\_ Style of House TOWNHOME  
 Number of Bedrooms: 4 Bathrooms: 3 Fireplaces: 1  
 Finished Basement  Finished Attic  Central Air  
 Porches and Additions: \_\_\_\_\_ SQ FT 1600

Describe Garage or Other Improvements:

[Empty box for describing garage or other improvements]

Additional Comments:

[Empty box for additional comments]

EXHIBIT 1

Arndt Valuation, LLC

87184080  
619417710420283

(3)

2. Parcel Number 134-17.07-166.00 H 203 Owner K JOHNSON  
 Address 313C HOLLY CT, BB  
 Sales Price \$700,000 Date of Sale 8/10/21  
 Lot Size/Land Area \_\_\_\_\_ Style of House TOWNHOUSE  
 Number of Bedrooms: 4 <sup>BATH</sup> Bedrooms: 3 Fireplaces: 1  
 Finished Basement  Finished Attic  Central Air  
 Porches and Additions: \_\_\_\_\_ 50 FT 1600

Describe Garage or Other Improvements:

[Empty box for garage or other improvements]

Additional Comments:

TOTALLY REMODELED

3. Parcel Number 134-13.00-122.00-99 Owner RUPERT  
 Address 158D SALT POND RD, BB  
 Sales Price \$520,000 Date of Sale 12/15/22  
 Lot Size/Land Area \_\_\_\_\_ Style of House TOWNHOUSE  
 Number of Bedrooms: 3 <sup>BATH</sup> Bedrooms: 3 Fireplaces: 1  
 Finished Basement  Finished Attic  Central Air  
 Porches and Additions: \_\_\_\_\_

Describe Garage or Other Improvements:

[Empty box for garage or other improvements]

Additional Comments:

TOTALLY REMODELED

**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: \$600K - 625,000

Signature of Owner or agent: Carolyn Banks

Print Name and Title: CAROLYN BANKS

Mailing Address: 105 BEACON HILL Rd  
CALIFON, NJ 07830

E Mail Address: CAROLYNHBANKS@COMCAST.NET Telephone: 908-581-7168

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.

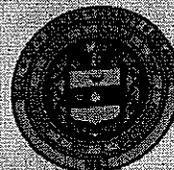
Additional Comment  
As in my understanding that Wilson pays tax on land, not only home land, including in my assessment seems to be a mistake.  
Also my property is considered 3 bedrooms, all others would be 4 in my sub be etc.

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 request the Board of the owner herein.





## RE-NOTICE OF PROPERTY REASSESSMENT VALUATION



Date of Issue: February 14, 2025

BANKS JOHN M  
BANKS CAROLYN M  
105 BEACON HILL DR  
CALIFON, NJ 07830

*Why increase from  
Nov 20 assessment???*

Control Number: 6JAE

Property Class: R  
Parcel ID: 134-17.07-166.00-D-303  
Property Location:  
312 DAYLILY CT

**TOTAL 2025 ASSESSED VALUE**  
**\$701,500**

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

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

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

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

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

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

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

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



NOTICE OF TENTATIVE PROPERTY REASSESSMENT VALUE



Date of Issue: November 20, 2024

BANKS JOHN M
BANKS CAROLYN M
105 BEACON HILL DR
CALIFON, NJ 07830

Handwritten note: 'Filed to Tyler' with an arrow pointing to the address.

Control Number: 6JAE

Parcel ID: 134-17-07-166.00-D-303
Property Class: R
Property Location: 312 DAYLILY CT

Handwritten note: 'Tyler will contact end of Jan for face to face Feb'

TOTAL 2025 ASSESSED VALUE \$666,800

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

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

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

Handwritten note: '866-548-2578' with 'reference' written below it.

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

INFORMAL HEARINGS - Informal hearings are available to any property owner who desires to have their property values reviewed. Tyler Technologies, Inc., P&R Division, the firm that conducted the Sussex County 2025 Revaluation Project, will conduct the informal hearings. Reviews will be scheduled by appointment only. Tyler staff will discuss market value. They will not be able to discuss tax rates or estimated tax bills. A change in value will be considered if the owner can demonstrate that the assessed value is in excess of market value. See the back of the form for more information. A request for review must be made within 2 weeks of receiving this notice. Our call center will be open November 7, 2024 through December 10, 2024. Appointments may be made by calling our call center Monday through Friday between 8:00am and 4:30pm. When calling for an appointment, please have this letter before you, as it contains information necessary to track your property.

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

1-833-703-4016

FORMAL APPEAL PROCESS - If you are not satisfied with the results of the informal review with Tyler, or you choose not to participate in the informal review process, you may appeal to the Sussex County Board of Assessment. Applications for a formal appeal are available in the Sussex County Assessment office or online at: www.SussexCountyDE.gov





Situs : 22053 HEARTWOOD CIR

Parcel ID: 234-6.00-1267.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 27, 2025

**CURRENT OWNER**  
 LERMAN ROBERT H  
 KIMBERLY G LERMAN  
 9 LONNIE DR  
 ALLENTOWN NJ 08501

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 6AR234  
 Alternate ID 234060000126700000  
 Vol / Pg 6194/34  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2000			247,000

Total Acres: .2  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	247,000	247,000	0	247,000
Building	0	475,000	493,600	0	475,030
<b>Total</b>	<b>0</b>	<b>722,000</b>	<b>740,600</b>	<b>0</b>	<b>722,030</b>

Manual Override Reason  
 Base Date of Value  
 Effective Date of Value

Value Flag Market Approach  
 Gross Building:

**Entrance Information**

Date	ID	Entry Code	Source
11/05/24	GRS	Occupant Not At Home	Other
05/31/24	WPC	Vacant Land	Estimated

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
05/09/24	202406530	171,935	A007 2 St Dw 60x40, Att Gar 30x20, Fin	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/29/24	728,203			6194/34	Deed	LERMAN ROBERT H
04/25/24	169,650			6090/169	Deed	BEAZER HOMES LLC
08/15/23				5956/285	Deed	DRB GROUP EASTERN SHORE LLC



Situs : 22053 HEARTWOOD CIR

Parcel Id: 234-6.00-1267.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 27, 2025

**Dwelling Information**

**Style** Cape Cod **Year Built** 2024  
**Story height** 1.5 **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** x **FBLA Type**  
**Rec Rm Size** 1,091 **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** Public **Bath Type**  
**Kitchen Remod** No **Bath Remod** No

**Adjustments**

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

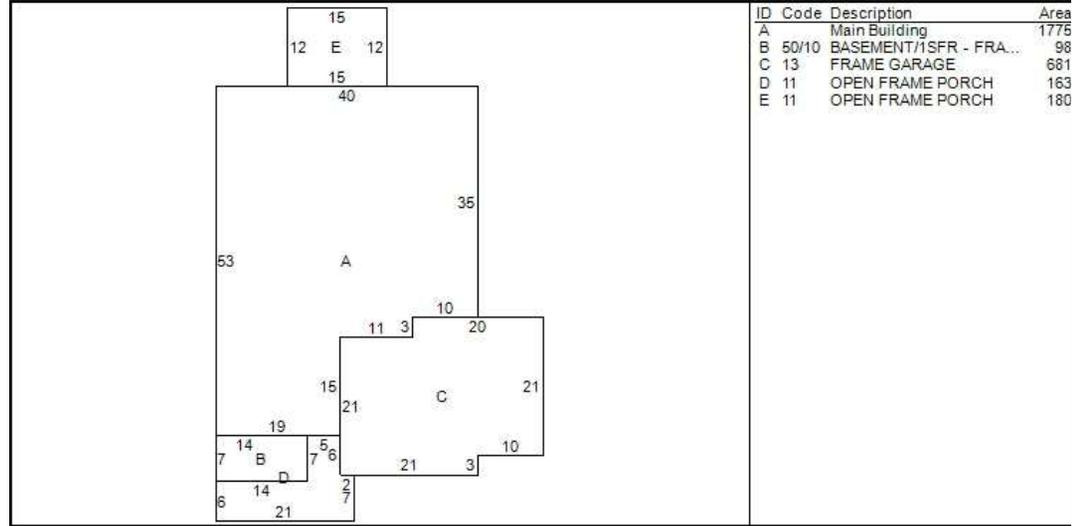
**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	387,951	<b>% Good</b>	100
<b>Plumbing</b>	14,730	<b>% Good Override</b>	
<b>Basement</b>	0	<b>Functional</b>	
<b>Heating</b>	32,180	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	18,540	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1
<b>Subtotal</b>	453,400	<b>Additions</b>	40,200
<b>Ground Floor Area</b>	1,775		
<b>Total Living Area</b>	2,761	<b>Dwelling Value</b>	493,600

**Building Notes**



**Outbuilding Data**

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

**Condominium / Mobile Home Information**

**Complex Name**  
**Condo Model**

**Unit Number**  
**Unit Level**  
**Unit Parking**  
**Model (MH)**

**Unit Location**  
**Unit View**  
**Model Make (MH)**

	SUBJECT PARCEL	COMPARISON-1	COMPARISON-2	COMPARISON-3	COMPARISON-4	COMPARISON-5
PARCEL ID	234-6.00-1267.00	234-6.00-1412.00	234-6.00-1446.00	234-6.00-1436.00	234-6.00-1425.00	234-6.00-1431.00
CARD 1						
	22053	31111	31044	30019	31055	31017
	HEARTWOOD	SILVER MAPLE	SILVER MAPLE	CHASE OAKS	SILVER MAPLE	SILVER MAPLE
	CIR	DR	DR	DR	DR	DR
Neighborhood	6AR234	6AR234	6AR234	6AR234	6AR234	6AR234
NBHD Group	613	613	613	613	613	613
Total Acres	.2000	.2109	.1722	.1722	.3579	.1664
Living Units	1	1	1	1	1	1
<b>DWELLING DESCRIPTION</b>						
Story Height	1.5	1.5	1.5	1.5	1.5	1.5
Attic	1	1	1	1	1	1
Style	08-CAPE COD	08-CAPE COD	08-CAPE COD	08-CAPE COD	08-CAPE COD	08-CAPE COD
Year Built	2024	2023	2022	2022	2022	2022
Exterior Wall	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL
Total Living Area	2761	2681	2451	2764	3014	2321
Fin Bsmt Area						
Rec Room Area	1091					
Grade	B-	B-	B-	B-	B	C+
CDU	AV	AV	AV	AV	AV	AV
Basement	6	3	3	3	3	3
Bed Rooms	4	3	3	3	4	3
Total Rooms	7	6	6	6	7	6
Total Fixtures	13	11	11	11	13	10
Fireplace-Mas						
System Type	6-HEAT PUMP	2-FORCED WARM AIR	2-FORCED WARM AIR	2-FORCED WARM AIR	2-FORCED WARM AIR	2-FORCED WARM AIR
<b>PRICING DATA</b>						
Land Value	247,000	248,400	229,800	229,800	266,500	226,300
Building Value	493,600	448,800	347,700	329,500	450,300	291,700
OBV Value	0	0	0	0	0	0
Dwelling Value	493,600	448,800	347,700	329,500	450,300	291,700
Cost Value	740,600	697,200	577,500	559,300	716,800	518,000
<b>VALUATION</b>						
Weighted Average	712,430					
Time Adjusted Price	0	783776	663000	770390	808395	696290
Sale Price	0	757976	650000	719990	771395	654990
Sale Date		13-JAN-2023	01-MAR-2023	01-AUG-2022	29-NOV-2022	31-AUG-2022
Market Value	722,030					
Adjusted Price		723,000	675,920	736,460	699,120	730,670

Comp 1

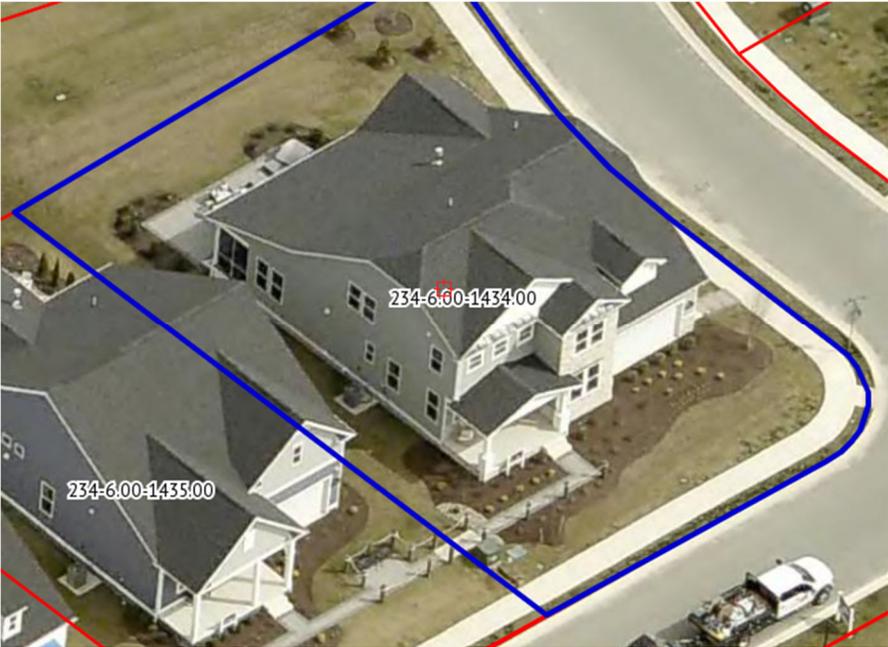
(APPELLANT COMPS)



Comp 2



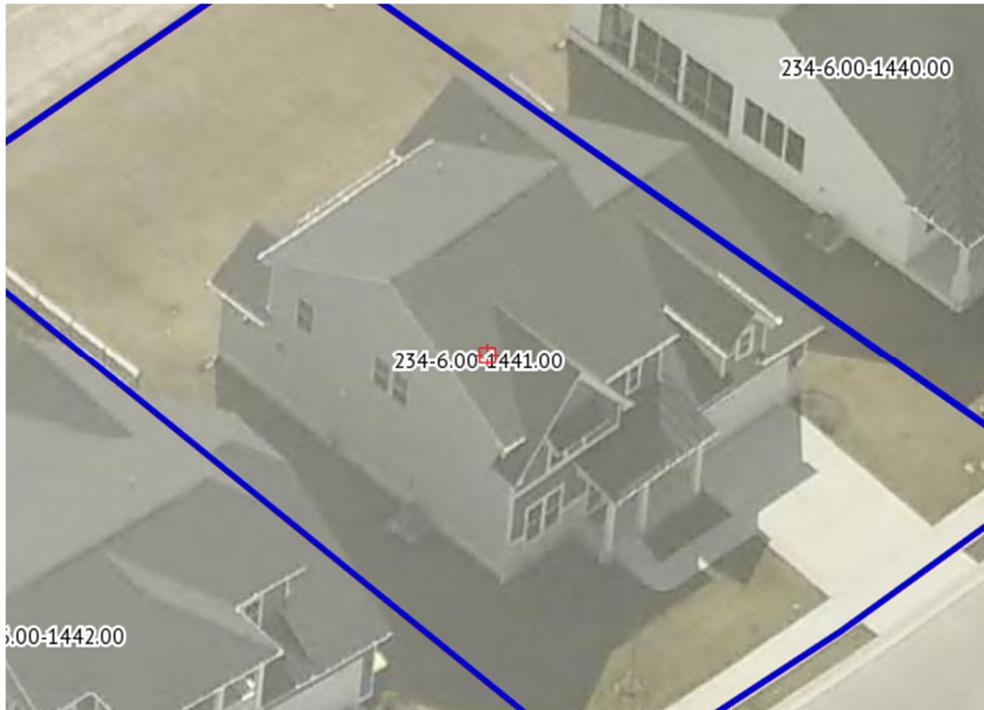
Comp 3



Comp 4



Comp 5



Comp 6



PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	LEGDAT							
Prop	ZIP	Street	Subst	SCPLDST	NeHd	Class	LUG	Calc Acres	Story Hght	Style	Year	Min	Lot	Bottom	Full Bath	Half Bath	Basmt	Rel BM	GV	SFA	Sale Date	Sale Price	PSF	ASR	Adj Price	Adj PSF	Adj ASR	PSF	Legal							
234-6-00-1267.00	22055	HEARTWOOD	CIR	6-CAPE	6AR234	R	101	0.2	1.5	08-CAPE COD	2024	7	4	3	1	6-FULL	1,091	AV	2,761	10/29/24	728,203	263.75						261.50	CHASE OAKS							
234-6-00-1447.00	35025	BLACK WALNUT	DR	6-CAPE	6AR234	R	101	0.25	2	21-CONVENTIONAL	2023	8	4	3	1	3-CRAWL		AV	2,948	04/28/23	655,000	222.18	0.93	664,200	225.31	0.92			CHASE OAKS							
234-6-00-1426.00	31034	SILVER MAPLE	DR	6-CAPE	6AR234	R	101	0.188	1.5	08-CAPE COD	2022	7	3	3	0	3-CRAWL		AV	2,223	05/02/23	599,990	269.90	0.99	604,190	271.79	0.98			CHASE OAKS							
234-6-00-1434.00	30027	CHASE OAKS	DR	6-CAPE	6AR234	R	101	0.234	2	21-CONVENTIONAL	2022	7	4	2	1	3-CRAWL		AV	3,486	06/01/23	700,000	200.80	0.96	700,000	200.80	0.96			CHASE OAKS							
234-6-00-1433.00	31011	SILVER MAPLE	DR	6-CAPE	6AR234	R	101	0.172	2	21-CONVENTIONAL	2022	7	4	3	1	3-CRAWL		AV	2,964	11/14/22	560,000	188.93	1.00	586,900	198.01	0.95			CHASE OAKS							
234-6-00-1441.00	31016	SILVER MAPLE	DR	6-CAPE	6AR234	R	101	0.224	2	21-CONVENTIONAL	2022	7	4	3	1	3-CRAWL		AV	3,139	01/31/23	584,000	186.05	1.01	599,800	191.08	1.01			CHASE OAKS							
234-6-00-1432.00	31013	SILVER MAPLE	DR	6-CAPE	6AR234	R	101	0.169	1.5	08-CAPE COD	2022	6	3	3	0	3-CRAWL		AV	3,066	03/27/23	555,990	181.34	1.25	567,090	184.96	1.23			CHASE OAKS							
<b>APPELLANT COMPS</b>																																				
234-6-00-1267.00	22055	HEARTWOOD	CIR	6-CAPE	6AR234	R	101	0.2	1.5	08-CAPE COD	2024	7	4	3	1	6-FULL	1,091	AV	2,761	10/29/24	728,203	263.75						261.50	CHASE OAKS							
234-6-00-1436.00	30019	CHASE OAKS	DR	6-CAPE	6AR234	R	101	0.172	1.5	08-CAPE COD	2022	6	3	3	0	3-CRAWL		AV	2,764	08/01/22	719,990	260.49	0.92	770,390	278.72	0.86			CHASE OAKS							
234-6-00-1432.00	31111	SILVER MAPLE	DR	6-CAPE	6AR234	R	101	0.211	1.5	08-CAPE COD	2023	6	3	3	0	3-CRAWL		AV	2,681	01/13/23	793,976	282.72	0.89	783,776	292.34	0.86			CHASE OAKS							
234-6-00-1446.00	31044	SILVER MAPLE	DR	6-CAPE	6AR234	R	101	0.172	1.5	08-CAPE COD	2022	6	3	3	0	3-CRAWL		AV	2,451	03/01/23	650,000	265.20	0.98	663,000	270.50	0.96			CHASE OAKS							
234-6-00-1431.00	31017	SILVER MAPLE	DR	6-CAPE	6AR234	R	101	0.166	1.5	08-CAPE COD	2022	6	3	3	0	3-CRAWL		AV	2,311	08/31/22	654,990	282.20	0.90	696,290	300.00	0.85			CHASE OAKS							
234-6-00-1426.00	31025	SILVER MAPLE	DR	6-CAPE	6AR234	R	101	0.188	1.5	08-CAPE COD	2022	7	3	3	0	3-CRAWL		AV	2,223	05/02/23	599,990	269.90	0.99	604,190	271.79	0.98			CHASE OAKS							
234-6-00-1432.00	31013	SILVER MAPLE	DR	6-CAPE	6AR234	R	101	0.169	1.5	08-CAPE COD	2022	6	3	3	0	3-CRAWL		AV	3,066	03/27/23	555,990	181.34	1.25	567,090	184.96	1.23			CHASE OAKS							
<b>TYLER COMPS</b>																																				
																				MEDIAN	267.55	0.95	678,644	275.26	0.91											
																				AVERAGE	256.98	0.99	680,783	266.39	0.96											

**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): Robert and Kimberly Lerman Parcel ID: 234-6.00-1267.00

Street Address of Parcel: 22053 heartwood circle

Current Assessment: \$ 751600

Purchase Price (Total of Land and Improvement): \$ 728000 Date of Purchase: 9/30/2024

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

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

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

Year	Cost	Change

**Description of Property**

Lot size/Land Area .20 acre Style of Home cape cod

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

Finished Basement  Finished Attic  Central Air

Porches and Additions: concrete 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? \$ 617,000

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

The assessments are supposed to weight more heavily the most recent comps available during the assessment period. I requested and received the comps that Tyler Technologies used and these were much earlier in the assessment period when real estate prices were higher. It actually appears as if they cherry-picked the most expensive properties to determine my assessment, which is not fair. While I have seen the comps Tyler used in determining my assessment, it is not clear to me how they determined my assessed value. Basing assessments on average square footage is the fairest and most uniform method. It does not appear that Tyler did this and thus you have very wide variations in assessments across properties even within subdivisions like mine.

I have provided a total of six comps, which I sent to Tyler. The six comps are the last six sales that occurred in my subdivision leading up to the end of the assessment period. I believe these more accurately reflect market value than what Tyler used. These six comps have similar square footage as my home. The average sales price per square foot of these six comps is \$200 compared to my assessed value of \$259/sf. Using \$200/sf against my 2,898 square foot home suggests my assessed value should be \$602,000, not \$751,600. However, because I have a 3-car garage, my assessment should be a little higher than the average. Adding the third-car garage cost us \$15,000 so I would place my assessment at roughly \$617,000.

I would like to add one additional item to highlight Tyler's flawed assessment of our house. We purchased our house in September of 2024, roughly 18 months later than the data Tyler used to determine our assessment. Tyler's assessment of \$751k suggests that the value of our home in the 2021-2023 period would have been higher than our purchase price of \$728k in September 2024. Given the strong housing market and associated increases in housing prices the past 18 months, this actually makes no sense. The value of our house today should be higher than the price in 2021-23, not lower. Thus, our assessment should be considerably lower.

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

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

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

Please see attachment for a detailed explanation.

### 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 234-6.00-1447.00 Owner GODINO

Address 35025 BLACK WALNUT DR

Sales Price \$655,000 Date of Sale 4/28/2023

Lot Size/Land Area .2495 ACRE Style of House cape cod

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

Finished Basement  Finished Attic  Central Air

Porches and Additions: Porch screened in with fireplace

Describe Garage or Other Improvements:

2 car garage

Additional Comments:

This square footage of this home is 2,826. Based on a sales price of \$655,000, this property sold for the equivalent of \$232 per square foot compared to an assessed value of \$259 for my house.

2. Parcel Number 234-6.00-1426.00 Owner FOSTER

Address 31033 SILVER MAPLE

Sales Price \$ 599,990 Date of Sale 05/02/2023

Lot Size/Land Area .1875 ACRE Style of House cape cod

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

Finished Basement  Finished Attic  Central Air

Porches and Additions: Porch screened in with fireplace

Describe Garage or Other Improvements:

2 car garage

Additional Comments:

This house is 2,738 square feet. Based on the selling price of \$599,990, this house sold for the equivalent of \$219/sf compared to an assessed value of \$259 for my house.

3. Parcel Number 234-6.00-1434.00 Owner BIELANSKI

Address 30027 CHASE OAKS DR

Sales Price \$ 700000 Date of Sale 06/01/2023

Lot Size/Land Area .2342 acre Style of House cape cod

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

Finished Basement  Finished Attic  Central Air

Porches and Additions screened porch with fireplace

Describe Garage or Other Improvements:

3 car garage

Additional Comments:

The square footage of this house is 3,300. Based on the sales price of \$700,000, this house sold for the equivalent of \$212/sf compared to an assessed value of \$259 for my house.

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:

[Empty box for discussing the reason for appeal and 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. Parcel Number 234-6.00-1433.00 Owner MUNOZ

Address 31011 SILVER MAPLE

Sales Price \$ 560,000 Date of Sale 11/14/2022

Lot Size/Land Area .1722 Style of House CAPE COD

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

Finished Basement  Finished Attic  Central Air

Porches and Additions: SCREENED PORCH WITH FIREPLACE

Describe Garage or Other Improvements:

[Empty box for describing garage or other improvements]

Additional Comments:

The square footage of this house is 3,009. Based on the selling price of \$560,000, the price per square foot is \$186 compared to an assessed value of \$259 for my house.

5. Parcel Number 234-6.00-1441.00 Owner MONTGOMERY

Address 31016 SILVER MAPLE

Sales Price \$ 584,000 Date of Sale 01/31/2023

Lot Size/Land Area .2238 ACRES Style of House CAPE COD

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

Finished Basement  Finished Attic  Central Air

Porches and Additions: SCREENED PORCH WITH FIREPLACE

Describe Garage or Other Improvements:

Additional Comments:

The square footage of this house is 2,906. Based on the selling price of \$584,000, this house sold for the equivalent of \$201 per square foot compared to an assessed value of \$259 for my house.

6. Parcel Number 234-6.00-1432.00 Owner SUTTON

Address 31013 SILVER MAPLE

Sales Price \$ 555,990 Date of Sale 03/27/2023

Lot Size/Land Area .1693 Style of House CAPE COD

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

Finished Basement  Finished Attic  Central Air

Porches and Additions SCREENED PORCH WITH FIREPLACE

Describe Garage or Other Improvements:

Additional Comments:

The square footage of this house is 2,827. Based on the sales price of \$555,990, this house sold for the equivalent of \$190 per square foot compared to an assessed value of \$259 for my house.

**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: \$617,000

Signature of Owner or agent<sup>1</sup> Robert & Kimberly Lerman

Print Name and Title: Robert and Kimberly Lerman

Mailing Address: 9 LONNIE DRIVE

ALLENTOWN, NJ 08501

E Mail Address: RLERMAN9@GMAIL.COM Telephone: 6094395387

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.



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**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): Equity trust Co Custodian FBO Robert Hurst Parcel ID: 134-6.00-128

Street Address of Parcel: 30883 East Lagoon Road

Current Assessment: \$ 407,300

Purchase Price (Total of Land and Improvement): \$ 164,900 Date of Purchase: 03/2022

Special Conditions of Sale: This parcel was combined with comparable parcel adjacent 134-6.00-129 and bought together for \$329,888 in March 2022

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
		NONE

**Description of Property**

Lot size/Land Area 0.2335 Acre Style of Home 1980 trailer

Number of: Bedrooms: \_\_\_\_\_ Bathrooms: 1 Fireplaces: \_\_\_\_\_

Finished Basement  Finished Attic  Central Air

Porches and Additions: 8x8 room

Describe outbuildings or accessory structures other than main dwelling:

Mobile trailer has a small deck on the street side when entering.

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 198242 a 2% increase from purchase price

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:

This parcel (Lots 104 and 105) is 0.23/Ac was purchased with parcel 134-6.00-129.00 (lots 106 and 107) 0.2677/Ac for 329,888 in 3/2022. This parcel is actually smaller and less valuable than the other parcel but I took the value in half of purchase price to come up with fair market value today plus 2% appreciation even though 45 yr old mobile trailers depreciate. There have been no improvements on this parcel. I have also submitted my closing docs to substantiate my claims. Even though Comps are irrelevant when the property in question that was purchased on the open market is within the timeline of the reassessment, they are also provided.

**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 134-6.00-199.00 Owner Robert Nally

Address 32195 S Dogwood Dr, Dagsboro, DE 19939

Sales Price \$84,000 Date of Sale 05/2023

Lot Size/Land Area 0.24 Ac Style of House Mobile Trailer

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

Finished Basement  Finished Attic  Central Air

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

Describe Garage or Other Improvements:

no garage

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 2024 be reduced to: \$168242

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

Print Name and Title: Robert Hurst

Mailing Address: 205 Kentucky Ave  
Pasadena Md 21122

E Mail Address: hobster7@me.com Telephone: 443-677-8366

**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.

Parcel ID: 134-6.00-129.00; 134-6.00-130.00; 134-6.00-128.00

**PREPARED BY & RETURN TO:**

Cardinal Settlements of Maryland, LLC  
6200 Coastal Highway  
Suite 101  
Ocean City, MD 21842  
File No.: DE-22-8518

Document # 2022000028919 BK: 5718 PG: 123  
On 6/14/2022 at 11:08:07 AM  
RECORDER OF DEEDS Scott Dailey  
Sussex County, DE  
Consideration: \$0.00 County/Town: \$0.00  
State: \$0.00 Total: \$0.00 Doc Surcharge Paid

\*\*This Deed is being recorded to correct and clarify the percentage of ownership and the land and legal description of the property transferred in a Deed dated March 29, 2022 and recorded May 11, 2022 in Book 5698 at page 296 among the land records of Sussex County\*\*

**THIS CORRECTIVE AND CONFIRMATORY DEED**, made this        day of        ,  
2022,

- BETWEEN -

**Jeffrey S. Alexander, Personal Representative of Estate of Donna Jean Alexander**, of  
118 Sagewood Court, Sparks Glencoe, MD 21152, party of the first part,

- AND -

**EQUITY TRUST COMPANY CUSTODIAN FBO ROBERT HURST ROTH IRA** as  
to 56% **UNDIVIDED INTEREST** and **EQUITY TRUST COMPANY CUSTODIAN FBO**  
**ROBERT HURST TRADITIONAL IRA** as to 44% **UNDIVIDED INTEREST**, tenancy in  
common, of 205 Kentucky Ave, Pasadena MD 21122, parties of the second part.

**WITNESSETH:** That the said party of the first part, for and in consideration of the sum  
of **Zero dollars AND 00/100 (\$0.00)**, lawful money of the United States of America, the receipt  
whereof is hereby acknowledged, hereby grant and convey unto the parties of the second part, and  
their heirs and assigns, in fee simple, the following described lands, situate, lying and being in  
Sussex County, Delaware:

See attached "Exhibit A" for Legal Description

**SUBJECT** to any and all restrictions, reservations, conditions, easements and agreements  
of record in the Sussex County Recording Office in and for the State of Delaware.

Signed, sealed and delivered in the presence of:

Jeffrey S. Alexander PR  
Jeffrey S. Alexander, Personal Representative of Estate of Donna Jean Alexander

STATE OF Maryland  
COUNTY OF Baltimore to-wit

BECCA LANAHAN  
NOTARY PUBLIC  
BALTIMORE COUNTY  
MARYLAND  
My Commission Expires 05-13-2023

GIVEN under my Hand and Seal of Office the day and year aforesaid.

Becca Lanahan  
Notary Public

My Commission Expires: 5/13/2023

**Exhibit "A"**  
**Property Description**

TRACT 1: All that certain lot, piece and parcel of land in Baltimore Hundred, Sussex County, Delaware, which is known and designated as Lot Number 106, on the plot of lands of Dogwood, Inc., which is of record in Plot Book Number Six, at Page Eleven. Said lot is on the side of East Lagoon Road as will more fully and at large appear upon reference to the said plot which was prepared by Edward H. Richardson Associates, Inc.

THE SAID LANDS Are conveyed subject to the following restrictive covenants and conditions which shall run with the land:

1. All Wells shall be placed near the front line adjoining the street and cesspools shall be located in the rear yard near the lagoon.
2. No building or improvement nor any part or appendage accessory thereto shall be erected or placed within fifteen (15') feet of the front yard line nor within twenty (20') feet of rear yard line.

Parcel ID No. 134-6.00-129.00

TRACT 2: ALL that certain lot, piece and parcel of land in Baltimore Hundred, Sussex County, Delaware, which is known and designated as Lot Number 107, on the plot of lands of Dogwood Acres, which is of record in Plot Book Number 8, Page 36. Said lot is on the side of road as will more fully and at large appear upon reference to the said plot which was prepared by Edward H. Richardson Associates, Inc.

THE SAID LAND is conveyed subject to the following restrictive covenants and conditions which shall run with the land:

1. All Wells shall be placed near the front line adjoining the street and cesspools shall be located in the rear yard near the lagoon.
2. No building or improvement nor any part or appendage accessory thereto shall be erected or placed within fifteen (15') foot of the front yard line nor within twenty (20') feet of rear yard line.

Parcel ID No. 134-6.00-130.00

The improvements thereon being known as 30885 East Lagoon Road, Dagsboro, Delaware - 19939.

Being the same property conveyed to LOUIS M. ALEXANDER, SR., AND DONNA JEAN ALEXANDER, HIS DAUGHTER by deed from LOUIS M. ALEXANDER, SR. dated 11/16/1995 and recorded with Sussex County Recording Office on 01/19/1996 as Instrument

#1996000001395 in Book 2101, Page 119.

ALL THAT CERTAIN lot, piece and parcel of land in Baltimore Hundred, Sussex County, Delaware, which is known and designated as Lots Numbered 104 and 105, Section 2, of the lands of Dogwood Acres, as shown on the plot of lands of Dogwood Acres, which is of record in Plot Book Number 8, at page 36, said lot will more fully and at large appear upon reference to the said plot which was prepared by Edward H. Richardson Associates, being more particularly described as follows, to wit:

BEGINNING at a point in the Westerly right of way line of East Lagoon Road, being a corner for Lot No. 104 and Lot No. 103 as shown on said plot; thence running in a Westerly direction to the edge of a lagoon; thence by and with the water's edge of the said lagoon in a Northerly direction 100 feet to a corner for Lot No. 105 and No. 106; thence by and with the line of Lot No. 106 the following two courses and distances; South 64 degrees 3 minutes 17 seconds East, 95.56 feet to a point; thence turning and running South 16 degrees 10 minutes 11 seconds East 17.81 feet to a point in the Northerly right of way line of East Lagoon Road; thence by and with the Northerly right of way line of East Lagoon Road such a distance as will reach the point and place of beginning be the contents thereof what they may.

Parcel ID No. 134-6.00-128.00

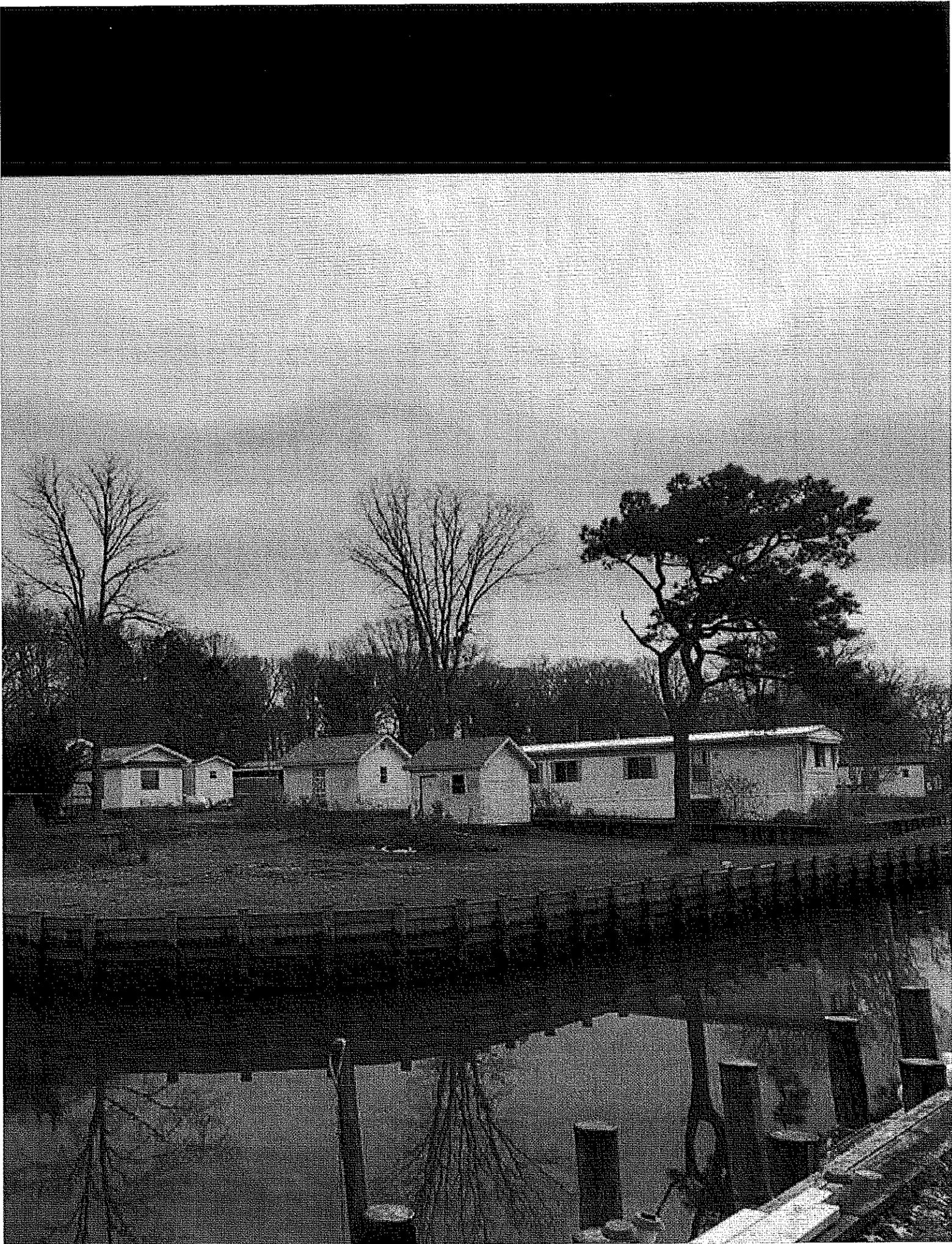
The improvements thereon being known as 30883 East Lagoon Road, Dagsboro, Delaware - 19939.

Being the same property conveyed to DONNA JEAN ALEXANDER by deed from DOGWOOD, INC. dated 03/29/1971 and recorded with Sussex County Recording Office on 05/31/71 as Book 666, Page 422.



3 WATERFRONT LOTS, WITH OWN  
PRIVATE BOAT RAMP, AND  
COMMUNITY BOAT RAMP, BULKHEAD,  
NO LAND LEASES, OR PROPERTY  
MANAGERS, OWN YOUR OWN  
BEAUTIFUL CORNER PENINSULA LOT,  
WITH .60 ACREAGE, CANAL EMPTIES  
OUT INTO THE INDIAN RIVER BAY.  
INHERITED PROPERTY, INCLUDES 2  
TRAILERS, AND 3 SHEDS, WELL AND  
SEPTIC, ALL BEING SOLD IN "AS IS"  
CONDITION, VALUE IS IN THE LAND. 9  
MILES TO BETHANY BEACH







**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): James M. Rallo Living Trust Parcel ID: 134-13,00-1346.00

Street Address of Parcel: 31251 SANDPiper RD Bethany Beach

Current Assessment: \$8,437,100

Purchase Price (Total of Land and Improvement): \$ 1.1 million Date of Purchase: December 2009

Special Conditions of Sale: N/A

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

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

Year	Cost	Change
2012	1.4 million	Demo original House BUILT New House

**Description of Property**

Lot size/Land Area 45' wide 230' Long Style of Home 25' wide 130' Long

Number of: Bedrooms: 9 Bathrooms: 7 1/2 Fireplaces: 2 2 1/2 BATHS

Finished Basement  Finished Attic  Central Air  
Porches and Additions: 3 Decks

Describe outbuildings or accessory structures other than main dwelling:

None

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 3.5 million

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 type="checkbox"/>	Other (provide detail below or in a separate attachment)

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

My House is 25' wide it is long and skinny - Because of that the bedrooms are tiny the living room is tiny the deck is tiny due to the lot which is 45' wide but due to set backs the house can only be 25' feet wide.

### 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 134-17.08-39.00 Owner N/A  
Address 98 Wellington Parkway, Bethany Beach, DE. 19930  
Sales Price \$ 3,700,000 Date of Sale 4/21/23  
Lot Size/Land Area .28 Acres / 12,197 SF Style of House Cottage  
Number of: Bedrooms: 5 ~~Bedrooms: 3~~ Fireplaces: 2  
 Finished Basement  Finished Attic  Central Air  
Porches and Additions: Yes  
Describe Garage or Other Improvements:

2 CAR GARAGE

Additional Comments:

This House has a huge private lot ~~near~~ due to cover by planted trees years ago and is in town of Bethany so you can walk to shops

and restaurants also a guarded beach.

2. Parcel Number 134-13.00-1327.00 Owner N/A  
Address 31331 SANDPIPER RD, NORTH BETHANY, DE, 19930  
Sales Price \$ 2,700,000 Date of Sale 3/24/22  
Lot Size/Land Area 2.21 acres Style of House Ocean Front Beach Cottage  
Number of: Bedrooms: 3 <sup>BATHS</sup> Bathrooms: 2 Fireplaces: N/A

Finished Basement  Finished Attic  Central Air

Porches and Additions: 2

Describe Garage or Other Improvements:

UNDERNEATH HOUSE PARKING

Additional Comments:

THIS HOUSE IS IN MY NEIGHBOR HOOD THIS IS A PRIVATE BEACH WITH GATES THIS HOUSE IS OLD BUT VERY WELL TAKEN CARE OF

3. Parcel Number 134-23.08-~~1327~~<sup>36</sup>.00 Owner N/A  
Address 1703 BUNTING AVE, FENWICK ISLAND, DE  
Sales Price \$ 3,200,000 Date of Sale 7/29/22 19944  
Lot Size/Land Area .17 acres Style of House Ocean Front Beach Cottage  
Number of: Bedrooms: 3 <sup>BATHS</sup> Bathrooms: 2 Fireplaces: N/A

Finished Basement  Finished Attic  Central Air

Porches and Additions 2 Decks

Describe Garage or Other Improvements:

DETACHED 4 CAR ENCLOSED GARAGE

Additional Comments:

THIS HOUSE IS IN A GUARDED BEACH NEIGHBOR HOOD WITH WALKING TO SHOPS AND RESTAURANTS YOU NEVER HAVE TO DRIVE

**Witnesses or Agents**

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

N/A  
Name

N/A  
Firm or Company

N/A  
Address

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

**Owner Certification**

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 23 be reduced to: \$ 3.5 million

Signature of Owner or agent<sup>1</sup> James M. Rallo

Print Name and Title: James M. Rallo Trustee

Mailing Address: 4023 CLOVERLAND Drive  
PHOENIX, MD. 21131

E Mail Address: JimRallo@outlook.com Telephone: 443-255-4541

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.

## SUSSEX COUNTY - FORMAL APPEAL PROCEDURES & GUIDELINES

If you feel the established valuation does not reflect fair market value as of July 1, 2023, please complete an application for appeal and schedule a formal appeal hearing.

Applications and all supporting documentation must be filed before scheduling an appointment.

The following information will aid you in completing the application and scheduling an Appeal.

### Step 1 – Application for Appeal

Applications for Appeal are available on our website at <https://sussexcountype.gov/board-assessment-review>.

You may also pick up an application at our administrative office at 2 The Circle, Georgetown, DE during normal business hours of 8:30-4:30, Monday through Friday, excluding holidays, or request one be mailed to you.

Applications can be filed as follows:

Electronically: [assessmentappeals@sussexcountype.gov](mailto:assessmentappeals@sussexcountype.gov)

In Person: 2 The Circle, Georgetown, DE 19947

By Mail: Attn: Assessment Appeals, PO Box 589, Georgetown, DE 19947

### Step 2 – Filing the Application for Appeal

The information below is intended to help you complete the application for Appeal. Each property you intend to Appeal must have its own application and supporting documentation.

**Market Value** is defined as the most probable price a property should bring in a competitive and open market. This definition requires an arm's length transaction with each of the parties acting in their own best interests. Additionally, it requires that the buyer and seller are not acting out of undue haste or duress and that the real property has been exposed on the market for a reasonable period of time.

#### Acceptable forms of evidence

1. Comparable Sales (closed from January 1, 2021 – June 30, 2023). Valid Sales are known as "arms-length" transactions which reflect market value. The more recent closed sales are typically better indicators of value than older closed sales. Comparable sales can be obtained by consulting with real estate professionals as well as "FREE websites" such as: [www.zillow.com](http://www.zillow.com) / [www.realtor.com](http://www.realtor.com) / [www.homes.com](http://www.homes.com)
2. Active Listings – can be utilized as supporting evidence NOT direct evidence such as closed comparable sales.
3. Appraisals dated between (1/1/22 – 6/30/23).
4. Photos – Recent images of dwelling(s) outbuildings, land, etc. are a great way of showing any type of quality or condition issues a property may be suffering from.
5. If the property is a Commercial property, an Income and Expense report is required for the Appeal. I&E forms are on our website at: <https://sussexcountype.gov/board-assessment-review>.

All documentation must be submitted to Sussex County Government prior to your scheduled appt. Documents can be emailed to [Assessmentappeals@sussexcountype.gov](mailto:Assessmentappeals@sussexcountype.gov), mailed to PO BOX 589, Georgetown, DE 19947 or dropped off at the Sussex County Government Administrative Office at 2 The Circle, Georgetown, DE 19947

**ALL DOCUMENTATION MUST INCLUDE OWNER NAME, PARCEL ID NUMBER, & PROPERTY LOCATION**

Inadmissible forms of evidence

1. Previous assessed value, established as 1974 base year.
2. Closed Sales which are not considered to be "arms-length". Examples of typical invalid sales are distressed properties, bank owned, sheriff sales, foreclosures, short sales, family transactions, court order, change after sale.
3. Comparing properties which have not sold as an "arms-length" transaction. Comparison of neighboring property values and/or building characteristics.
4. Tax Impact / Exemptions / Abatements – These are not taken into consideration when establishing market value. Exemptions & Abatements will be applied to each property if proper application has been approved by Sussex County.
5. Estimated Values from online search, such as "Redfin, Zillow Zestimate, HomeLight, Realtor.com, etc."

**Step 3 – Schedule an Appeal Hearing**

Once you have completed and filed the application for Appeal, please contact us to schedule a hearing.

Schedule online at: <https://sussexcountyde.gov/board-assessment-review> or  
Schedule via phone at: 1-866-548-2578

**\*Scheduling open through March 31, 2025**

You will receive an email confirmation regarding your scheduled appointment. The e-mail confirmation will provide specific instructions based on the type of appointment you request. Please be sure to review it thoroughly before your scheduled appointment.





Situs : 24177 JAMORE DR

Parcel ID: 331-6.00-234.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 24, 2025

**CURRENT OWNER**  
 SIGLER ROBERT V & PATRICIA C  
 24177 JAMORE DR  
 SEAFORD DE 19973

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 3AR024  
 Alternate ID 331060002340000000  
 Vol / Pg 2104/161  
 District  
 Zoning AGRICULTURAL/RESIDEI  
 Class Residential



**Property Notes**

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3688			67,130

Total Acres: .3688  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	67,100	67,100	0	67,100
Building	0	292,700	281,300	0	292,730
<b>Total</b>	<b>0</b>	<b>359,800</b>	<b>348,400</b>	<b>0</b>	<b>359,830</b>

Manual Override Reason  
 Base Date of Value  
 Effective Date of Value

Value Flag Market Approach  
 TD331DM2

**Entrance Information**

Date	ID	Entry Code	Source
06/27/24	DMR	Data Mailer Change	Owner
06/26/23	SLM	Info At Door	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
07/18/17	201707657	1,000	A017 8x8 Ft Por	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/29/95	130,000			2104/161		
07/26/89	1					
08/12/88	1					



Situs : 24177 JAMORE DR

Parcel Id: 331-6.00-234.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 24, 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  
**Color** **In-law Apt** No

**Basement**

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

**Heating & Cooling**

**Fireplaces**

**Heat Type** Central Full Ac **Stacks**  
**Fuel Type** Electric **Openings**  
**System Type** Heat Pump **Pre-Fab** 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** Yes **Bath Remod** No

**Adjustments**

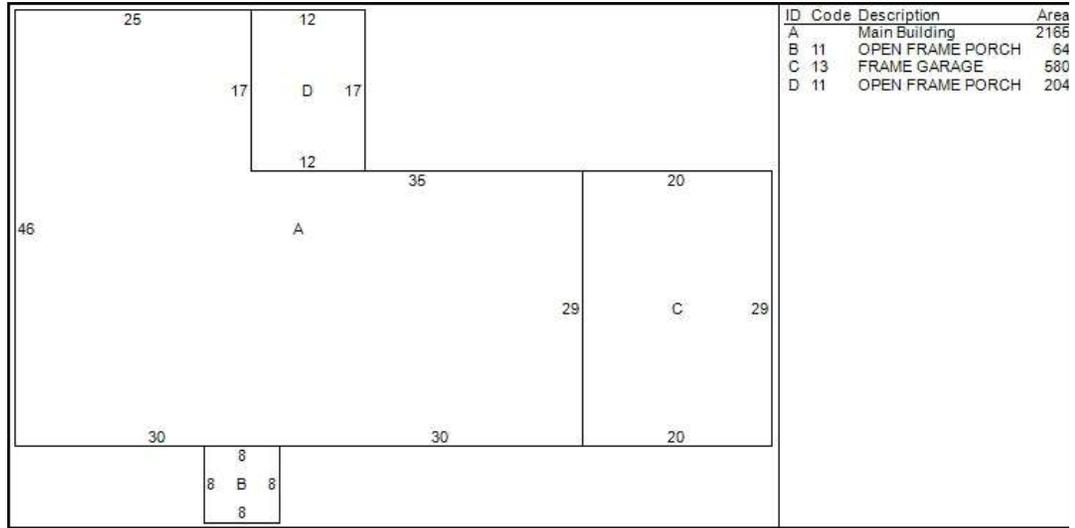
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

**Grade** C+ **Market Adj**  
**Condition** Average **Functional**  
**CDU** AVERAGE **Economic** 77  
**Cost & Design** 0 **% Good Ovr**  
**% Complete** 100

**Dwelling Computations**

<b>Base Price</b>	350,658	<b>% Good</b>	77
<b>Plumbing</b>	9,840	<b>% Good Override</b>	
<b>Basement</b>	-19,450	<b>Functional</b>	
<b>Heating</b>	29,090	<b>Economic</b>	77
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	1,620	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.19
<b>Subtotal</b>	371,760	<b>Additions</b>	16,000
<b>Ground Floor Area</b>	2,165		
<b>Total Living Area</b>	2,165	<b>Dwelling Value</b>	281,300



**Outbuilding Data**

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

**Condominium / Mobile Home Information**

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

**Building Notes**

	SUBJECT PARCEL	COMPARISON-1	COMPARISON-2	COMPARISON-3	COMPARISON-4	COMPARISON-5
PARCEL ID	331-6.00-234.00	331-6.00-265.00	331-6.00-331.00	331-6.00-255.00	331-4.00-189.00	231-12.00-32.03
CARD 1						
	24177	24263	9723 N	24129	10493	24444
	JAMORE	BEAVER DAM	SHORE	BEAVER DAM	FOX GLEN	FERNWOOD
	DR	DR	DR	DR	DR	ST
Neighborhood	3AR024	3AR024	3AR026	3AR024	3AR021	3AR038
NBHD Group	304	304	304	304	304	304
Total Acres	.3688	.6008	.7226	.6357	.7300	1.0000
Living Units	1	1	1	1	1	1
DWELLING DESCRIPTION						
Story Height	1	1	1	1	1	1
Attic	1	1	1	1	1	1
Style	03-RANCH	03-RANCH	03-RANCH	02-SPLIT LEVEL	03-RANCH	03-RANCH
Year Built	1972	1971	1990	1963	2003	1986
Exterior Wall	06-ALUM/VINYL	01-FRAME	01-FRAME	02-BRICK	06-ALUM/VINYL	06-ALUM/VINYL
Total Living Area	2165	1925	2176	2038	2099	1800
Fin Bsmt Area				525		
Rec Room Area				525		
Grade	C+	B-	B-	C+	B-	C+
CDU	AV	AV	AV	AV	AV	AV
Basement	3	6	3	6	3	6
Bed Rooms	4	3	4	4	4	3
Total Rooms	7	6	7	7	7	6
Total Fixtures	10	8	10	10	8	8
Fireplace-Mas		1		1		1
System Type	6-HEAT PUMP	2-FORCED WARM AIR	6-HEAT PUMP	2-FORCED WARM AIR	6-HEAT PUMP	6-HEAT PUMP
PRICING DATA						
Land Value	67,100	78,000	64,300	79,100	68,700	85,600
Building Value	281,300	261,300	275,000	401,100	304,200	229,900
OBV Value	0	4,630	0	490	25,270	2,790
Dwelling Value	281,300	256,700	275,000	400,600	278,900	227,100
Cost Value	348,400	339,300	339,300	480,200	372,900	315,500
VALUATION						
Weighted Average	363,990					
Time Adjusted Price	0	459800	360900	395000	379900	346400
Sale Price	0	391000	349000	395000	355000	335000
Sale Date		24-JUN-2021	04-JAN-2023	22-JUN-2023	02-AUG-2022	19-JAN-2023
Market Value	359,830					
Adjusted Price		420,550	358,450	357,040	348,570	344,620

PARDAT	PARDAT	PARDAT	PARDAT	PARTDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	LEGDAT																			
PARID	St#	Street	Suffix	SCH DIST	Calc'd Acres	Story Height	Style	Yrblt	Rm Tot	Bedrm	Full Bath	Half Bath	Bsmt	Bsmt Car	FBLA	Grade	CDU	SFLA	Sale Date	Sales Type	Sale Price	PSF	ASR	Adjusted Price	ADI PSF	ADI ASR	PSF	Legal 1																			
<b>331-6.00-234.00</b>	<b>24177</b>	<b>JAMORE</b>	<b>DR</b>	<b>3:SEAFORD</b>	<b>0.369</b>	<b>1</b>	<b>03:RANCH</b>	<b>1972</b>	<b>7</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>3:CRAWL</b>	<b>0</b>		<b>B-</b>	<b>AV</b>	<b>2,165</b>																													
331-6.00-238.00	24157	JAMORE	DR	3:SEAFORD	0.404	2	21:CONVENTIONAL	1970	7	4	2	1	3:CRAWL	0		C+	AV	2,072	10/13/22	2:Land & Improv	320,000	154.44	1.02	337,900	163.08	0.97	160.92	BVR DAM HGTS SEC II																			
531-10.00-226.00	6958	DOGWOOD	DR	3:SEAFORD	0.31	1	03:RANCH	1963	6	3	2	2	6:FULL	0		C+	AV	1,506	07/27/21	2:Land & Improv	261,000	173.31	1.05	304,800	202.39	0.90		SUSSEX DEV																			
132-2.00-216.00	9809	NANTICOKE	CIR	3:SEAFORD	0.377	1	03:RANCH	1955	6	3	2	1	3:CRAWL	0		C+	AV	1,601	07/18/22	2:Land & Improv	285,000	178.01	0.81	306,900	191.69	0.75		NANTICOKE ACRES ANNEX																			
<b>APPELLANT COMPS</b>																																															
																				<b>MEDIAN</b>	<b>173.31</b>	<b>1.02</b>	<b>306,900</b>	<b>191.69</b>	<b>0.90</b>																						
																				<b>AVERAGE</b>	<b>168.59</b>	<b>0.96</b>	<b>316,533</b>	<b>185.72</b>	<b>0.87</b>																						
<b>331-6.00-234.00</b>	<b>24177</b>	<b>JAMORE</b>	<b>DR</b>	<b>3:SEAFORD</b>	<b>0.369</b>	<b>1</b>	<b>03:RANCH</b>	<b>1972</b>	<b>7</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>3:CRAWL</b>	<b>0</b>		<b>B-</b>	<b>AV</b>	<b>2,165</b>																													
331-6.00-167.01	24076	SNUG HARBOR	CIR	3:SEAFORD	0.58	1	03:RANCH	1995	7	4	2	1	3:CRAWL	0		B-	AV	2,291	11/23/21	2:Land & Improv	391,000	170.67	1.06	444,600	194.06	0.93	160.92	BVR DAM HGTS SEC II																			
331-6.00-331.00	9723	SHORE	DR	3:SEAFORD	0.723	1	03:RANCH	1990	7	4	2	1	3:CRAWL	0		B-	AV	2,176	01/04/23	2:Land & Improv	349,000	160.39	1.04	360,900	165.85	1.01		NW/FRANCIS CIRCLE																			
331-6.00-238.00	24157	JAMORE	DR	3:SEAFORD	0.404	2	21:CONVENTIONAL	1970	7	4	2	1	3:CRAWL	0		C+	AV	2,072	10/13/22	2:Land & Improv	320,000	154.44	1.02	337,900	163.08	0.97		N SHORES																			
331-6.00-307.00	9705	WALNUT	DR	3:SEAFORD	0.553	1	03:RANCH	1970	7	4	2	1	5:PARTIAL	0	1636	B-	AV	2,046	10/19/22	2:Land & Improv	350,000	171.07	1.01	369,600	180.65	0.96		BVR DAM HGTS SEC II																			
231-12.00-32.03	24444	FERNWOOD	ST	3:SEAFORD	1	1	03:RANCH	1986	6	3	2	0	6:FULL	0		C+	AV	1,800	01/19/23	2:Land & Improv	335,000	186.11	1.07	346,400	192.44	1.04		NORTH SHORES																			
<b>TYLER COMPS</b>																																															
																				<b>MEDIAN</b>	<b>170.67</b>	<b>1.04</b>	<b>360,900.00</b>	<b>180.65</b>	<b>0.97</b>																						
																				<b>AVERAGE</b>	<b>168.53</b>	<b>1.04</b>	<b>371,880.00</b>	<b>179.22</b>	<b>0.98</b>																						
331-6.00-309.00	9732	EVERGREEN	AV	3:SEAFORD	0.358	1	03:RANCH	1973	6	3	2	0	3:CRAWL	0		C+	AV	1,700	08/23/21	2:Land & Improv	273,000	160.59	1.02	316,700	186.29	0.88		NORTH SHORES																			
132-2.00-216.00	9809	NANTICOKE	CIR	3:SEAFORD	0.377	1	03:RANCH	1955	6	3	2	1	3:CRAWL	0		C+	AV	1,601	07/18/22	2:Land & Improv	285,000	178.01	0.81	306,900	191.69	0.75		NANTICOKE ACRES ANNEX																			
331-6.00-81.00	9753	CHARLES	ST	3:SEAFORD	0.193	1.75	08:CAPE COD	1964	6	3	2	0	3:CRAWL	0		C	AV	1,547	03/04/22	2:Land & Improv	280,000	181.00	0.92	310,000	200.39	0.83		N/CHARLES ST. 190'																			
231-12.00-32.01	24416	FERNWOOD	ST	3:SEAFORD	0.737	1	03:RANCH	1974	6	3	2	0	6:FULL	0	1229	C+	AV	1,536	10/04/21	2:Land & Improv	315,000	205.08	1.06	360,700	234.83	0.93		SW/PRIVATE RD																			
531-10.00-226.00	6958	DOGWOOD	DR	3:SEAFORD	0.31	1	03:RANCH	1963	6	3	2	2	6:FULL	0		C+	AV	1,506	07/27/21	2:Land & Improv	261,000	173.31	1.05	304,800	202.39	0.90		SUSSEX DEV																			

**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): ROBERT V. & PATRICIA C. SIGLER Parcel ID: 331-6,00-234.00

Street Address of Parcel: 24177 JAMORE DRIVE

Current Assessment: \$ 41,800

Purchase Price (Total of Land and Improvement): \$ 130,000 Date of Purchase: 12-1995

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
2017	49,200	8X8 PORCH, ROOF, SIDING, GUTTERS, SIDEWALK

**Description of Property**

Lot size/Land Area 100' x 149' = .377 ACRES Style of Home RANCH

Number of: Bedrooms: 4 Bathrooms: 2.5 Fireplaces: 1

Finished Basement  Finished Attic  Central Air

Porches and Additions: 8X8 FRONT PORCH (OPEN); SCREENED BK. PORCH

Describe outbuildings or accessory structures other than main dwelling:

ATTACHED GARAGE

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 335,000

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

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

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

BASED ON DIFFERENCES IN STRUCTURE OF .5 BATH AND LARGER GARAGE AND FIREPLACE FROM CLOSEST COMPARABLE (#1), PRICE 335,000 MAX.

### 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 331-6.00-138.00 Owner LUZELIN PEREZ  
Address 24157 JAMORE DRIVE, SEAFORD, DE  
Sales Price \$ 320,000 Date of Sale 8-21-22  
Lot Size/Land Area .40 ACRES Style of House 2-STORY  
Number of: Bedrooms: 4 Bathrooms: 2 Fireplaces: 0

Finished Basement  Finished Attic  Central Air

Porches and Additions: OPEN FRONT PORCH; SCREENED-IN PORCH

Describe Garage or Other Improvements:

ATTACHED GARAGE

Additional Comments:

2. Parcel Number 531-10.00-226.00 Owner KAREN KLAMBACH  
Address 6958 DOGWOOD DRIVE, SEAFORD, DE  
Sales Price \$ 261,000 Date of Sale 7-26-21  
Lot Size/Land Area 0.3099 ACRES Style of House RANCH  
Number of: Bedrooms: 4 <sup>BATHS</sup> ~~Bedrooms:~~ 1 Fireplaces: 1  
 Finished Basement  Finished Attic  Central Air  
Porches and Additions: 2 OPEN PORCHES

Describe Garage or Other Improvements:

NO GARAGE

Additional Comments:

3. Parcel Number 132-2.00-216.00 Owner DAWN HITE  
Address 9809 NANTICOKE CIRCLE, SEAFORD, DE  
Sales Price \$ 285,000 Date of Sale 7-15-22  
Lot Size/Land Area 0.377 ACRES Style of House RANCH  
Number of: Bedrooms: 4 <sup>BATHS</sup> ~~Bedrooms:~~ 2 Fireplaces: 0  
 Finished Basement  Finished Attic  Central Air  
Porches and Additions OPEN PORCH

Describe Garage or Other Improvements:

NO GARAGE

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: \$ 335,000

Signature of Owner or agent<sup>1</sup> Robert V. Sigler, Patricia C. Sigler

Print Name and Title: ROBERT V. SIGLER & PATRICIA C. SIGLER

Mailing Address: 24477 JAMORE DR.  
SEAFORD, DE 19973

E Mail Address: sigler555@verizon.net Telephone: 302-629-6179

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 : 33417 HICKORY ST**
**Parcel ID: 133-16.00-2098.00**
**Class: Single Family Dwelling**
**Card: 1 of 1**
**Printed: March 18, 2025**

**CURRENT OWNER**

VAIN STEVEN B  
 LOUISA R VAIN  
 33417 HICKORY ST  
 MILLSBORO DE 19966

**GENERAL INFORMATION**

Living Units 1  
 Neighborhood 1QR002  
 Alternate ID 13316002098000000  
 Vol / Pg 6157/51  
 District  
 Zoning TOWN CODES  
 Class Residential

**Property Notes**



**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1157			71,100

Total Acres: .1157  
 Spot: Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	71,100	71,100	0	71,100
Building	0	322,700	308,800	0	322,650
<b>Total</b>	<b>0</b>	<b>393,800</b>	<b>379,900</b>	<b>0</b>	<b>393,750</b>

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

**Value Flag** Market Approach  
**Gross Building:**

**Entrance Information**

Date	ID	Entry Code	Source
10/16/24	SLM	Info At Door	Owner
06/15/22	SMD	Vacant Land	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
08/23/22	202212228	136,102	A006 (Jessup) 2 St Dw 60x30 Att Gar 19	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/23/24	399,000			6157/51	Deed	VAIN STEVEN B
06/02/23	394,390	Land & Improv	Valid Sale - Tyler	5918/1	Deed	ALBRECHT MATTHEW STEVEN



Situs : 33417 HICKORY ST

Parcel Id: 133-16.00-2098.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 18, 2025

**Dwelling Information**

**Style** Conventional **Year Built** 2023  
**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** 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** Gas **Openings**  
**System Type** Forced Warm Air **Pre-Fab**

**Room Detail**

**Bedrooms** 3 **Full Baths** 2  
**Family Rooms** **Half Baths** 1  
**Kitchens** **Extra Fixtures** 2  
**Total Rooms** 7  
**Kitchen Type** Public **Bath Type**  
**Kitchen Remod** No **Bath Remod** No

**Adjustments**

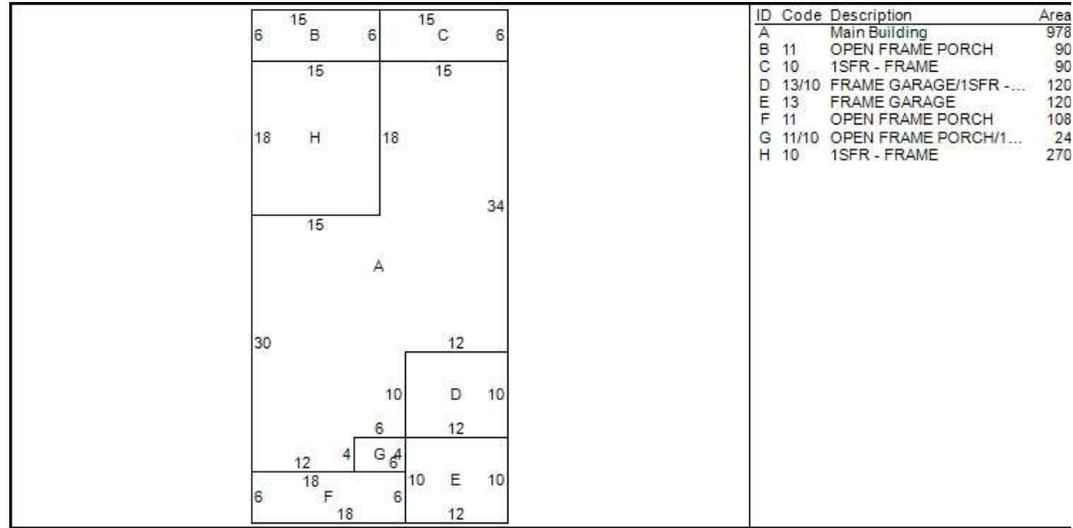
**Int vs Ext** Same **Unfinished Area**  
**Cathedral Ceiling** x **Unheated Area**

**Grade & Depreciation**

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

**Dwelling Computations**

<b>Base Price</b>	284,154	<b>% Good</b>	99
<b>Plumbing</b>	10,780	<b>% Good Override</b>	
<b>Basement</b>	-24,890	<b>Functional</b>	
<b>Heating</b>	23,570	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	682	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	.92
<b>Subtotal</b>	294,300	<b>Additions</b>	44,300
<b>Ground Floor Area</b>	978		
<b>Total Living Area</b>	2,316	<b>Dwelling Value</b>	308,800



ID	Code	Description	Area
A		Main Building	978
B	11	OPEN FRAME PORCH	90
C	10	1SFR - FRAME	90
D	13/10	FRAME GARAGE/1SFR -...	120
E	13	FRAME GARAGE	120
F	11	OPEN FRAME PORCH	108
G	11/10	OPEN FRAME PORCH/1...	24
H	10	1SFR - FRAME	270

**Outbuilding Data**

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

**Condominium / Mobile Home Information**

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

**Building Notes**

PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	EGDAT	
PARNO	GARAGE	TO	FROM	SUFFR	TOWN	SCH DIST	APNO	CHGR	LUC	ENCL AREA	BODY/INSTR	TYPE	YR	PERIOD	STR	STRT	FIN	STRT	FIN	STRT	STRT	STRT	STRT	STRT	STRT	STRT	STRT	STRT	STRT		
133-16-00-2098.00	1	33417	HICKORY	ST	MB/Millsboro	1NDIAN RIVER	IQRO02	R	101	0.116	2	21CONVENTIONAL	2023	7	3	2	1	2.5LAB	1 Car	2,316	06/02/24	2Land & Improv	384,390	170.29	1.00	384,390	170.29	1.00	170.03	PLANTATION LAKES	
133-16-00-2100.00	1	33427	HICKORY	ST	MB/Millsboro	1NDIAN RIVER	IQRO02	R	101	0.177	2	21CONVENTIONAL	2023	6	3	3	1	2.5LAB	1 Car	2,202	05/03/23	2Land & Improv	408,580	185.55	0.95	411,480	186.87	0.94		PLANTATION LAKES	
133-16-00-2118.00	1	33268	CLAREMONT	CT	MB/Millsboro	1NDIAN RIVER	IQRO02	R	101	0.18	2	21CONVENTIONAL	2022	7	3	2	1	2.5LAB	1 Car	2,214	12/16/22	2Land & Improv	414,990	187.44	0.94	431,990	195.12	0.90		PLANTATION LAKES	
133-16-00-2111.00	1	33289	CLAREMONT	CT	MB/Millsboro	1NDIAN RIVER	IQRO02	R	101	0.183	2	21CONVENTIONAL	2022	7	3	2	1	2.5LAB	1 Car	2,250	02/21/22	2Land & Improv	412,140	182.76	0.94	422,310	187.89	0.91		PLANTATION LAKES	
133-16-00-2121.00	1	33256	CLAREMONT	CT	MB/Millsboro	1NDIAN RIVER	IQRO02	R	101	0.116	2	21CONVENTIONAL	2023	7	3	3	1	2.5LAB	1 Car	2,382	03/09/23	2Land & Improv	401,490	174.41	0.99	409,490	177.88	0.97		PLANTATION LAKES	
133-16-00-2095.00	1	33407	HICKORY	ST	MB/Millsboro	1NDIAN RIVER	IQRO02	R	101	0.116	2	21CONVENTIONAL	2022	6	3	2	1	2.5LAB	1 Car	2,170	12/06/22	2Land & Improv	395,710	166.97	0.88	411,910	173.80	0.84		PLANTATION LAKES	
133-16-00-2125.00	2	33218	CLAREMONT	CT	MB/Millsboro	1NDIAN RIVER	IQRO02	R	101	0.134	2	21CONVENTIONAL	2023	7	3	2	1	2.5LAB	2 Car	2,127	05/03/23	2Land & Improv	433,505	177.37	0.92	433,405	174.42	0.91		PLANTATION LAKES	
133-16-00-2130.00	2	33208	CLAREMONT	CT	MB/Millsboro	1NDIAN RIVER	IQRO02	R	101	0.116	2	21CONVENTIONAL	2022	6	3	3	1	2.5LAB	2 Car	2,136	12/09/22	2Land & Improv	369,990	158.89	0.98	385,190	164.89	0.94		PLANTATION LAKES	
133-16-00-2096.00	2	33411	HICKORY	ST	MB/Millsboro	1NDIAN RIVER	IQRO02	R	101	0.116	2	21CONVENTIONAL	2022	7	3	2	1	2.5LAB	2 Car	2,382	12/07/22	2Land & Improv	369,505	157.10	1.06	384,605	163.52	1.02		PLANTATION LAKES	
133-16-00-2105.00	2	33422	HICKORY	ST	MB/Millsboro	1NDIAN RIVER	IQRO02	R	101	0.18	2	21CONVENTIONAL	2023	7	3	2	1	2.5LAB	2 Car	2,382	03/09/23	2Land & Improv	413,990	175.59	0.97	431,290	179.52	0.95		PLANTATION LAKES	
133-16-00-2111.00	2	33251	CLAREMONT	CT	MB/Millsboro	1NDIAN RIVER	IQRO02	R	101	0.133	2	21CONVENTIONAL	2023	7	3	2	1	2.5LAB	2 Car	2,382	06/23/23	2Land & Improv	382,505	162.63	1.05	382,505	162.63	1.05		PLANTATION LAKES	
																									Median		411,695	178.15	0.94		
																									Average		407,418	177.00	0.94		

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

**Property Identification**

Owner(s): Steven B Vain - Louisa R. Vain Parcel ID: 133-16-00-2098.00

Street Address of Parcel: 33417 Hickory Street Millsboro, DE 19966

Current Assessment: \$ 393,800

Purchase Price (Total of Land and Improvement): \$ 399,000 Date of Purchase: 8/15/24

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
		NONE

**Description of Property**

Lot size/Land Area 42-120 Style of Home 2 Story

Number of: Bedrooms: 3 Bathrooms: 3 1/2 Fireplaces: No

Finished Basement  Finished Attic  Central Air

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

Describe outbuildings or accessory structures other than main dwelling:

ATTACHED GARAGE - 1 CAR

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 385,000

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)
	Other (provide detail below or in a separate attachment)

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

Comparable sales prices Lower than assessed value of 2025  
Comps in area lower - for houses with comparable square feet in  
Plantation Lakes

### 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 133-16.00-2325.00 Owner \_\_\_\_\_  
Address 34274 Graham Circle, Millsboro  
Sales Price \$ 369,900 Date of Sale 2/29/24  
Lot Size/Land Area 6,479 sq ft Style of House 2 Story  
Number of: Bedrooms: 4 Bath 3.5 Fireplaces: No  
 Finished Basement  Finished Attic  Central Air  
Porches and Additions: \_\_\_\_\_

Describe Garage or Other Improvements:

ATTACHED 1 CAR garage

Additional Comments:

New Construction Plantation Lakes

2. Parcel Number 133-16.00-2339.00 Owner \_\_\_\_\_

Address 24286 Charleston Lane

Sales Price \$ 369,900 Date of Sale 11/30/23

Lot Size/Land Area 0.26 Acre Lot Style of House 2 Story

Number of: Bedrooms: 3 <sup>Bath</sup> Bedrooms: 3.5 Fireplaces: NO

Finished Basement  Finished Attic  Central Air

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

Describe Garage or Other Improvements:

Attached garage - 1 CAR

Additional Comments:

New Construction - Plantation Lakes

3. Parcel Number 133-16.00-2094.00 Owner \_\_\_\_\_

Address 33403 Hickory Street Millsboro

Sales Price \$ 385,000 Date of Sale 9/13/24

Lot Size/Land Area 10,454 sq. feet Style of House 2-story

Number of: Bedrooms: 3 <sup>Bath</sup> Bedrooms: 2.5 Fireplaces: \_\_\_\_\_

Finished Basement  Finished Attic  Central Air

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

Describe Garage or Other Improvements:

ATTACHED 2-CAR garage

Additional Comments:

This house is on my street  
Gourmet Kitchen

**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: \$ 385,000

Signature of Owner or agent<sup>1</sup> Steven B Vain

Print Name and Title: STEVEN B. Vain

Mailing Address: 33417 Hickory Street  
Millsboro, DE 19966

E Mail Address: STEVEVAIN@yahoo.com Telephone: 609-338-8965

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.

PARID: 133-16.00-2098.00  
VAIN STEVEN B

33417 HICKORY ST

**Property Information**

---

Property Location: 33417 HICKORY ST  
Unit:  
City: MILLSBORO  
State: DE  
Zip: 19966  
  
Class: R-Residential  
Use Code (LUC): 101-Single Family Dwelling  
Town: MB-Millsboro  
Tax District: 133 – DAGSBORO  
School District: 1 - INDIAN RIVER  
Fire District: 83-Millsboro  
Deeded Acres: .1157  
Frontage: 42  
Depth: 120.000  
Irr Lot:  
Plot Book Page: 320 1/PB  
  
100% Land Value: \$71,100  
100% Improvement Value: \$322,700  
100% Total Value: \$393,800

**Legal**

---

Legal Description: PLANTATION LAKES  
LOT 1469

**Owners**

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Owner	Co-owner	Address	City	State	Zip
VAIN STEVEN B	LOUISA R VAIN	33417 HICKORY ST	MILLSBORO	DE	19966



# RE-NOTICE OF PROPERTY REASSESSMENT VALUATION



Date of Issue: February 14, 2025

VAIN STEVEN B  
LOUISA R VAIN  
33417 HICKORY ST  
MILLSBORO, DE 19966

Control Number: FD4J

Property Class: R  
Parcel ID: 133-16.00-2098.00  
Property Location:  
33417 HICKORY ST

**TOTAL 2025 ASSESSED VALUE**  
**\$393,800**

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

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

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

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

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

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

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

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

Exhibit #1



Sign In

Last Sold February 29, 2024

Last sale price \$369,990



34274 Graham Cir  
Millsboro, DE 19966

4

Beds

3.5

Baths



## Home Details

### Home Type

Single Family

### Est. Annual Taxes

\$103

### Year Built

Built in 2024 | New Construction

### Lot Details

6,479 Sq Ft Lot

Property is in excellent condition

Property is zoned TN

### HOA Fees

\$342 Monthly HOA Fees

### Parking

1 Car Direct Access Garage

2 Driveway Spaces

Front Facing Garage

Garage Door Opener

### Home Design

Coastal Architecture

Slab Foundation

Stick Built Home

### Interior Spaces

2,400 Sq Ft Home

Property has 2 Levels

Open Floorplan

Ceiling Fan

Combination Kitchen and Dining Room

Carpet

Laundry on main level

#### Kitchen

Gourmet Kitchen  
Gas Oven or Range  
Built-In Microwave  
Dishwasher  
Stainless Steel Appliances  
Kitchen Island  
Upgraded Countertops  
Disposal

#### Bedrooms and Bathrooms

### 4 Bedrooms | 1 Main Level Bedroom

En-Suite Bathroom

Walk-In Closet

### 3.5 Bathrooms

Bathtub with Shower

Walk-in Shower

#### Utilities

Forced Air Heating and Cooling System  
Natural Gas Water Heater

#### Listing and Financial Details

Tax Lot 1560

Assessor Parcel Number 133-16.00-2325.00

## Community Details

#### Overview

\$3,000 Capital Contribution Fee  
Association fees include common area maintenance  
Built by Lennar  
Plantation Lakes Subdivision, Jessup Floorplan

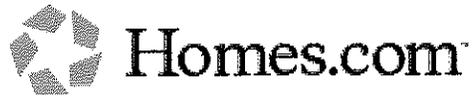
#### Amenities

Clubhouse

#### Recreation

Golf Club  
Golf Course Community  
Golf Course Membership Available

Tennis Courts  
Community Basketball Court  
Community Playground  
Fitness Center  
Community Pool  
Putting Green  
Jogging Path



Sign In



\$369,990

SOLD NOV 30, 2023

24286 Charleston Ln  
Millsboro, DE 19966

3

Beds

3.5

Baths

2,300

Sq Ft

0.26

Acres . 0.26

## Recently Sold

\$161 Per Sq Ft

13%

Below List Price

77 Days on Market

## Highlights

- Golf Club
- New Construction
- Open Floorplan
- Fitness Center
- Gourmet Kitchen
- Clubhouse

## About This Home

As of November 2023

OCTOBER DELIVERY WITH A SECOND OWNERS SUITE! The Jessup floor plan, in the North Shore Cottage collection, is now available and offers fantastic space! This two story home, with a first floor owners suite, was made with entertaining in mind. The kitchen offers a massive island with plentiful seating, granite counters, 42" cabinets and upgraded flooring. This all flows easily into the dining and living areas. The living room features vaulted ceilings, upgraded flooring and an expansive sliding door leading to your screened in porch. The first floor owners suite with tray ceiling is paired with a generously sized walk in closet, dual vanities and tiled shower. Rounding out the first floor is the laundry room and a half bath. The second floor has a loft overlooking the living room, a SECOND OWNERS SUITE plus one additional guest bedrooms and hall bath. Offering 2,300 sq ft, 3 bedrooms, 3.5 baths, two living spaces and attached 1 car garage, this floor plan is a popular one and a great value. Located in Millsboro, DE, North Shore at Plantations Lakes offers everything you want from fantastic amenities to an array of beautiful homes. Everything is Included is the motto here at Plantation Lakes with new floor plans, in home technology and is all centered around the Arthur Hills designed golf course. Schedule your appointment today and see for yourself.

Last Agent to Sell the Property

Christina Lennick  
EXP Realty, LLC



Last Buyer's Agent

Christina Lennick

EXP Realty, LLC

## Home Details

Home Type

Single Family

Est. Annual Taxes

\$101

Year Built

Built in 2023 | New Construction

Lot Details

0.26 Acre Lot

Property is in excellent condition

Property is zoned TN

HOA Fees

\$342 Monthly HOA Fees

Parking

1 Car Direct Access Garage

2 Driveway Spaces

Front Facing Garage

Garage Door Opener

Home Design

Cottage

Slab Foundation

Stick Built Home

Interior Spaces

2,300 Sq Ft Home

Property has 2 Levels  
Open Floorplan  
Laundry on main level

#### Kitchen

Gourmet Kitchen  
Gas Oven or Range  
Built-In Microwave  
Dishwasher  
Stainless Steel Appliances  
Kitchen Island  
Upgraded Countertops  
Disposal

#### Bedrooms and Bathrooms

### 3 Bedrooms | 1 Main Level Bedroom

En-Suite Bathroom  
Walk-In Closet

### 3.5 Bathrooms

Bathtub with Shower  
Walk-in Shower

#### Utilities

Forced Air Heating and Cooling System  
Natural Gas Water Heater

#### Listing and Financial Details

Tax Lot 1574  
Assessor Parcel Number 133-16.00-2339.00

## Community Details

#### Overview

\$3,000 Capital Contribution Fee  
Association fees include common area maintenance  
Built by Lennar  
Plantation Lakes Subdivision, Jessup Floorplan

#### Amenities

Common Area  
Clubhouse

#### Recreation

Golf Club  
Golf Course Community  
Golf Course Membership Available  
Tennis Courts  
Community Basketball Court  
Community Playground  
Fitness Center  
Community Pool  
Jogging Path

[See All MLS Data](#)

Exhibit #3



\$385,000

SOLD SEP 13, 2024

# 33403 Hickory St Millsboro, DE 19966

3

Beds

2.5

Baths

2,500

Sq Ft

10,454

Sq Ft Lot

## Recently Sold

\$154 Per Sq Ft

6%

Below List Price

43 Days on Market

## Highlights

- Gourmet Kitchen
- Clubhouse
- Main Floor Bedroom
- Open Floorplan
- Coastal Architecture
- Loft

## About This Home

As of September 2024

**NEW IMPROVED PRICE!** Welcome to this charming single-family home located on a corner lot in the desirable community of Plantation Lakes in Millsboro. This like-new residence features a partial metal roof, spacious two-car garage with wide driveway, and striking exterior stonework and columns that create an inviting entrance. Upon entering, you'll be greeted by a bright and airy foyer with soaring ceilings, setting the tone for the open concept layout that seamlessly connects the kitchen, dining area, and great room. The kitchen is a chef's delight, boasting custom light-colored cabinetry, contrasting dark granite countertops, stainless steel appliances including double ovens, and a beautiful stone backsplash. The central island, which houses the sink, offers ample prep space and doubles as a breakfast bar that can seat up to three.

Additionally, there's a designated bar area with a built-in wine rack and hanging glass storage, perfect for entertaining. Adjacent to the kitchen, the open dining area flows into the spacious and comfortable great room, featuring sliding doors that lead out to a lovely paver patio, ideal for outdoor gatherings and dining al fresco. The first level also houses the carpeted primary suite, complete with a tray ceiling, plenty of natural light, a large walk-in closet, and an ensuite bathroom with double sinks and a walk-in shower with a seat and stonework detail.

Conveniently located on the same level is a dedicated laundry space and access to the two-car garage. Upstairs, a large carpeted loft space currently serves as a den and overlooks the great room below, providing a cozy retreat. Two additional carpeted guest bedrooms, with substantial closet space, share a full hall bathroom with double sinks and a stand-up tub. The spacious backyard offers potential for fencing and additional trees for enhanced privacy. Living in Plantation Lakes means enjoying fantastic community amenities, including a clubhouse with a pool, tennis and volleyball courts, a playground, and a golf course. This meticulously maintained home offers both comfort and luxury, making it the perfect place to call home. This home includes golf benefits, i.e. unlimited golf greens fees. Don't miss this opportunity to experience the best of Plantation Lakes living!

Last Agent to Sell the Property

Brian Barrows

Monument Sotheby's International Realty

License #RA-0020621

# Sotheby's

INTERNATIONAL REALTY

Co-Listed By

Chris Cary

Monument Sotheby's International Realty

License #RS-0037024

Last Buyer's Agent

Marco Smith



## Home Details

Home Type

Single Family

Est. Annual Taxes

\$4,443

**Year Built**

Built in 2022

**Lot Details**

10,454 Sq Ft Lot

Extensive Hardscape

Sprinkler System

Property is zoned TN

**HOA Fees**

\$355 Monthly HOA Fees

**Parking**

2 Car Attached Garage

2 Driveway Spaces

Garage Door Opener

**Home Design**

Coastal Architecture

Slab Foundation

Architectural Shingle Roof

Stick Built Home

**Interior Spaces**

2,500 Sq Ft Home

Property has 2 Levels

Open Floorplan

High Ceiling

Insulated Windows

Insulated Doors

Great Room

Dining Room

Loft

**Kitchen**

Gourmet Kitchen

Built-In Self-Cleaning Double Oven

Down Draft Cooktop

Built-In Microwave

Ice Maker

Dishwasher

Kitchen Island

Disposal

Flooring

Carpet

Tile or Brick

Luxury Vinyl Plank Tile

Bedrooms and Bathrooms

3 Bedrooms | 1 Main Level Bedroom

En-Suite Primary Bedroom

En-Suite Bathroom

2.5 Bathrooms

Laundry

Dryer

Washer

Outdoor Features

Patio

Utilities

Forced Air Heating and Cooling System

Natural Gas Water Heater

Listing and Financial Details

Tax Lot 1465

Assessor Parcel Number 133-16.00-2094.00

## Community Details

Overview

\$3,000 Capital Contribution Fee

Association fees include common area maintenance, pool(s), reserve funds, trash

Built by Lennar

Plantation Lakes Subdivision

Property Manager

Amenities

Common Area

Clubhouse

Recreation

Tennis Courts  
Volleyball Courts  
Community Pool  
[See All MLS Data](#)