

Sussex



County

BOARD OF ASSESSMENT REVIEW MEETING

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

AGENDA

April 11, 2025

10:00 A.M.

Call to Order

Approval of Agenda

Approval of Minutes

1. April 7, 2025

Public Comments

Consent Agenda

1. Parcel – 134-7.00-110.02; appellants Lincoln and Rhonda Davis
2. Parcel – 134-7.00-267.00; appellant John Webster Trustee
3. Parcel – 134-9.00-935.00; appellants Keith and Janet Willner Trustees
4. Parcel – 134-18.00-144.00; appellants Jeff and Sheryl Stroup
5. Parcel – 134-20.12-26.00; appellants Saul Malozowski and Claudia Yelin



6. **Parcel – 134-22.00-5.01-50; appellants John and Gail Neylan**
7. **Parcel – 134-22.00-13.00-104; appellants Bianca Taormina and Paul Catellucci**
8. **Parcel – 135-19.00-126.00; appellants Arthur and Carolyn Fletcher**
9. **Parcel – 233-7.00-88.00; appellants Thomas and Amy Zaconie Trustee**
10. **Parcel – 234-18.00-713.00; appellants Peter Haskel and Lynn Mattie**
11. **Parcel – 234-23.00-170.00; appellant Chris Gross**
12. **Parcel – 334-5.00-1122.00; appellant William and Lindsay Albanese**
13. **Parcel – 334-12.00-127.02-121; appellants Leonid and Irina Brukman Trustees**
14. **Parcel – 334-13.00-307.01; appellant Galday Inn, Inc.**
15. **Parcel – 334-14.18-102.00; appellant Thurlow Cunliffe Trustee**
16. **Parcel – 334-18.00-671.00; appellants Lynlee and Casey Phillips**
17. **Parcel – 334-20.14-18.00-C-7; appellant Beachtime.com LLC**
18. **Parcel – 334-22.00-20.04; appellants Mark and Nancy Dellavecchio Trustees**
19. **Parcel – 335-4.14-89.04; appellants Michael and Marciana Filippone**
20. **Parcel – 335-8.00-199.00; appellants David Perry and Patricia Maslar**
21. **Parcel – 335-8.00-1101.00; appellants Ian and Linda McDermott**
22. **Parcel – 432-2.00-15.22; appellants Mark and Darlene Figgs**
23. **Parcel – 532-6.00-3.03; appellant Donovan Home Builders and Renovations Services, Inc.**

24. Parcel – 532-13.00-64.00; appellants Steven and Jo Ditmer

25. Parcel – 533-11.00-680.00; appellants Thanhhang Duong and Phillip Quang Le

26. Parcel – 533-19.00-1178.00; appellants Bryan and Marie Hurst

Property Assessment Appeal Hearings:

Appellant	Parcel Number	Property
James M Rallo TTEE	134-13.00-1346.00	31251 Sandpiper Road Bethany Beach, DE 19930
Samuel A. & Jill E. Boova	134-13.19-17.00-433	433 Bethany Drive Bethany Beach, DE 19930
Gerald & Linda Minnich	230-7.00-74.00	23118 Argos Corner Road Milford, DE 19963
Frank & Katrina Sorbera	334-500-70.01-195	15227 Rosemount Lane Lewes, DE 19958
Lawrence & Ann Windstein	334-22.00-27.00	25 Marshall Road Rehoboth Beach, DE 19971

Adjourn

In accordance with 29 Del. C. §10004(e)(2), this Agenda was posted on April 4, 2025, at 2:50 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, April 7, 2025

A scheduled meeting of the Board of Assessment Committee was held on Monday, April 7, 2025, at 10:00 a.m., in Council Chambers, with the following present:

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

Call to Order

Mr. Roth called the meeting to order.

Mr. Keeler presented amendments to the agenda for the Board's consideration. Mr. Keeler removed Property Assessment Appeal Hearing 134-17.07-166.00-D-303 – John and Carolyn Banks, Property Assessment Appeal Hearing 134-6.00-128.00 – Equity Trust Co. Custodian FBO Robert Hurst and Property Assessment Appeal Hearing 134-13.00-1346.00 – James M Rallo TTEE.

**M25-41
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**

**M25-42
Approve
Minutes
March 21,
2025**

A Motion was made by Ms. Wahner, seconded by Mr. Davis, to approve the March 21, 2025 minutes.

21, Motion Adopted: 5 Yeas

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

Mr. Roth presented amendments to the minutes for March 24, 2025. Mr. Roth added “Yea” to M25-38 for the Vote by Roll Call.

M25-43
Approve
Minutes
March 24, **Motion Adopted: 5 Yeas**
2025

A Motion was made by Ms. Angel, seconded by Ms. Wahner, to approve the March 24, 2025, minutes as amended.

**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.

M25-44
Approve
Consent
Agenda

A Motion was made by Ms. Godwin, seconded by Mr. Davis to approve the following items under the 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

Motion Adopted: 5 Yeas

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

Mr. Roth introduced Property Assessment Appeal Hearing 533-6.00-146.00 – Robert and Jennifer Corsini – 34078 Beachwood Drive Frankford, DE 19945.

**Property
Hearing
Robert and
Jennifer
Corsini**

Mr. Roth addressed the absence of the appellants and recommended allowing the appellants to present should they show up before the conclusion of the meeting.

Mr. Roth introduced Property Assessment Appeal Hearing 234-6.00-1267.00 – Robert and Kimberly Lerman – 22053 Heartwood Circle Lewes, DE 19958.

**Property
Hearing
Robert and
Kimberly
Lerman**

Mr. Roth swore in Robert Lerman, Mr. Keeler and Mr. Zuck.

Property
Hearing
Robert and
Kimberly
Lerman
(continued)

Mr. Lerman presented his concerns to the Board, stating that the assessment of the subject property was not fair or conducted in a uniform manner. He argued that the assessed value of the property should be reduced to \$617,000. Mr. Lerman expressed his dissatisfaction with Tyler Technologies, noting that they had failed to consider the location of certain lots and had inaccurately reported the square footage of the subject property. Additionally, he raised concerns that he and his wife were not provided with information regarding how their property's assessment was determined. Mr. Lerman further stated that upon requesting the comparable sales data from Tyler Technologies, he found discrepancies between their comparable sales and those included in the hearing packet from the County. Mr. Lerman concluded his remarks by reiterating that the comparable sales presented by Tyler Technologies were not similar to the subject property and that the data provided by Tyler Technologies was flawed and inaccurate.

Mr. Roth opened the floor to the Board for questions.

Mr. Davis addressed Mr. Lerman to clarify whether the comparable sales submitted included basements that were similar to those of the subject property.

Mr. Lerman stated the second set of comparable sales submitted by Tyler Technologies did not have a basement.

Mr. Roth opened the floor to Assessment.

Mr. Keeler stated that, based on the appellants' application and the referee hearing, the Assessment office did not believe there was sufficient evidence to overturn the proposed assessment values set by Tyler Technologies. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.

Mr. Zuck stated that the subject property has a total square footage of 2,761, including a full basement of 1,091 square feet. Mr. Zuck noted that if any discrepancies were identified, Tyler Technologies would be willing to reassess the data presented. Mr. Zuck further explained that the comparable sales used in the assessment primarily consisted of 1.5-story Cape Cod homes, which are similar to the subject property, and that all sales were within the time frame of August 1, 2022, to May 2, 2023. Mr. Zuck explained that the average time-adjusted price per square foot for the comparable sales reviewed by Tyler Technologies was \$266.39, while the subject property was assessed at \$261.50 per square foot. Mr. Zuck concluded by stating that Tyler Technologies believes the assessed value on the subject property is accurate.

Mr. Roth gave the floor to the appellants for any questions they may have regarding Assessments statements.

Property
Hearing
Robert and
Kimberly
Lerman
(continued)

Mr. Lerman questioned Mr. Zuck why there were two different sets of comparable sales presented at separate times to which Mr. Zuck explained that Tyler Technologies informs the appellants that valuations are provisional until the final value is determined, thereby allowing time for adjustments to the comparable sales.

Mr. Lerman asked Mr. Zuck where it is stated that Tyler Technologies is allowed to adjust their comparable to which Mr. Zuck was not sure.

Mr. Lerman stated that the comparable sales provided by the County and those supplied by Tyler Technologies show different sale dates for the same property, specifically 31055 Silver Maple Drive, further showing that Tyler Technologies' data contains significant errors.

Mr. Zuck discussed the comparable sales used by Tyler Technologies to determine the value of the subject property. He noted that property 31055 Silver Maple Drive was not included on the comparable sales grid used by Tyler Technologies.

Mr. Roth opened the floor for questions from the Board.

Ms. Wahner addressed Mr. Zuck as to why 31055 Silver Maple Drive was not on the comparable sales grid used by Tyler Technologies.

Mr. Zuck explained that 31055 Silver Maple Drive was not included because it was not a similar home to the subject property.

Mr. Lerman stated that 31055 Silver Maple Drive was in fact included by Tyler Technologies as supporting evidence in determining the assessed value of the subject property.

Mr. Roth addressed Mr. Zuck regarding the discrepancy between the appellant's measurement of the subject property basement square footage at 800 square feet and Tyler Technologies' measurement of 1,091 square feet. Mr. Roth also inquired whether finished and unfinished basements are assessed differently.

Mr. Zuck stated that if the measurements in square footage did not coincide then the data should be reviewed. He further explained that finished and unfinished basements are assessed differently.

Mr. Roth allowed for closing statements to which Mr. Lerman declined.

Mr. Keeler closed by stating that if the measurements in square footage did not coincide that Assessment would review accordingly.

M25-45
Close
Property
Hearing
234-6.00-
1267.00
Record

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 234-6.00-1267.00 – Robert and Kimberly Lerman – 22053 Heartwood Circle 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, Yea

M25-46
Approve
Property
Hearing
234-6.00-
1267.00

A Motion was made by Ms. Wahner, seconded by Ms. Angel to approve Property Hearing 234-6.00-1267.00 – Robert and Kimberly Lerman – 22053 Heartwood Circle Lewes, DE 19958 for reevaluation of the inconsistencies presented for the subject property’s basement measurements.

Motion Adopted: 5 Yeas

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

Mr. Lerman questioned whether the re-evaluation was only going to consider the square footage on the basement, or if the other points raised would also be considered.

M25-47
Amend
M25-46
Property
Hearing
234-6.00-
1267.00

A Motion was made by Ms. Wahner, seconded by Mr. Davis to amend M25-46 of Property Hearing 234-6.00-1267.00 – Robert and Kimberly Lerman – 22053 Heartwood Circle Lewes, DE 19958 for re-evaluation of the subject property in its entirety.

Motion Adopted: 5 Yeas

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

Mr. Roth introduced Property Assessment Appeal Hearing 331-6.00-234.00 – Robert and Patricia Sigler – 24177 Jamore Drive Seaford, DE 19973.

Property
Hearing
Robert and
Patricia
Sigler

Mr. Roth swore in Robert Sigler, Patricia Sigler, Mr. Keeler and Mr. Zuck.

Ms. Sigler expressed her concerns to the Board, stating that Tyler Technologies had failed to provide sufficient evidence to support the assessed value of the subject property. She and Mr. Sigler independently identified comparable sales and submitted them to the County's Assessment office. The reassessed value was reduced by \$100 from the original value of

Property
Hearing
Robert and
Patricia
Sigler
(continued)

\$450,900, still with no supporting evidence for the final adjusted value. Ms. Sigler raised concerns that the comparable sales used by Tyler Technologies were not from the same surrounding area as the subject property, but rather from Lewes and Dover. She noted that neighbors with larger square footage had lower values, around \$380,000, during the reassessment process.

Ms. Sigler mentioned that the Assessment Office had proposed a stipulated value of \$348,400, which she believes is still too high. She stated that the comparable sales used in determining this value included properties with waterfront views, yet the map provided by the Assessment Office did not represent a waterfront view. However, this was inaccurate, as the comparable sales were inspected by Mr. and Ms. Sigler themselves. Ms. Sigler concluded by stating that she believes the value of the subject property should be lower than the stipulated offer of \$348,400, based on the comparable sales data she and Mr. Sigler had provided.

Mr. Roth opened the floor to the Board for questions.

Ms. Angel asked the appellants if they provided the waterfront comparable sales to which Ms. Sigler stated the County provided those addresses to her verbally over the phone.

Ms. Godwin asked whether the appellants believed the value of \$335,000, as stated in their application, accurately represented the assessed value of the subject property to which Ms. Sigler stated that they initially considered this amount to be a fair value. However, upon further review of the comparable sales, they determined that the value should be even lower than the \$335,000 listed on the application, estimating that it should be reduced to about \$290,000 to \$300,000.

Ms. Wahner asked whether Tyler Technologies had used the waterfront homes as comparable properties in their assessment. to which Ms. Sigler stated that this was an address given verbally to them by the County as they did not receive any supporting evidence from Tyler Technologies.

Ms. Angel addressed the appellants to assure them there were no comparable sales from Lewes or Dover included in the packet provided to the Board for review.

Ms. Sigler reiterated that the properties were given verbally, and they do not have the evidence from Tyler Technologies but when the County was asked to look at the value of the property the assessed value went from \$450,000 to \$348,400.

Mr. Roth opened the floor to Assessment.

Mr. Keeler discussed that, based on the appellants' application and the

referee hearing, the Assessment office did offer a stipulation agreement which brought the assessed value of the subject property to \$348,400, to which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.

Property Hearing Robert and Patricia Sigler (continued)

Mr. Zuck clarified that Tyler Technologies utilizes comparable sales within the same school district as the subject property and does not extend its search beyond the county. He further stated that the average time-adjusted comparable sale price per square foot, as presented by Tyler Technologies, was \$180.65, while the subject property was evaluated at \$160.92 per square foot. Mr. Zuck expressed his belief that the stipulated value of \$348,400 accurately reflects the market value of the subject property, based on the comparable sales.

Mr. Roth opened the floor to Ms. Sigler.

Ms. Sigler asked Mr. Zuck to clarify the meaning of "time-adjusted data" and how the original value of \$450,000 was determined for the property.

Mr. Zuck explained he did not have the original document in front of him but it is his belief that the subject property was not worth the originally assessed value of \$450,000.

Mr. Roth allowed for closing statements.

Ms. Sigler addressed the Board, stating that she and Mr. Sigler believe the assessed value should be re-evaluated and reduced to either \$320,000 or \$325,000, as the comparable sales they provided support this adjustment.

Mr. Keeler stated based on the appellants' application and the referee hearing, the Assessment office believes \$160.92 per square foot and the stipulated assessed value of \$348,400 for the subject property is accurate based on market value.

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 331-6.00-234.00 – Robert and Patricia Sigler – 24177 Jamore Drive Seaford, DE 19973.

M25-48
Close
Property Hearing Record
331-6.00-234.00

Motion Adopted: 5 Yeas
Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea; Ms. Angel, Yea; Mr. Davis, Yea; Mr. Roth, Yea

A Motion was made by Ms. Angel, seconded by Ms. Godwin to deny Property Hearing 331-6.00-234.00 – Robert and Patricia Sigler – 24177 Jamore Drive Seaford, DE 19973.

M25-49

**Deny
Property
Hearing
331-6.00-
234.00**

Motion Adopted: 5 Yeas

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

Mr. Roth introduced Property Assessment Appeal Hearing 133-16.00-2098.00 – Steven and Louisa Vain – 33417 Hickory Street Millsboro, DE 19966.

**Property
Hearing
Steven and
Louisa Vain**

Mr. Roth addressed the absence of appellants Steven and Louisa Vain. Mr. Roth addressed the board with an opportunity for questions or thoughts they may have regarding the applicant's evidence provided in the appeal record.

Mr. Keeler addressed the board with the determination that both the referee staff alongside the assessment staff does not believe the evidence provided by the appellant was sufficient to overturn the proposed assessment value set by Tyler Technologies for the appeal of 133-16.00-2098.00 – Steven and Louisa Vain – 33417 Hickory Street Millsboro, DE 19966.

A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Property Hearing 133-16.00-2098.00 – Steven and Louisa Vain – 33417 Hickory Street Millsboro, DE 19966.

**M25-50
Deny
Property
Hearing
133-16.00-
2098.00**

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 addressed the Board that Property Assessment Appeal Hearing 533-6.00-146.00 – Robert and Jennifer Corsini – 34078 Beachwood Drive Frankford, DE 19945 were absent from the meeting due to car trouble and recommended a continuance.

**Property
Hearing
Robert and
Jennifer
Corsini
(revisited)**

Mr. DeMott provided a statement for the record indicating that the Board would grant Property Assessment Appeal Hearing 533-6.00-146.00 – Robert and Jennifer Corsini – 34078 Beachwood Drive Frankford, DE 19945 a continuance through the County.

A Motion was made by Mr. Davis, seconded by Ms. Godwin to adjourn at 11:16 a.m.

M25-51

Adjourn 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.}



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-7.00-110.02

Sussex County Board of Assessment VS Lincoln & Rhonda Davis
(Owner Name)

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

Original Value: \$ 2,590,600

Stipulated Value: \$ 1,275,800

Date: 4/1/2025

Signature of Owner or duly authorized agent: 

Printed Name: Lincoln Davis

Date: 3/18/25

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 134-7.00-110.02. The adjustment reflects a change in land value and grade of dwelling that brings the assessed value to \$1,275,900.

Situs : 1 MANOR DR
Parcel ID: 134-7.00-110.02
Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER

DAVIS LINCOLN L
 RHONDA H DAVIS
 1 MANOR DR
 DAGSBORO DE 19939

GENERAL INFORMATION

Living Units 1
 Neighborhood 1AR045
 Alternate ID 134070001100200000
 Vol / Pg 5487/310
 District
 Zoning AGRICULTURAL/RESIDEI
 Class A



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3000			145,800
Residual	AC 5.4000			124,610

Total Acres: 5.7
 Spot: _____ Location: _____

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	270,400	270,400	0	270,400
Building	0	1,005,500	1,066,500	0	1,005,460
Total	0	1,275,900	1,336,900	0	1,275,860

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Market Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
02/10/23	KLC	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/20/23	202313405	257,205	A007 1 St Dw 40 X 106 Att Gar 28 X 30	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/15/21	230,000	Land Only	Invalid Sale - Tyler	5487/310	Deed	DAVIS LINCOLN L
09/18/87	42,500			0/0		
11/19/86	30,000					



Situs : 1 MANOR DR

Parcel Id: 134-7.00-110.02

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

Style Ranch **Year Built** 2024
Story height 1 **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 Electric **Openings**
System Type Heat Pump **Pre-Fab**

Room Detail

Bedrooms 5 **Full Baths** 4
Family Rooms **Half Baths** 1
Kitchens **Extra Fixtures** 3
Total Rooms 8
Kitchen Type **Bath Type**
Kitchen Remod No **Bath Remod** No

Adjustments

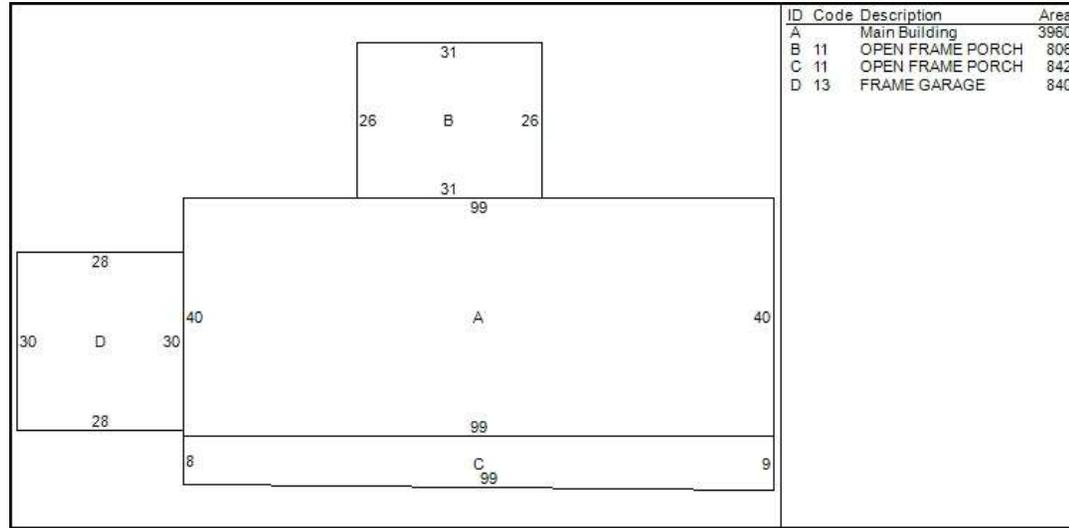
Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

Grade & Depreciation

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

Dwelling Computations

Base Price	858,581	% Good	98
Plumbing	28,120	% Good Override	
Basement	-47,620	Functional	
Heating	71,220	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.07
Subtotal	910,300	Additions	104,600
Ground Floor Area	3,960		
Total Living Area	3,960	Dwelling Value	1,066,500



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 134-7.00-267.00

Sussex County Board of Assessment VS John Webster 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: \$632,700

Stipulated Value: \$529,500

Date: 3/21/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: John D. Webster

Date: 3/12/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Kuefer

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the comparables submitted and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-7.00-267.00. The adjustment reflects a change in approach that brings the assessed value to \$529,500.



Situs : 703 WESTCHESTER CT

Parcel ID: 134-7.00-267.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER
 WEBSTER JOHN D TRUSTEE
 7138 INDIANGRASS RD
 SAINT CLOUD FL 34773

GENERAL INFORMATION
 Living Units 1
 Neighborhood 1AR050
 Alternate ID 134070002670000000
 Vol / Pg 4413/196
 District
 Zoning AGRICULTURAL/RESIDEI
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.4666	Golf Course Vic		253,320

Total Acres: .4666
 Spot: Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	253,300	253,300	0	253,300
Building	0	276,200	276,200	0	379,420
Total	0	529,500	529,500	0	632,720

Manual Override Reason
 Base Date of Value
 Effective Date of Value

Value Flag Cost Approach
 TD134DM9

Entrance Information

Date	ID	Entry Code	Source
05/17/24	JTS	Data Mailer Change	Owner
03/13/23	REM	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/31/16	201603315	2,016	A037 Detached Shed 12x14 On New Co	
08/26/97	23830-1	112,827	D010 Dwellingw/Additions-The Greens A	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/29/15	315,000			4413/196		
11/06/98	179,900					



Situs : 703 WESTCHESTER CT

Parcel Id: 134-7.00-267.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms 3 **Full Baths** 2
Family Rooms **Half Baths** 0
Kitchens **Extra Fixtures** 6
Total Rooms 7 **Bath Type**
Kitchen Type **Bath Remod** No
Kitchen Remod No

Adjustments

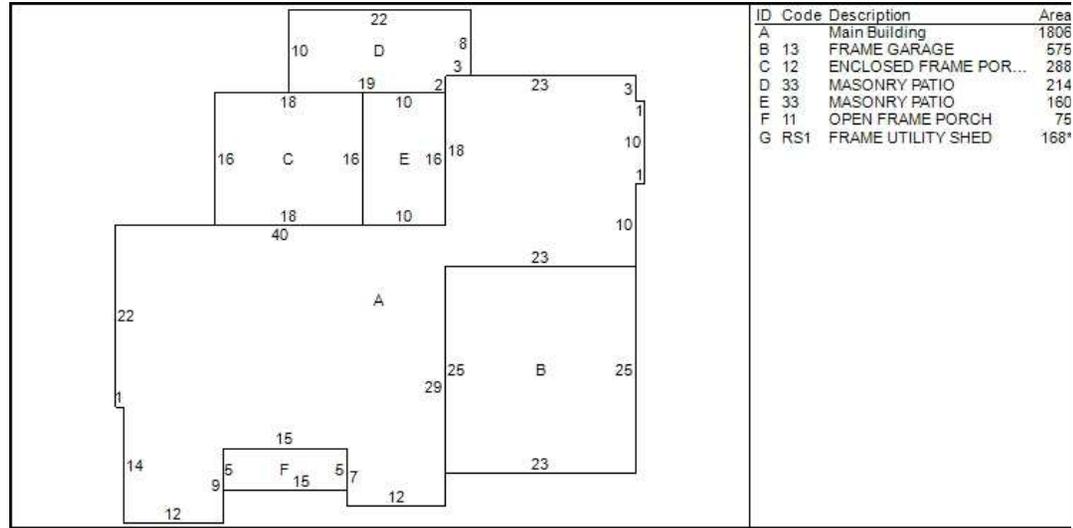
Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

Grade & Depreciation

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

Dwelling Computations

Base Price	315,036	% Good	74
Plumbing	13,260	% Good Override	
Basement	-17,470	Functional	
Heating	26,130	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	336,960	Additions	26,100
Ground Floor Area	1,806		
Total Living Area	1,806	Dwelling Value	275,500



ID	Code	Description	Area
A		Main Building	1806
B	13	FRAME GARAGE	575
C	12	ENCLOSED FRAME POR...	288
D	33	MASONRY PATIO	214
E	33	MASONRY PATIO	180
F	11	OPEN FRAME PORCH	75
G	RS1	FRAME UTILITY SHED	168*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 14		168	1	1900	C	A	690

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 134-9.00-935.00

Sussex County Board of Assessment VS Keith & Janet Willner 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: \$ 2,949,000

Stipulated Value: \$ 1,943,800

Date: March 31, 2025

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

Printed Name: Janet J. Willner Keith J. Willner, Trustees

Date: 3/18/25

Signature of Sussex County Government Representative: [Handwritten Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-9.00-935.00. The adjustment reflects a change in the land influence that brings the assessed value to \$1,943,800.

Situs : 3 PELICANS WAY N
Parcel ID: 134-9.00-935.00
Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER

WILLNER JOHNSTON JANET K TTEE OF THE
 JANET K JOHNSTON WILLNER 2007 TR
 8313 WELLER AVE
 MC LEAN VA 22102

GENERAL INFORMATION

Living Units 1
 Neighborhood 1AR055
 Alternate ID 134090009350000000
 Vol / Pg 5066/89
 District
 Zoning MEDIUM RESIDENTIAL
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2196	Location Traffic - Heavy	-32	1,284,060

Total Acres: .2196
 Spot: Location: 12 VERY GD LOCATION (POS INFL)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,284,100	1,284,100	0	1,284,100
Building	0	659,700	659,700	0	1,101,950
Total	0	1,943,800	1,943,800	0	2,386,050

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
TD134DM11

Entrance Information

Date	ID	Entry Code	Source
04/14/23	ANW	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/04/20	202001268	1,716	A037 11 X 13 Shed	
02/28/14	201305514	3,953	A086 88' Vinyl Fencing	
10/16/13	201312618	17,635	A017 10x12 Deck 4x30 Addition To Exis	
12/28/95	26047-1	212,300	D010 Dwellingw/Additions-Pelican'S Pou	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/29/19				5066/89	Deed	WILLNER JOHNSTON JANET K TTEE OF T
04/22/13	1,150,000			4116/271		
09/29/93	135,000					
11/18/91	117,800					



Situs : 3 PELICANS WAY N

Parcel Id: 134-9.00-935.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

Style Contemporary **Year Built** 1996
Story height 3 **Eff Year Built**
Attic None **Year Remodeled**
Exterior Walls Composite **Amenities**
Masonry Trim x
Color **In-law Apt** No

Basement

Basement Post & Piers **# Car Bsmt Gar** 0
FBLA Size x **FBLA Type**
Rec Rm Size x **Rec Rm Type** Single Family

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms 6 **Full Baths** 4
Family Rooms **Half Baths** 2
Kitchens **Extra Fixtures** 3
Total Rooms 8
Kitchen Type **Bath Type**
Kitchen Remod No **Bath Remod** No

Adjustments

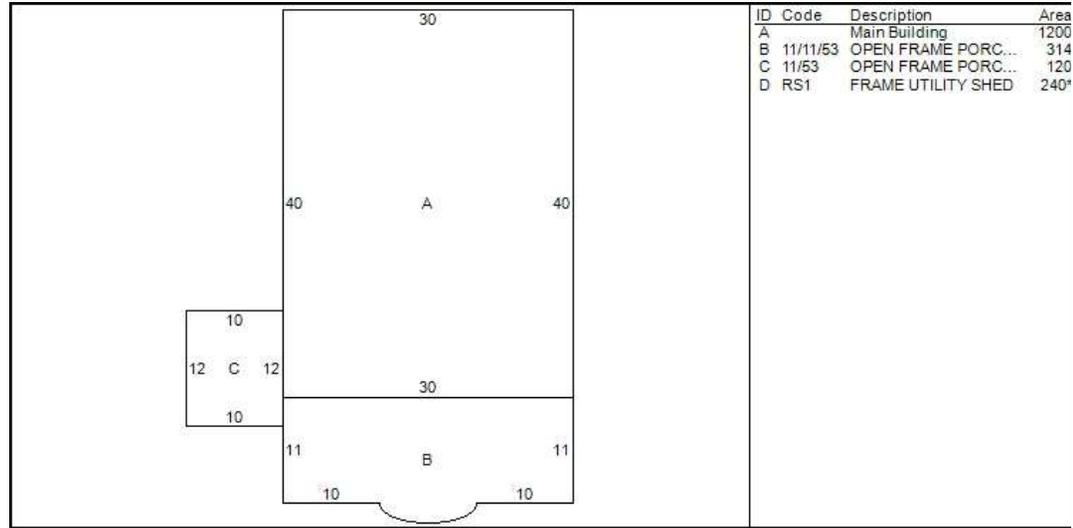
Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

Grade & Depreciation

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

Dwelling Computations

Base Price	514,603	% Good	87
Plumbing	26,780	% Good Override	
Basement	-31,560	Functional	
Heating	42,690	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.3
Subtotal	552,510	Additions	26,000
Ground Floor Area	1,200		
Total Living Area	3,600	Dwelling Value	658,700



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 20		240	1	1996	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 134-18-00-144.00

Sussex County Board of Assessment VS Jeff & Sheryl Stroup
(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: \$692,100

Stipulated Value: \$591,200

Date: 3-21-2025

Signature of Owner or duly authorized agent:

Printed Name:

Jeff Stroup Sheryl Stroup

Date: 3/12/25

Signature of Sussex County Government Representative:

Printed Name: Christopher B. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-18,00-144.00. The adjustment reflects a change in approach that brings the assessed value to \$591,200.

Situs : 33142 LOST CREEK DR
Parcel ID: 134-18.00-144.00
Class: Single Family Dwelling
Card: 1 of 1
Printed: April 2, 2025

CURRENT OWNER

STROUP SHERYL
 JEFF STROUP
 718 LYNWOOD DR
 FEASTERVILLE TREVOSSE PA 19053

GENERAL INFORMATION

Living Units 1
 Neighborhood 1AR073
 Alternate ID 1341800144000000
 Vol / Pg 6158/184
 District
 Zoning AGRICULTURAL/RESIDEI
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2000			140,000

Total Acres: .2
 Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	140,000	140,000	0	140,000
Building	0	451,200	552,100	0	451,160
Total	0	591,200	692,100	0	591,160

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Market Approach
RANDOM1 7.22.24

Entrance Information

Date	ID	Entry Code	Source
07/15/24	MEP	Estimated	Other
05/21/24	GRS	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/31/24	202401014	146,184	A007 (Georgetown) 2 St Dw 40x70, Att C	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/27/24	590,749			6158/184	Deed	STROUP SHERYL
10/09/23				5986/249	Deed	BEAZER HOMES LLC
03/08/21			Invalid Sale - Tyler	5422/74	Deed	DRP DE 1 LLC



Situs : 33142 LOST CREEK DR

Parcel Id: 134-18.00-144.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 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 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** 0
Kitchens **Extra Fixtures** 2
Total Rooms 7
Kitchen Type **Bath Type**
Kitchen Remod No **Bath Remod** No

Adjustments

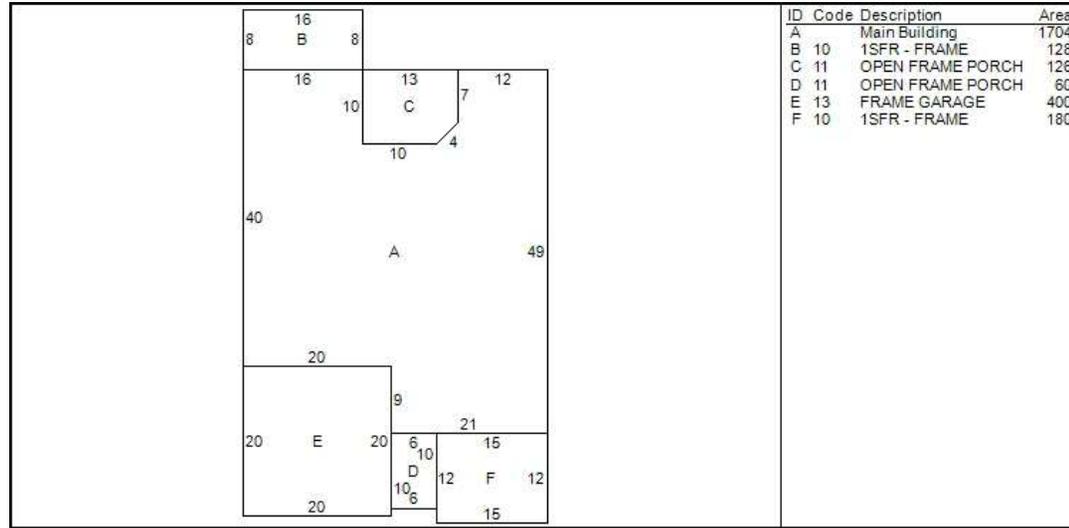
Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

Grade & Depreciation

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

Dwelling Computations

Base Price	376,512	% Good	100
Plumbing	12,320	% Good Override	
Basement	-17,400	Functional	
Heating	31,230	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.25
Subtotal	402,660	Additions	39,000
Ground Floor Area	1,704		
Total Living Area	2,438	Dwelling Value	552,100



ID	Code	Description	Area
A		Main Building	1704
B	10	1SFR - FRAME	128
C	11	OPEN FRAME PORCH	126
D	11	OPEN FRAME PORCH	60
E	13	FRAME GARAGE	400
F	10	1SFR - FRAME	180

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 134-20.12-26.00

Sussex County Board of Assessment VS Saul Malozowski & Claudia Yelin
(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: \$ 1,020,400

Stipulated Value: \$ 849,700

Date: 3/31/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Saul Malozowski

Date: 3/18/26

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-20.12-26.00. The adjustment reflects a change in the influence factor of the property that brings the assessed value to \$849,700.

Situs : 39890 ASSAWOMAN ST
Parcel ID: 134-20.12-26.00
Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER

MALOZOWSKI SAUL
 YELIN CLAUDIA
 11506 PARKEDGE DRIVE
 ROCKVILLE MD 20852

GENERAL INFORMATION

Living Units 1
 Neighborhood 1AR077
 Alternate ID 134201200260000000
 Vol / Pg 4272/294
 District
 Zoning MEDIUM RESIDENTIAL
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1125	Location	-20	612,500

Total Acres: .1125
 Spot: Location: 12 VERY GD LOCATION (POS INFL)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	612,500	612,500	0	612,500
Building	0	237,200	379,300	0	237,220
Total	0	849,700	991,800	0	849,720

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Market Approach
TD134DM8

Entrance Information

Date	ID	Entry Code	Source
11/01/22	LBM	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/16/15	201509727	0	Rear Yard	
09/19/14	201407950	72,190	A017 Rasing Existing House New 25x52	
12/22/99	21290-2	0	D010 Sc Pch/Sdng/Wind/Shg-Bayview P	
12/22/99	21290-1	14,688	D010 Sc Pch/Sdng/Wind/Shg-Bayview P	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/16/14	274,000			4272/294		



Situs : 39890 ASSAWOMAN ST

Parcel Id: 134-20.12-26.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

Style Raised Ranch **Year Built** 1974
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 614 **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

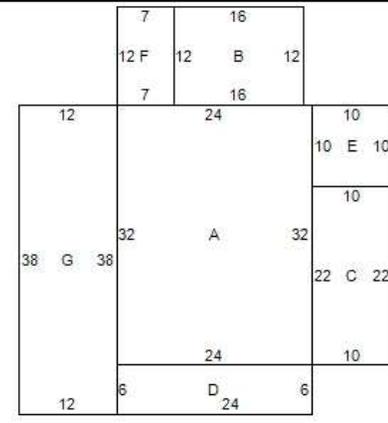
Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

Grade & Depreciation

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

Dwelling Computations

Base Price 155,990 **% Good** 76
Plumbing 8,440 **% Good Override**
Basement 0 **Functional**
Heating 12,940 **Economic**
Attic 0 **% Complete** 100
Other Features 9,960 **C&D Factor**
Subtotal 187,330 **Adj Factor** 2.09
Additions 38,900
Ground Floor Area 768
Total Living Area 1,368 **Dwelling Value** 378,900



ID	Code	Description	Area
A		Main Building	768
B	11/11	OPEN FRAME PORCH/O...	192
C	14	FRAME UTILITY BUILDING	220
D	11/10	OPEN FRAME PORCH/1...	144
E	11	OPEN FRAME PORCH	100
F	31	WOOD DECK	84
G	10	1SFR - FRAME	456
H	RS2	METAL UTILITY SHED	80*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Metal Shed	8 x 10		80	1	2000	C	A	400

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: Gail Neylan <gneylan@neylanandpartners.com>
Sent: Tuesday, March 25, 2025 6:27 AM
To: Katrina M. Mears
Cc: Neylan Jack
Subject: Re: Neylan - 3DSZ 40058 Grant Drive, Unit 50, Fenwick Island, DE 19944 Residential Tax Assessment Appeal

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

We will accept the lower value, \$929,600.

Thank you for your prompt replies to my emails and help during this process.

Gail Neylan

Gail

Gail Neylan
Neylan & Partners
703 909-2602

On Mar 25, 2025, at 6:13 AM, Katrina M. Mears <kmears@sussexcountyde.gov> wrote:

Mrs. Neylan,
I was calling to discuss your recent appeal. As a result of your meeting, our Assessment team has lowered the value to \$929,600.00. If you accept the lower value, please let me know. If you would like to move on to the next step, which is a board hearing, I can get you scheduled for that.
Kind Regards,
Katrina

From: Gail Neylan <gneylan@neylanandpartners.com>
Sent: Monday, March 24, 2025 4:39 PM
To: Katrina M. Mears <kmears@sussexcountyde.gov>
Subject: RE: Neylan - 3DSZ 40058 Grant Drive, Unit 50, Fenwick Island, DE 19944 Residential Tax Assessment Appeal

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

Situs : 40058 GRANT DR 50

Parcel ID: 134-22.00-5.01-50

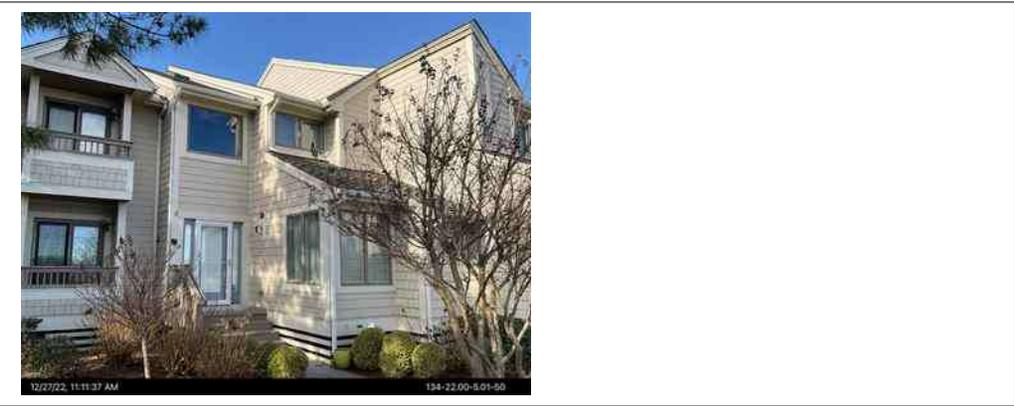
Class: Residential - Condo

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER
 NEYLAN JOHN J III GAIL P
 REVOCABLE TRUST
 8647 AMOUR COURT
 NAPLES FL 34119

GENERAL INFORMATION
 Living Units 1
 Neighborhood 1AR172C
 Alternate ID
 Vol / Pg 4590/284
 District
 Zoning
 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	788,000	788,000	0	0
Total	0	929,600	929,600	0	0

Manual Override Reason
 Base Date of Value
 Effective Date of Value

Value Flag Cost Approach
 TD134DM16

Entrance Information

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

Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/30/09	21497-2	60,000	D010 Interior Remodel-Kings Grant Conc	
04/23/02	21497-1	595	D010 Deck Over 30-Kings Grant Unit 50	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/25/04	689,900			4590/284		
06/14/96	225,000					



Situs : 40058 GRANT DR 50

Parcel Id: 134-22.00-5.01-50

Class: Residential - Condo

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

Style Twnhse Interior **Year Built** 1995
Story height 2.5 **Eff Year Built**
Attic None **Year Remodeled**
Exterior Walls Frame **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 3 **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

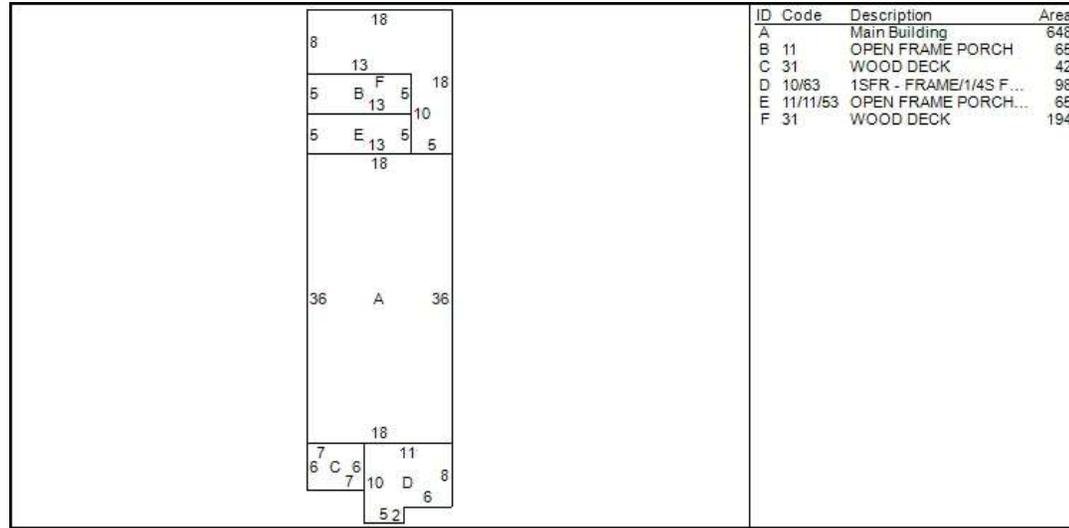
Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

Grade & Depreciation

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

Dwelling Computations

Base Price	232,001	% Good	87
Plumbing	13,390	% Good Override	
Basement	-16,260	Functional	
Heating	19,240	Economic	94
Attic	0	% Complete	100
Other Features	1,550	C&D Factor	
		Adj Factor	3.63
Subtotal	249,920	Additions	12,700
Ground Floor Area	648		
Total Living Area	1,743	Dwelling Value	788,000



ID Code	Description	Area
A	Main Building	648
B 11	OPEN FRAME PORCH	65
C 31	WOOD DECK	42
D 10/83	1SFR - FRAME/1/4S F...	98
E 11/11/53	OPEN FRAME PORCH...	65
F 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 50
Unit Level
Unit Parking
Model (MH)
Unit Location 3
Unit View
Model Make (MH)

Building Notes



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-22.00-13.00-104

Sussex County Board of Assessment VS Bianca Taormina & Paul Catebucci
(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: \$373,000

Stipulated Value: \$323,000

Date: 3/29/2025

Signature of Owner or duly authorized agent: Bianca Taormina

Printed Name: Bianca Taormina

Date: 3/17/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-22.00-13.00-104. The adjustment reflects a change in economic depreciation that brings the assessed value to \$323,600.



Situs : 40126 FENWICK TOWER RD 104

Parcel ID: 134-22.00-13.00-104

Class: Residential - Condo

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER
 TAORMINA BIANCA & PAUL CATELLUCCI
 1146 JENSEN AVE
 MAMARONECK NY 10543

GENERAL INFORMATION
 Living Units 1
 Neighborhood 1AR170C
 Alternate ID 134220000130000104
 Vol / Pg 2908/295
 District
 Zoning HIGH DENSITY RESIDEN'
 Class Residential



Property Notes
 COMMON LAND PCT - ESTIMATED

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.0456	Waterfront - Oc Traffic - Heavy		44,020

Total Acres: .0456
 Spot: Location: 13 EXCEL LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	44,000	44,000	0	0
Building	0	279,600	279,600	0	0
Total	0	323,600	323,600	0	0

Manual Override Reason
 Base Date of Value
 Effective Date of Value

Value Flag Cost Approach
 TD134DM18

Entrance Information

Date	ID	Entry Code	Source
07/15/24	KMB	Data Mailer Change	Owner
06/01/23	SMD	Occupant Not At Home	Other
12/22/22	LBM	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/13/03	195,000			2908/295		
12/13/93	118,000					
12/31/92	15,000					
06/07/86	93,000					
03/27/84	60,000					



Situs : 40126 FENWICK TOWER RD 104

Parcel Id: 134-22.00-13.00-104

Class: Residential - Condo

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

Style Condo Flat **Year Built** 1972
Story height 1 **Eff Year Built**
Attic None **Year Remodeled**
Exterior Walls Stucco **Amenities**
Masonry Trim x
Color **In-law Apt** No

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms 1 **Full Baths** 1
Family Rooms **Half Baths** 0
Kitchens **Extra Fixtures** 2
Total Rooms 3
Kitchen Type **Bath Type**
Kitchen Remod Yes **Bath Remod** Yes

Adjustments

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

Grade & Depreciation

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

Dwelling Computations

Base Price	123,464	% Good	81
Plumbing	2,680	% Good Override	
Basement	-15,140	Functional	
Heating	10,240	Economic	85
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	3.29
Subtotal	121,240	Additions	1,500
Ground Floor Area	580		
Total Living Area	580	Dwelling Value	279,600

ID	Code	Description	Area
4	B	Main Building	580
	11	OPEN FRAME PORCH	80

Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number 104 **Unit Location** 3
Unit Level 1 **Unit View** Waterfront-Ocean
Unit Parking **Model Make (MH)**

Building Notes

PARTIALLY OBSTRUCTED OCEAN VIEWS (DUNES)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 135-19.00-126.00

Sussex County Board of Assessment VS Arthur Fletcher & Carolyn McPeake-Letcher
(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: \$579,200

Stipulated Value: \$446,700

Date: 31 MAR 2025

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

Printed Name: ARTHUR FLETCHER + CAROLYN McPEAKE-LETCHE

Date: 3/18/25

Signature of Sussex County Government Representative: [Handwritten Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 135-19.00-126.00. The adjustment reflects a change in grade and approach of the property that brings the assessed value to \$446,700.

Situs : 9 BOISENBERRY LN
Parcel ID: 135-19.00-126.00
Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER

FLETCHER ARTHUR E
 CAROLYN M MCPEAKE-FLETCHER
 9 BOISENBERRY LANE
 GEORGETOWN DE 19947

GENERAL INFORMATION

Living Units 1
 Neighborhood 1LR006
 Alternate ID 135190001260000000
 Vol / Pg 4818/52
 District
 Zoning TOWN CODES
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.5624			104,550

Total Acres: .5624
 Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	104,600	104,600	0	104,600
Building	0	342,100	496,000	0	342,110
Total	0	446,700	600,600	0	446,710

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Market Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
06/06/22	TT	Total Refusal	Owner
10/27/21	AJB	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/23/23	202303801	1,666	A016 14x14 Poured Conc Patio	
03/19/18	201802642	1,920	A036 10x16 Dett Shed	
09/18/02	28088-1	160,619	D010 Dwelling W/Additions-Cinderberry	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/21/17	297,000			4818/52	Deed	FLETCHER ARTHUR E
03/31/06	385,000			3443/6		
04/11/02	33,500					



Situs : 9 BOISENBERRY LN

Parcel Id: 135-19.00-126.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

Style Cape Cod **Year Built** 2003
Story height 1 **Eff Year Built**
Attic Unfinished **Year Remodeled**
Exterior Walls Brick **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 Geothermal **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

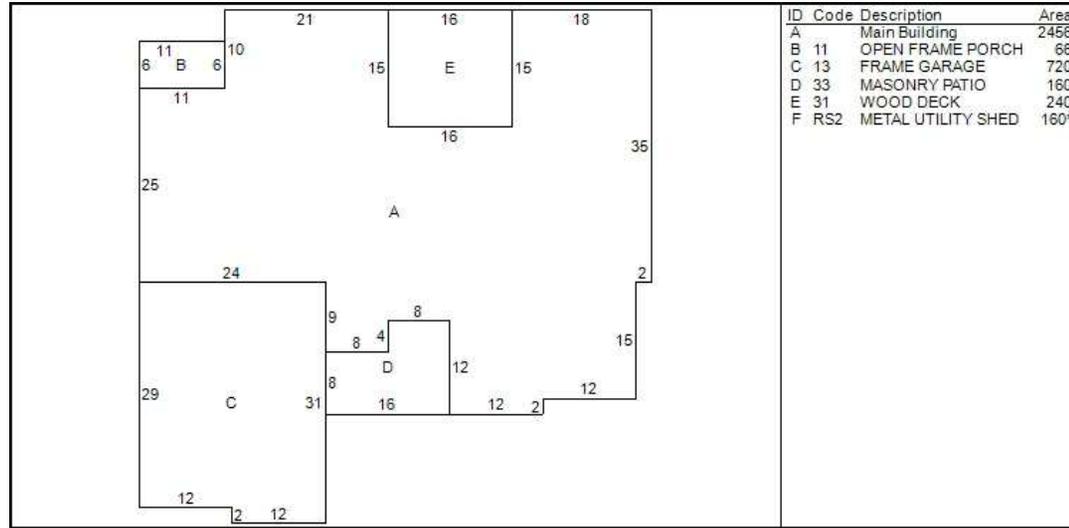
Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

Grade & Depreciation

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

Dwelling Computations

Base Price	475,647	% Good	72
Plumbing	10,780	% Good Override	
Basement	-23,770	Functional	
Heating	35,540	Economic	
Attic	23,330	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.24
Subtotal	521,530	Additions	23,000
Ground Floor Area	2,456		
Total Living Area	2,456	Dwelling Value	494,100



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Metal Shed	10 x 16		160	1	2018	C	A	1,910

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

From: Dianne Ruscavage
dianne.ruscavage@sussexcountyde.gov
Subject: Negotiate Settlement Stipulation
Date: Mar 28, 2025 at 11:33:02 AM
To: tomzaconie@gmail.com

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 233-7.00-88.00

Sussex County Board of Assessment VS Thomas & Amy Zaconie 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: \$ 1,840,100 Stipulated Value: \$ 1,350,700

Date: 3/28/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Thomas Zaconie Amy Zaconie

Date: 3/17/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keelar

Title: Director of Assessment

Summary: _____

Situs : 105 WATERVIEW LN
Parcel ID: 233-7.00-88.00
Class: Single Family Dwelling
Card: 1 of 1
Printed: April 2, 2025

CURRENT OWNER
 ZACONIE THOMAS TTEE REV TR
 AMY ZACONIE TTEE REV TR
 105 WATERVIEW LN
 DAGSBORO DE 19939

GENERAL INFORMATION
 Living Units 1
 Neighborhood 1AR212
 Alternate ID 233070000880000000
 Vol / Pg 5922/226
 District
 Zoning AGRICULTURAL/RESIDEI
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.8482	Waterfront - Riv		455,300

Total Acres: .8482
 Spot: Location: 12 VERY GD LOCATION (POS INFL)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	455,300	455,300	0	455,300
Building	0	895,400	895,400	0	981,960
Total	0	1,350,700	1,350,700	0	1,437,260

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
07/10/24	JTS	Data Mailer Change	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/01/21	202107814	4,000	A096 Inground Swimming Pool 12x26, P	
06/03/20	202004869	102,000	A007 2 St Dwelling, Att Gar 22x16, Porcl	
12/18/18	201812748	198,276	A007 Dw Custom 46x60 Gar 25x36 Par	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/12/23			Invalid Sale - Tyler	5922/226	Deed	ZACONIE THOMAS TTEE REV TR
12/05/22			Invalid Sale - Tyler	5817/50	Deed	ZACONIE THOMAS
02/01/18	267,500			4835/130	Deed	ZACONIE THOMAS
02/01/18	267,500			4835/130	Deed	ZACONIE THOMAS
08/29/91		1		3132/171		



Situs : 105 WATERVIEW LN

Parcel Id: 233-7.00-88.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

Style Cape Cod	Year Built 2021
Story height 1.25	Eff Year Built
Attic None	Year Remodeled
Exterior Walls Alum/Vinyl	Amenities
Masonry Trim x	In-law Apt No
Color	

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms 2	Full Baths 4
Family Rooms	Half Baths 0
Kitchens	Extra Fixtures 2
Total Rooms 5	Bath Type
Kitchen Type Public	Bath Remod No
Kitchen Remod No	

Adjustments

Int vs Ext Same	Unfinished Area
Cathedral Ceiling x	Unheated Area

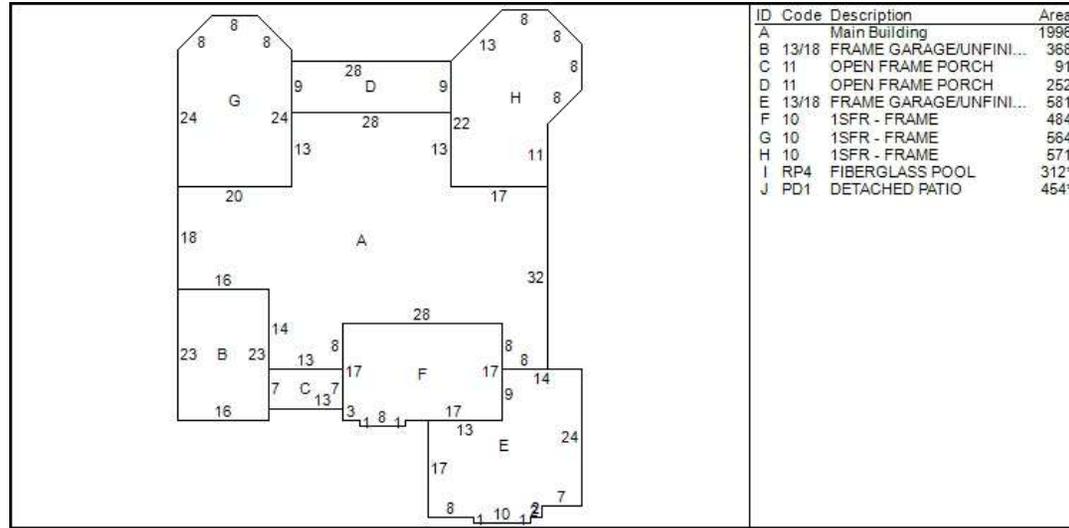
Grade & Depreciation

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

Dwelling Computations

Base Price 560,690	% Good 96
Plumbing 22,090	% Good Override
Basement -25,920	Functional
Heating 46,510	Economic 90
Attic 0	% Complete 100
Other Features 3,556	C&D Factor
	Adj Factor 1.275
Subtotal 606,930	Additions 164,500
Ground Floor Area 1,996	
Total Living Area 3,914	Dwelling Value 878,300

Building Notes



ID	Code	Description	Area
A		Main Building	1996
B	13/18	FRAME GARAGE/UNFINI...	368
C	11	OPEN FRAME PORCH	91
D	11	OPEN FRAME PORCH	252
E	13/18	FRAME GARAGE/UNFINI...	581
F	10	1SFR - FRAME	484
G	10	1SFR - FRAME	564
H	10	1SFR - FRAME	571
I	RP4	FIBERGLASS POOL	312*
J	PD1	DETACHED PATIO	454*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pool	x		312	1	2021	C	A	14,230
Det Patio	x		454	1	2021	C	A	2,850

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



Outlook

RE: Negotiated Settlement Stipulation; Parcel ID 234-18.00-713.00; Owners Peter Haskel & Lynn Mattie

From Peter Haskel <pbhlcmm@att.net>

Date Mon 3/31/2025 3:03 PM

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

Cc Katrina M. Mears <kmears@sussexcountyde.gov>; 'Lynn Mattie' <lcm226@att.net>; pbhlcmm@att.net <pbhlcmm@att.net>

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

Thank you, Ms. Ruscavage, We accept the proposed stipulation of reassessed value for Parcel ID 234-18.00-713.00; Owners Peter Haskel & Lynn Mattie, in the amount of \$627,500.

Regards,

Pete Haskel
PBHLCM@ATT.NET
214-577-9635 (cell)

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

Sent: Monday, March 31, 2025 2:53 PM

To: pbhlcmm@att.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

Situs : 23728 HERRING REACH CT
Parcel ID: 234-18.00-713.00
Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER

HASKEL PETER B
 LYNN C MATTIE
 23728 HERRING REACH CT
 LEWES DE 19958

GENERAL INFORMATION

Living Units 1
 Neighborhood 6AR266
 Alternate ID 234180007130000000
 Vol / Pg 4906/16
 District
 Zoning AGRICULTURAL/RESIDEI
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2436	Waterview - Tic		143,050

Total Acres: .2436
 Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	143,100	143,100	0	143,100
Building	0	484,400	484,400	0	456,130
Total	0	627,500	627,500	0	599,230

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
TD234DM42

Entrance Information

Date	ID	Entry Code	Source
03/12/24	KMB	Data Mailer Change	Owner
06/12/23	NMJ	Occupant Not At Home	Other
06/09/22	TT	Total Refusal	Owner
06/06/22	TT	Total Refusal	Owner
03/31/22	GTM	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/04/21	202015146	2,352	A017 12x14 Porch	
09/21/17	201709465	177,209	A007 2 St Dw 58 X 46, Att Gar 20 X 21, I	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/21/18	549,000			4906/16	Deed	HASKEL PETER B
10/10/17	130,000			4781/153	Deed	LEWES CONSTRUCTION GROUP INC



Situs : 23728 HERRING REACH CT

Parcel Id: 234-18.00-713.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext Same
Cathedral Ceiling x
Unfinished Area
Unheated Area

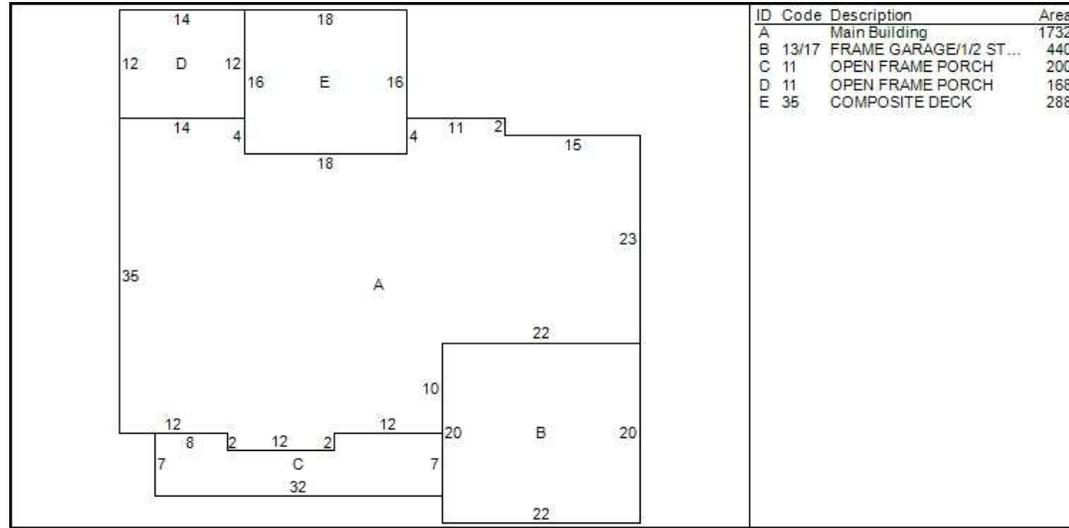
Grade & Depreciation

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

Dwelling Computations

Base Price 380,158
Plumbing 11,780
Basement 0
Heating 31,530
Attic 0
Other Features 3,739
Subtotal 427,210
Ground Floor Area 1,732
Total Living Area 2,368
% Good 98
% Good Override
Functional
Economic 105
% Complete 100
C&D Factor
Adj Factor 1
Additions 44,800
Dwelling Value 484,400

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)

 Outlook

Re: Negotiated Settlement Stipulation

From Chris Gross <cagross74@gmail.com>
Date Fri 3/28/2025 12:14 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.

Hello,

I am replying with my acceptance of the offered revised amount of \$83,700

Thank you,
Chris Gross
243-23.00-170.00 Owner
484-256-4565

Sent from my iPhone

On Mar 28, 2025, at 12:11 PM, Chris Gross <cagross74@gmail.com> wrote:

Hello. I am replying with acceptance of the
Sent from my iPhone

On Mar 28, 2025, at 11:51 AM, Dianne Ruscavage
<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

<234-23.00-170.00.pdf>

Situs : 26117 AUTUMN RD
Parcel ID: 234-23.00-170.00
Class: Residential - Ancillary Use

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER

GROSS CHRIS
 60 WEAVERTOWN LN
 DOUGLASVILLE PA 19518

GENERAL INFORMATION

Living Units 0
 Neighborhood 1AR027
 Alternate ID 23423000170000000
 Vol / Pg 4181/148
 District
 Zoning GENERAL RESIDENTIAL
 Class Residential



Property Notes

Land Information

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

Total Acres: .2583
 Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	83,400	83,400	0	0
Building	0	300	300	0	0
Total	0	83,700	83,700	0	0

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
TD234DM19

Entrance Information

Date	ID	Entry Code	Source
05/03/24	TSA	Unoccupied	Other
02/16/24	JXL	Data Mailer No Change	Owner
06/07/23	NMJ	Info At Door	Owner
06/09/22	TT	Total Refusal	Owner
02/08/22	AJM	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
10/07/13	36,500			4181/148		
08/30/02	40,000					



Situs : 26117 AUTUMN RD

Parcel Id: 234-23.00-170.00

Class: Residential - Ancillary Use

Card: 1 of 1

Printed: April 2, 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	8 x 10		80	1	2000	C	P	250

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 334-5.00-1122.00

Sussex County Board of Assessment VS William & Lindsay Albanese
(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: \$771,900

Stipulated Value: \$630,000

Date: 4/1/25

Signature of Owner or duly authorized agent: William Albanese III

Printed Name: William Albanese III

Date: 3/20/25

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 334-5.00-1122.00. The adjustment reflects a change in grade, square footage and functional depreciation of the dwelling that brings the assessed value to \$630,000.



Situs : 31432 WATERS WAY

Parcel ID: 334-5.00-1122.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER
 ALBANESE WILLIAM P III
 LINDSAY D ALBANESE
 31432 WATERS WAY
 LEWES DE 19958

GENERAL INFORMATION
 Living Units 1
 Neighborhood 6AR052
 Alternate ID 334050011220000000
 Vol / Pg 4551/15
 District
 Zoning AGRICULTURAL/RESIDEI
 Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.4821			182,390

Total Acres: .4821
 Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	182,400	182,400	0	182,400
Building	0	447,600	447,600	0	488,410
Total	0	630,000	630,000	0	670,810

Manual Override Reason
 Base Date of Value
 Effective Date of Value

Value Flag Cost Approach
 TD334DM15

Entrance Information

Date	ID	Entry Code	Source
10/27/23	BDJ	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/05/13	201300944	7,412	A017	17x19 Screen Porch, 17x20 Deck
03/18/08	77841-2	153	D010	Deck-Reserves At Lewes Landing
01/07/08	77841-1	184,190	D010	Dwelling W/Add-The Reserves @ I

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/03/16	467,500			4551/15		
07/08/08	449,665					



Situs : 31432 WATERS WAY

Parcel Id: 334-5.00-1122.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

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

Basement

Basement Full **# Car Bsmt Gar** 0
FBLA Size 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** 2
Total Rooms 6
Kitchen Type **Bath Type**
Kitchen Remod No **Bath Remod** No

Adjustments

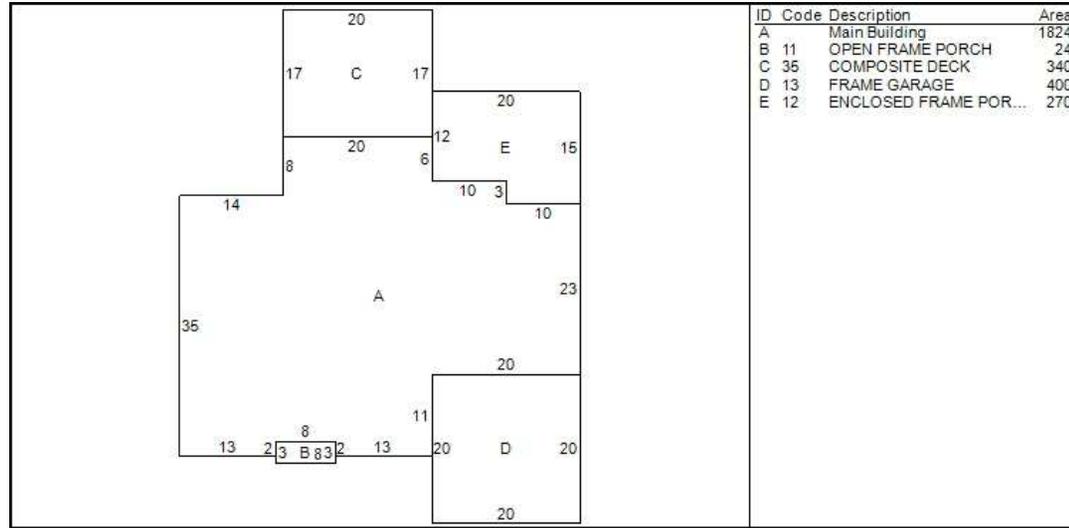
Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

Grade & Depreciation

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

Dwelling Computations

Base Price	444,791	% Good	93
Plumbing	14,730	% Good Override	
Basement	0	Functional	90
Heating	36,900	Economic	
Attic	0	% Complete	100
Other Features	5,833	C&D Factor	
		Adj Factor	1
Subtotal	502,250	Additions	27,200
Ground Floor Area	1,824		
Total Living Area	2,736	Dwelling Value	447,600



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 334-12.00-127.02-121

Sussex County Board of Assessment VS Leonid & Irena Brukman
(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: \$ 802,800 Stipulated Value: \$ 731,800

Date: 03/31/2025

Signature of Owner or duly authorized agent: Leonid Brukman

Printed Name: Leonid Brukman

Date: 3/12/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-12.00-127.02-121. The adjustment reflects a change in economic depreciation that brings the assessed value to \$731,800.

Situs : 21010 RED CEDAR LN
Parcel ID: 334-12.00-127.02-121
Class: Residential - Condo
Card: 1 of 1
Printed: April 2, 2025

CURRENT OWNER
 BRUKMAN LEONID TTEE REV TR
 IRINA BRUKMAN TTEE REV TR
 21010 RED CEDAR LN
 REHOBOTH BEACH DE 19971

GENERAL INFORMATION
 Living Units 1
 Neighborhood 6AR128C
 Alternate ID 334120001270212100000
 Vol / Pg 5552/342
 District
 Zoning AGRICULTURAL/RESIDEI
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2472			92,330

Total Acres: .2472
 Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	92,300	92,300	0	0
Building	0	639,500	639,500	0	0
Total	0	731,800	731,800	0	0

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
TD334DM4

Entrance Information

Date	ID	Entry Code	Source
07/28/24	KMB	Data Mailer Change	Owner
12/05/23	CMP	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/06/21	202104744	133,005	A205 1 Stry Dw 36x75; Gar 19x21; Cov I	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/16/21	570,751	Improv Only	Valid Sale - Tyler	5552/342	Deed	BRUKMAN LEONID TTEE REV TR



Situs : 21010 RED CEDAR LN

Parcel Id: 334-12.00-127.02-121

Class: Residential - Condo

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

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

Adjustments

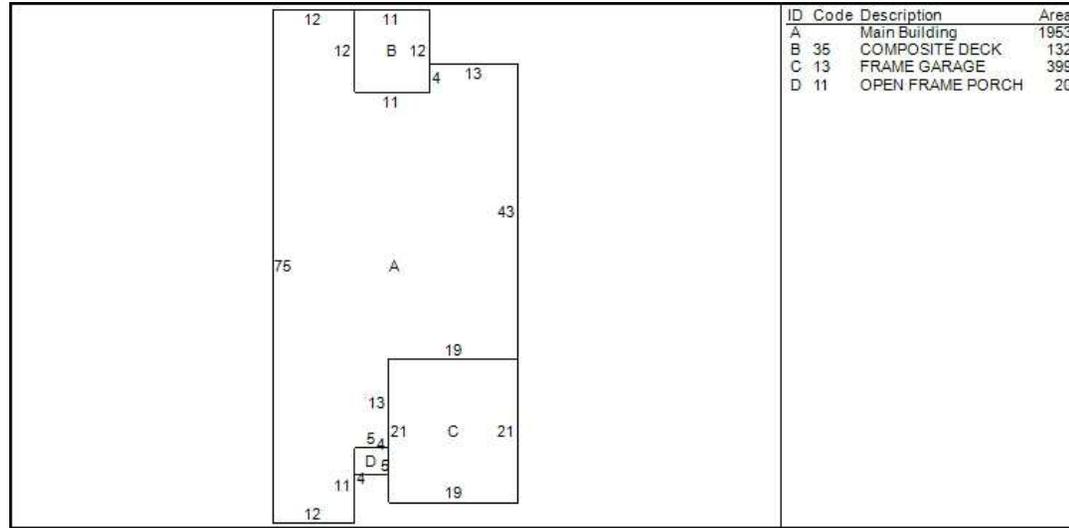
Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

Grade & Depreciation

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

Dwelling Computations

Base Price	382,283	% Good	100
Plumbing	8,370	% Good Override	
Basement	0	Functional	
Heating	31,710	Economic	90
Attic	0	% Complete	100
Other Features	1,930	C&D Factor	
		Adj Factor	1.6
Subtotal	424,290	Additions	17,800
Ground Floor Area	1,953		
Total Living Area	1,953	Dwelling Value	639,500



Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name
Condo Model
Unit Number 121 **Unit Location** 1
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 334-13.00-307.01

Sussex County Board of Assessment VS Galday Inn Inc
(Owner Name)

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

Original Value: \$ 3,746,800 Stipulated Value: \$ 3,659,000

Date: 2/26/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: AARON JAMES

Date: 2/11/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Kecker

Title: Director of Assessment

Situs : 19550 COASTAL HWY

PARCEL ID: 334-13.00-307.01

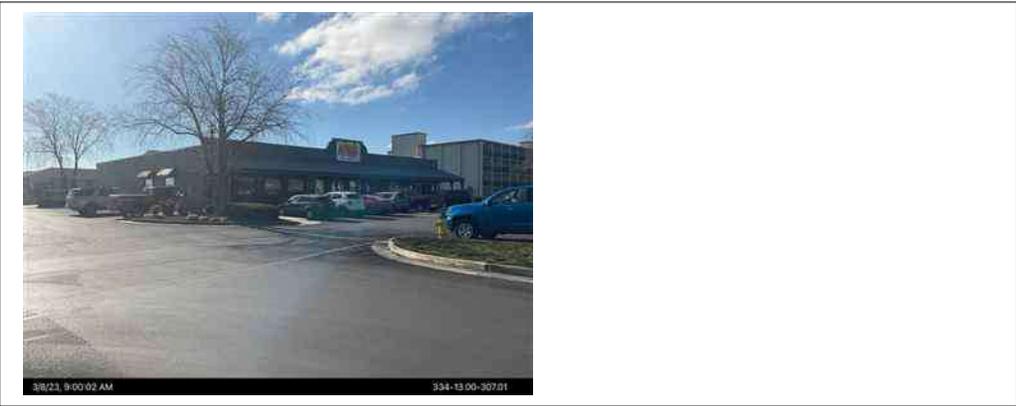
Class: 422

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER
GALDAY INN INC C/O PROPERTY MANAGEMENT
485 CRACKER BARREL
307 HARTMAN DR
LEBANON TN 37087
2612/198

GENERAL INFORMATION
Living Units 0
Neighborhood 6VC001
Alternate ID 334130003070100000
Vol / Pg 2612/198
District
Zoning GENERAL BUSINESS
Class



Property Notes

Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000			2,000,000
Residual	AC 1.2600			756,000
Total Acres: 2.26				
Spot: Location: 4 MAJOR STRIP				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	2,756,000	2,756,000	2,756,000	0
Building	0	903,000	949,700	903,000	0
Total	0	3,659,000	3,705,700	3,659,000	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Income Approach				
Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
03/08/23	TJJ	Info At Door	Tenant

Permit Information				
Date Issued	Number	Price	Purpose	% Complete

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

Inspection Witnessed By _____

Situs : 19550 COASTAL HWY

Parcel Id: 334-13.00-307.01

Class: 422

Card: 1 of 1

Printed: April 2, 2025

Building Information	
Year Built/Eff Year	2001 /
Building #	1
Structure Type	Franchise Food
Identical Units	1
Total Units	1
Grade	C+
# Covered Parking	
# Uncovered Parking	
DBA	CRACKER BARREL

Building Other Features													
Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Canopy Roof/Slab		12	118		1							

Interior/Exterior Information															
Line	Level From	- To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	10,030	406	Franchise	16	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	10,030	Franchise	45	100	862,660

Outbuilding Data									
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	2000			1	45,000	C	A	72,500
2	Conc Pave	2000			1	4,000	C	A	14,510

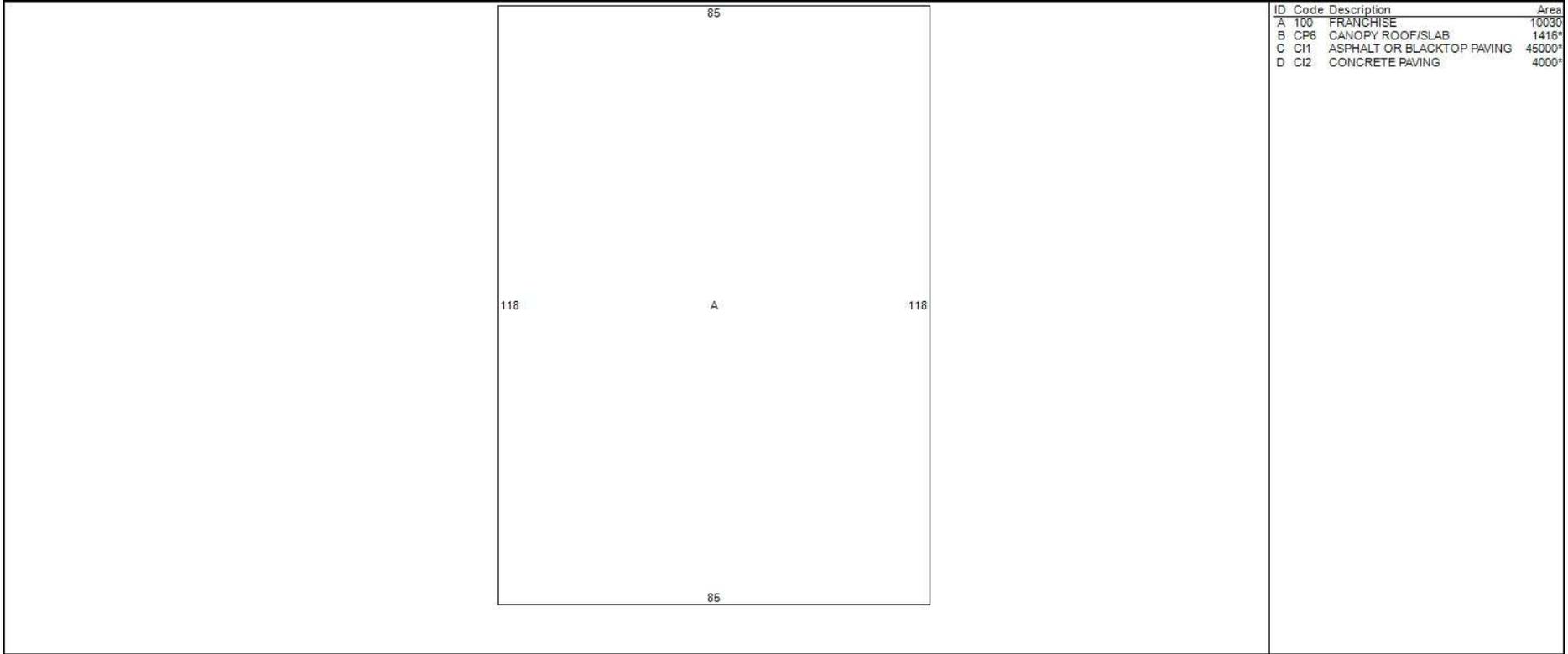
Situs : 19550 COASTAL HWY

Parcel Id: 334-13.00-307.01

Class: 422

Card: 1 of 1

Printed: April 2, 2025



Additional Property Photos

Situs : 19550 COASTAL HWY	Parcel Id: 334-13.00-307.01	Class: 422	Card: 1 of 1	Printed: April 2, 2025
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Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
20	S	005 Franchises	0	10,030	40.00	80	320,960	5		0	304,912	10			30,491	30,491	274,421

Apartment Detail - Building 1 of 1

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 1

Total Gross Building Area	10,030
Replace, Cost New Less Depr	862,660
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	862,660
Value per SF	86.01

Notes - Building 1 of 1

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Income Summary (Includes all Building on Parcel)

Total Net Income	274,421
Capitalization Rate	0.075000
Sub total	3,658,950
Residual Land Value	
Final Income Value	3,658,950
Total Gross Rent Area	10,030
Total Gross Building Area	10,030



Outlook

Re: Negotiated Settlement Stipulation

From Thurlow Cunliffe <thurlow3@yahoo.com>

Date Mon 3/31/2025 4:46 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.

I ACCEPT THE VALUATION OF 2,200,500. THANK YOU VERY MUCH. THURLOW CUNLIFFE

On Monday, March 31, 2025 at 09:13:40 AM EDT, Dianne Ruscavage <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 : 14 LAUREL ST

Parcel ID: 334-14.18-102.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER
 CUNLIFFE THURLOW G TRUSTEE
 14 LAUREL ST
 REHOBOTH BEACH DE 19971

GENERAL INFORMATION
 Living Units 1
 Neighborhood 6VR006
 Alternate ID 33414180102000000
 Vol / Pg 4381/184
 District
 Zoning TOWN CODES
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3063	Location		2,002,460

Total Acres: .3063
 Spot: Location: 12 VERY GD LOCATION (POS INFL)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	2,002,500	2,002,500	0	2,002,500
Building	0	198,000	198,000	0	543,670
Total	0	2,200,500	2,200,500	0	2,546,170

Manual Override Reason
 Base Date of Value
 Effective Date of Value

Value Flag Cost Approach
 TD334DM9

Entrance Information

Date	ID	Entry Code	Source
06/27/24	JXL	Data Mailer Change	Owner
01/08/24	MCS	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
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Situs : 14 LAUREL ST

Parcel Id: 334-14.18-102.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

Style Bungalow
Year Built 1930
Story height 1
Eff Year Built
Attic Unfinished
Year Remodeled
Exterior Walls Alum/Vinyl
Amenities
Masonry Trim x
In-law Apt No
Color

Basement

Basement 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 No Ac
Stacks 1
Fuel Type Propane
Openings 1
System Type Forced Warm Air
Pre-Fab

Room Detail

Bedrooms 2
Full Baths 1
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

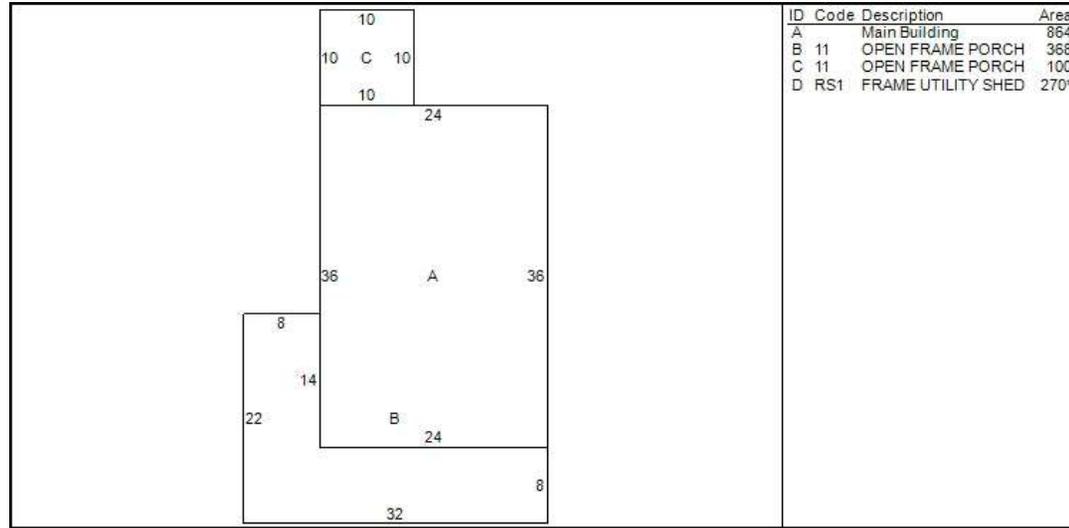
Grade & Depreciation

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

Dwelling Computations

Base Price 153,247
% Good 70
Plumbing 5,090
% Good Override
Basement 0
Functional
Heating 0
Economic 90
Attic 8,340
% Complete 100
Other Features 2,450
C&D Factor
Adj Factor 1.725
Subtotal 169,130
Additions 7,600
Ground Floor Area 864
Total Living Area 864
Dwelling Value 196,900

Building Notes



ID	Code	Description	Area
A		Main Building	864
B	11	OPEN FRAME PORCH	368
C	11	OPEN FRAME PORCH	100
D	RS1	FRAME UTILITY SHED	270*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	15 x 18		270	1	1932	C	A	1,110

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 334-18.00-671.00

Sussex County Board of Assessment VS Lynlee & Conroy Phillips
(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: \$ 602,400

Stipulated Value: \$ 640,800

Date: 3/19/25

Signature of Owner or duly authorized agent: Lynlee A. Phillips

Printed Name: Lynlee A. Phillips

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 334-18.00-671.00. The adjustment reflects a change in review code and economic depreciation that brings the assessed value to \$640,800.

Situs : 34163 HIGH KNOLL RD
Parcel ID: 334-18.00-671.00
Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER

 PHILLIPS LYNLEE ANNE
 CASEY L PHILLIPS
 34163 HIGH KNOLL RD
 LEWES DE 19958

GENERAL INFORMATION

 Living Units 1
 Neighborhood 6AR096
 Alternate ID 334180006710000000
 Vol / Pg 5138/16
 District
 Zoning AGRICULTURAL/RESIDEI
 Class Residential


Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3518			177,530

Total Acres: .3518
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	177,500	177,500	0	177,500
Building	0	463,300	463,300	0	514,930
Total	0	640,800	640,800	0	692,430

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
TD334DM10

Entrance Information

Date	ID	Entry Code	Source
07/06/24	JTS	Data Mailer Change	Owner
11/01/23	GRS	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/24/20	202011801	4,580	A086 4 X 4 X 72 O/S Shower & 6 X 4 X 4	
03/04/09	73023-1	169,090	D010 Dwelling W/Add-Harts Landing Lot	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/17/19	445,000			5138/16	Deed	PHILLIPS LYNLEE ANNE
07/17/09	379,990			3693/151		



Situs : 34163 HIGH KNOLL RD

Parcel Id: 334-18.00-671.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

Style Colonial **Year Built** 2009
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 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**

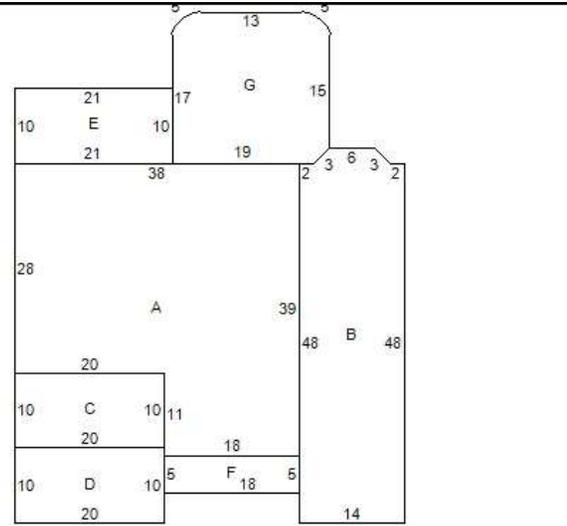
Grade & Depreciation

Grade B **Market Adj**
Condition Average **Functional**
CDU AVERAGE **Economic** 111
Cost & Design 0 **% Good Ovr**
% Complete 100

Dwelling Computations

Base Price	344,764	% Good	94
Plumbing	16,940	% Good Override	
Basement	-30,200	Functional	
Heating	28,600	Economic	111
Attic	0	% Complete	100
Other Features	1,780	C&D Factor	
		Adj Factor	1
Subtotal	361,880	Additions	85,700
Ground Floor Area	1,262		
Total Living Area	3,622	Dwelling Value	463,300

Building Notes



ID	Code	Description	Area
A		Main Building	1262
B	10	1SFR - FRAME	688
C	13/10	FRAME GARAGE/1SFR - ...	200
D	13	FRAME GARAGE	200
E	10	1SFR - FRAME	210
F	11	OPEN FRAME PORCH	90
G	33	MASONRY PATIO	398

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 334-20.14-18.00-C-7

Sussex County Board of Assessment VS Beachline.com LLC
(Owner Name)

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

Original Value: \$ 319,000

Stipulated Value: \$ 254,500

Date: 3/19/25

Signature of Owner or duly authorized agent: Owner

Printed Name: David Moskowitz

Date: 3/11/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Koeler

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 334-20.14-18.00-C-7. The adjustment reflects a change in grade and functional depreciation that brings the assessed value to \$254,500.

Situs :

Parcel Id: 334-20.14-18.00-C-7

Class: 423

Card: 1 of 1

Printed: April 2, 2025

Building Information	
Year Built/Eff Year	1980 /
Building #	1
Structure Type	Retail Condominium
Identical Units	1
Total Units	1
Grade	C+
# Covered Parking	
# Uncovered Parking	
DBA	Superipr screen and glass

Building Other Features													
Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Sprinkler Sys Wet		980	1		1							

Interior/Exterior Information															
Line	Level From	- To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	980	126	Office Building	10	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	980	Office Building	45	100	77,260

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

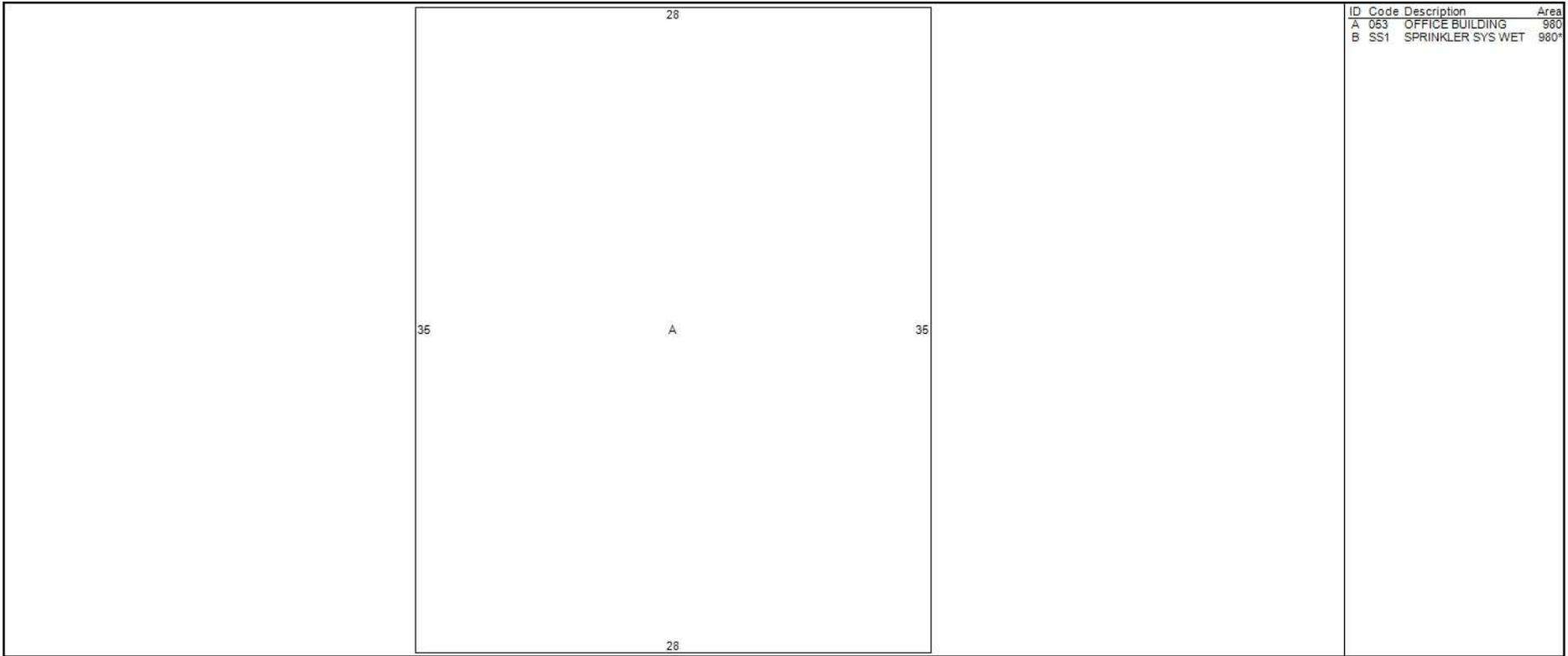
Situs :

Parcel Id: 334-20.14-18.00-C-7

Class: 423

Card: 1 of 1

Printed: April 2, 2025



ID	Code	Description	Area
A	053	OFFICE BUILDING	980
B	SS1	SPRINKLER SYS WET	980*

Additional Property Photos



Situs :

Parcel Id: 334-20.14-18.00-C-7

Class: 423

Card: 1 of 1

Printed: April 2, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
04	S	005 General Office	0	980	32.00		31,360	7		0	29,165	30			8,750	8,750	20,415

Apartment Detail - Building 1 of 1

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 1

Total Gross Building Area	980
Replace, Cost New Less Depr	77,260
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	77,260
Value per SF	78.84

Notes - Building 1 of 1

Income Summary (Includes all Building on Parcel)

Total Net Income	20,415
Capitalization Rate	0.085000
Sub total	240,180
Residual Land Value	
Final Income Value	240,180
Total Gross Rent Area	980
Total Gross Building Area	980



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-22.00-20.04

Sussex County Board of Assessment VS Mark & Nancy Dellavecchio

(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: \$ 1,219,500

Stipulated Value: \$ 991,100

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

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 334-22.00-20.04. The adjustment reflects a change in grade and economic depreciation that brings the assessed value to \$991,100.



Situs : 30 MARSHALL RD

Parcel ID: 334-22.00-20.04

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER
 DELLAVECCHIO MARK TTEE
 NANCY DELLAVECCHIO TTEE REV LIV TR
 30 MARSHALL RD
 REHOBOTH BEACH DE 19971

GENERAL INFORMATION
 Living Units 1
 Neighborhood 6AR212
 Alternate ID 334220000200400000
 Vol / Pg 6083/257
 District
 Zoning AGRICULTURAL/RESIDEI
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2755	Waterfront - Ca		630,990

Total Acres: .2755
 Spot: Location: 12 VERY GD LOCATION (POS INFL)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	631,000	631,000	0	631,000
Building	0	360,100	360,100	0	719,820
Total	0	991,100	991,100	0	1,350,820

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
TD334DM14

Entrance Information

Date	ID	Entry Code	Source
12/01/23	TRM	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/20/08	77135-6	24,192	D010 Living Rm/A Frame Ro-Old Landin	
04/23/08	77135-5	500	D010 Foundation For Porch-Old Landing	
04/14/08	77135-4	27,100	D010 2 Bedroom Add/Bath-Old Landing	
03/25/08	77135-3	12,000	D010 Foundation-Old Landing Lot 24	
06/27/06	77135-2	31,155	D010 Inground Pool-Old Landing Lot 24	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/11/24				6083/257	Deed	DELLAVECCHIO MARK TTEE
08/23/16	850,000			4584/296		
09/20/99		1				



Situs : 30 MARSHALL RD

Parcel Id: 334-22.00-20.04

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

Style Ranch **Year Built** 1990
Story height 1 **Eff Year Built**
Attic None **Year Remodeled**
Exterior Walls Composite **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 4 **Full Baths** 3
Family Rooms **Half Baths** 0
Kitchens **Extra Fixtures** 3
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**

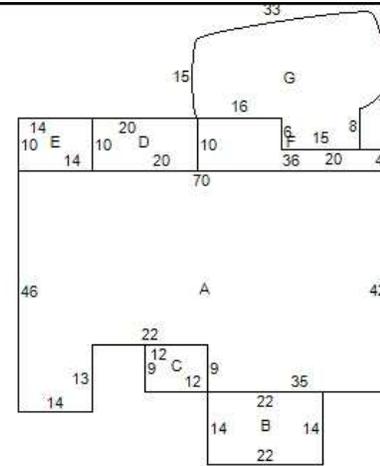
Grade & Depreciation

Grade C **Market Adj**
Condition Average **Functional**
CDU AVERAGE **Economic** 76
Cost & Design 0 **% Good Ovr**
% Complete 100

Dwelling Computations

Base Price	420,790	% Good	84
Plumbing	12,050	% Good Override	
Basement	-23,340	Functional	
Heating	34,900	Economic	76
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.176
Subtotal	444,400	Additions	17,800
Ground Floor Area	2,819		
Total Living Area	2,819	Dwelling Value	354,600

Building Notes



ID	Code	Description	Area
A		Main Building	2819
B	13	FRAME GARAGE	308
C	11	OPEN FRAME PORCH	108
D	12	ENCLOSED FRAME POR...	200
E	31	WOOD DECK	140
F	31	WOOD DECK	240
G	33	MASONRY PATIO	631
H	RP2	PREFABRICATED VINYL...	252*
I	BD1	BOAT DOCK (WOOD TRIM)	100*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pool	x		252	1	2000	C	A	3,210
Boat Dock	5 x 20		100	1	2000	C	A	2,280

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-4.14-89.04

Sussex County Board of Assessment VS Michael & Marciana Filippone
(Owner Name)

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

Original Value: \$2,404,100

Stipulated Value: \$1,567,300

Date: 3/24/2025

Signature of Owner or duly authorized agent: Michael T Filippone

Printed Name: Michael T Filippone

Date: 3/14/26

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 thorough review and adjusted the valuation of Parcel ID 335-4.14-89.04. The adjustment reflects a change in the land influence factor that brings the assessed value to \$1,567,300.

Situs : 4 CHARLES MASON WAY
Parcel ID: 335-4.14-89.04
Class: Residential - Ancillary Use
Card: 1 of 1
Printed: April 2, 2025

CURRENT OWNER

FILIPPONE MICHAEL T
 MARCIANA D FILIPPONE
 6 CHARLES MASON WAY
 LEWES DE 19958

GENERAL INFORMATION

Living Units 0
 Neighborhood 6PR001
 Alternate ID 335041400890400000
 Vol / Pg 5888/188
 District
 Zoning TOWN CODES
 Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2819	Flood Zone	-35	1,554,060

Total Acres: .2819
 Spot: Location: 12 VERY GD LOCATION (POS INFL)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,554,100	1,554,100	0	0
Building	0	13,200	13,200	0	0
Total	0	1,567,300	1,567,300	0	0

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
03/07/24	BDJ	Vacant Land	Other

Permit Information

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

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/13/23	2,500,000	Land & Improv	Valid Sale - Tyler	5888/188	Deed	FILIPPONE MICHAEL T
05/22/18				4891/65	Deed	DEGLI OBIZZI PROPERTIES LLC
01/07/93	10			2477/289		



Situs : 4 CHARLES MASON WAY

Parcel Id: 335-4.14-89.04

Class: Residential - Ancillary Use

Card: 1 of 1

Printed: April 2, 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	Bath Type
Kitchen Type	Bath Remod
Kitchen 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
Bulkhead	1 x 74		74	1	2000	C	A	5,590
Boat Dock	5 x 67		335	1	2000	C	A	7,630

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

Katrina M. Mears

From: David Perry <davidperryjr@yahoo.com>
Sent: Friday, March 21, 2025 7:08 PM
To: Katrina M. Mears
Subject: Re: Negotiated Settlement Stipulation

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

Thank you, I accept the negotiated offer of \$751,800.

David C Perry
8 Gower Ct
Lewes DE 19958

On Friday, March 21, 2025 at 03:14:22 PM EDT, Katrina M. Mears <kmears@sussexcountyde.gov> wrote:

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

Kind Regards,

Katrina M. Mears

Manager of Business Services, Finance

2 The Circle

P.O. Box 589

Georgetown, DE 19947

Tel: 302.855.7859

Mobile: 302.245.7928



Situs : 8 GOWER CT

Parcel ID: 335-8.00-199.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER
 PERRY DAVID C
 PATRICIA M MASLAR
 8 GOWER CT
 LEWES DE 19958

GENERAL INFORMATION
 Living Units 1
 Neighborhood 6PR006
 Alternate ID 335080001990000000
 Vol / Pg 5229/106
 District
 Zoning TOWN CODES
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3620			399,970

Total Acres: .362
 Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	400,000	400,000	0	400,000
Building	0	351,800	351,800	0	449,620
Total	0	751,800	751,800	0	849,620

Manual Override Reason
 Base Date of Value
 Effective Date of Value

Value Flag Cost Approach
 TD335DM2

Entrance Information

Date	ID	Entry Code	Source
02/12/24	GRS	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/17/21	202112280	4,216	A016 31x16 Deck	
12/08/94	83389-3	850	D010 Deck-Pilottown Villagelot 53	
10/05/93	83389-2	6,072	D010 Encl Ex. Porch-Pilottown Village Lc	
07/07/92	83389-1	98,500	D010 Dwellingw/Additions-Pilot Town Vil	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/21/20	515,000			5229/106	Deed	PERRY DAVID C
06/21/90	38,900			0/0		



Situs : 8 GOWER CT

Parcel Id: 335-8.00-199.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

Style Ranch	Year Built 1992
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 Propane	Openings
System Type Forced Warm Air	Pre-Fab

Room Detail

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

Adjustments

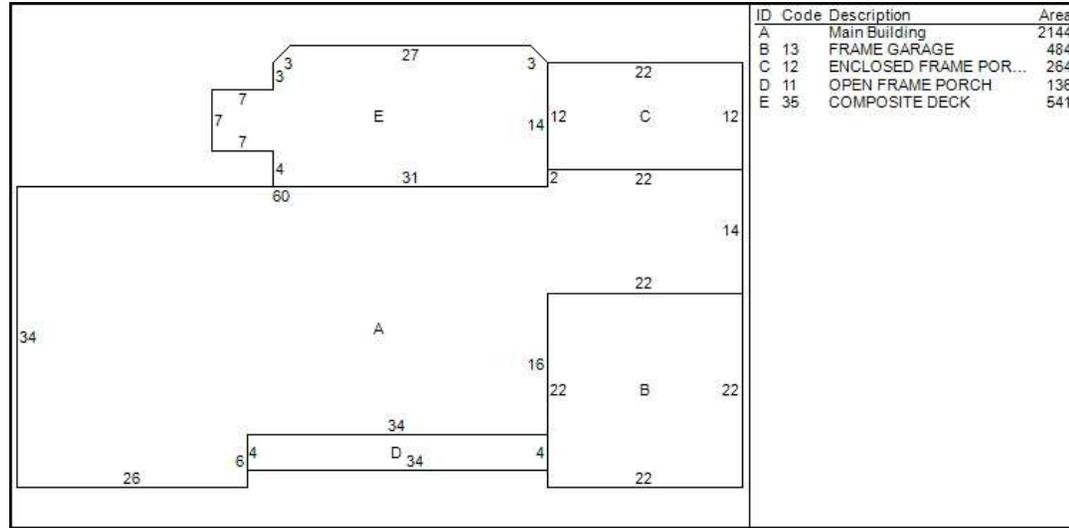
Int vs Ext Same	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

Grade B-	Market Adj
Condition Average	Functional
CDU AVERAGE	Economic 97
Cost & Design 0	% Good Ovr
% Complete 100	

Dwelling Computations

Base Price 364,239	% Good 85
Plumbing 10,310	% Good Override
Basement -20,200	Functional
Heating 30,210	Economic 97
Attic 0	% Complete 100
Other Features 0	C&D Factor
	Adj Factor 1
Subtotal 384,560	Additions 34,700
Ground Floor Area 2,144	
Total Living Area 2,144	Dwelling Value 351,800



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



Outlook

Re: Negotiated Settlement Stipulation

From mclinian75@gmail.com <mclinian75@gmail.com>

Date Mon 3/31/2025 11:25 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.

We agree to the new assessment amount of \$1,334,900.

Ian & Linda McDermott

Sent from my iPad

On Mar 31, 2025, at 9:26 AM, Dianne Ruscavage
<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

<335-8.00-1101.00.pdf>



Situs : 35276 BATTLEMIXER DR

Parcel ID: 335-8.00-1101.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER
 MCDERMOTT IAN C
 LINDA L MCDERMOTT
 35276 BATTLEMIXER DR
 LEWES DE 19958

GENERAL INFORMATION
 Living Units 1
 Neighborhood 6AR218
 Alternate ID
 Vol / Pg 4892/179
 District
 Zoning
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3421			515,330

Total Acres: .3421
 Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	515,300	515,300	0	515,300
Building	0	819,600	1,218,500	0	819,630
Total	0	1,334,900	1,733,800	0	1,334,930

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Market Approach
TD335DM4

Entrance Information

Date	ID	Entry Code	Source
08/07/24	KMB	Data Mailer Change	Owner
02/05/24	TJA	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/04/24	202412776	3,577	A207 "Install Up To 50' Of 48"" High Alur	
06/01/20	202005497	3,825	A018 L Shape Patio 450sq	
02/11/20	202001568	18,200	A186 26 Roof Mount Solar Panels	
07/31/19	201906128	182,936	A007 2st Dw 69x54 Att Gar 33x22 Porch	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/24/18	284,900			4892/179	Deed	MCDERMOTT IAN C



Situs : 35276 BATTLEMIXER DR

Parcel Id: 335-8.00-1101.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 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 Solar Energy
Masonry Trim x	In-law Apt No
Color	

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms 4	Full Baths 3
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

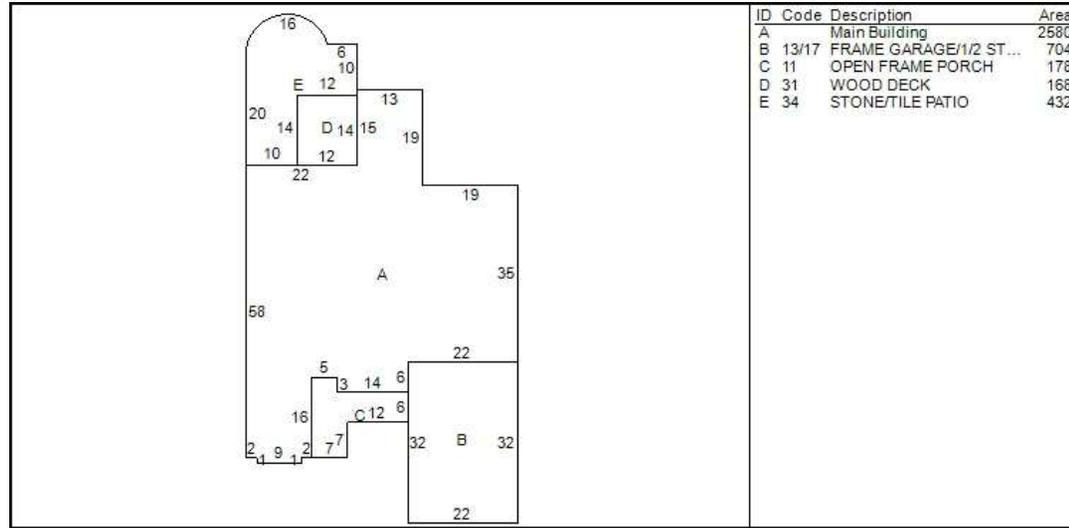
Grade & Depreciation

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

Dwelling Computations

Base Price 583,520	% Good 99
Plumbing 15,060	% Good Override
Basement -26,970	Functional
Heating 48,400	Economic
Attic 0	% Complete 100
Other Features 1,930	C&D Factor
	Adj Factor 1.8
Subtotal 621,940	Additions 61,200
Ground Floor Area 2,580	
Total Living Area 3,577	Dwelling Value 1,218,500

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 432-2.00-15.22

Sussex County Board of Assessment VS Mark & Darlene Figgs

(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: \$156,400

Stipulated Value: \$71,600

Date: MARCH 29, 2025

Signature of Owner or duly authorized agent: Mark B. Figgs

Printed Name: MARK B. FIGGS

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, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 432-2.00-15.22. The adjustment reflects a change in the land factor that brings the assessed value to \$71,600.

Situs :

Parcel ID: 432-2.00-15.22

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER
 FIGGS MARK R & DARLENE M
 5656 BROAD DR
 LAUREL DE 19956

GENERAL INFORMATION
 Living Units 0
 Neighborhood 2AR001
 Alternate ID 432020000152200000
 Vol / Pg 1895/268
 District
 Zoning AGRICULTURAL/RESIDEI
 Class Residential



Property Notes

Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000		-25	54,980
Residual	AC 5.0200	Unimproved	-80	16,620

Total Acres: 6.02
 Spot: Location:

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	71,600	71,600	0	0
Building	0	0	0	0	0
Total	0	71,600	71,600	0	0

Manual Override Reason
 Base Date of Value
 Effective Date of Value

Value Flag Cost Approach
 Gross Building:

Entrance Information			
Date	ID	Entry Code	Source
08/29/22	MEP	Vacant Land	Other

Permit Information				
Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/02/93				1895/268	Deed	FIGGS MARK R & DARLENE M



Situs :

Parcel Id: 432-2.00-15.22

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 2, 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

Katrina M. Mears

From: joe donovan <donovanbuildersrb@gmail.com>
Sent: Friday, March 21, 2025 3:21 PM
To: Katrina M. Mears
Subject: Re: Negotiated Settlement Stipulation

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

I agree to settlement amount .

Thanks

Joe Donovan

Sent from my iPhone

On Mar 21, 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*

<532-6.00-3.03.pdf>

Situs : 34587 SAINT GEORGE RD
Parcel ID: 532-6.00-3.03
Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER

DONOVAN HOME BUILDERS
AND RENOVATION SERVICES INC
68 BRYAN DR
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units 1
Neighborhood 2AR005
Alternate ID 532060000030300000
Vol / Pg 5884/202
District
Zoning GENERAL RESIDENTIAL
Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000			54,500
Residual	AC 0.1200			1,630

Total Acres: 1.12
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	56,100	56,100	0	0
Building	0	0	0	0	0
Total	0	56,100	56,100	0	0

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
10/25/24	GRS	Occupant Not At Home	Other
07/21/22	MEP	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
04/05/23	35,000	Land Only	Valid Sale - Tyler	5884/202	Deed	DONOVAN HOME BUILDERS
06/03/88	1			250/159		



Situs : 34587 SAINT GEORGE RD

Parcel Id: 532-6.00-3.03

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 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

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

From: Dianne Ruscavage dianne.ruscavage@sussexcountyde.gov
Subject: Negotiated Settlement Stipulation
Date: Mar 28, 2025 at 11:25:33 AM
To: sjditmer@comcast.net

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 532-13.00-64.00

Sussex County Board of Assessment VS Steven & Jo Ditmer

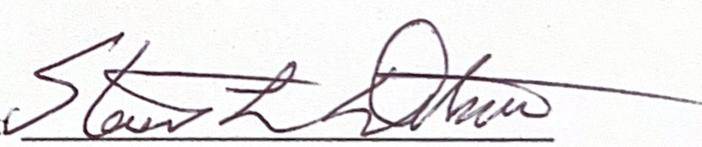
(Owner Name)

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

Original Value: \$526,400

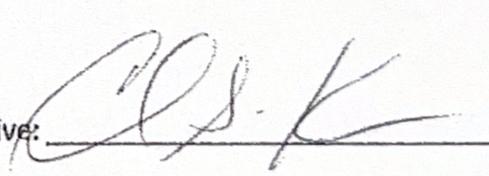
Stipulated Value: \$134,200

Date: 3/28/25

Signature of Owner or duly authorized agent: 

Printed Name: Steven Ditmer

Date: 3/27/25

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 532-13.00-64.00. The adjustment reflects a change in neighborhood code and land value reduction that brings the assessed value to \$134,200.



Situs :

Parcel ID: 532-13.00-64.00

Class: Agricultural - Vacant Land

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER
 DITMER STEVEN
 JO DITMER
 710 E JEWELL ST
 DELMAR DE 19940

GENERAL INFORMATION
 Living Units 0
 Neighborhood 7AR001
 Alternate ID 532130000640000000
 Vol / Pg 5415/271
 District
 Zoning AGRICULTURAL/RESIDEI
 Class A



Property Notes

Land Information				
Type	Size	Influence Factors	Influence %	Value
Residual	AC 35.0921			134,160
Total Acres: 35.0921				
Spot: Location: 6 NEIGHBORHOOD OR SPOT				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	134,200	134,200	134,200	0	0
Building	0	0	0	0	0
Total	134,200	134,200	134,200	0	0
Manual Override Reason Base Date of Value Effective Date of Value					
Value Flag Cost Approach Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
09/08/22	CMP	Vacant Land	Other

Permit Information				
Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/25/21	66,000	Land Only	Valid Sale - Tyler	5415/271	Deed	DITMER STEVEN



Situs :

Parcel Id: 532-13.00-64.00

Class: Agricultural - Vacant Land

Card: 1 of 1

Printed: April 2, 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	
Total Living Area	Dwelling Value

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 533-11.00-680.00

Sussex County Board of Assessment VS Thanhhang Duong & Chlip Qung Le
(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: \$669,700

Stipulated Value: \$572,000

Date: 3/28/2025

Signature of Owner or duly authorized agent: Thanhhang Duong

Printed Name: THANHANG DUONG

Date: 3/17/25

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 533-11.00-680.00. The adjustment reflects a change in grade and approach that brings the assessed value to \$572,000.

Situs : 35024 REYNARD WAY
Parcel ID: 533-11.00-680.00
Class: Single Family Dwelling
Card: 1 of 1
Printed: April 2, 2025

CURRENT OWNER
 DUONG THANHANG THI
 PHILLIP QUANG LE
 2620 GOLD MINE RD
 BROOKEVILLE MD 20833

GENERAL INFORMATION
 Living Units 1
 Neighborhood 1AR082
 Alternate ID 5331100068000000
 Vol / Pg 5375/190
 District
 Zoning GENERAL RESIDENTIAL
 Class Residential



Property Notes

Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1946	Waterview - L2		137,620
Total Acres: .1946				
Spot: Location:				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	137,600	137,600	0	137,600
Building	0	434,400	434,400	0	415,150
Total	0	572,000	572,000	0	552,750
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Cost Approach				
TD533DM3					

Entrance Information			
Date	ID	Entry Code	Source
04/10/24	SLM	Data Mailer Change	Owner
10/06/22	ANW	Occupant Not At Home	Estimated

Permit Information					
Date Issued	Number	Price	Purpose	% Complete	
07/31/20	202008333	153,335	A007	2 St Dw 40x72, Att Gar 20x22, Por	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/21/20	421,255			5375/190	Deed	DUONG THANHANG THI
08/19/20	92,500			5294/157	Deed	NVR INC



Situs : 35024 REYNARD WAY

Parcel Id: 533-11.00-680.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

Style Bungalow **Year Built** 2020
Story height 1.75 **Eff Year Built**
Attic None **Year Remodeled**
Exterior Walls Alum/Vinyl **Amenities**
Masonry Trim x
Color **In-law Apt** No

Basement

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

Heating & Cooling

Fireplaces

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

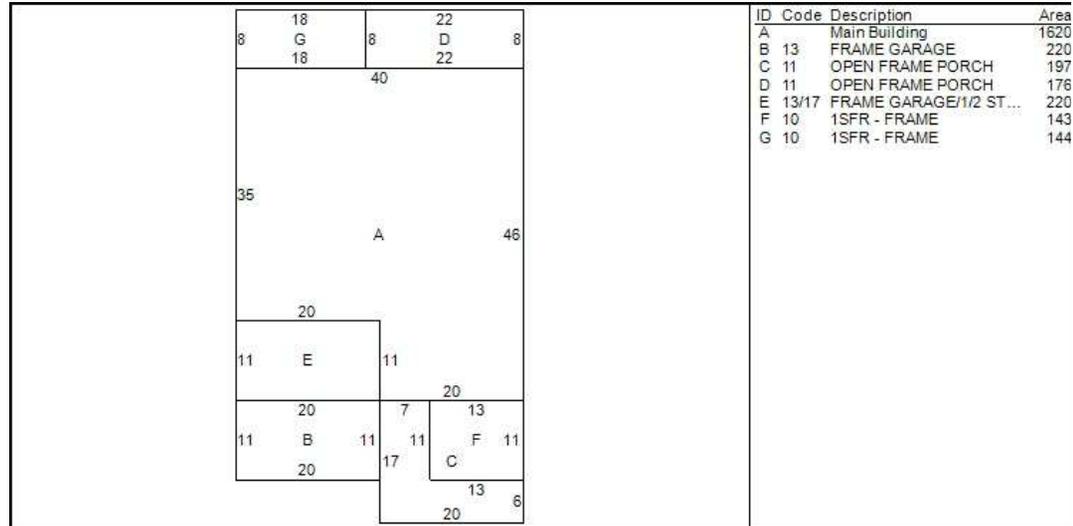
Grade & Depreciation

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

Dwelling Computations

Base Price	374,235	% Good	96
Plumbing	11,780	% Good Override	
Basement	-15,970	Functional	
Heating	31,040	Economic	
Attic	0	% Complete	100
Other Features	1,700	C&D Factor	
		Adj Factor	1
Subtotal	402,790	Additions	47,700
Ground Floor Area	1,620		
Total Living Area	3,232	Dwelling Value	434,400

Building Notes



ID	Code	Description	Area
A		Main Building	1620
B	13	FRAME GARAGE	220
C	11	OPEN FRAME PORCH	197
D	11	OPEN FRAME PORCH	176
E	13/17	FRAME GARAGE/1/2 ST...	220
F	10	1SFR - FRAME	143
G	10	1SFR - FRAME	144

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)**



Outlook

Re: Negotiated Settlement Stipulation

From Bryan Hurst <bryanhurst123@icloud.com>

Date Mon 3/31/2025 11:36 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.

Thank you Dianne.

I accept the proposal as per this email.

Best,

Bryan Hurst
38991 Aster Way
Selbyville, DE

On Mar 31, 2025, at 9:19 AM, Dianne Ruscavage
<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

<533-19.00-1178.00.pdf>

Situs : 38991 ASTER WAY

Parcel ID: 533-19.00-1178.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNER
 HURST BRYAN M
 MARIE L HURST
 3761 DEVONSHIRE DR
 SALISBURY MD 21804

GENERAL INFORMATION
 Living Units 1
 Neighborhood 1AR089
 Alternate ID 53319001178000000
 Vol / Pg 4523/56
 District
 Zoning MEDIUM RESIDENTIAL
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2157			226,770

Total Acres: .2157
 Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	226,800	226,800	0	226,800
Building	0	507,700	484,700	0	507,700
Total	0	734,500	711,500	0	734,500

Manual Override Reason
 Base Date of Value
 Effective Date of Value

Value Flag Market Approach
 TD533DM7

Entrance Information

Date	ID	Entry Code	Source
04/23/24	JXL	Data Mailer Change	Owner
10/28/22	KLC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/02/25	202500056	5,000	A086 4x8 Dett Outside Shower	
11/29/22	202216993	5,000	A108 Add Half Bath To Exist Closet Spa	
09/05/18	201809192	4,616	A017 16.6x20 Screen Porch	
12/08/09	99350-1	128,515	D010 Dwelling W/Add-Americana Baysid	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/23/17	479,000			4757/179	Deed	



Situs : 38991 ASTER WAY

Parcel Id: 533-19.00-1178.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

Style Ranch **Year Built** 2010
Story height 1 **Eff Year Built**
Attic None **Year Remodeled**
Exterior Walls Alum/Vinyl **Amenities**
Masonry Trim x
Color **In-law Apt** No

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms 4 **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

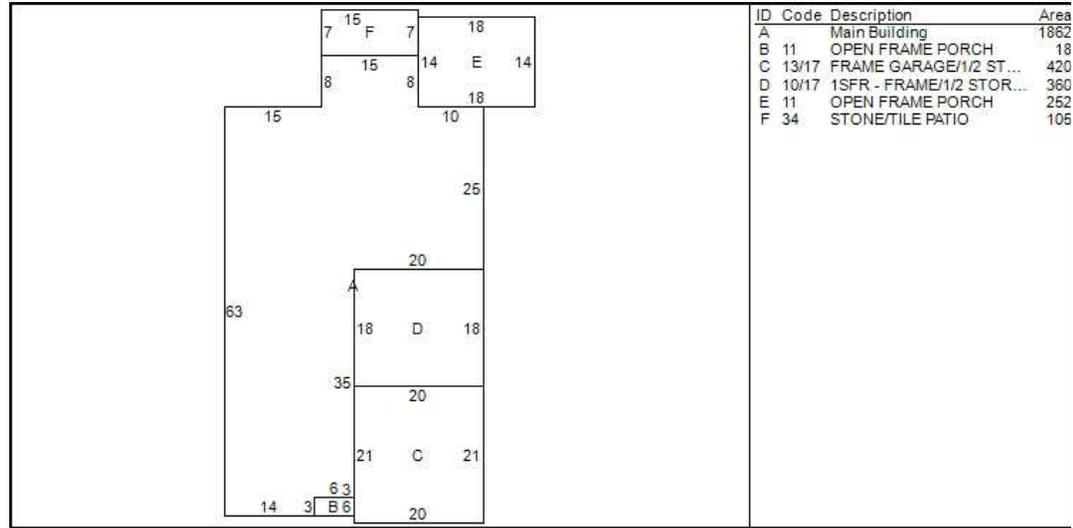
Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

Grade & Depreciation

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

Dwelling Computations

Base Price	323,050	% Good	94
Plumbing	14,730	% Good Override	
Basement	-17,920	Functional	
Heating	26,800	Economic	
Attic	0	% Complete	100
Other Features	1,700	C&D Factor	
		Adj Factor	1.25
Subtotal	348,360	Additions	60,300
Ground Floor Area	1,862		
Total Living Area	2,612	Dwelling Value	484,700



ID	Code	Description	Area
A		Main Building	1862
B	11	OPEN FRAME PORCH	18
C	13/17	FRAME GARAGE/1/2 ST...	420
D	10/17	1SFR - FRAME/1/2 STOR...	360
E	11	OPEN FRAME PORCH	252
F	34	STONE/TILE PATIO	105

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 : 433 BETHANY DR

Parcel ID: 134-13.19-170.00-433

Class: Residential - Condo

Card: 1 of 1

Printed: March 27, 2025

CURRENT OWNER
 BOOVA SAMUEL A III
 JILL E BOOVA
 705 SEVERN RD
 WILMINGTON DE 19803

GENERAL INFORMATION
 Living Units 1
 Neighborhood 1BR101C
 Alternate ID 134131901700000433
 Vol / Pg 4712/74
 District
 Zoning TOWN CODES
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1455			90,870

Total Acres: .1455
 Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	90,900	90,900	0	0
Building	0	490,600	490,600	0	0
Total	0	581,500	581,500	0	0

Manual Override Reason
 Base Date of Value
 Effective Date of Value

Value Flag Cost Approach
 TD134DM19

Entrance Information

Date	ID	Entry Code	Source
05/24/24	DMR	Data Mailer Change	Owner
12/15/22	MEP	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/30/18	201809199	2,016	A016 12 X 12 Screen Porch Addition	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/23/17	310,000			4712/74		
09/30/03	320,000					



Situs : 433 BETHANY DR

Parcel Id: 134-13.19-170.00-433

Class: Residential - Condo

Card: 1 of 1

Printed: March 27, 2025

Dwelling Information

Style Twnhse Exterior **Year Built** 1985
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 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** 3
Total Rooms 6
Kitchen Type **Bath Type**
Kitchen Remod No **Bath Remod** No

Adjustments

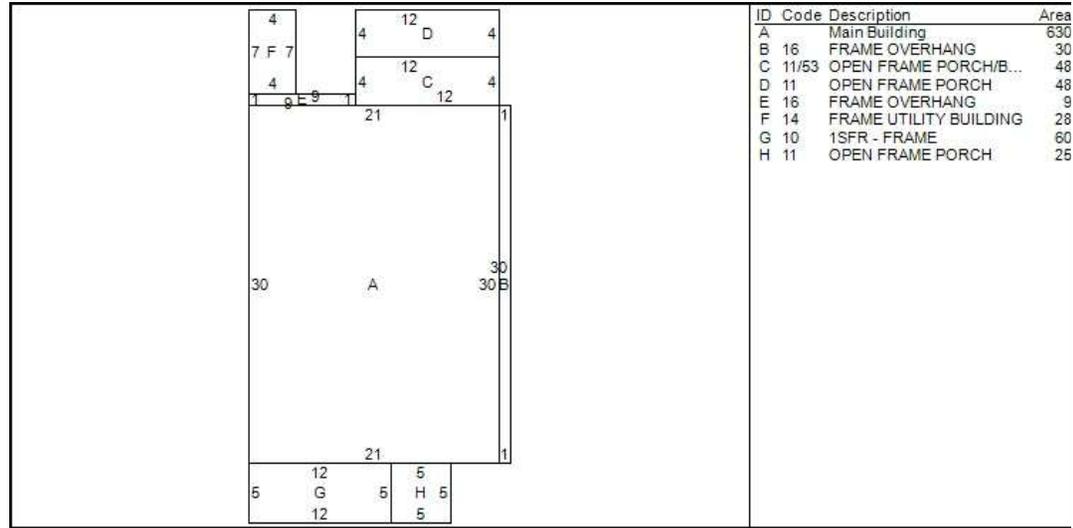
Int vs Ext Same **Unfinished Area**
Cathedral Ceiling x **Unheated Area**

Grade & Depreciation

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

Dwelling Computations

Base Price	182,200	% Good	81
Plumbing	10,710	% Good Override	
Basement	-7,220	Functional	
Heating	15,110	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.88
Subtotal	200,800	Additions	7,700
Ground Floor Area	630		
Total Living Area	1,359	Dwelling Value	490,600



Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name
Condo Model
Unit Number 433
Unit Level
Unit Parking
Model (MH)
Unit Location 2
Unit View
Model Make (MH)

Building Notes

PARDAT	TAX DIST	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	VALUE	LEGAT	
Parcel		Dist	Dir	Dist	Dist	Calc'd Acres	Story	Height	Style	Year	Min Lot	Beam	Full Bath	Half Bath	Den	Grade	CDU	SPAL	Sale Date	Sale Price	PSF	Adjusted Price	Adj PSF	PSF		
134-13-19-170.00-433	134	433	BETHANY	DR	BB-Bethany Beach	0.146	2	12-TWHS END	1985	6	3	2	0	3-CRAWL	C	AV	1,359							427.85	BETHANY PINES CONDO	
134-13-19-170.00-436	134	436	BETHANY	DR	BB-Bethany Beach	0.146	2	12-TWHS END	1985	6	3	2	0	3-CRAWL	C	AV	1,349	10/07/22	625,000	463.31	660,000	489.25			424.76	BETHANY PINES CONDO
134-13-19-170.00-429	134	429	BETHANY	DR	BB-Bethany Beach	0.146	2	12-TWHS END	1985	6	3	2	0	3-CRAWL	C	AV	1,349	01/26/22	599,000	444.03	672,100	498.22				BETHANY PINES CONDO
134-13-19-170.00-431	134	431	BETHANY	DR	BB-Bethany Beach	0.133	2	11-TWHS INTERIOR	1985	5	2	2	0	3-CRAWL	C	AV	1,319	02/25/22	485,000	367.70	540,300	409.63				BETHANY PINES CONDO
																									INTERIOR OF DWELING IS DATED	
					</																					

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

- 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) Samuel A. Boova III / Jill E Boova Parcel ID: 134-13.19-170.00-433

Street Address of Parcel: 433 Bethany Dr, Bethany Beach, DE 19930

Current Assessment: \$ 581,500

Purchase Price (Total of Land and Improvement): \$ 310,000 Date of Purchase: 5/23/2017

Special Conditions of Sale: _____

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

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

Year	Cost	Change
2018	\$14,655	Replacement of upper; lower decks with screened porch; new upper deck.

Description of Property

Lot size/Land Area 1,455 Style of Home Condo

Number of: Bedrooms: 3 Bathrooms: 2 1/2 Fireplaces: 0

Finished Basement Finished Attic Central Air

Porches and Additions: _____

Describe outbuildings or accessory structures other than main dwelling:

Exterior storage shed in shower. Full access to all common elements.

What do you consider to be the fair market value of the property as of July 1, 2023? \$ ~~117,000~~
\$485,000

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

<input type="checkbox"/>	Appraisal (person who did the appraisal must appear at the hearing and the appraisal must be submitted with this appeal form).
<input 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:

See attached

Comparable Sales

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

You must submit 3 comparable sales.

1. Parcel Number 134-13.19-170-436 Owner Kenneth D. Offidani
Address 436 Bethany Dr. Bethany RD DE 19930
Sales Price \$ 260,000 Date of Sale 11/22/2021
Lot Size/Land Area 1,455 + 144 = 1,599 Style of House Condo
Number of: Bedrooms: 3 Bathrooms: 2 1/2 Fireplaces: 0
 Finished Basement Finished Attic Central Air
Porches and Additions: Sunroom, Exterior deck: upper deck
Describe Garage or Other Improvements:

Additional Comments:

Resold 10/7/22 \$625,000 Barbara Daniel

2. Parcel Number 134-13.19-170.00-429 Owner Robin Bullock
Address 429 Bethany Dr. Bethany Be DE 19930
Sales Price \$ 599,000 Date of Sale 1/26/2022
Lot Size/Land Area 1,455 Style of House Condo
Number of: Bedrooms: 3 Bathrooms: 2 1/2 Fireplaces: 0

Finished Basement Finished Attic Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Additional Comments:

3. Parcel Number 134-13.19-170.00-431 Owner Paul Herrick
Address 431 Bethany Dr. Bethany Be, DE 19930
Sales Price \$ 485,000 Date of Sale 2/25/2022
Lot Size/Land Area 1,325 Style of House Condo
Number of: Bedrooms: 2 Bathrooms: 2 1/2 Fireplaces: 0

Finished Basement Finished Attic Central Air

Porches and Additions _____

Describe Garage or Other Improvements:

Additional Comments:

Witnesses or Agents

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

Name

Firm or Company

Address

Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year _____ be reduced to: \$ 570,000

Signature of Owner or agent¹ Jill E Boova

Print Name and Title: Jill E Boova

Mailing Address: 705 Severn Rd.

Wilmington, DE 19803

E Mail Address: Jboova@hotmail.com

Telephone: 302-521-5081

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

Note: If you do not wish to appear before the Board for a formal hearing, please check here and the Board will consider your appeal on, the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits.

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

Because our property is a condo which shares common ground and elements with 35 other units, finding comps within similar proximity to the town and beach, whose land is owned by the tenants is challenging.

Of the 9 buildings within our community, there are 36 condo units (18 of which are nearly identical 3 BR end units). The last "comp" sale (436) occurred on 10/7/22 for \$625,000 and previously on 11/22/21 for \$260,000. Both of these transactions occurred within the date range of 1/1/21 - 6/30/23.

The comp in question (436) has approx. 140 feet of additional living space due to the existence of an enclosed sunroom. When this property was purchased in late 2021 the buyer made significant renovations inside and out, including all new appliances and furnishings. The average of the two selling prices, both of which occur within the required time frame, is \$442,500.

A second comp was located (431) which is a 2 BR interior unit. This unit has the same access to the common property as does a 3 BR unit. The only difference is the square footage, which is listed as 1,325.

Below is my analysis by square footage:

ADDRESS	SALE DATE	SQ FT	SALE PRICE	PRICE PER SQ FT	NEW ASSESSED VALUE
436 Bethany Dr	11/22/2021	1599	\$260,000	\$162.60	NA
429 Bethany Dr	1/26/2022	1455	\$599,000	\$411.68	\$573,000
431 Bethany Dr	2/25/2022	1325	\$485,000	\$366.04	\$563,700
436 Bethany Dr	10/7/2022	1599	\$625,000	\$390.87	\$578,600
			AVERAGE	\$332.80	\$571,767
433 Bethany Dr		1455	\$484,221 Based upon avg price per sq ft.		\$581,500

Knowing that there is 1 unit (429) which includes the exact same screened porch and upper deck renovation, I noted an assessed value of \$573,000. This unit sold within the comp period (1/26/2022) at \$599,000. In the interest of being equitable, I would anticipate

that our assessed value should be **no greater than \$573,000** – although, 429 has updates throughout.

Based upon all the above, my request is for a revised assessed value of \$570,000 which would be like the assessed value of a 3 BR End Unit (412) and lower than the assessed value of 3 BR End Unit (429).

Thank you for your time and consideration.

Jill & Tony Boova

Situs : 15227 ROSEMOUNT LN
Parcel ID: 334-5.00-70.01-195
Class: Residential - Condo

Card: 1 of 1

Printed: March 27, 2025

CURRENT OWNER

SORBERA FRANK PHILIP
 KATRINA ANNE SORBERA
 15227 ROSEMOUNT LN
 LEWES DE 19958

GENERAL INFORMATION

Living Units 1
 Neighborhood 6AR108C
 Alternate ID 334050000700100195
 Vol / Pg 4121/89
 District
 Zoning
 Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2802			77,610

Total Acres: .2802
 Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	77,600	77,600	0	0
Building	0	542,200	542,200	0	0
Total	0	619,800	619,800	0	0

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
TD334DM17

Entrance Information

Date	ID	Entry Code	Source
07/15/24	JXL	Data Mailer Change	Owner
10/19/23	MAE	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/24/13	201313025	3,360	A017 16x15 Screen Porch	
12/07/12	201200986	186,722	A007 2st Dwelling-Halston, Loft, Porch,A	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/01/13	394,996			4121/89		



Situs : 15227 ROSEMOUNT LN

Parcel Id: 334-5.00-70.01-195

Class: Residential - Condo

Card: 1 of 1

Printed: March 27, 2025

Dwelling Information

Style Cape Cod **Year Built** 2013
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 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 Propane **Openings**
System Type Forced Warm Air **Pre-Fab** 1

Room Detail

Bedrooms 3 **Full Baths** 3
Family Rooms **Half Baths** 0
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**

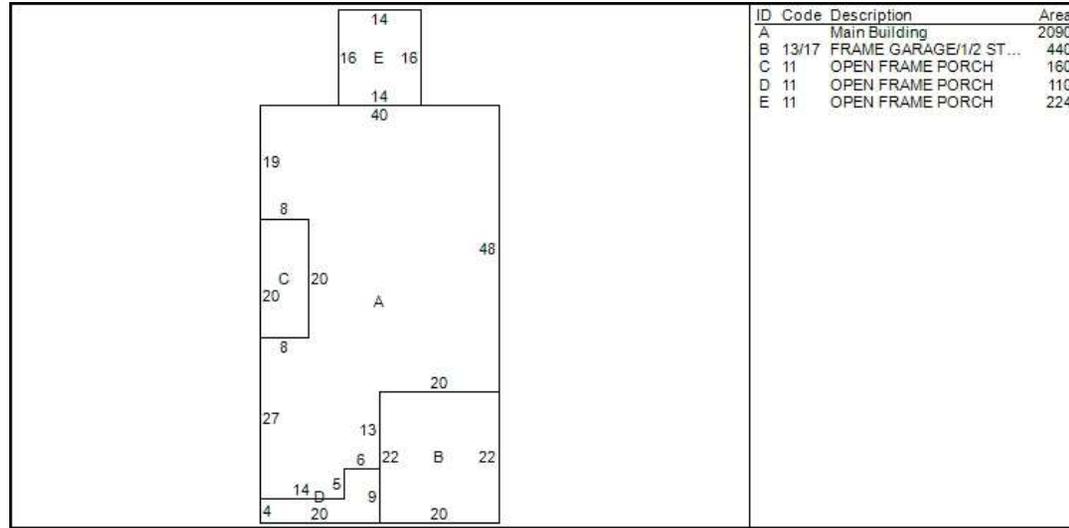
Grade & Depreciation

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

Dwelling Computations

Base Price	427,735	% Good	96
Plumbing	11,780	% Good Override	
Basement	0	Functional	
Heating	35,480	Economic	
Attic	0	% Complete	100
Other Features	1,700	C&D Factor	
		Adj Factor	1.09
Subtotal	476,700	Additions	39,800
Ground Floor Area	2,090		
Total Living Area	2,833	Dwelling Value	542,200

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 195
Unit Level
Unit Parking
Model (MH)
Unit Location 1
Unit View Neighborhood
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@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): FRANK + KATRINA SORBERA Parcel ID: 334-5.00-70.01-195

Street Address of Parcel: 15227 ROSEMOUNT LANE, LEWES, DE 19958

Current Assessment: \$ 619,800

Purchase Price (Total of Land and Improvement): \$ 395,000 Date of Purchase: 4/26/2013

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>2013</u>	<u>\$35,000-</u>	<u>15' x 16' SCREENED PORCH</u>

Description of Property

Lot size/Land Area 69' x 125' Style of Home CAPE COD

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

Finished Basement Finished Attic Central Air

Porches and Additions: SCREENED PORCH

Describe outbuildings or accessory structures other than main dwelling:

N/A

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 557,780-

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:

TOTAL 2025 ASSESSED VALUE OF \$619,800 SEEMS EXCESSIVE BASED ON THE ATTACHED COMPS.
WE TOOK THE AVERAGE OF 5 COMPS TO ARRIVE AT OUR FIGURE OF \$557,780.

Comparable Sales

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

You must submit 3 comparable sales.

1. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

Finished Basement Finished Attic Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Additional Comments:

2. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

Finished Basement Finished Attic Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Additional Comments:

3. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

Finished Basement Finished Attic Central Air

Porches and Additions _____

Describe Garage or Other Improvements:

Additional Comments:

Witnesses or Agents

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

Name

Firm or Company

Address

Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$557,780.

Signature of Owner or agent: Frank Sorbera Katrina Sorbera

Print Name and Title: FRANK SORBERA KATRINA SORBERA

Mailing Address: 15227 ROSEMOUNT LANE
LEWES, DE 19958

E Mail Address: FSORBERA@comcast.net Telephone: 302-703-6921

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

Note: If you do not wish to appear before the Board for a formal hearing, please check here and the Board will consider your appeal on, the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits.

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

Est Price: \$647,100

3742 CHABUIS LN #70 LEWES, DE 19958

Est Price: \$509,000

Est Price: \$647,100

3742 3757

KEY DETAILS

\$509,000

Estimated

For Sale

\$125

DESUNTBSTA

Competition

4

Y

BRIGHT

\$1,815

OWNER: STEVEN SOBACZENSKI I
Parcel ID: 334-5-00-70.00-70



What Is Your Home Worth?

Request a FREE Analysis

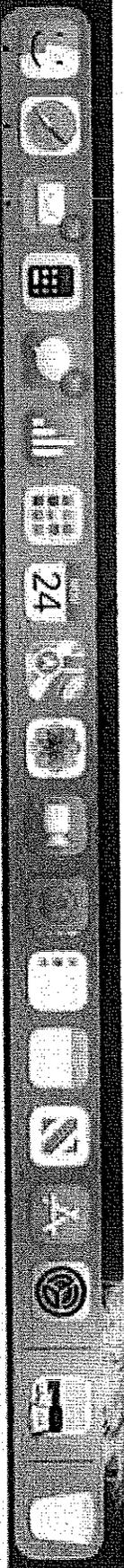
THE MEDIUM RATED FOR NISSEI DRIVE IS

\$500K

Request a FREE Analysis

Request a FREE Analysis

Request a FREE Analysis



Recently used homes in Nassau County, DE - VIBE Realty - YIKS

5580,000 1 B, 5 BR Est Price: \$707,500

3714 CORVINO CT #29 LEWES, DE 19959

\$580,000 Est Price: \$707,500

5 34 3869

*ORDER: MICHAEL WILSON
PARCEL ID# 334-5.00-70.00-89*

Sound 913012021

Request a FREE Analysis

What is Your Home Worth?

The median price for Nassau Grove is **\$580K**

Request a FREE Analysis

Single Family
Mortgage

Sold
3 yrs ago

Nassau Grove

3714

5

3 BR/2 BA

2,734

2007

2021

\$580,000

Detached

For Sale

5 BR

3714

3 BR/2 BA

4

2,734

2007





realtor.com



31786 CARNEROS AVE #173 LEWIS, DE 19958 - VIRE REALTY

\$600,000

1.32% EST. PRICE \$755,400

OWNER: ARLINE PEABODY

31786 CARNEROS AVE #173 LEWIS, DE 19958 PARCEL ID # 334-5.00-70.01-173

Request a FREE Analysis

\$600,000

1.32% EST. PRICE \$755,400

52,687 sq ft

What is Your Home Worth?

The median price for Nassau Grove is

\$488K

Sold 1/04/2023

Request a FREE Analysis

\$600,000

Detached

For Sale

515

RESUBDIVISION

Common Pool/Cr.

4

3

BRIGHT

37004

Single Family

5190 sqft

Sold

NASSAU GROVE

2014/23

5

STEELING

3114

2012

2021

Request a FREE Analysis

Request a FREE Analysis

Request a FREE Analysis



RE/MAX



77082 CUYVER LN APTD Levonia, DE 19358

77082 CUYVER LN APTD Levonia, DE 19358 - DESUJ038700 - YIELD RENTY - YIELD

77082 CUYVER LN APTD Levonia, DE 19358
\$599,900

OWNER: MIKE + KAREN M BURG
PARCEL ID: 334-5-00-70.00-170

Request a FREE Analysis

What is Your Home Worth?

\$500K

06/10/2013

Request a FREE Analysis

KEY DETAILS

4398700
Detached
For Sale
\$144
4156 sqft
Single Family Home
Semi

DESUJ038700
Detachable
3
Y
NARISU CROWN
GARAGE
3
\$240,000
2356

BIRCHT
\$1673
2909
2022

000 X 000

PROPERTY DESCRIPTION

03/05

OWNER NAME: KEITH HUI
 PARCEL ID# 334-4.00-323-00

\$500,000 Est. Price **\$1,651,000** Est. Price
 18709 GOLDEN SUNRISE PL, Leves, DE 19854
\$500,000 Est. Price **2,776** Sq Ft **Est. Price: \$500,000**
 4 BR 3 BA 2,776 SQ FT
 18709 GOLDEN SUNRISE PL, Leves, DE 19854 30.00 Acres

KEY DETAILS

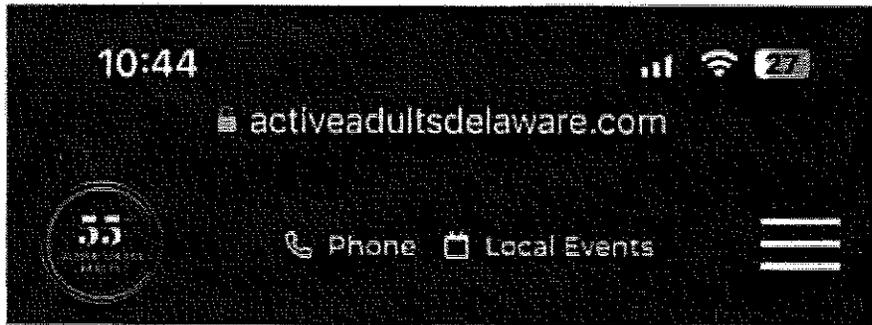
0850500272	Detached	Single Family Home
For Sale	2,776 sqft	Sold
\$180	Villages At Red Mill Pond	
0850500272	Coastal	4
Y		\$1,651,000
Y		2,776
BRIGHT		3016
\$1,655		\$0.00

What's Your Home Worth?

The median price for Villages At Red Mill Pond is
\$550K
 Want to know what your home is worth?
 Contact us for a FREE Analysis

 Zachary Foist
 Real Estate Agent





16402
CORKSCREW
COURT, UNIT 220
LEWES, DE 19958

OWNER: BETH COBBS
MREC ID: 334-5.00-70.01-220

\$594,000

4 BEDS

3 BATHS

2,787 SQFT

SUPPORTING EVIDENCE. ACTIVE LISTING.
ON MARKET SINCE 7/2024.

ASK A QUESTION →



RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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REMEMBER:

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

Property Identification

Owner(s): Lawrence L, AnneMarie Windstein Parcel ID: 334-22.00-27.00

Street Address of Parcel: 25 Marshall Rd

Current Assessment: \$ 1,064,500 by Tyler Tech

Purchase Price (Total of Land and Improvement): \$ 165,000 Date of Purchase: 05/01/1987

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>2000</u>	<u>38,000</u>	<u>Raised house</u>

Description of Property

Lot size/Land Area 1/2 acre Style of Home C ranch House

Number of: Bedrooms: 6 Bathrooms: 3 Fireplaces: 1

Finished Basement Finished Attic Central Air

Porches and Additions: deck

Describe outbuildings or accessory structures other than main dwelling:

Shed

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 600,000 - 700,000

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

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

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

Real 807,000
Zillo - 710,000
Redfin - 620,000

Comparable Sales

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

You must submit 3 comparable sales.

N/A

1. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

Finished Basement Finished Attic Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Additional Comments:

2. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

Finished Basement Finished Attic Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

N/A

Additional Comments:

3. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

Finished Basement Finished Attic Central Air

Porches and Additions _____

Describe Garage or Other Improvements:

Additional Comments:

Witnesses or Agents

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

Name

Firm or Company

Address

Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2023 be reduced to: \$ 650,000

Signature of Owner or agent¹ Lawrence L Windstein Jr

Print Name and Title: Lawrence L Windstein Jr

Mailing Address: 1029 Edgemill Way
West Chester PA 19382

E Mail Address: llwindjr@verizon.net Telephone: 610-574-9805

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

Note: If you do not wish to appear before the Board for a formal hearing, please check here and the Board will consider your appeal on, the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits.

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