

BOARD OF ASSESSMENT REVIEW MEETING

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

AGENDA

April 14, 2025

10:00 A.M.

Call to Order

Approval of Agenda

Public Comments

Consent Agenda

1. **Parcel – 133-15.00-137.00; appellant Billy Allen**
2. **Parcel – 134-13.15-170.00; appellant Patrick Byrne**
3. **Parcel – 134-15.00-275.00; appellant George Dowell Jr.**
4. **Parcel – 134-17.00-56.07-110; appellant James Aldrich**
5. **Parcel – 134-17.19-201.01; appellants Stephen and Pamela Lyons**
6. **Parcel – 134-3.00-2.00-1003; appellant Lorin Curit**
7. **Parcel – 134-3.00-329.00; appellant Mark Hickman**



8. Parcel – 134-5.00-146.00; appellants Seth and Jennifer Hamed
9. Parcel – 134-6.00-128.00; appellant Equity Trust Company Custodian FBO
10. Parcel – 134-9.00-738.00; appellants Michael and Judith Matsko
11. Parcel – 230-15.00-22.02; appellant Carolyn Williams
12. Parcel – 231-12.00-46.01; appellant Howard Morgan IRR TR
13. Parcel – 234-16.00-356.00; appellants William and Marijane Schrammel
14. Parcel – 235-22.00-229.00; appellant Victor Cohen
15. Parcel – 235-8.00-135.00; appellant Carl Wehrer IRR TR
16. Parcel – 334-14.17-519.00-2; appellants Blekken LLC
17. Parcel – 334-19.00-953.00; appellant William Toohey
18. Parcel – 334-20.13-26.00-4; appellant Frank Wade
19. Parcel – 334-8.17-124.00; appellant 22 Holly Road LLC
20. Parcel – 533-19.00-2020.00; appellant Michael Altman

Property Assessment Appeal Hearings:

Appellant	Parcel Number	Property
Seth Herz Trustee	134-13.00-150.00-852-A	852 Garfield Pkwy Bethany Beach, DE 19930
Ellen Mulgrew	133-16.00-2213.00	37035 Havelock Ct. Millsboro, DE 19966
Clarence Brown	134-9.00-1127.00	39631 Water Works Ct. Bethany Beach, DE 19930
Ronald and Kathleen Kobelin	134-13.00-1277.00	39647 Heron Rd. Bethany Beach, DE 19930
Stephen Ash	134-17.00-170.00	427 Periwinkle Rd. Bethany Beach, DE 19930
RBL Ventures LLC	334-14.05-14.00	35 Harbor Rd. Rehoboth Beach, DE 19971

Adjourn

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

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 133-15.00-137.00

Sussex County Board of Assessment VS Billy Allen
(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: \$568,400

Stipulated Value: \$496,000

Date: April. 1. 2025

Signature of Owner or duly authorized agent: Billy Allen

Printed Name: Billy Allen

Date: 3/25/25

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 133-15.00-137.00. The adjustment reflects a change in grade of the dwelling that brings the assessed value to \$496,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 20907 WOODLAKE CIR****Parcel ID: 133-15.00-137.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 9, 2025

CURRENT OWNERALLEN BILLY
20907 WOODLAKE CIRCLE
MILLSBORO DE 19966**GENERAL INFORMATION**Living Units 1
Neighborhood 1AR200
Alternate ID 133150001370000000
Vol / Pg 4618/297
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.8361		102,100

Total Acres: .8361
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	102,100	102,100	0	102,100
Building	0	393,900	395,300	0	393,890
Total	0	496,000	497,400	0	495,990

Value Flag TD133DM3
Market ApproachManual Override Reason
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
05/23/24	JXL	Data Mailer Change	Owner
07/05/22	MEP	Entrance Gained	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/24/19	201911016	3,456	A037 12x24 Shed	
08/06/19	201909018	3,221	A018 "Deck 27x21, Under 30"" (Approx 3	
06/03/16	201605387	182,996	A007 (The Marquette) 1 St Dw 54x72, Al	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/02/16	361,060			4618/297		
09/09/16	29,500					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 20907 WOODLAKE CIR

Parcel Id: 133-15.00-137.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 9, 2025

Dwelling Information

Style	Ranch	Year Built	2016
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

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	

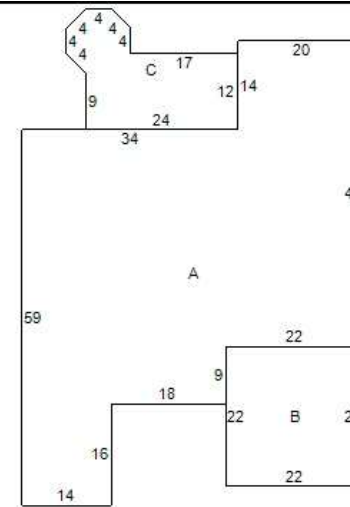
Grade & Depreciation

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

Dwelling Computations

Base Price	435,039	% Good	87
Plumbing	11,780	% Good Override	
Basement	0	Functional	
Heating	36,090	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	.89
Subtotal	482,910	Additions	18,800
Ground Floor Area	2,628		
Total Living Area	2,628	Dwelling Value	390,600

Building Notes



ID	Code	Description	Area
A		Main Building	2628
B	13	FRAME GARAGE	484
C	31	WOOD DECK	354
D	RS1	FRAME UTILITY SHED	288*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 24		288	1	2019	C	A	4,720

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-13,15-170.00

Sussex County Board of Assessment VS Patrick & Judith Byrne

(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: ~~\$1,022,000~~

\$1,063,900 ^{PB}

Stipulated Value: \$809,500

Date: 4/1/2025

Signature of Owner or duly authorized agent: Patrick Byrne Judith Byrne

Printed Name: Patrick Byrne

Judith Byrne

Date: 3/25/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-13,15-170.00. The adjustment reflects a change in the land depreciation that brings the assessed value to \$809,500.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 333 SANDPIPER DR****Parcel ID: 134-13.15-170.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 9, 2025

CURRENT OWNERBYRNE PATRICK
JUDITH BYRNE
8503 PELHAM RD
BETHESDA MD 20817**GENERAL INFORMATION**Living Units 1
Neighborhood 1BR007
Alternate ID 134131501700000000
Vol / Pg 6126/86
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2052	Traffic - Heavy	-25	435,460

Total Acres: .2052
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	435,500	435,500	0	435,500
Building	0	374,000	392,600	0	373,980
Total	0	809,500	828,100	0	809,480

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Market Approach
TD134DM11

Entrance Information

Date	ID	Entry Code	Source
04/30/24	JTS	Data Mailer Change	Owner
03/28/23	RSD	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/19/06	15106-3	17,500	D010 Deck-The Canal Lot 7	
05/19/98	15106-2	2,890	D010 Replace Deck-The Canallot 7	
12/21/82	15106-1	33,000	D010 Dwelling-The Canal Lot 7	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/27/24	885,000			6126/86	Deed	BYRNE PATRICK
09/30/15	470,000			4452/25		
02/12/00						
05/10/86		1				



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 333 SANDPIPER DR

Parcel Id: 134-13.15-170.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 9, 2025

Dwelling Information

Style	Raised Ranch	Year Built	1983
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

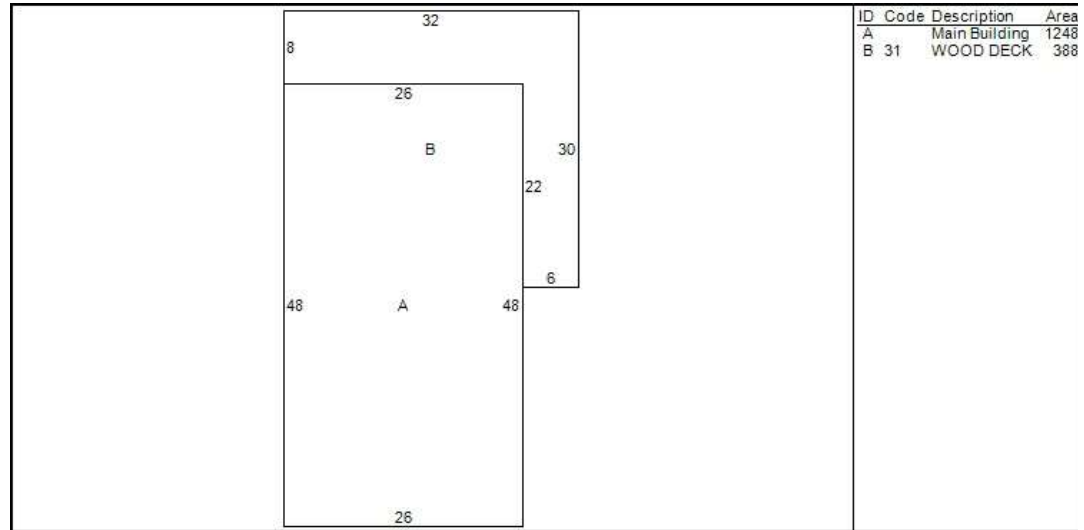
Grade & Depreciation

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

Dwelling Computations

Base Price	212,318	% Good	80
Plumbing	8,030	% Good Override	
Basement	0	Functional	
Heating	17,610	Economic	
Attic	0	% Complete	100
Other Features	2,780	C&D Factor	
		Adj Factor	2
Subtotal	240,740	Additions	3,700
Ground Floor Area	1,248		
Total Living Area	1,248	Dwelling Value	392,600

Building Notes



ID	Code	Description	Area
A		Main Building	1248
B	31	WOOD DECK	388

Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-15.00-275.00

Sussex County Board of Assessment VS George & Stephanie Dowell
(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: \$ 459,600

Stipulated Value: \$ 427,000

Date: 4/2/25

Signature of Owner or duly authorized agent: George Dowell

Printed Name: George Dowell

Date: 3/25/25

Signature of Sussex County Government Representative: Christopher S. Keelar

Printed Name: Christopher S. Keelar

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-15.00-275.00. The adjustment reflects a change in approach and economic depreciation that brings the assessed value to \$427,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 36558 CALM WATER DR****Parcel ID: 134-15.00-275.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 9, 2025

CURRENT OWNERDOWELL GEORGE E JR
STEPHANIE L DOWELL
36558 CALM WATER DR
MILLVILLE DE 19967**GENERAL INFORMATION**Living Units 1
Neighborhood 1TR007
Alternate ID 1341500275000000
Vol / Pg 5606/28
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1165			86,400

Total Acres: .1165
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	86,400	86,400	0	86,400
Building	0	340,600	340,600	0	373,090
Total	0	427,000	427,000	0	459,490

Manual Override Reason
Base Date of Value
Effective Date of Value**Value Flag** Cost Approach
TD134DM11**Entrance Information**

Date	ID	Entry Code	Source
05/06/24	JTS	Data Mailer Change	Owner
01/17/23	HMC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/01/22	202209625	1,500	A085 Trash Enclosure 4x6	
05/03/22	202206410	5,014	A016 384 Paver Patio, 14 Lf Of Sitting W	
03/03/21	202103074	199,700	A053 2 St Duplex 64x32, Att Gar 21x20,	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/03/21	383,807	Land & Improv	Valid Sale - Tyler	5606/28	Deed	DOWELL GEORGE E JR



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 36558 CALM WATER DR

Parcel Id: 134-15.00-275.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 9, 2025

Dwelling Information

Style	Twin	Year Built	2021
Story height	1.75	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

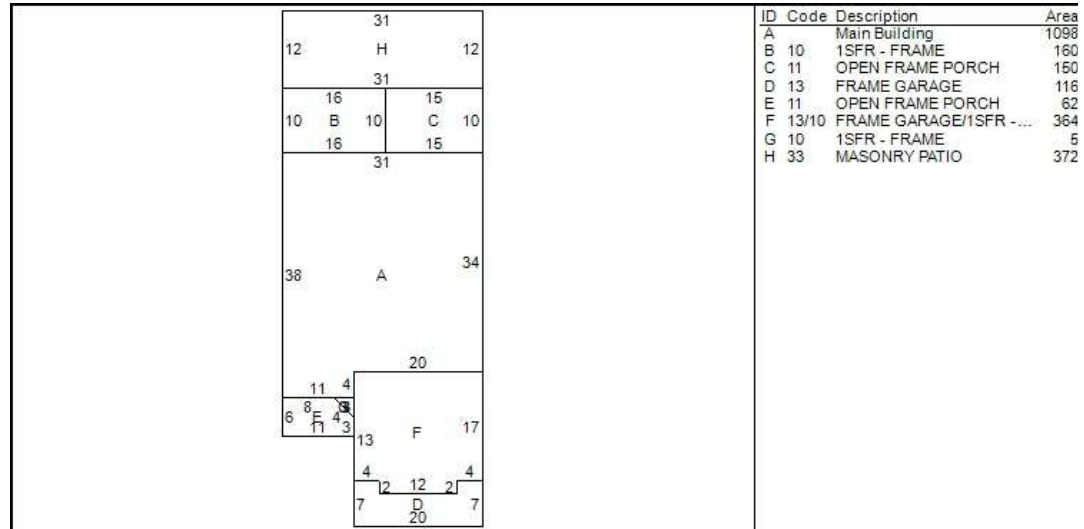
Grade & Depreciation

Grade	B-	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	102
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	274,960	% Good	100
Plumbing	11,780	% Good Override	
Basement	-25,940	Functional	
Heating	22,810	Economic	102
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	283,610	Additions	51,300
Ground Floor Area	1,098		
Total Living Area	2,451	Dwelling Value	340,600

Building Notes



Outbuilding Data

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

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

Katrina M. Mears

From: Elaine Aldrich <elainejaldrich@gmail.com>
Sent: Monday, March 31, 2025 3:06 PM
To: Katrina M. Mears
Subject: Re: Assessment Appeal

134 17 5607 110

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 saw the original assessment....so sorry and thank you! If I need to do anything else , let me know. Phew!

Sent from my iPhone

On Mar 31, 2025, at 9:00 PM, Katrina M. Mears <kmears@sussexcountye.gov> wrote:

The assessed values sent to you was \$900,500.

From: Elaine Aldrich <elainejaldrich@gmail.com>
Sent: Monday, March 31, 2025 2:43 PM
To: Katrina M. Mears <kmears@sussexcountye.gov>
Subject: Re: 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.

Please let me know the board meeting date. This is the second appeal and both times it has been agreed that our property is worth less than \$1,000,000 and then we get an assessment of much more than \$1,000,000. I do not understand this and will continue with the appeal process.

Sent from my iPhone

On Mar 31, 2025, at 6:22 PM, Katrina M. Mears <kmears@sussexcountye.gov> wrote:

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-

**RESIDENTIAL PROPERTY RECORD CARD** 2099**SUSSEX COUNTY****Situs : 110 ISLAND HOUSE RD****Parcel ID: 134-17.00-56.07-110****Class: Residential - Condo**

Card: 1 of 1

Printed: April 9, 2025

CURRENT OWNERALDRICH JAMES E
ALDRICH ELAINE JOYCE WASSMER
3217 LLEWELLYN FIELD ROAD
OLNEY MD 20832**GENERAL INFORMATION**Living Units 1
Neighborhood 1AR166C
Alternate ID 134170000560700110
Vol / Pg 4386/216
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes**

COMMON LAND PCT - ESTIMATED

**Land Information**

Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC	0.0321	Waterfront - Oc	-15	114,830

Total Acres: .0321
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	114,800	114,800	0	0
Building	0	785,700	785,700	0	0
Total	0	900,500	900,500	0	0

Value Flag Cost Approach
TD134DM18**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
12/06/23	SMD	Normal Review	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
04/22/15	530,000			4386/216		
06/19/07	800,000					
09/15/05	765,000					
01/18/03	385,000					
12/31/01	337,500					
08/31/96	161,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 110 ISLAND HOUSE RD

Parcel Id: 134-17.00-56.07-110

Class: Residential - Condo

Card: 1 of 1

Printed: April 9, 2025

Dwelling Information

Style	Condo Flat	Year Built	1980
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Stucco	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

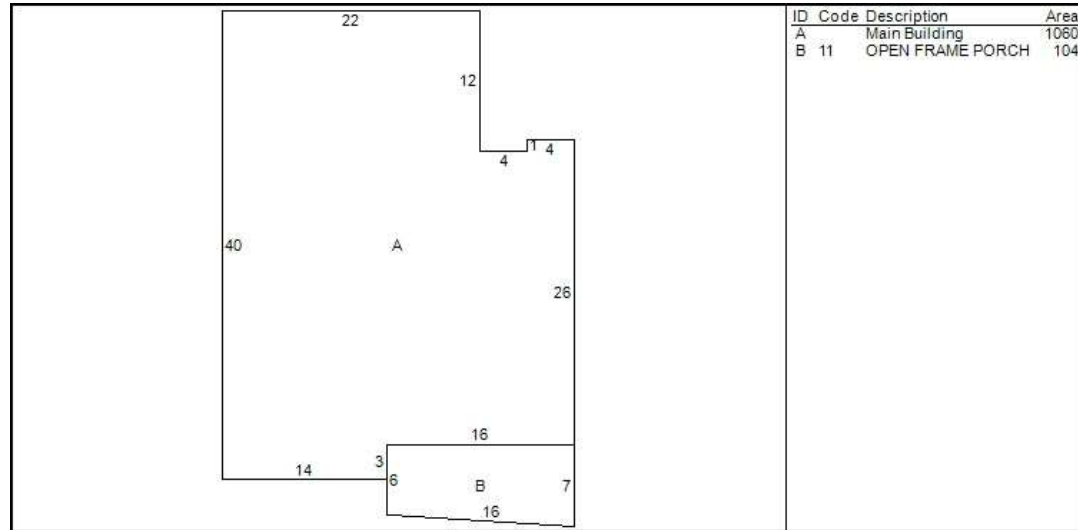
Grade & Depreciation

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

Dwelling Computations

Base Price	196,581	% Good	79
Plumbing	7,030	% Good Override	
Basement	-24,110	Functional	
Heating	16,310	Economic	90
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	5.56
		Additions	2,100
Subtotal	195,810		
Ground Floor Area	1,060		
Total Living Area	1,060	Dwelling Value	785,700

Building Notes



Outbuilding Data

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

Complex Name
Condo ModelUnit Number 110
Unit Level 1
Unit Parking
Model (MH)Unit Location 3
Unit View Waterfront-Ocean
Model Make (MH)

Katrina M. Mears

From: Stephen Lyons <SLyons@zoll.com>
Sent: Thursday, April 3, 2025 7:08 AM
To: Katrina M. Mears
Cc: plyons321@hotmail.com
Subject: Acceptance of Appeal

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

Katrina,

This will serve as our acceptance of the appeal stipulated value of \$ 951,500 as per your notice.

We are unable to scan this to you.

Will also send via e mail.

Thank you for your assistance in this matter.

Steve & Pam Lyons

Parcel: 134-17. 19-201.01

Steve Lyons

ZOLL Medical
610-357-2347 Cell

SLyons@zoll.com
www.zoll.com



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**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 155 LAYTON DR****Parcel ID: 134-17.19-201.01****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 9, 2025

CURRENT OWNERLYONS STEPHEN J & PAMELA M
323 FAIRWAY LN
DAGSBORO DE 19939**GENERAL INFORMATION**Living Units 1
Neighborhood 1WR004
Alternate ID 134171902010100000
Vol / Pg 2095/149
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1148	Waterfront - Ca		588,280

Total Acres: .1148
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	588,300	588,300	0	588,300
Building	0	363,200	363,200	0	1,711,230
Total	0	951,500	951,500	0	2,299,530

Value Flag Cost Approach
TD134DM12**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
05/08/24	DMR	Data Mailer Change	Owner
11/16/22	KLC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/14/90	19814-1	6,000	D010 Siding-N.Side Layton Dr.Lot 66	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/06/95	1			2095/149		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 155 LAYTON DR

Parcel Id: 134-17.19-201.01

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 9, 2025

Dwelling Information

Style	Conventional	Year Built	1970
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

Basement	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	Electric Baseboard	Pre-Fab	

Room Detail

Bedrooms	3	Full Baths	1
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	

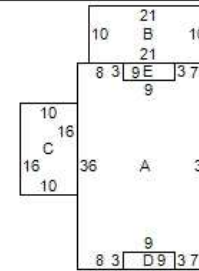
Grade & Depreciation

Grade	C	Market Adj	
Condition	Average	Functional	55
CDU	AVERAGE	Economic	
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	215,636	% Good	74
Plumbing	6,700	% Good Override	
Basement	-8,540	Functional	55
Heating	17,890	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.8
		Additions	4,000
Subtotal	231,690		
Ground Floor Area	810		
Total Living Area	1,674	Dwelling Value	176,900

Building Notes



ID	Code	Description	Area
A		Main Building	810
B	31	WOOD DECK	210
C	11	OPEN FRAME PORCH	160
D	10	1SFR - FRAME	27
E	10	1SFR - FRAME	27
F	BK1	BULKHEAD	50*
G	BD1	BOAT DOCK (WOOD TR...	8000*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Bulkhead	1 x 50		50	1	2000	C	A	3,970
Boat Dock	2000 x 4		8,000	1	2000	C	A	182,300

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-3.00-2.00-1003

Sussex County Board of Assessment VS Lorin & Paula Curit

(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: \$ 409,600

Stipulated Value: \$ 391,700

Date: 04/01/2025

Signature of Owner or duly authorized agent: Lorin Curit, Paula D Curit

Printed Name: LORIN CURIT & PAULA CURIT

Date: 3/28/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-3.00-2.00-1003. The adjustment reflects a change in economic depreciation that brings the assessed value to \$391,700.



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 29614 CARNOUSTIE CT 1003

Parcel ID: 134-3.00-2.00-1003

Class: Residential - Condo

Card: 1 of 1

Printed: April 7, 2025

CURRENT OWNER

CURIT LORIN S
PAULA D CURIT
5186 SE MILES GRANT TER
STUART FL 34997

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR119C
Alternate ID 134030000020001003
Vol / Pg 5667/268
District
Zoning HIGH DENSITY RESIDEN'
Class Residential

Property Notes

COMMON LAND PCT - 2.00 / 2.03 / 2.04



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1055	Golf Course View	19,130

Total Acres: .1055
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	19,100	19,100	0	0
Building	0	384,800	384,800	0	0
Total	0	403,900	403,900	0	0

Value Flag Cost Approach
TD134DM17

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
04/18/23	MAE	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
03/22/22	370,000	Improv Only	Valid Sale - Tyler	5667/268	Deed	CURIT LORIN S
09/26/84	131,600			4464/27		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 29614 CARNOUSTIE CT 1003

Parcel Id: 134-3.00-2.00-1003

Class: Residential - Condo

Card: 1 of 1

Printed: April 7, 2025

Dwelling Information

Style	Twnhse Interior	Year Built	1985
Story height	3	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	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	3	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	2
Total Rooms	6		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

Grade & Depreciation

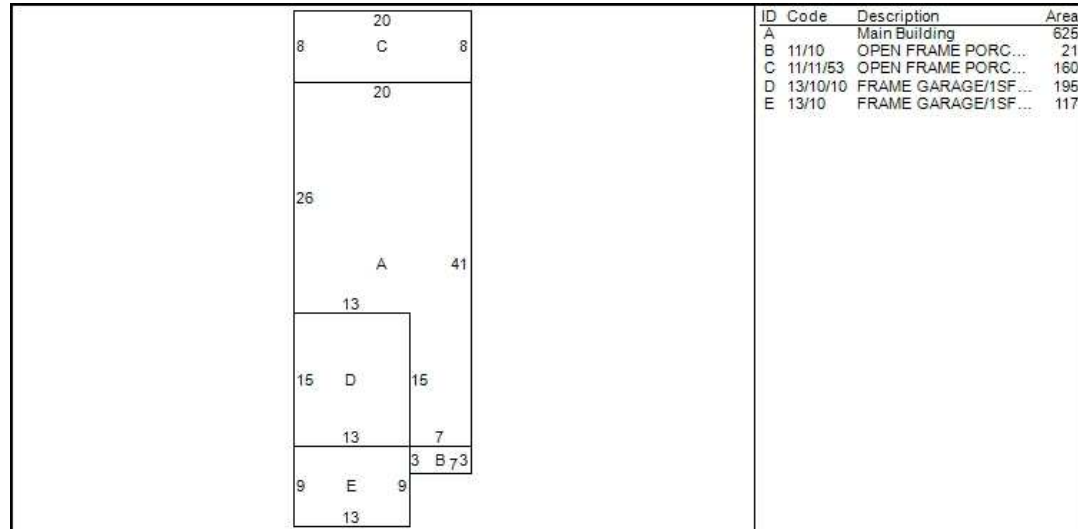
Grade	B-	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	105
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	284,979	% Good	81
Plumbing	14,730	% Good Override	
Basement	-7,900	Functional	
Heating	23,640	Economic	105
Attic	0	% Complete	100
Other Features	1,700	C&D Factor	
		Adj Factor	1.25
Subtotal	317,150	Additions	38,100
Ground Floor Area	625		
Total Living Area	2,403	Dwelling Value	384,800

Building Notes

INT OF UNIT IS DATED AS OF 3.28.25



Outbuilding Data

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

Complex Name
Condo Model

Unit Number 1003

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 134-3.00-329.000

Sussex County Board of Assessment VS Mark & Jaclyn Hekman
(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: \$776,600

Stipulated Value: \$687,000

Date: 4/1/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Jaclyn Hekman

Date: 3/20/26

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher G. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-3.00-329.00. The adjustment reflects a change in grade of the dwelling and approach that brings the assessed value to \$687,000.



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 29480 COLONY DR

Parcel ID: 134-3.00-329.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 7, 2025

CURRENT OWNER

HICKMAN MARK R
JACLYN HICKMAN
29480 COLONY DR
DAGSBORO DE 19939

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR045
Alternate ID 134030003290000000
Vol / Pg 5342/38
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2726			140,470

Total Acres: .2726
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	140,500	140,500	0	140,500
Building	0	546,500	546,500	0	606,060
Total	0	687,000	687,000	0	746,560

Value Flag TD134DM8
Cost Approach

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
05/14/24	KMB	Data Mailer Change	Owner
04/25/23	MEP	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/17/21	202117027	201,639	A007 2 St Dw 43x45, Att Gar 23x24, Por	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/02/20	135,000			5342/38	Deed	HICKMAN MARK R



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 29480 COLONY DR

Parcel Id: 134-3.00-329.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 7, 2025

Dwelling Information

Style	Cape Cod	Year Built	2022
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	4	Full Baths	4
Family Rooms		Half Baths	0
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	

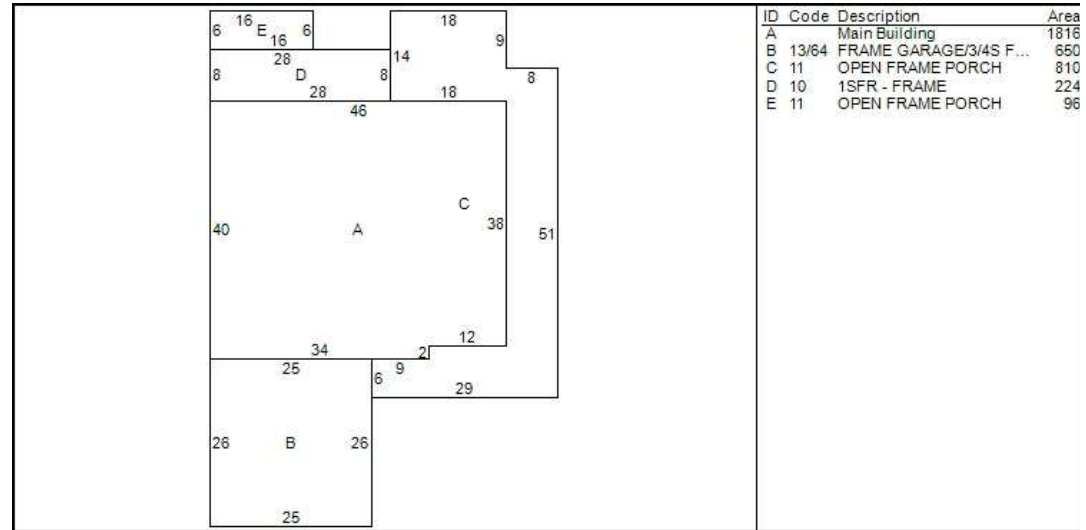
Grade & Depreciation

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

Dwelling Computations

Base Price	413,440	% Good	96
Plumbing	18,480	% Good Override	
Basement	-18,350	Functional	
Heating	34,290	Economic	
Attic	0	% Complete	100
Other Features	1,780	C&D Factor	
		Adj Factor	1.07
		Additions	79,100
Subtotal	449,640		
Ground Floor Area	1,816		
Total Living Area	3,436	Dwelling Value	546,500

Building Notes



Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-5.00-146.00

Sussex County Board of Assessment VS Beth & Jennifer Hamed

(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: \$2,976,300

Stipulated Value: \$2,780,100

Date: 4/3/25

Signature of Owner or duly authorized agent: Joseph Seth Hamed

Printed Name: Joseph Seth Hamed (410-935-4777)

Date: 3/25/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-5.00-146.00. The adjustment reflects a change in land value that brings the assessed value to \$2,780,100.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 29530 N DUNE WAY****Parcel ID: 134-5.00-146.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 9, 2025

CURRENT OWNER

HAMED J SETH & JENNIFER M HAMED
2100 FOX TRAIL CT
REISTERSTOWN MD 21136

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR055
Alternate ID 13405000146000000
Vol / Pg 2785/239
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes**Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2977	Location	-10	1,765,210

Total Acres: .2977
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,765,200	1,765,200	0	1,765,200
Building	0	1,014,900	1,014,900	0	1,501,160
Total	0	2,780,100	2,780,100	0	3,266,360

Value Flag Cost Approach
TD134DM9

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
04/10/23	NMJ	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/07/14	201403072	0	TEST	Nb 1093
09/05/13	201309475	251,518	A007	3 St Dwelling 30x64 Garage 18x28
08/26/13	201309791	0	A140	Nb 1095
11/14/03	22934-2	2,762	D010	2nd Floor Deck-Cotton Patch Hills
04/16/99	22934-1	2,618	D010	Deck For Hot Tub-Cotton Patch Hil

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/20/02	1,000,000			2785/239		
12/10/97	370,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 29530 N DUNE WAY

Parcel Id: 134-5.00-146.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 9, 2025

Dwelling Information

Style	Colonial	Year Built	2014
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	E3-Res EI (2-Stops)
Masonry Trim	x	In-law Apt	No
Color			

Basement

Basement	Partial	# Car Bsmt Gar	1
FBLA Size	1,346	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

Heating & Cooling

Fireplaces

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Geothermal

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

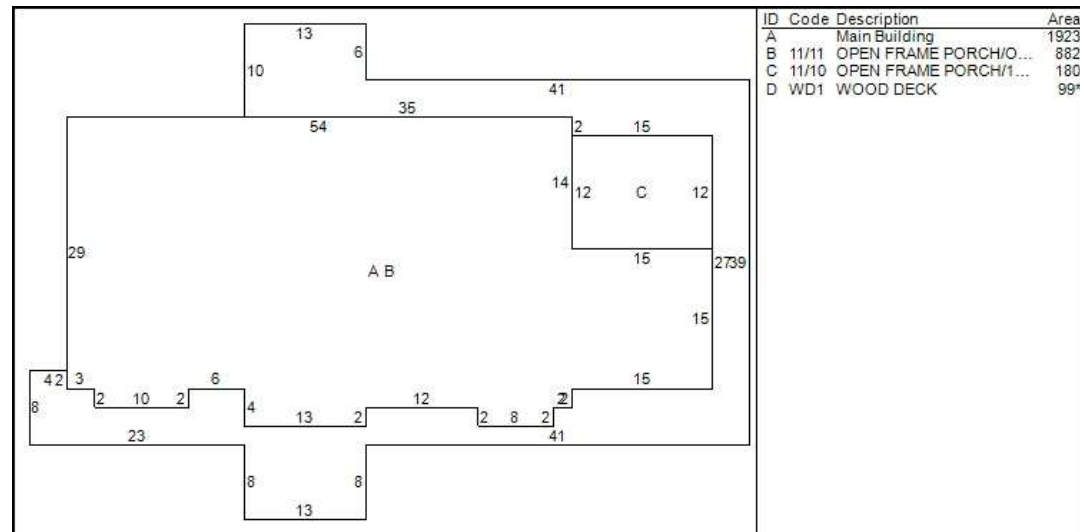
Grade & Depreciation

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

Dwelling Computations

Base Price	591,485	% Good	96
Plumbing	22,500	% Good Override	
Basement	-14,660	Functional	
Heating	49,060	Economic	
Attic	0	% Complete	100
Other Features	91,620	C&D Factor	
		Adj Factor	1.3
		Additions	68,400
Subtotal	740,010		
Ground Floor Area	1,923		
Total Living Area	4,026	Dwelling Value	1,012,500

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Wood Deck	11 x 9		99	1	2021	C	A	2,380

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 134-6.00-128.00

Sussex County Board of Assessment VS. Edly Trust Company Custodian (BO) Robert Hurst
(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: \$ 487,000

Stipulated Value: \$ 166,300

Date: 4/1/25

Signature of Owner or duly authorized agent: Robert M.S. Hurst

Printed Name: Robert M.S. Hurst

Date: 3/25/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-6.00-128.00. The adjustment reflects a change in grade and location factor and condition that brings the assessed value to \$166,300.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 30883 E LAGOON RD****Parcel ID: 134-6.00-128.00****Class: Mobile Home**

Card: 1 of 2

Printed: April 9, 2025

CURRENT OWNEREQUITY TRUST COMPANY CUSTODIAN FBO
ROBERT HURST IRA
205 KENTUCKY AVE
PASADENA MD 21122**GENERAL INFORMATION**Living Units 1
Neighborhood 1AR047
Alternate ID 134060001280000000
Vol / Pg 5718/123
District
Zoning GENERAL RESIDENTIAL
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2335	Waterfront - Ca	114,730

Total Acres: .2335
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	114,700	114,700	0	114,700
Building	0	51,600	51,600	0	-17,980
Total	0	166,300	166,300	0	96,720

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
05/04/23	RSD	Unoccupied	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/11/10	23379-2	2,300	D010	A Frame Roof-Dogwood Acres Lot
12/09/05	23379-1	3,072	D010	Addition-Dogwood Acres Lot 104/1

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/14/22			Invalid Sale - Tyler	5718/123	Deed	EQUITY TRUST COMPANY CUSTODIAN F



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 30883 E LAGOON RD

Parcel Id: 134-6.00-128.00

Class: Mobile Home

Card: 1 of 2

Printed: April 9, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

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

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Bulkhead	1 x	256	256	1	1994	C	A	17,870

Condominium / Mobile Home Information

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

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 30883 E LAGOON RD****Parcel ID: 134-6.00-128.00****Class: Mobile Home**

Card: 2 of 2

Printed: April 9, 2025

CURRENT OWNEREQUITY TRUST COMPANY CUSTODIAN FBO
ROBERT HURST IRA
205 KENTUCKY AVE
PASADENA MD 21122**GENERAL INFORMATION**Living Units 1
Neighborhood 1AR047
Alternate ID 134060001280000000
Vol / Pg 5718/123
District
Zoning GENERAL RESIDENTIAL
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2335	Waterfront - Ca	114,730

Total Acres: .2335
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	114,700	114,700	0	114,700
Building	0	51,600	51,600	0	-17,980
Total	0	166,300	166,300	0	96,720

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
05/04/23	RSD	Unoccupied	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/11/10	23379-2	2,300	D010	A Frame Roof-Dogwood Acres Lot
12/09/05	23379-1	3,072	D010	Addition-Dogwood Acres Lot 104/1

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/14/22			Invalid Sale - Tyler	5718/123	Deed	EQUITY TRUST COMPANY CUSTODIAN F



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 30883 E LAGOON RD

Parcel Id: 134-6.00-128.00

Class: Mobile Home

Card: 2 of 2

Printed: April 9, 2025

Dwelling Information

Style	Mobile Home - Sng Wide	Year Built	1980
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	2	Full Baths	2
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	5	Bath Type	
Kitchen Type		Bath Remod	No
Kitchen Remod	No		

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

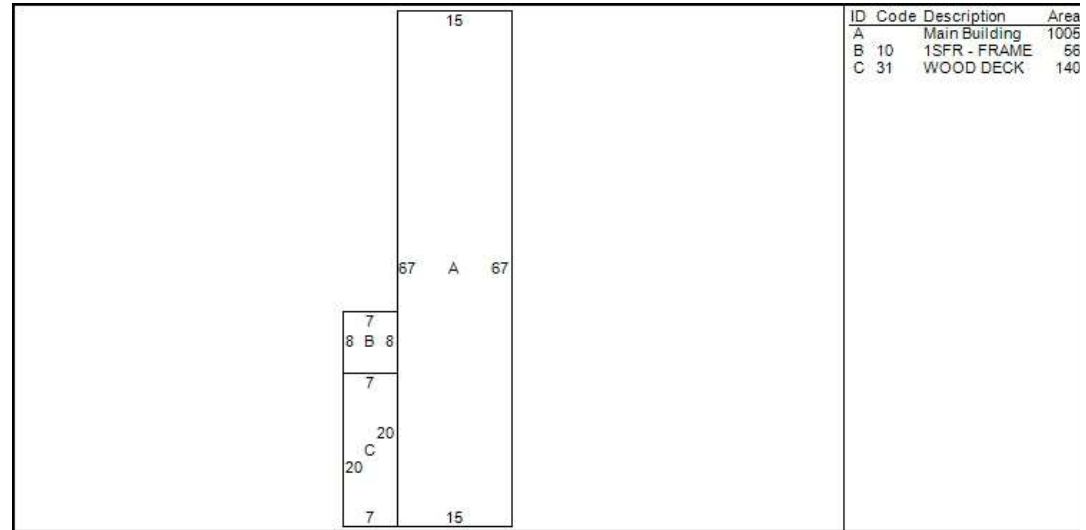
Grade & Depreciation

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

Dwelling Computations

Base Price	77,753	% Good	44
Plumbing	2,000	% Good Override	
Basement	-3,290	Functional	
Heating	4,970	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	.9
Subtotal	81,430	Additions	1,600
Ground Floor Area	1,005		
Total Living Area	1,061	Dwelling Value	33,700

Building Notes



Outbuilding Data

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

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

Tax Year 2025

In the Matter of Appeal

Parcel ID
134-9-00-738.00

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Sussex County Board of Assessment VS Michael &
Judith Matsko

(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:
\$543,000

Stipulated Value:
\$497,600

Date: 3-28-25

Signature of Owner or duly authorized
agent:

Printed Name:

Michael E. Matsko Jr.
Michael E. MATSKO Jr.
Judith A. Matsko
Judith A. MATSKO

Date: 3/14/26

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



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 38258 WATERWAY DR

Parcel ID: 134-9.00-738.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 9, 2025

CURRENT OWNER

MATSKO MICHAEL E & JUDITH A
38258 WATERWAY DR
OCEAN VIEW DE 19970

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR057
Alternate ID 134090007380000000
Vol / Pg 2244/251
District
Zoning GENERAL RESIDENTIAL
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2204			161,630

Total Acres: .2204
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	161,600	161,600	0	161,600
Building	0	336,000	206,500	0	336,030
Total	0	497,600	368,100	0	497,630

Manual Override Reason

Base Date of Value

Effective Date of Value

Value Flag Market Approach
TD134DM10

Entrance Information

Date	ID	Entry Code	Source
05/02/24	JXL	Data Mailer Change	Owner
05/04/23	KAC	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/05/14	201405080	2,125	A017 10x25 Deck	
06/22/95	25851-3	1,700	D010 Enclose Exist.Porch-Cedar Landin	
03/18/94	25851-2	2,800	D010 Enclose Exist.Deck-Cedar Landing	
07/13/92	25851-1	85,850	D010 Dwellingw/Additions-Cedar Landin	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/01/97	1			2244/251		
08/30/89	28,500					

Katrina M. Mears

230-15-22-02

From: Jacqueline HAWKES <jordanh1996@comcast.net>
Sent: Monday, March 31, 2025 12:55 PM
To: Katrina M. Mears
Subject: Re: 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.

Hi Ms. Mears,

Per our conversation, I am in agreement with the new Assessment of \$103,900.

\$90,600 Land Value
\$13,300 Building Value = \$103,900

Taxes on the Mobile Home is just for the Mobile Home.

Have a Great Day!
Carolyn Williams Morris
302-275-4262

On 03/31/2025 11:20 AM EDT Katrina M. Mears <kmears@sussexcountyde.gov> wrote:

Ms. Williams,

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to further pursue the value.

Kind Regards,

Katrina M. Mears

Manager of Business Services, Finance

2 The Circle

P.O. Box 589

Georgetown, DE 19947



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 23142 SLAUGHTER NECK RD

Parcel ID: 230-15.00-22.02

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 9, 2025

CURRENT OWNER

WILLIAMS CAROLYN
23142 SLAUGHTER NECK RD
LINCOLN DE 19960

GENERAL INFORMATION

Living Units 1
Neighborhood 4AR009
Alternate ID 230150000220200000
Vol / Pg 1849/29
District
Zoning AGRICULTURAL/RESIDEI
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.8448		90,640

Total Acres: .8448
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	90,600	90,600	0	90,600
Building	0	13,300	13,300	0	102,820
Total	0	103,900	103,900	0	193,420

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

Entrance Information

Date	ID	Entry Code	Source
07/20/23	SME	Vacant Land	Estimated

Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/18/08	30753-1	106,015	D010 Arf-Rt 215 & Rt 215a	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/02/92	8,500			1849/29		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 23142 SLAUGHTER NECK RD

Parcel Id: 230-15.00-22.02

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 9, 2025

Dwelling Information

Style	Cabin/Cottage	Year Built	1974
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	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	None	Stacks	
Fuel Type	Electric	Openings	
System Type	Heat Pump	Pre-Fab	

Room Detail

Bedrooms	2	Full Baths	1
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	3
Total Rooms	4		
Kitchen Type	Public	Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

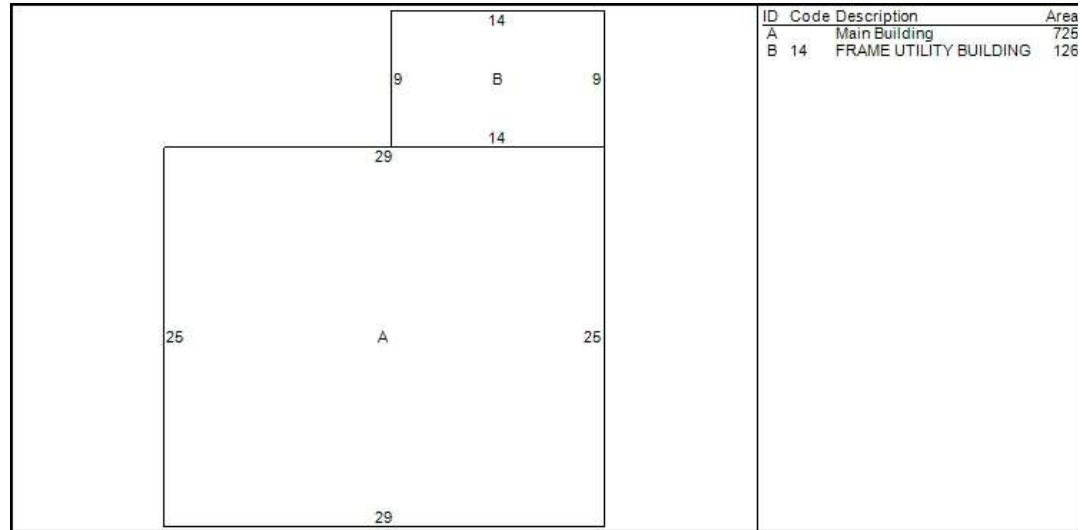
Grade & Depreciation

Grade	D	Market Adj	
Condition	Average	Functional	25
CDU	VERY POOR	Economic	
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	121,460	% Good	39
Plumbing	3,410	% Good Override	
Basement	-6,740	Functional	25
Heating	-10,080	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.24
		Additions	200
Subtotal	108,050		
Ground Floor Area	725		
Total Living Area	725	Dwelling Value	13,300

Building Notes



ID	Code	Description	Area
A		Main Building	725
B	14	FRAME UTILITY BUILDING	126

Outbuilding Data

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

Condominium / Mobile Home Information

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

Re: Negotiated Settlement Stipulation

From hsm10002000@yahoo.com <hsm10002000@yahoo.com>

Date Wed 4/2/2025 9:10 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.

I agree with this number. Does it include both pieces of property? Both are swamps.

On Monday, March 31, 2025 at 09:23:51 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



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :

Parcel ID: 231-12.00-46.01

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 7, 2025

CURRENT OWNER

MORGAN HOWARD SCOTT IRR TR
RUTH K MORGAN IRR TR
10513 WILKINSON DR
SEAFORD DE 19973

GENERAL INFORMATION

Living Units 0
Neighborhood 3AR038
Alternate ID 231120000460100000
Vol / Pg 5404/132
District
Zoning AGRICULTURAL/RESIDEI
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Wetland/Waste	AC	1.8000	Waterfront - Riv	1,000

Total Acres: 1.8
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,000	1,000	0	0
Building	0	0	0	0	0
Total	0	1,000	1,000	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
06/28/23	NMJ	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
02/05/21 08/27/85	7,500		Invalid Sale - Tyler	5404/132 0/0	Deed	MORGAN HOWARD SCOTT IRR TR



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel Id: 231-12.00-46.01

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 7, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

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

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2023

In the Matter of Appeal

Parcel ID 234-16.00-356.00

Sussex County Board of Assessment VS William & Marjano Schrammel Trusts

(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: \$642,800

Stipulated Value: \$601,300

Date: 4/1/25

Signature of Owner or duly authorized agent

Printed Name: William P. Schrammel

Date: 3/20/25

Signature of Sussex County Government Representative

Printed Name: Christopher S. Keelar

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-16.00-356.00. The adjustment reflects a change in approach that brings the assessed value to \$601,300.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 23813 SAMUEL ADAMS CIR****Parcel ID: 234-16.00-356.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 7, 2025

CURRENT OWNER

SCHRAMMEL WILLIAM P & MARIJANE
SCHRAMMEL TRUSTEES
23813 SAMUEL ADAMS CIR
MILLSBORO DE 19966

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR257
Alternate ID 23416000356000000
Vol / Pg 3949/53
District
Zoning AGRICULTURAL/RESIDEI
Class Residential

Property Notes**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2397	Waterview - L2		110,350

Total Acres: .2397
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	110,400	110,400	0	110,400
Building	0	490,900	490,900	0	531,880
Total	0	601,300	601,300	0	642,280

Value Flag TD234DM39
Cost Approach

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
06/25/24	TSA	Estimated	Other
05/14/24	AJR	Normal Review	Other
03/14/24	KMB	Data Mailer Change	Owner
06/06/22	TT	Total Refusal	Owner
03/02/22	MHH	Entrance Gained	Estimated

Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/20/24	202418398	18,480	A108 Replace Windows	
03/05/18	201801979	2,000	A108 Enclose Existing Screen Porch Wit	
04/01/11	41258-1	163,845	D010 Dwelling W/Additions-Independenc	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/01/11	453,183			3949/53		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 23813 SAMUEL ADAMS CIR

Parcel Id: 234-16.00-356.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 7, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	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	

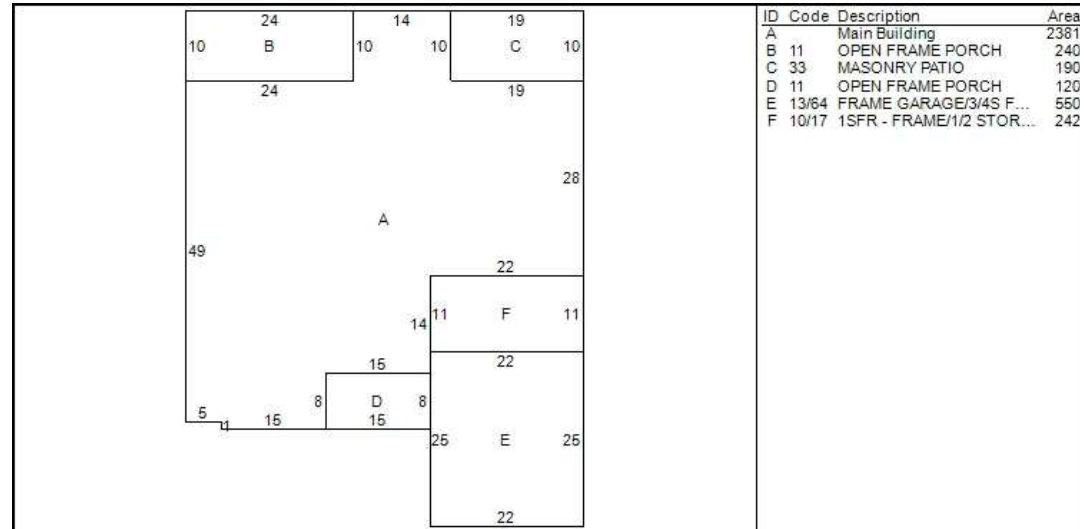
Grade & Depreciation

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

Dwelling Computations

Base Price	453,376	% Good	94
Plumbing	11,720	% Good Override	
Basement	-55,600	Functional	
Heating	37,610	Economic	
Attic	0	% Complete	100
Other Features	1,930	C&D Factor	
		Adj Factor	1
		Additions	68,800
Subtotal	449,040		
Ground Floor Area	2,381		
Total Living Area	3,157	Dwelling Value	490,900

Building Notes



ID	Code	Description	Area
A		Main Building	2381
B	11	OPEN FRAME PORCH	240
C	33	MASONRY PATIO	190
D	11	OPEN FRAME PORCH	120
E	13/64	FRAME GARAGE/3/4S F...	550
F	10/17	1SFR - FRAME/1/2 STOR...	242

Outbuilding Data

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

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)

235-22-229.00



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2024

In the Matter of Appeal

Parcel ID 235-22-229.00


Sussex County Board of Assessment VS. Victor Cohen & Barbara K. Cohen
(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: \$68,800 Stipulated Value: \$68,100

Date: 3/31/2025 

Signature of Owner or duly authorized agent: Victor Cohen

Date: 2025 

Signature of Sussex County Government Representative: Christopher B. Kuder

Printed Name: Christopher B. Kuder

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 235-22-00-229.00. The adjustment reflects a change in square footage GLA of the dwelling that brings the assessed value to \$68,100.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 30034 OVERBROOK DR

Parcel ID: 235-22.00-229.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 9, 2025

CURRENT OWNER

COHEN VICTOR
BARBARA NISSMAN-COHEN
104 OLD FEDERAL RD
HARRISBURG PA 17110

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR032
Alternate ID 235220002290000000
Vol / Pg 4925/171
District
Zoning AGRICULTURAL/RESIDEI
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.4563		104,900

Total Acres: .4563
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	104,900	104,900	0	104,900
Building	0	363,200	399,600	0	363,190
Total	0	468,100	504,500	0	468,090

Value Flag Market Approach
TD235DM4

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
05/29/24	MAE	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/28/21	202111313	2,966	A018	349 Sq Ft Paver Patio, 6 Ft Sitting
06/27/18	201806864	0	TEST	Wr 14308
02/09/18	201800472	129,469	A007	1.5 St Dw 50 X 65, Att Gar 20 X 2:

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/31/18	364,425			4925/171	Deed	COHEN VICTOR
01/12/18	75,000			4827/138	Deed	STATERA LLC
11/20/02	74,900			2778/15		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 30034 OVERBROOK DR

Parcel Id: 235-22.00-229.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 9, 2025

Dwelling Information

Style	Ranch	Year Built	2018
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	4
Total Rooms	7		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

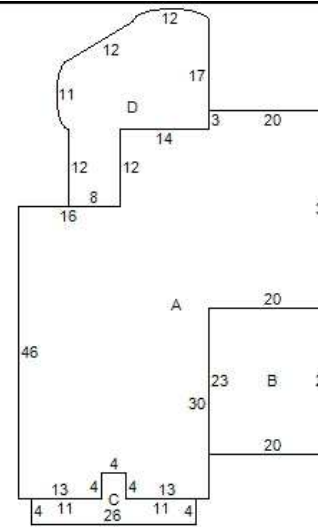
Grade & Depreciation

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

Dwelling Computations

Base Price	365,575	% Good	98
Plumbing	10,310	% Good Override	
Basement	-20,280	Functional	
Heating	30,320	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	385,930	Additions	21,400
Ground Floor Area	2,152		
Total Living Area	2,152	Dwelling Value	399,600

Building Notes



ID	Code	Description	Area
A		Main Building	2152
B	13	FRAME GARAGE	460
C	11	OPEN FRAME PORCH	120
D	33	MASONRY PATIO	476

Outbuilding Data

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

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

235-8-135



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year: 2025

In the Matter of Appeal

Parcel ID: 235-8.00-135.00

Sussex County Board of Assessment VS. Kathie E. Wehner

(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: \$444,000

Stipulated Value: \$499,600

Date: 3/31/2025

Signature of Owner or duly authorized agent: Kathie E. Wehner

Printed Name: Kathie E. Wehner

Date: 3/31/2025

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Kolar

Title: County 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 235-8.00-135.00. The adjustment reflects a change in economic depreciation that brings the assessed value to \$499,600.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 27510 IVY CT

Parcel ID: 235-8.00-135.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 9, 2025

CURRENT OWNER

WEIHRER CARL B IRR TR
KATHIE E WEIHRER IRR TR
27510 IVY CT
MILTON DE 19968

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR018
Alternate ID 235080001350000000
Vol / Pg 5840/157
District
Zoning GENERAL RESIDENTIAL
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3582		77,540

Total Acres: .3582
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	77,500	77,500	0	77,500
Building	0	422,100	422,100	0	309,800
Total	0	499,600	499,600	0	387,300

Value Flag Cost Approach
TD235DM3

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
07/18/24	DMR	Data Mailer Change	Owner
04/02/24	MAE	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/26/12	60377-4	2,040	D010 Deck-Grants Way Lot 47	
12/22/10	60377-3	5,508	D010 Landing W/Steps/Deck-Grants Wa	
10/26/10	60377-2	1,440	D010 Shed-Grants Way Lot 47	
10/19/10	60377-1	115,894	D010 Dwelling W/Additions-Grants Way	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/13/23			Invalid Sale - Tyler	5840/157	Deed	WEIHRER CARL B IRR TR
11/14/03	69,900			2909/167		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 27510 IVY CT

Parcel Id: 235-8.00-135.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 9, 2025

Dwelling Information

Style	Ranch	Year Built	2010
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	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	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	

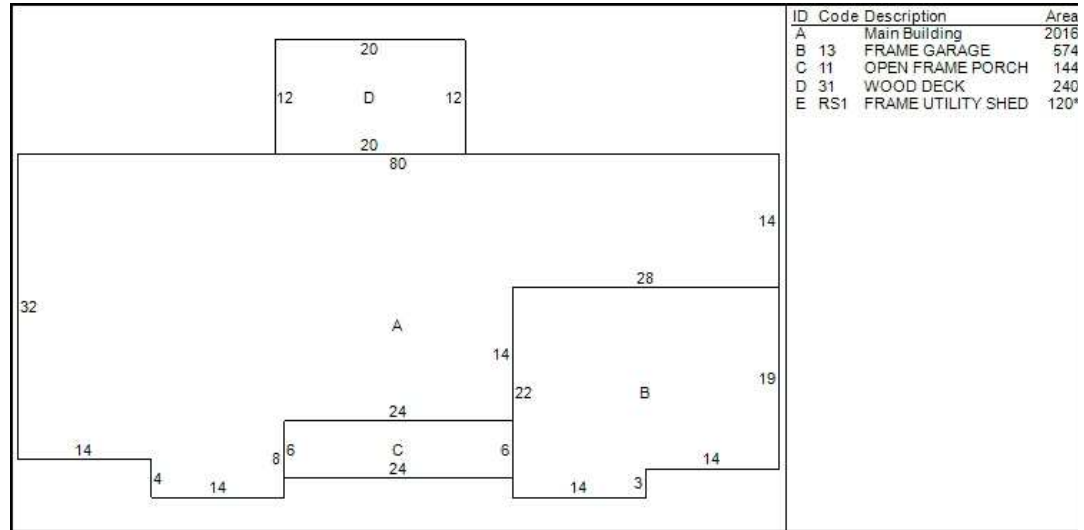
Grade & Depreciation

Grade	C+	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	86
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	329,831	% Good	94
Plumbing	7,030	% Good Override	
Basement	-18,300	Functional	
Heating	27,360	Economic	86
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.4
		Additions	21,100
Subtotal	345,920		
Ground Floor Area	2,016		
Total Living Area	2,016	Dwelling Value	421,000

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	10 x 12		120	1	2010	C	A	1,110

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-14.17-519.00-2

Sussex County Board of Assessment VS Blekken 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: \$ 2,126,900

Stipulated Value: \$ 1,721,600

Date: 4/1/2025

Signature of Owner or duly authorized agent: EJK

Printed Name: Eric J. Koelsch

Date: 3/26/25

Signature of Sussex County Government Representative: CRS

Printed Name: Christopher S. Keefer

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-14.17-519.00-2. The adjustment reflects a change in approach and economic depreciation that brings the assessed value to \$1,721,600.



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-14.17-519.00-2

Sussex County Board of Assessment VS Blekken 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: \$ 2,126,900

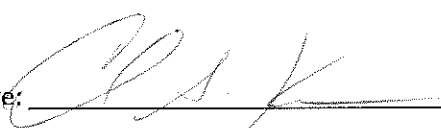
Stipulated Value: \$ 1,721,600

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 3/25/25

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 334-14.17-519.00-2. The adjustment reflects a change in approach and economic depreciation that brings the assessed value to \$1,721,600.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel ID: 334-14.17-519.00-2

Class: Residential - Condo

Card: 1 of 1

Printed: April 9, 2025

CURRENT OWNER

BLEKKEN LLC
4558 SIMON RD
WILMINGTON DE 19803

GENERAL INFORMATION

Living Units 1
Neighborhood 6VR006
Alternate ID 334141705190000002
Vol / Pg 4817/107
District
Zoning TOWN CODES
Class Residential

Property Notes

COMMON LAND PCT - ESTIMATED



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0767	Location	1,466,610

Total Acres: .0767
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,466,600	1,466,600	0	1,466,600
Building	0	255,000	255,000	0	660,300
Total	0	1,721,600	1,721,600	0	2,126,900

Value Flag Cost Approach
TD334DM9

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

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

Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/21/20	202015623	11,450	A085 12 Roof Mounted Solar Panels	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/20/17	1,025,000			4817/107		BLEKKEN LLC
07/02/92	246,637			1856/30	Deed	

Katrina M. Mears

From: Dan Toohey <wdtoohey@gmail.com>
Sent: Friday, April 4, 2025 6:45 PM
To: Katrina M. Mears; Jen Epler
Subject: Re: 334-19.00-953.00.pdf Assessment Appeal

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

Please use this email as our acceptance of the Appeal

Thank you
Dan Toohey and Jen Epler
22 W Buckingham Dr, Rehoboth Beach, DE 19971

Typos courtesy of AutoCorrect!

On Fri, Apr 4, 2025 at 3:36 PM Katrina M. Mears <kmears@sussexcountyde.gov> wrote:

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to further pursue the value.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 22 W BUCKINGHAM DR

Parcel ID: 334-19.00-953.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 7, 2025

CURRENT OWNER

TOOHEY WILLIAM DAN
JENNIFER L EPLER
22 W BUCKINGHAM DR
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR206
Alternate ID 334190009530000000
Vol / Pg 6034/5
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.4015			373,680

Total Acres: .4015
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	373,700	373,700	0	373,700
Building	0	456,200	456,200	0	566,400
Total	0	829,900	829,900	0	940,100

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
TD334DM12

Entrance Information

Date	ID	Entry Code	Source
06/24/24	JTS	Data Mailer Change	Owner
12/12/23	SDC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/28/85	74857-1	132,000	D010 Dwelling-Reh.Bch.Yacht & C.Club	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/04/24	829,900			6034/5	Deed	TOOHEY WILLIAM DAN
11/30/21	1		Invalid Sale - Tyler	5602/85	Deed	RUSSELL DANIEL TTEE
01/18/11				3858/128		
11/15/05	507,500					
09/07/01	257,000					
05/16/85	33,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 22 W BUCKINGHAM DR

Parcel Id: 334-19.00-953.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 7, 2025

Dwelling Information

Style	Ranch	Year Built	1985
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Mas & Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

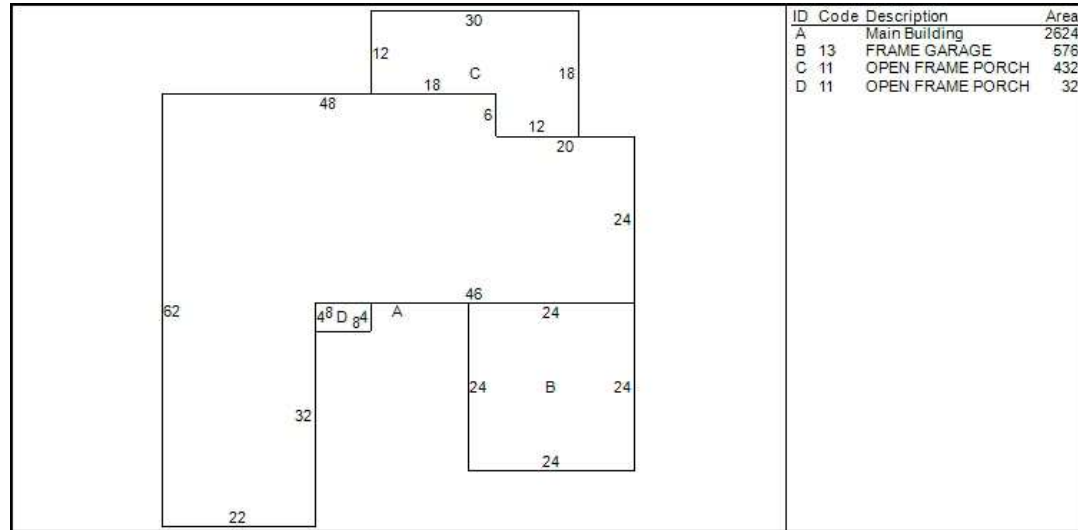
Grade & Depreciation

Grade	B-	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	91
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	458,261	% Good	81
Plumbing	11,780	% Good Override	
Basement	0	Functional	
Heating	36,030	Economic	91
Attic	0	% Complete	100
Other Features	2,830	C&D Factor	
		Adj Factor	1.14
Subtotal	508,900	Additions	25,100
Ground Floor Area	2,624		
Total Living Area	2,624	Dwelling Value	456,200

Building Notes



Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.13-26.00-4

Sussex County Board of Assessment VS Frank Wade

(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: \$882,400

Stipulated Value: \$582,000

Date: 3/31/25

Signature of Owner or duly authorized agent: Frank Wade

Printed Name: Frank Wade

Date: 3/15/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-20.143-26.00-4. The adjustment reflects a change in grade and economic depreciation that brings the assessed value to \$582,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 20932 ANN AV 4****Parcel ID: 334-20.13-26.00-4****Class: Residential - Condo**

Card: 1 of 1

Printed: April 9, 2025

CURRENT OWNERWADE FRANK
5983 9TH ST N
ARLINGTON VA 22205**GENERAL INFORMATION**Living Units 1
Neighborhood 6AR160C
Alternate ID 334201300260000004
Vol / Pg 3881/341
District
Zoning GENERAL BUSINESS
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1640			116,980

Total Acres: .164
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	117,000	117,000	0	0
Building	0	465,000	465,000	0	0
Total	0	582,000	582,000	0	0

Value Flag Cost Approach
TD334DM13**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
02/20/24	SMD	Normal Review	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/04/07	76378-1	1,700	D010 Replace Siding-Ocean Dunes Con	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/12/11	282,500			3881/341		
05/09/03	269,450					
05/07/01	185,000					
05/31/84	95,500					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 20932 ANN AV 4

Parcel Id: 334-20.13-26.00-4

Class: Residential - Condo

Card: 1 of 1

Printed: April 9, 2025

Dwelling Information

Style	Twnhse Interior	Year Built	1984
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

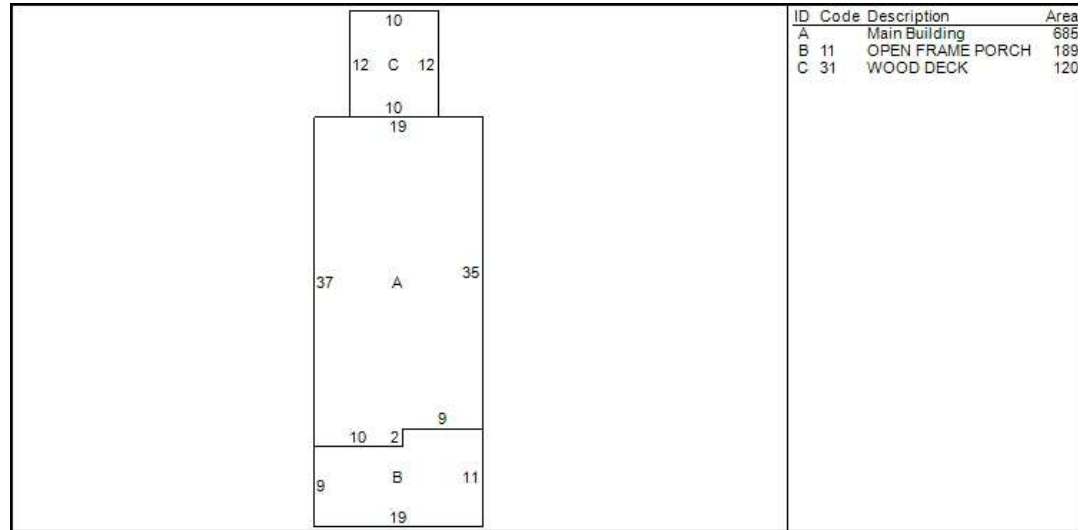
Grade & Depreciation

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

Dwelling Computations

Base Price	182,782	% Good	81
Plumbing	8,900	% Good Override	
Basement	-7,240	Functional	
Heating	15,160	Economic	85
Attic	0	% Complete	100
Other Features	2,450	C&D Factor	
		Adj Factor	3.24
		Additions	4,400
Subtotal	202,050		
Ground Floor Area	685		
Total Living Area	1,370	Dwelling Value	465,000

Building Notes



Outbuilding Data

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

Complex Name
Condo Model**Unit Number** 4
Unit Level
Unit Parking
Model (MH)**Unit Location** 3
Unit View Street View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-8.17-124.00

Sussex County Board of Assessment VS 22 Holly Road 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: \$2,120,300

Stipulated Value: \$1,864,200

Date: April 4, 2025

Signature of Owner or duly authorized agent: Michael Fasano

Printed Name: Michael Fasano

Date: 3/25/25

Signature of Sussex County Government Representative: Christopher S. Koeler

Printed Name: Christopher S. Koeler

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 334-8.17-124.00. The adjustment reflects a change in grade of the dwelling, economic depreciation and approach that brings the assessed value to \$1,864,200.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 22 HOLLY RD****Parcel ID: 334-8.17-124.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 9, 2025

CURRENT OWNER22 HOLLY ROAD LLC
2300 BAY AVE
LEWES DE 19958**GENERAL INFORMATION**Living Units 1
Neighborhood 6VR001
Alternate ID 334081701240000000
Vol / Pg 5311/302
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3898	Waterview - C;	1,661,870

Total Acres: .3898
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,661,900	1,661,900	0	1,661,900
Building	0	202,300	202,300	0	390,820
Total	0	1,864,200	1,864,200	0	2,052,720

Value Flag Cost Approach
TD334DM18**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
07/10/24	JTS	Data Mailer Change	Owner
12/15/23	NMJ	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
09/16/20	1,200,000			5311/302	Deed	22 HOLLY ROAD LLC
09/26/94	1			4513/232		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 22 HOLLY RD

Parcel Id: 334-8.17-124.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 9, 2025

Dwelling Information

Style	Ranch	Year Built	1950
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	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 No Ac	Stacks	
Fuel Type	Electric	Openings	
System Type	Electric Baseboard	Pre-Fab	

Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	3
Total Rooms	5		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

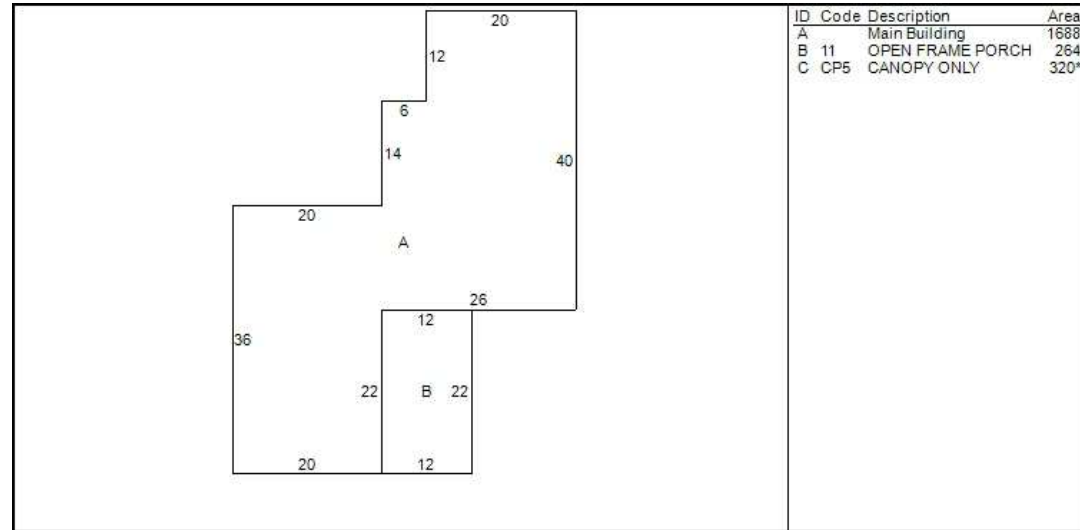
Grade & Depreciation

Grade	C-	Market Adj	
Condition	Fair	Functional	
CDU	FAIR	Economic	46
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	257,079	% Good	61
Plumbing	11,450	% Good Override	
Basement	-14,260	Functional	
Heating	0	Economic	46
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.67
		Additions	1,900
Subtotal	254,270		
Ground Floor Area	1,688		
Total Living Area	1,688	Dwelling Value	195,600

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Canopy	20 x 16		320	1	2000	C	A	6,720

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 533-19.00-2020.00

Sussex County Board of Assessment VS Michael & Laurie Altman

(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: \$961,600

Stipulated Value: \$890,000

Date: 3/31/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: MICHAEL ALTMAN

Date: 3/18/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 533-19.00-2020.00. The adjustment reflects a change in square footage and number of baths to the property that brings the assessed value to \$890,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 32033 BAYWIND WALK****Parcel ID: 533-19.00-2020.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 2, 2025

CURRENT OWNERALTMAN MICHAEL J
LAURIE J ALTMAN
32033 BAYWIND WALK
SELBYVILLE DE 19975**GENERAL INFORMATION**Living Units 1
Neighborhood 1AR089
Alternate ID 533190020200000000
Vol / Pg 5535/87
District
Zoning MEDIUM RESIDENTIAL
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1901		219,430

Total Acres: .1901
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	219,400	219,400	0	219,400
Building	0	670,600	542,700	0	670,550
Total	0	890,000	762,100	0	889,950

Manual Override Reason
Base Date of Value
Effective Date of ValueValue Flag Market Approach
TD533DM8**Entrance Information**

Date	ID	Entry Code	Source
04/18/24	KMB	Data Mailer Change	Owner
10/24/22	NGV	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/11/21	202111986	62,430	A018	"984 Sq Ft Paver Patio W/Wall, Bb
03/31/21	202104413	219,526	A205	2 St Dw 54x75; Gar 24x27; Cov Pr

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/23/21	913,046	Land & Improv	Valid Sale - Tyler	5535/87	Deed	ALTMAN MICHAEL J
03/11/21	230,000	Land Only	Invalid Sale - Tyler	5425/91	Deed	SCHELL BROTHERS LLC
05/19/20				5240/243	Deed	CMF BAYSIDE LLC



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 32033 BAYWIND WALK

Parcel Id: 533-19.00-2020.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	2
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	

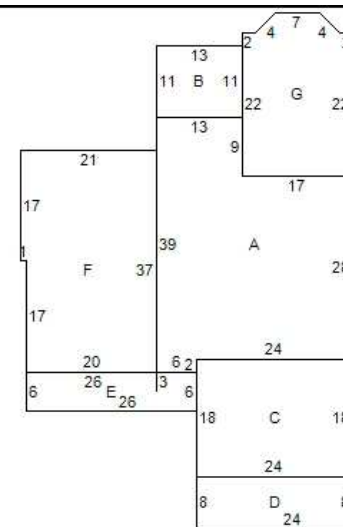
Grade & Depreciation

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

Dwelling Computations

Base Price	282,197	% Good	100
Plumbing	18,480	% Good Override	
Basement	-11,180	Functional	
Heating	23,410	Economic	
Attic	0	% Complete	100
Other Features	1,780	C&D Factor	
		Adj Factor	1.25
Subtotal	314,690	Additions	119,500
Ground Floor Area	969		
Total Living Area	3,471	Dwelling Value	542,700

Building Notes



ID	Code	Description	Area
A		Main Building	969
B	11/11	OPEN FRAME PORCH/O...	143
C	13/10	FRAME GARAGE/1SFR - ...	432
D	13	FRAME GARAGE	192
E	11	OPEN FRAME PORCH	156
F	10	1SFR - FRAME	697
G	10	1SFR - FRAME	404

Outbuilding Data

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

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

**RESIDENTIAL PROPERTY RECORD CARD** 2099**SUSSEX COUNTY****Situs : 852 GARFIELD PKWY A****Parcel ID: 134-13.00-150.00-852-A****Class: Residential - Condo**

Card: 1 of 1

Printed: April 9, 2025

CURRENT OWNERHERZ SETH JEREMY TRUSTEE
HERZ LAURA TRUSTEE
9110 STEEPLEBUSH CT
ANNANDALE VA 22003**GENERAL INFORMATION**Living Units 1
Neighborhood 1BR101C
Alternate ID 1341300015000852-A
Vol / Pg 4287/251
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1303			86,810

Total Acres: .1303
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	86,800	86,800	0	0
Building	0	436,900	436,900	0	0
Total	0	523,700	523,700	0	0

Value Flag Cost Approach
TD134DM6Manual Override Reason
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
05/17/23	KAC	Occupant Not At Home	Other

Permit Information

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

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/29/13	300,000			4287/251		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 852 GARFIELD PKWY A

Parcel Id: 134-13.00-150.00-852-A

Class: Residential - Condo

Card: 1 of 1

Printed: April 9, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

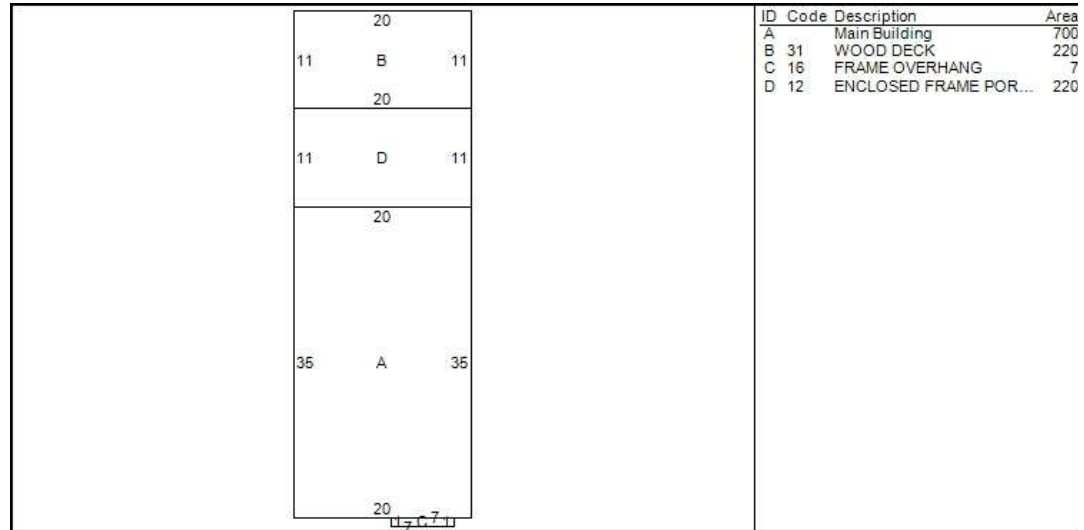
Grade & Depreciation

Grade	C+	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	72
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	204,998	% Good	89
Plumbing	9,840	% Good Override	
Basement	-8,120	Functional	
Heating	17,000	Economic	72
Attic	0	% Complete	100
Other Features	1,620	C&D Factor	
		Adj Factor	2.88
Subtotal	225,340	Additions	7,300
Ground Floor Area	700		
Total Living Area	1,407	Dwelling Value	436,900

Building Notes



ID	Code	Description	Area
A		Main Building	700
B	31	WOOD DECK	220
C	16	FRAME OVERHANG	7
D	12	ENCLOSED FRAME POR...	220

Outbuilding Data

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

Condominium / Mobile Home Information

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

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): Seth and Laura Herz Parcel ID: 134-13.00-150.00-852-A

Street Address of Parcel: 852 A Garfield Pkwy, Bethany Beach

Current Assessment: \$ 697,400

Purchase Price (Total of Land and Improvement): \$ 300,000 Date of Purchase: 5/25/2013

Special Conditions of Sale: n/a

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

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

Year	Cost	Change

Description of Property

Lot size/Land Area n/a Style of Home Townhouse/Condo

Number of: Bedrooms: 3 Bathrooms: 2.5 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: deck

Describe outbuildings or accessory structures other than main dwelling:

Outdoor shower

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 480,000

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

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

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

Similar condos/townhouses (in size and location) have sold for significantly less than the proposed assessed value of our condo/townhouse. We took the average of the 6 sales of comparable properties to come up with a valuation as of July 2023.

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 134-13.00-113.00.11 Owner Timothy Monohan
Address 821C Westwood Ave #11, Bethany Beach, DE 19930
Sales Price \$ 410,000 Date of Sale 6/10/2022
Lot Size/Land Area -- Style of House Townhouse
Number of: Bedrooms: 3 Bathrooms: 3 Fireplaces: 1
☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions: _____

Describe Garage or Other Improvements:

--

Additional Comments:

Community pool

2. Parcel Number 134-13.00-158.00-5 Owner John and Kimberly Berlin

Address 806D Garfield Pkwy, Bethany Beach, DE 19930

Sales Price \$ 522,000 Date of Sale 5/6/2022

Lot Size/Land Area _____ Style of House Condominium/Townhouse

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Outdoor shower, outbuilding secure storage

Additional Comments:

3. Parcel Number 134-13.00-122.00-176 Owner Justin and Anika Grant

Address 795 Salt Pond Circle #D, Bethany Beach, DE 19930

Sales Price \$ 476,000 Date of Sale 4/29/2022

Lot Size/Land Area _____ Style of House Townhouse

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions

Describe Garage or Other Improvements:

Additional Comments:

Community pool and tennis courts

4 ~~2~~Parcel Number 134-13.00-163.00-739 Owner Rebecca WrightAddress 739 Bayberry Circle #739, Bethany Beach, DE 19930Sales Price \$ 540,000 Date of Sale 7/29/2022Lot Size/Land Area -- Style of House TownhouseNumber of: Bedrooms: 3 Bathrooms: 3 Fireplaces: 1☐ Finished Basement ☐ Finished Attic ☒ Central AirPorches and Additions: Screened porch, outdoor shower

Describe Garage or Other Improvements:

Additional Comments:

Community pool

5 ~~3~~Parcel Number 134-13.00-153.017 Owner Alexandra HelperAddress 880 Garfield Pkwy #7, Bethany Beach, DE 19930Sales Price \$ 505,000 Date of Sale 12/13/2022Lot Size/Land Area -- Style of House TownhouseNumber of: Bedrooms: 3 Bathrooms: 2 Fireplaces: 1☐ Finished Basement ☐ Finished Attic ☒ Central AirPorches and Additions screened porch

Describe Garage or Other Improvements:

Additional Comments:

Unit is 2,338 sqft - significantly larger than our condo (1,620 sqft)

67 Parcel Number 134-13.00-122..00-20 Owner David Gross

Address 718 Treetop Lane, Unit D, Bethany Beach, DE 19930

Sales Price \$ 420,000 Date of Sale 10/20/2021

Lot Size/Land Area --- Style of House Townhouse

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

☐ 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 25 be reduced to: \$ 480,000

Signature of Owner or agent¹ _____

Laura Herz

Print Name and Title: Laura Herz

Mailing Address: 9110 Steeplebush Ct.

Annandale, VA 22003

E Mail Address: theherzfamily@verizon.net

Telephone: 703-426-9338

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

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

I request that Assessment disclose witnesses and exhibits. ☒

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



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 37035 HAVELOCK CT

Parcel ID: 133-16.00-2213.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 24, 2025

CURRENT OWNER

MULGREW ELLEN BERNETICH
MICHAEL PATRICK MULGREW
37035 HAVENLOCK CT
MILLSBORO DE 19966

GENERAL INFORMATION

Living Units 1
Neighborhood 1QR001
Alternate ID 133160022130000000
Vol / Pg 5927/327
District
Zoning TOWN CODES
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1400	Waterview - L2 Golf Course Vi	82,920

Total Acres: .14
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	82,900	82,900	0	82,900
Building	0	394,700	422,400	0	394,690
Total	0	477,600	505,300	0	477,590

Manual Override Reason
Base Date of Value
Effective Date of Value
Value Flag Market Approach
RANDOM 6.26.24

Entrance Information

Date	ID	Entry Code	Source
06/03/24	TJA	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/25/24	202409315	3,380	A016	28x10 Paver Patio, Widen Front St
02/09/23	202301623	1,020	A016	10 X 12 Deck
09/26/22	202214008	152,692	A006	(Dover) 1 St Dw 70x40 Att Gar 20x

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/21/23	502,060	Land & Improv	Valid Sale - Tyler	5927/327	Deed	MULGREW ELLEN BERNETICH



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 37035 HAVELOCK CT

Parcel Id: 133-16.00-2213.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 24, 2025

Dwelling Information

Style	Ranch	Year Built	2023
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

Basement	Full	# Car Bsmt Gar	0
FBLA Size	900	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

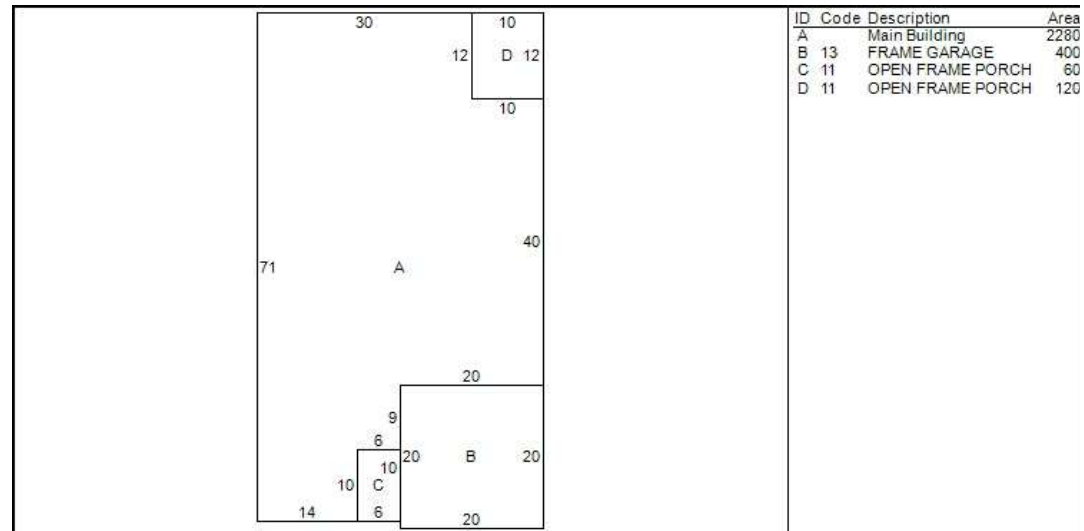
Grade & Depreciation

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

Dwelling Computations

Base Price	349,342	% Good	100
Plumbing	6,700	% Good Override	
Basement	0	Functional	
Heating	28,980	Economic	
Attic	0	% Complete	100
Other Features	37,080	C&D Factor	
		Adj Factor	.96
Subtotal	422,100	Additions	17,900
Ground Floor Area	2,280		
Total Living Area	2,280	Dwelling Value	422,400

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)

[illegible]

☒ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): Michael & Ellen Mulgrew Parcel ID: 133-16.00-2213.00

Street Address of Parcel: 37035 Havelock Court

Current Assessment: \$ 491,400

Purchase Price (Total of Land and Improvement): \$ 491,400 Date of Purchase: May 02023

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
2024	\$3380.	paver pation & widen front steps

Description of Property

Lot size/Land Area 0.1400 Style of Home residential

Number of: Bedrooms: 3 Bathrooms: Fireplaces: no

☒ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: 10x12 porch on house at time of purchase

Describe outbuildings or accessory structures other than main dwelling:

none

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 440,000

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:

the town assessment is a lot lower, neighbor with identical home is assessed at 440,000

Comparable Sales

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

You must submit 3 comparable sales.

1. Parcel Number _____ 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:

none

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: \$ 440,000

Signature of Owner or agent¹ _____

Print Name and Title: Michael & Ellen Mulgrew

Mailing Address: 37035 Havelock Court

Millsboro DE 19966

E Mail Address: ebmulgrew@gmail.com Telephone: 585-739-6038

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

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

I request that Assessment disclose witnesses and exhibits. ☒

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



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 39631 WATER WORKS CT

Parcel ID: 134-9.00-1127.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 11, 2025

CURRENT OWNER

BROWN CLARENCE DAVID
MARILYN FIELD BROWN
968 CHESAPEAKE DR
HAVRE DE GRACE MD 21078

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR056
Alternate ID 134090011270000000
Vol / Pg 5642/99
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2733	Location	-20	447,830

Total Acres: .2733
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	447,800	447,800	0	447,800
Building	0	861,900	861,900	0	394,720
Total	0	1,309,700	1,309,700	0	842,520

Value Flag Cost Approach
TD134DM14

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
06/18/24	JTS	Data Mailer Change	Owner
04/06/23	HMC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/06/05	25161-1	194,240	D010 Dwelling W/Additions-Sanctuary Lc	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/08/22	1,195,000	Land & Improv	Valid Sale - Tyler	5642/99	Deed	BROWN CLARENCE DAVID
01/10/06	965,000			3257/258		
03/02/05	1,200,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 39631 WATER WORKS CT

Parcel Id: 134-9.00-1127.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 11, 2025

Dwelling Information

Style	Conventional	Year Built	2005
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	E3-Res EI (2-Stops)
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	5	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	3
Total Rooms	9		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

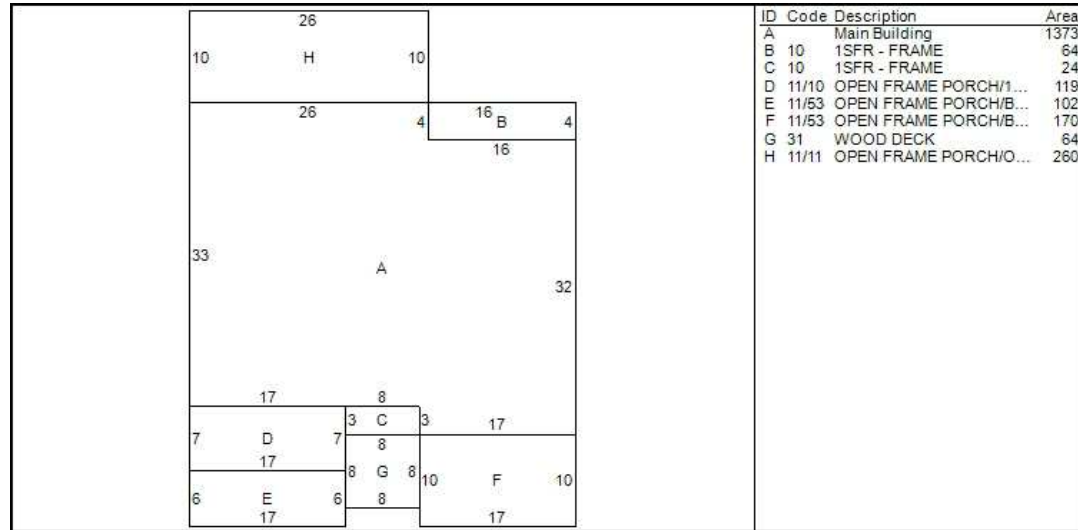
Grade & Depreciation

Grade	B	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	228
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	368,552	% Good	92
Plumbing	16,940	% Good Override	
Basement	-32,290	Functional	
Heating	30,570	Economic	228
Attic	0	% Complete	100
Other Features	8,290	C&D Factor	
		Adj Factor	.95
Subtotal	392,060	Additions	84,900
Ground Floor Area	1,373		
Total Living Area	2,953	Dwelling Value	861,900

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

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

Agent Full

39631 Water Works Ct, Bethany Beach, DE 19930

Closed | 02/04/22

Residential

\$1,195,000



MLS #: DESU2011490
Tax ID #: 134-09.00-1127.00
Ownership Interest: Fee Simple
Association: HOA
Structure Type: Detached
Levels/Stories: 3
Furnished: No
Waterfront: No
Views: Canal
Garage: No

Beds: 5
Baths: 3 / 1
Above Grade Fin SQFT: 3,195 / Estimated
Assessor AbvGrd Fin SQFT: 1,344
Price / Sq Ft: 374.02
Year Built: 2005
Style: Coastal
Central Air: Yes
Basement: No

Location

County:	Sussex, DE	School District:	Indian River
In City Limits:	No	High School:	Indian River
MLS Area:	Baltimore Hundred - Sussex, DE County (31001)	Sussex DE Quadrants:	Between Rt 1 & 113
Legal Subdivision:	BALTIMORE HUNDRED		
Subdiv / Neigh:	SANCTUARY		

Waterfront / Water Access

Water Access:	Yes	Water Body Type:	Canal
Navigable Water:	Yes	Riparian Rights:	Yes

Association / Community Info

HOA:	Yes	HOA Fee:	\$600 / Annually
Association Fee Incl.:	Common Area Maintenance	Association Recreation Fee:	No

Taxes and Assessment

Tax Annual Amt / Year:	\$2,383 / 2021	Tax Assessed Value:	\$60,450 / 2021
School Tax:	\$2,114 / Annually	Imprv. Assessed Value:	\$48,000
County Tax:	\$269 / Annually	Land Assessed Value:	\$12,450
Clean Green Assess:	No	Land Use Code:	RS
Zoning:	MR	Block/Lot:	12

Rooms

			Bed	Bath
Dining Room:	Upper 1	16 x 12, Balcony Access, Cathedral/Vaulted Ceiling, Flooring - HardWood	Main 4	2 Full
			Upper 1 1	1 Full, 1 Half
Living Room:	Upper 1	25 x 12, Balcony Access, Crown Molding, Fireplace - Gas, Flooring - HardWood		
Kitchen:	Upper 1	18 x 16, Countertop(s) - Granite, Flooring - HardWood, Island, Kitchen - Gas Cooking		
Primary Bedroom:	Upper 1	17 x 16, Balcony Access, Cathedral/Vaulted Ceiling, Flooring - Carpet, Walk-In Closet(s)		
Foyer:	Main	29 x 9, Flooring - Tile		
Bedroom 2:	Main	16 x 13, Balcony Access, Flooring - Carpet		
Bedroom 3:	Main	16 x 14, Balcony Access, Flooring - Carpet		
Bedroom 4:	Main	16 x 16, Flooring - Carpet, Walk-In Closet(s)		
Bedroom 5:	Main	16 x 13, Balcony Access, Flooring - Carpet		

Building Info

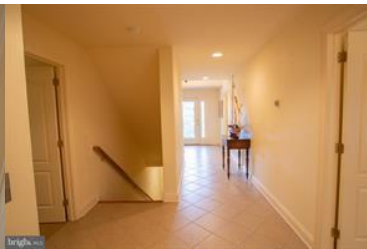
Builder Name:	Corozzi	Elevators Count:	1
Above Grade Fin SQFT:	3,195 / Estimated	Main Entrance Orientation:	North
Total Fin SQFT:	3,195 / Estimated	Construction Materials:	Frame, Vinyl Siding

Tax Total Fin SQFT:	1,344	Flooring Type:	Carpet, Ceramic Tile, Hardwood
Total SQFT:	3,195 / Estimated	Roof:	Architectural Shingle
Wall & Ceiling Types:	2 Story Ceilings, 9Ft+ Ceilings, Dry Wall		
Foundation Details:	Pilings		
Lot			
Lot Acres / SQFT:	0.27a / 11761sf / Assessor	Lot Size Dimensions:	81.00 x 147.00
Views:	Canal	Lot Features:	Landscaping
Location Type:	Canal		
Parking			
Attached Carport - # of Spaces	2	Features:	Attached Carport, Driveway, Paved Driveway
Total Parking Spaces	2		
Interior Features			
Interior Features:	Bar, Breakfast Area, Built-Ins, Carpet, Combination Kitchen/Living, Crown Moldings, Dining Area, Elevator, Entry Level Bedroom, Family Room Off Kitchen, Floor Plan - Open, Formal/Separate Dining Room, Kitchen - Gourmet, Kitchen - Island, Kitchen - Table Space, Primary Bath(s), Recessed Lighting, Bathroom - Soaking Tub, Bathroom - Stall Shower, Upgraded Countertops, Walk-in Closet(s), Window Treatments, Wood Floors; Fireplace(s): 1, Gas/Propane; Built-In Microwave, Cooktop, Dishwasher, Disposal, Dryer, Energy Efficient Appliances, Exhaust Fan, Freezer, Icemaker, Microwave, Oven - Double, Oven - Self Cleaning, Oven - Wall, Oven/Range - Gas, Refrigerator, Stainless Steel Appliances, Washer, Water Dispenser, Water Heater; Accessibility Features: Elevator; Main Entrance Lock, Smoke Detector; Door Features: Insulated, Sliding Glass; Window Features: Insulated, Palladian, Transom, Vinyl Clad; Has Laundry		
Exterior Features			
Exterior Features:	Flood Lights, Outside Shower; Balconies-Multiple, Balcony, Deck(s), Porch(es), Roof, Screened; Pool: No Pool		
Utilities			
Utilities:	Cable TV; Central A/C; Cooling Fuel: Electric; Heating: Forced Air, Heat Pump(s), Zoned; Heating Fuel: Electric; Hot Water: Propane; Water Source: Private; Sewer: Public Sewer		
Remarks			
Public:	Custom Made Waterview Home, with Elevator, located in private North Bethany Community. A Beautiful 5 Bedroom, 3 and 1/2 Bath Coastal, 3 story home, with Elevator, that overlooks water and wildlife. Located in the Sanctuary, in North Bethany, this home has the makings of a family friendly beach escape or as a sure fire investment opportunity, ready to rent for the coming season. With decks on both the front and back of the house, and on a cul de sac, it offers a peaceful retreat for all owners and visitors. The interior offers a large, open living room and kitchen that welcomes all, while the screened in porch off of the living area allows for a quiet natural setting. New landscaping adds to the exterior. All the area has to offer, beaches, restaurants, shopping, hiking and biking, is within minutes of this quiet oasis.		
Listing Office			
Listing Agent:	Mark D'Ambrogio (3259125) (Lic# Unknown)		(302) 539-4013
Listing Agent Email:	markd@crowleyrealestate.com		
Responsible Broker:	Brian Crowley (3256964) (Lic# RB-0003018-DE)		
Listing Office:	Crowley Associates Realty (CROWLY) (Lic# RM-0000081) 1000 N Pennsylvania Ave N, Bethany Beach, DE 19930-9530 (302) 539-4013		
Office Phone:	(302) 539-4013	Office Fax:	(302) 539-8267
Co-Listing Agent:	Brian Crowley (3256964) (Lic# Unknown)		(302) 539-4013
Co-Listing Agent Email:	terpbc@hotmail.com		
Directions			
In the Community of Sanctuary			
Historical Compensation			
Buyer Agency Comp:	2.5% Of Gross	Sub Agency Comp:	0% Of Gross
		Dual/Var Comm:	No
Listing Details			
Original Price:	\$1,295,000	Owner Name:	Marilyn S Keil
Vacation Rental:	No	DOM / CDOM:	22 / 22
Listing Agrmnt Type:	Exclusive Right	Original MLS Name:	BRIGHT
Prospects Excluded:	No	Off Market Date:	02/04/22
Listing Service Type:	Full Service	Documents Available:	Seller's Property Disclosure
Dual Agency:	No	Seller Concessions:	
Sale Type:	Standard		
Listing Term Begins:	12/21/2021		
Listing Entry Date:	12/21/2021		
Possession:	Settlement		
Acceptable Financing:	Cash, Conventional		
Federal Flood Zone:	Yes		
Sale/Lease Contract			
Selling Agent:	Judy Rhodes (3258591) (Lic# Unknown)		(302) 841-3725
Selling Agent Email:	judy@c21hometeam.com		
Selling Office:	Century 21 Home Team Realty (HOMTEM1) (Lic# RB-0020614)		
Responsible Broker:	Frank Parks (3257839) (Lic# RB-0002820-DE) 19354 Miller Rd Ste B, Rehoboth Beach, DE 19971-6122 (302) 645-1260		
Office Phone:	(302) 645-1260		
Selling Office Email:	admin@c21hometeam.com		

Concessions: No
Agreement of Sale Dt: 01/11/22
Close Sale Type: Standard Sale
Buyer Financing: Cash

Close Date: 02/04/22
Close Price: \$1,195,000.00
Last List Price: \$1,295,000.00







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[illegible]

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): Clarence David Brown & Marilyn Field Brown Parcel ID: 134-9.00-1127.00

Street Address of Parcel: 39631 Water Works Court, Bethany Beach, DE 19930

Current Assessment: \$ 1,315,100

Purchase Price (Total of Land and Improvement): \$ 1,195,000 Date of Purchase: 02/04/2022

Special Conditions of Sale: None

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

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

Year	Cost	Change
		None

Description of Property

Lot size/Land Area .27 Style of Home Detached, Coastal

Number of: Bedrooms: 5 Bathrooms: 3 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: 5 Decks

Describe outbuildings or accessory structures other than main dwelling:

None

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

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

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

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

Comparable sales,
When purchased, property was described as having deeded walkable access to ocean. This turned out to be untrue, thus significantly changing the value of the property after the sale was final. Only ocean access is Town of Bethany Beach or DE Seashore State Park. Also, the property is very near the back lot of the Sussex County Water Works which is not a very scenic location.
No HOA amenities. No pool, no clubhouse, no common areas, no water access, no ocean access. Most nearby neighbors have all of these.
All of the comparable houses in Bethany have much better access to the ocean than we do and are assessed at less than \$1M.

Comparable Sales

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

You must submit 3 comparable sales.

1. Parcel Number 134-17.00-113.00 Owner Stephen Buckingham and Shannon Buckingham

Address 407 Cattail Road, Bethany Beach, DE

Sales Price \$ 995,000 Date of Sale 08/01/2022

Lot Size/Land Area .1113 acre Style of House Detached, Coastal

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: 4 decks, No additions

Describe Garage or Other Improvements:

No garage

Additional Comments:

Water view, Sold furnished, To accomplish comp equivalency with our house +\$20,000 for additional 2 bedrooms, -\$20,000 for furnished,

2. Parcel Number 134-13.00-1393.00 Owner Kaitlyn Engesser and Eric Anderson

Address 420 Canal Way E, Bethany Beach, DE 19830

Sales Price \$901,000 Date of Sale 09/07/2021

Lot Size/Land Area .2491 Style of House Detached, Coastal

Number of: Bedrooms: 4 Bathrooms: 4 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: 3 Decks

Describe Garage or Other Improvements:

Geothermal heating, No garage

Additional Comments:

Waterfront on navigable Salt Pond canal, Very close comp to our house (1 less bedroom, 1 more bathroom, same size lot)
Easy walk to the ocean and Town of Bethany
Currently assessed at less than \$1M.

3. Parcel Number 134-17.00-156.00 Owner Stephen S Polan and Grace W Polan

Address 411 Russell Road, Bethany Beach, DE 19830

Sales Price \$840,250 Date of Sale 05/09/2023

Lot Size/Land Area .1090 acre Style of House Detached, Coastal

Number of: Bedrooms: 4 Bathrooms: 3 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions 2 Decks

Describe Garage or Other Improvements:

No garage

Additional Comments:

Walking distance to ocean, Community boat launch

4. Parcel Number 134-9.00-1205.00 Owner Wesley Howard Debrosse and Nancy Ellen Debrosse

Address 36925 S Silver Sands Drive, Belhany Beach, DE 19930

Sales Price \$ 1,150,000 Date of Sale 11/15/2024

Lot Size/Land Area .1791 acre Style of House Detached, Coastal

Number of: Bedrooms: 5 Bathrooms: 4 Fireplaces:

☒ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: 2 Decks

Describe Garage or Other Improvements:

2 Garages

Additional Comments:

In a community with significant amenities: pool, clubhouse, exercise room, water access, boat launch.
9 years newer than our house.

5. Parcel Number 134-9.00-1212.00 Owner Andres Michel Uribe and Morgan Rose Stemmer

Address 38839 Silver Sands Drive, Bethany Beach, DE 19930

Sales Price \$ 1,150,000 Date of Sale 11/07/2024

Lot Size/Land Area .1791 Style of House Detached, Coastal

Number of: Bedrooms: 5 Bathrooms: 4 Fireplaces:

☒ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions 2 Decks

Describe Garage or Other Improvements:

2 car garage

Additional Comments:

In a community with significant amenities: pool, clubhouse, exercise room, water access, boat launch.
10 years newer than our house.

Witnesses or Agents

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

Name

Firm or Company

Address

Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$ 1,000,000

Signature of Owner or agent: Clarence D Brown Marilyn F Brown

Print Name and Title: Clarence David Brown and Marilyn Field Brown

Mailing Address: 968 Chesapeake Drive

Havre de Grace, MD 21078

E Mail Address: cdbrown.gm@gmail.com

Telephone: 410-652-3296

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

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

I request that Assessment disclose witnesses and exhibits. ☒

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



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 39647 HERON RD

Parcel ID: 134-13.00-1277.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 24, 2025

CURRENT OWNER

KOBELIN RONALD P KATHLEEN H
KOBELIN
PO BOX 293
VALLEY FORGE PA 19481

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR055
Alternate ID 134130012770000000
Vol / Pg 3430/247
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1550	Location	-3	1,609,840

Total Acres: .155
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,609,800	1,609,800	0	1,609,800
Building	0	166,600	166,600	0	343,830
Total	0	1,776,400	1,776,400	0	1,953,630

Value Flag Cost Approach
TD134DM6

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
04/30/24	JTS	Data Mailer Change	Owner
04/04/23	EBC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/23/24	202413920	6,552	A108 Relace Siding	
05/02/03	13517-2	2,550	D010 Deck-Ocean Village Lot R2	
05/26/95	13517-1	5,040	D010 Enclose Piling-Ocean Villagelot R-	

Sales/Ownership History

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

2099

SUSSEX COUNTY

Situs : 39647 HERON RD

Parcel Id: 134-13.00-1277.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 24, 2025

Dwelling Information

Style	Contemporary	Year Built	1982
Story height	1.25	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

Grade & Depreciation

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

Dwelling Computations

Base Price	134,750	% Good	80
Plumbing	6,360	% Good Override	
Basement	-13,770	Functional	
Heating	5,590	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.3
		Additions	21,400
Subtotal	132,930		
Ground Floor Area	540		
Total Living Area	1,155	Dwelling Value	166,100

Building Notes

ID	Code	Description	Area
A		Main Building	540
B	31	WOOD DECK	300
C	10	1SFR - FRAME	480
D	RS1	FRAME UTILITY SHED	120*

18	16	10
30	30	30
18	16	10

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 10		120	1	1988	C	A	490

Condominium / Mobile Home Information

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

[illegible]

Additional Documents for Appeal previously submitted dated 2/22/25

☒ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
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REMEMBER:

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

Property Identification

Owner(s): Ronald P. & Kathleen H. Kobelin Parcel ID: 134-13.00-1277.00

Street Address of Parcel: 39647 Heron Rd., Lot R2, Ocean Village, Bethany Beach, DE 19930

Current Assessment: \$ 31,600

Purchase Price (Total of Land and Improvement): \$ 26,000 Date of Purchase: 8/8/1980

Special Conditions of Sale: Vacant Land

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
1982	43,763	House Constructed
Various	44,000	Interior Fit Out & Finishes
1995	7,678	Piling Enclosure for Entrance & Utility Area

Description of Property

Lot size/Land Area 75' x 90' / .1550 Acres Style of Home Salt Box

Number of: Bedrooms: 2 & Loft Bathrooms: 1 & 1/2 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Partial Central Air

Porches and Additions: Exterior Deck & Under House Utility Area

Describe outbuildings or accessory structures other than main dwelling:

None

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 1,471,270

[illegible]

Sussex County Assigned Land Values						
Ref Name	Parcel ID	Lot No./St.	Position Back	Lot Acres	Land Value	Comment
Bemmer	1273.00	3967 Heron Rd	2	0.1475	\$1,624,600	
Healy	1274.00	39667 Heron rd	3	0.1475	\$1,624,600	
Rausch	1275.00	39661 Heron Rd	4	0.1475	\$1,624,600	
Darvish	1276.00	39655 Heron Rd	5	0.1475	\$1,624,600	
Kobelin	1277.00	39647 Heron Rd	6	0.1550	\$1,659,600	
Bilmanis	1278.00	39637 Heron Rd	7	0.1901	\$1,823,700	
Nagel	1280.00	39650 Heron Rd	6	0.1550	\$1,659,600	Lot sold \$950,000 8/2020
Healy	1272.00	39659 Skimmer Rd	2	0.1475	\$1,624,600	Property sold \$1,950,000 11/21
Hake	1271.00	39665 Skimmer Rd	3	0.1475	\$1,624,600	Property sold \$1,510,000 3/20

☒ Annual
☐ Supplemental

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☐ Other _____

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

Year	Cost	Change
1982	43,763	House Constructed
Various	44,000	Interior Fit Out & Finishes
1995	7,678	Piling Enclosure for Entrance & Utility Area

Description of Property

Lot size/Land Area 75' x 90' / .1550 Acres Style of Home Salt Box

Number of: Bedrooms: 2 & Loft Bathrooms: 1 & 1/2 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ partial Central Air

Porches and Additions: Exterior Deck & Under House Utility Area

Describe outbuildings or accessory structures other than main dwelling:

None

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 1,471,270

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

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

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

See attached letter dated December 24, 2024 and additional documents enclosed (Tax Bill Number 24043522, tyler technologies Reassessment Control Number: QW8K dated November 20, 2024, Ocean Village Plot Maps 2 pgs.)

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 134-13.00-1271.00 Owner Hake, Daniel C. TTEE

Address 39665 Skinner Rd., Lot 07, Ocean Village, Bethany Beach, DE 19930

Sales Price \$ 1,950,000 Date of Sale 11/10/2021

Lot Size/Land Area 63' x 102' / .1476 Acres Style of House Contemporary

Number of: Bedrooms: ? Bedrooms: ? Fireplaces: ?

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: ?

Describe Garage or Other Improvements:

Additional Comments:

Third (3rd) Lot Back from Beach/Ocean - Three lots closer to beach than the subject parcel.

2. Parcel Number 134-13.00-1280.00 Owner Cave Construction

Address 39650 Heron Rd., Lot S2, Ocean Village, Bethany Beach, DE 19930

Sales Price \$ 950,000 Date of Sale 8/11/2020

Lot Size/Land Area 75' x 90' / .1550 Acres Style of House Vacant Land

Number of: Bedrooms: NA Bedrooms: NA Fireplaces: NA

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: NA

Describe Garage or Other Improvements:

Additional Comments:

Sixth (6th) Lot Back from Beach/Ocean - Same lot position in community as the subject parcel.

3. Parcel Number 134-13.00-1272.00 Owner Elizabeth Ann Ocean Village LLC

Address 39659 Skimmer Rd., Lot 08, Ocean Village, Bethany Beach, DE 19930

Sales Price \$ 1,510,000 Date of Sale 3/2/2020

Lot Size/Land Area 63' x 102' / .1475 Acres Style of House Contemporary Beach Cottage

Number of: Bedrooms: 2 or 3 Bedrooms: ? Fireplaces: ?

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions

Describe Garage or Other Improvements:

Additional Comments:

Second Lot Back from Beach/Ocean - Four lots closer to the beach than the subject parcel.

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

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

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

See attached letter dated December 24, 2024 and additional documents enclosed (Tax Bill Number 24043522, tyler technologies Reassessment Control Number: QW8K dated November 20, 2024, Ocean Village Plot Maps 2 pgs.)

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.

41 Parcel Number 134-13.00-1295.00 Owner Tern Rd. LLC

Address 39675 Tern Rd., Lot M8, Ocean Village, Bethany Beach, DE 19930

Sales Price \$ 1,925,000 Date of Sale 9/26/2022

Lot Size/Land Area 63' x 102' / .1475 Acres Style of House Contemporary

Number of: Bedrooms: ? Bedrooms: ? Fireplaces: ?

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: ?

Describe Garage or Other Improvements:

House has been Torn Down and Replaced

Additional Comments:

Second (2nd) Lot Back from Beach/Ocean - Four lots closer to beach than the subject parcel.

52. Parcel Number 134-13.00-1315.00 Owner Wilcox, Thomas W. TTEE

Address 39676 Tern Rd., Lot L1, Ocean Village, Bethany Beach, DE 19930

Sales Price \$ 1,600,000 Date of Sale 4/17/2020

Lot Size/Land Area 63' x 102' / .1475 Acres Style of House ?

Number of: Bedrooms: NA Bedrooms: NA Fireplaces: NA

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: NA

Describe Garage or Other Improvements:

New house has been built.

Additional Comments:

Second (2nd) Lot Back from Beach/Ocean - Four lots closer to the beach than the subject parcel.

63. Parcel Number 134-13.00-1319.00 Owner Cowley, Kevin

Address 39690 Killiwake Dr., Lot L5, Ocean Village, Bethany Beach, DE 19930

Sales Price \$ 1,610,000 Date of Sale 9/20/2022

Lot Size/Land Area 63' x 102' / .1475 Acres Style of House Contemporary

Number of: Bedrooms: ? Bedrooms: ? Fireplaces: ?

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions ?

Describe Garage or Other Improvements:

Additional Comments:

Fifth (5th) Lot Back from Beach/Ocean - One lot closer to the beach than the subject parcel.

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.

Ronald P. Kobelin

Owner

Name

Firm or Company

P O Box 293, Valley Forge, PA 19481

484-302-1417 / ron12544@aol.com

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: \$ 1,471,270

Signature of Owner or agent¹ Ronald P. Kobelin 2/22/25

Print Name and Title: Ronald P. Kobelin / Owner

Mailing Address: Ronald P. Kobelin

P O Box 293

Valley Forge, PA 19481

E Mail Address: ron12544@aol.com Telephone: 484-302-1417

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. ☒

Please Note that tyter technologies has not responded to my requests for information, other Ocean Village property data or any of my December 24, 2024 letter issues. Accordingly I object to the Board of Assessment Review consideration of any documents or information which has not been provided to me in a timely manner in advance of any hearing.

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 appear and represent the interest of the owner herein.

December 24, 2024

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

Re: Parcel ID No:134-13.00-1277.00 Reassessment
39647 Heron Rd.

Tyler Technologies:

On Friday December 20, 2024 I had an "informal" telephone discussion with Tyler Technologies (TT) representative Martin Pils regarding the NOTICE OF TENTATIVE PROPERTY REASSESSMENT VALUE, Control Number: QW8K, Parcel ID: 134-13.00-1277.00, dated November 20, 2024; Data Mailers dated April 18 and December 9 & 10; COMPARABLE SALES ANALYSIS REPORT dated DEC 10, 2024 concerning various errors, inaccuracies and questions as to the means and methods used by TT.

The discussion was very unproductive and unsatisfactory. While Mr. Pils seemed to listen, there was so much background noise and other people talking I could not understand a lot of what Mr. Pils said. He did not provide answers to my questions saying he did not know, could not or would not provide any data or documents I asked for which necessitated this letter.

Regarding the TOTAL 2025 ASSESSED VALUE for Parcel ID: 134-13.00-1277.00:

What specific "recent valid market sales and economic data" were used?

Regarding the most recent Data Mailer of December 10, 2024, Parcel ID No: 134-13.00-1277.00, see enclosed marked up copy:

There is 1 Half Bathroom.

The Total Living Area is 986 SF excluding bathrooms, closets and stairways, 1073 SF if bathrooms are included.

There are no Detached Structures.

Regarding the COMPARABLE SALES ANALYSIS REPORT, DEC 10, 2024:

COMPARISON-1 is relevant as it is in the same community of Ocean Village and the property is not adjacent to the highway and is not ocean front. As to comparison with the SUBJECT PARCEL, please note that the Land Value is less and the Dwelling Value is less per square foot at approximately \$123/ SF.

COMPARISON -2 & 3 are not comparable in that the Total Acres are much larger, the Total Living Areas are much larger and the communities they are located in have fewer lots between the Rt. 1 highway and the ocean front.

COMPARISON -4 & 5 are not comparable in that they are both in South Bethany (a public town), 4 is an ocean front property (severe continuing beach erosion skews values), and 5 is a very small lot immediately adjacent to the Rt. 1 highway.

Land values of town properties (South Bethany) and other private communities with larger lot sizes and different community layouts (Ocean Ridge and Cotton Patch Hills) are of lesser comparable value than other Ocean Village community lots.

Regarding the COMPARABLE SALES ANALYSIS REPORT, DEC 10, 2024, SUBJECT PARCEL, see enclosed marked up copy:

Total Living Area is incorrect – the calculated area is 986 SF excluding bathrooms, closets and stairways; 1073 SF if bathrooms are included.

Total Fixtures is 5 – 1 bathroom and 1 half bath.

Land Value is greater than appropriate – The TT Land Value of the SUBJECT PARCEL is \$1,659,600. The TT Land Value of COMPARISON-1 (also an Ocean Village property) is \$1,624,600. This relationship is the reverse of what it should be in that the SUBJECT PARCEL being three lots further back from the beach than the COMPARISON-1 lot should be much lower in value.

Land values within the community of Ocean Village are primarily determined by their location between the Rt. 1 highway and the ocean front beach.

In Ocean Village, the seven lots between the highway and the beach increase in value progressively by approximately 6% compounded before adjustment for the special conditions applicable to highway adjacent lots (size, configuration, traffic noise) and ocean front lots.

Using the Land Value of the COMPARISON-1 lot (\$1,624,600); the Land Value of the SUBJECT PARCEL should be approximately \$1,350,000.

Dwelling Value is greater than appropriate – Primary Building Value is determined by the building size in square feet, the quality level of interior fit and finishes (particularly bathrooms and kitchens) and the quality level of exterior materials.

The Dwelling Value of COMPARISON-1 (without consideration of interior fit and finishes) is approximately \$123/ square foot. At the same square foot value, the SUBJECT PARCEL Dwelling Value would be \$162,360 based on the incorrect Total Living Area of 1320 SF and \$121,270 based on my calculated Total Living Area of 986 SF.

The Dwelling Value assigned by TT to the SUBJECT PARCEL does not represent the actual fair market value due to particular circumstances and conditions which apply to a number of houses in the Ocean Village community.

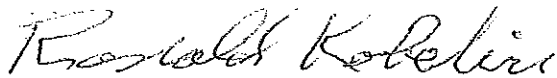
The location/placement of houses on lots to comply with setback restrictions at the time they were built, which now restricts or prohibits the highest/best/most valuable use of the land results in a diminished dwelling value unrelated to construction cost value.

Houses originally located on lots where zoning/community control setbacks have changed and the construction of additions or modifications can not be reasonably done have actually reduced the dwelling value to zero!

In fact, the primary means to achieve an appropriate property value is to demolish/remove the existing dwelling, i.e. an actual negative fair market value of the building which exists on the land.




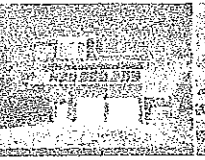
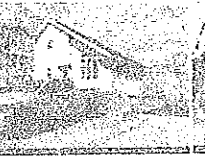

This is not a hypothetical/isolated/unusual or rare situation! This exact circumstance has resulted in four of the twelve houses on Heron Rd.in Ocean Village being demolished to allow new "best use" homes to be constructed. There are at least 12 other such circumstances which have occurred in the last fifteen years.

I look forward to your consideration of the above and reevaluation of the SUBJECT PARCEL



Ronald Kobelin
P. O. Box 293
20 Kerry Lane
Valley Forge, PA 19481

COMPARABLE SALES ANALYSIS REPORT FOR TAX YEAR - 2020
SUSSEX COUNTY

PARCEL ID CARD 1	SUBJECT PARCEL	COMPARISON-1	COMPARISON-2	COMPARISON-3	COMPARISON-4	COMPARISON-5
	134-13.00-1277.00	134-13.00-1271.00	134-9.00-828.00	134-5.00-149.00	134-17.20-217.00	134-20.08-178.00
						
	39647 HERON RD 1AR055 114 .1550 1	39665 SKIMMER RD 1AR055 114 .1475 1	39630 SEASHELL TURN 1AR055 114 .2073 1	29532 N COTTON WAY 1AR055 114 .3036 1	404 N OCEAN DR 1WR005 114 .1492 1	9 S 7TH ST 1WR005 114 .1125 1
Neighborhood						
NBHD Group						
Total Acres						
Living Units						
DWELLING DESCRIPTION						
Story Height	1.5	1.5	1.5	1.75	1.5	1.75
Attic	1	1	1	1	1	1
Style	08-CAPE COD	08-CAPE COD	18-SALT BOX	08-CAPE COD	18-SALT BOX	08-CAPE COD
Year Built	1992	1985	1989	1976	1970	1970
Exterior Wall	01	01	01	01	06	01
Total Living Area	1320 986	2089	1975	2510	1312	1694
Fin Bsmt Area						
Rec Room Area						
Grade	C	C+	C+	B-	C	C
CDU	AV	AV	AV	AV	AV	AV
Basement	1	1	1	6	1	1
Bed Rooms	3	3	5	4	3	4
Total Rooms	4	6	8	7	6	7
Total Fixtures	5	9	16	18	9	12
Fireplace-Mas						
System Type	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP
PRICING DATA						
Land Value	1,659,600 *	1,624,600	1,876,800	1,966,900	2,255,800	1,088,400
Building Value	184,400	260,600	295,000	432,900	319,900	304,900
OBV Value	980	4,570	4,300	16,090	0	0
Dwelling Value	\$196/SF 193,400 *	\$123 256,000	290,700	416,800	319,900	304,900
Cost Value	1,854,000	1,885,200	2,171,800	2,399,800	2,575,700	1,393,300
VALUATION						
Weighted Average	1,818,100					
Time Adjusted Price		2217200	2444600	2920000 \	2666300	1636800
Sale Price	0	1950000	2150000	2500000	2345000	1560000
Sale Date		10-NOV-2021	01-NOV-2021	27-JUL-2021	17-NOV-2021	12-OCT-2022
Market Value	1,825,000					
MRA Estimate	2,045,120	2,000,150	2,328,180	2,710,140	2,560,590	1,429,650
Adjusted Price		1,897,470	1,759,440	1,709,980	1,712,280	2,087,970

* see letter dated Dec 24, 2020

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

SUSSEX

COUNTY | DELAWARE

Date of Issue: December 10, 2024
Parcel ID No: 134-13.00-1277.00
Property Location 39647 HERON RD

KOBELIN RONALD P KATHLEEN H
KOBELIN
PO BOX 293
VALLEY FORGE PA 19481

Building # 1

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

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

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

Building Information

Occupancy	Single Family
Land Use	Single Family Dwelling
Style	Cape Cod
Approximate Year Built	1982
Story Height	1.5
Attic	None
Heating System	Electric - Heat Pump
Air Conditioning	Yes
Fireplaces	0

Total Rooms	4
Total Bedrooms	3
Total Full Bathrooms	1
Total Half Bathrooms	0
Basement	Post Pier
Basement Garage Spaces	0
Finished Basement Area	0
Finished Rec Room Area	0
Total Living Area	1320 986*

Sales Information

Sale Date

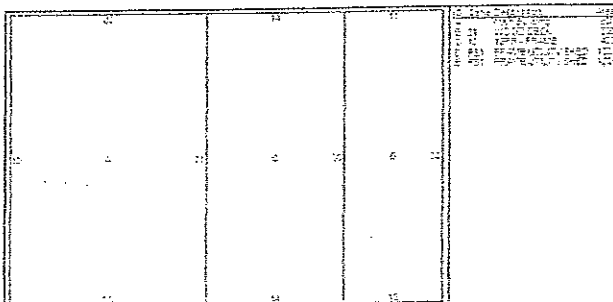
Sale Price

Detached Structures

FRAME UTILITY SHED
FRAME UTILITY SHED

120
120

There is one enclosed area under the house



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

Name: Ronald Kobelin

Signature: Ronald Kobelin

Daytime Phone Number: 610-935-0321

Date: 12/24/2025

* Total Living Area excludes Bathrooms, Closets & stairways



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

Tax Period: 07/01/2024 - 06/30/2025



KOBELIN RONALD P KATHLEEN H
KOBELIN
PO BOX 293
VALLEY FORGE PA 19481-0293

144-20 - 1

Property Description

OCEAN VILLAGE
LOT R2

Bill Number	Customer ID	Parcel ID	Due Date	Assessed Value
24043522	100361	134-13.00-1277.00	09/30/2024	31,600

DESCRIPTION OF CHARGES	RATE	CHARGE	CREDITS APPLIED	CURRENT CHARGES
COUNTY TAX	0.3983	125.86		125.86
LIBRARY	0.0467	14.76		14.76
Total County Charges				140.62
SCHOOL TAX - INDIAN RIVER DISTRICT	3.2340	1,021.94		1,021.94
SUSSEX TECHNICAL HIGH SCHOOL	0.4557	144.00		144.00
Total School Charges				1,165.94

Handwritten: J.T. Dec 126 8/26/24

CURRENT TAXES BILLED:	1,306.56
LESS PAYMENTS/ADJUSTMENTS:	0.00
PLUS, PRIOR YEAR(S):	0.00
TOTAL DUE:	\$1,306.56

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

DETACH AND RETURN BOTTOM PORTION WITH PAYMENT



**NOTICE OF TENTATIVE PROPERTY
REASSESSMENT
VALUE**



Date of Issue: November 20, 2024

Control Number: QW8K

KOBELIN RONALD P KATHLEEN H
KOBELIN
PO BOX 293
VALLEY FORGE, PA 19481

Parcel ID: 134-13.00-1277.00
Property Class: R
Property Location:
39647 HERON RD

TOTAL 2025 ASSESSED VALUE
\$1,825,000

Sussex County Delaware has completed a revaluation of all real property in anticipation of the 2025 Tax Roll. Your new tentative assessment is based on 100% of the current assessed value of your property, as of July 1, 2023.

IMPORTANT – THIS IS NOT A TAX BILL. The Tax Rate will change; therefore, **DO NOT** multiply your new tentative assessed value by the current tax rate. The new tax rate will be determined by the County, Municipality & School District for the 2025 tax bill.

The 2025 assessments have been developed using recent valid market sales and economic data. The previous assessment was **NOT** a factor in determining the 2025 assessed value, and therefore cannot be considered as a basis for an appeal. ;

EXEMPTIONS – Tax exemptions/abatements are **NOT** reflected in the above tentative assessment. Any exemptions for which you are eligible for (such as Handicap, Senior/65+, Abatements, Farmland or General Exemptions) **WILL BE** adjusted and applied to your next tax bill, provided proper application has been approved by Sussex County.

INFORMAL HEARINGS – Informal hearings are available to any property owner who desires to have their property values reviewed. Tyler Technologies, Inc., P&R Division, the firm that conducted the Sussex County 2025 Revaluation Project, will conduct the informal hearings. **Reviews will be scheduled by appointment only.** Tyler staff will discuss market value. They will not be able to discuss tax rates or estimated tax bills. A change in value will be considered if the owner can demonstrate that the assessed value is in excess of market value. See the back of the form for more information. **A request for review must be made within 2 weeks of receiving this notice. Our call center will be open November 7, 2024 through December 13, 2024. Appointments may be made by calling our call center Monday through Friday between 8:00am and 4:30pm. When calling for an appointment, please have this letter before you, as it contains information necessary to track your property.**

Property owners can also schedule their own appointments by visiting our website: **www.tylertech.com/sussex**

1-833-703-4016

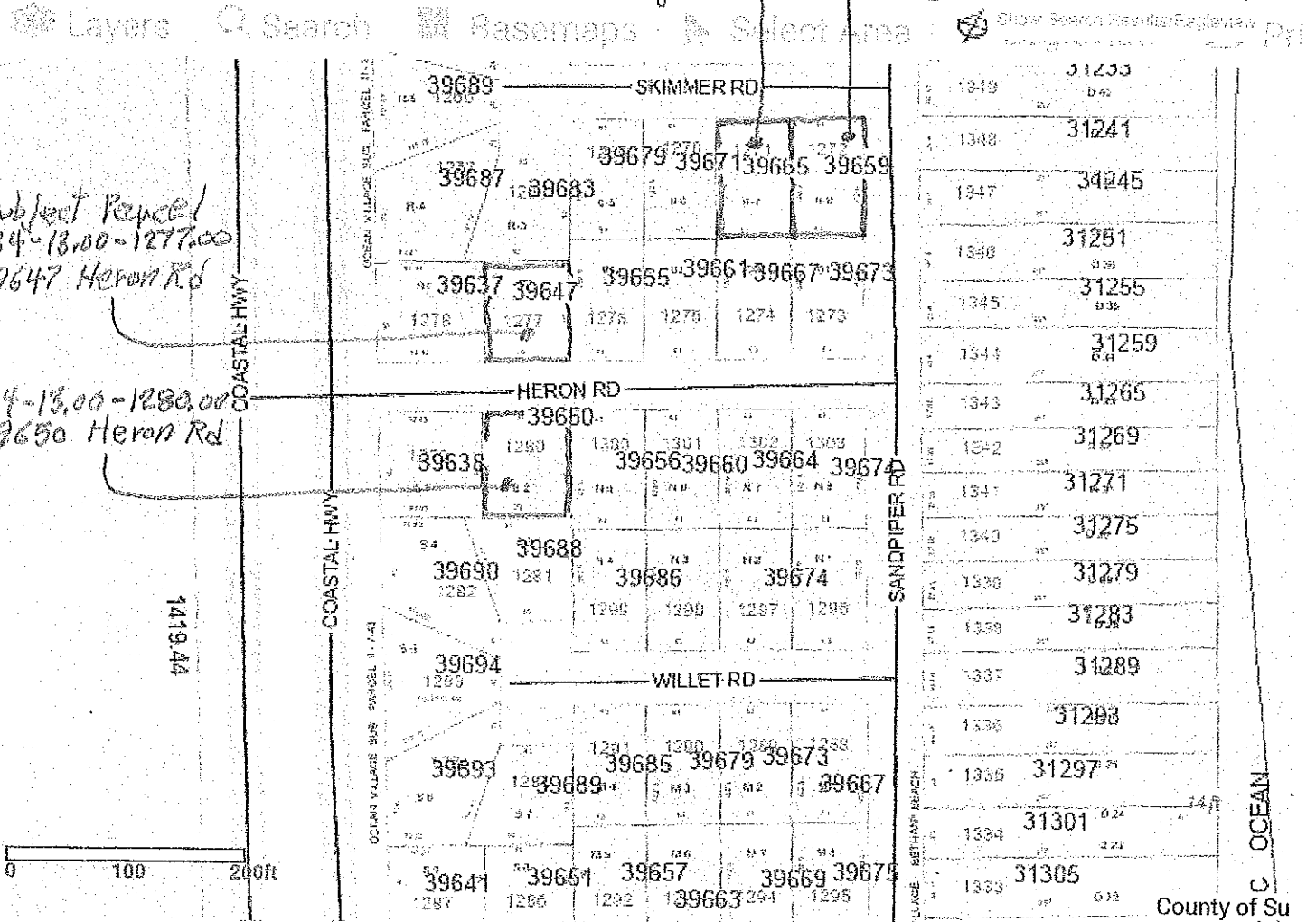
FORMAL APPEAL PROCESS – If you are not satisfied with the results of the informal review with Tyler, or you choose not to take advantage of the informal review process, you may appeal to the Sussex County Board of Assessment. Applications for this appeal will be available in the Sussex County Assessment office or online at: **www.SussexCountyDE.gov**

134-13.00-1271.00
39665 Skimmer Rd.

134-13.00-1272.00
39659 Skimmer Rd.

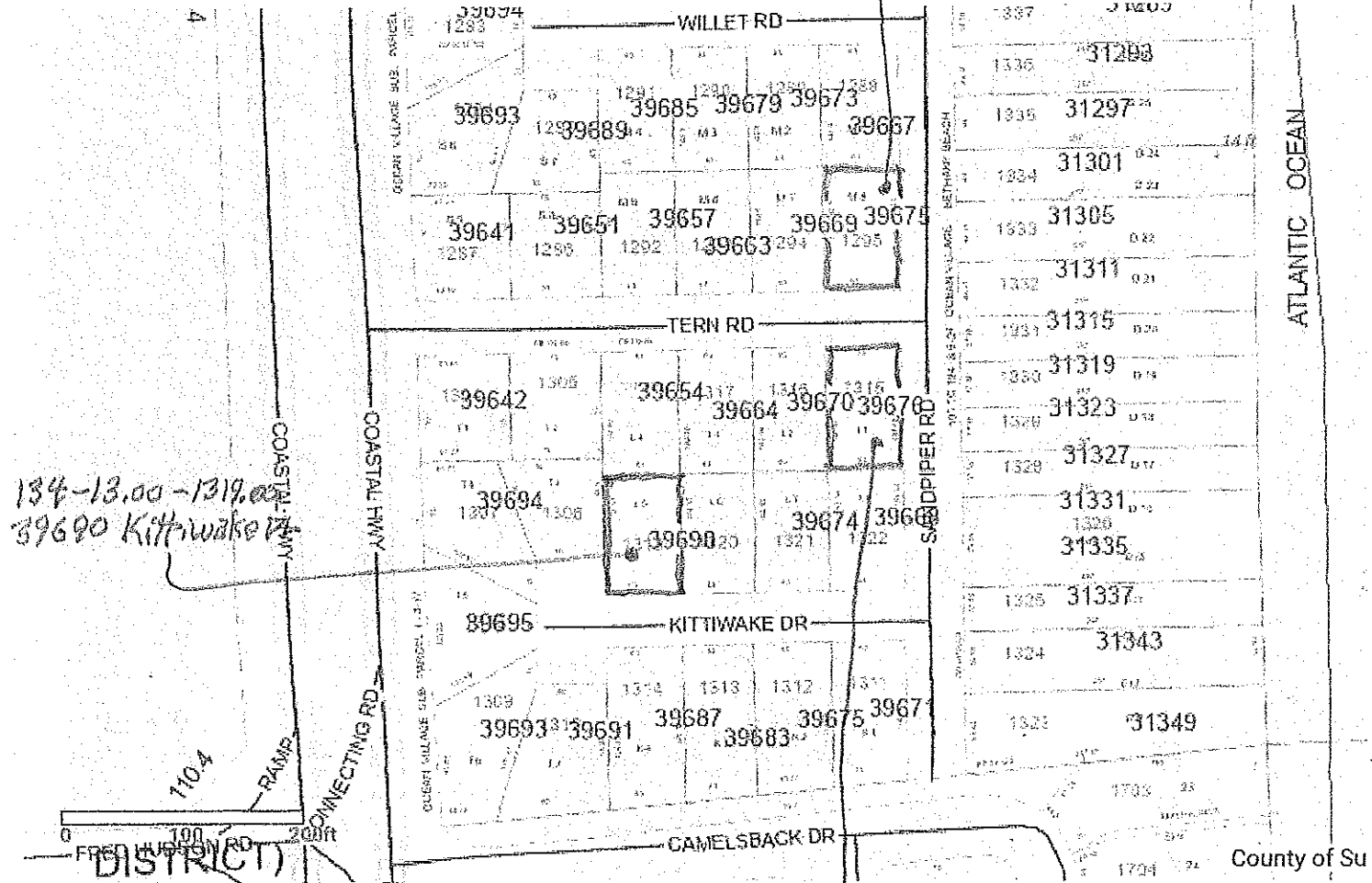
subject Parcel
134-13.00-1277.00
39647 Heron Rd

134-13.00-1280.00
39650 Heron Rd



134-13.00-1295.00
39675 Tern Rd

Layers Search Basemaps Select Area Show Search Results/Eng View



OV Escalated Lot Value Parcel ID: 134-13.00-1280.00						
Year	Value					
1994			2009			
1993			2008		2023	\$1,264,450
1992			2007		2022	\$1,149,500
1991			2006		2021	\$1,045,000
1990			2005		2020	\$950,000
1989			2004		2019	
1988			2003		2018	
1987			2002		2017	
1986			2001		2016	
1985			2000		2015	
1984			1999		2014	
1983			1998		2013	
1982			1997		2012	
1981			1996		2011	
1980			1995		2010	
Values Escalated at 10% Per Year Compounded						

OV Escalated Lot Value Parcel ID: 134-13.00-1277.00							
Year	Value						
1994	\$92,635		2009	\$361,398			
1993	\$84,598		2008	\$330,044		2023	\$1,287,607
1992	\$77,258		2007	\$301,410		2022	\$1,175,897
1991	\$70,556		2006	\$275,260		2021	\$1,073,879
1990	\$64,434		2005	\$251,379		2020	\$980,711 *
1989	\$58,844		2004	\$229,570		2019	\$895,627
1988	\$53,739		2003	\$209,653		2018	\$817,924
1987	\$49,076		2002	\$191,464		2017	\$746,963
1986	\$44,819		2001	\$174,853		2016	\$682,158
1985	\$40,930		2000	\$159,683		2015	\$622,975
1984	\$37,379		1999	\$145,829		2014	\$568,927
1983	\$34,136		1998	\$133,177		2013	\$519,568
1982	\$31,175		1997	\$121,623		2012	\$474,491
1981	\$28,470		1996	\$111,071		2011	\$433,325
1980	\$26,000		1995	\$101,435		2010	\$395,731
Value Esclated at 9.5% Per Year Compounded							

Ocean Village Lot Position Land Values					
Parcel ID	Sales Price	Position Back From	Tyler Tech	Position Back	Sale Adjusted
Address	Date	Ocean Front	Land Value	Land Value *	Land Value
134-13.00-1272.00 39659 Skimmer Rd	\$1,510,000 3/2/2020	2	\$1,624,600	\$1,722,076	\$1,730,300
134-13.00-1273.00 39675 Heron Rd	NA	2	\$1,624,600	\$1,722,076	NA
134-13.00-1271.00 39665 Skimmer Rd	\$1,950,000 11/10/2021	3	\$1,624,600 **	\$1,624,600 **	\$1,624,600 **
134-13.00-1274.00 39667 Heron Rd	NA	3	\$1,624,600	\$1,624,600	NA
134-13.00-1275.00 39661 Heron Rd	NA	4	\$1,624,600	\$1,532,642	NA
134-13.00-1276.00 39655 Heron Rd	NA	5	\$1,624,600	\$1,445,888	NA
134-13.00-1277.00 39647 Heron Rd	\$26,000 8/8/1980	6	\$1,659,600	\$1,364,045	\$1,287,607
134-13.00-1280.00 39650 Heron Rd	\$950000 8/11/2020	6	\$1,659,600	\$1,364,045	\$1,264,450
** TT COMPARABLE SALES ANALYSIS REPORT, DEC 10 2024, COMPARISON-1					
* Position Back Land Value Calculated At 6% Compounded Based On TT COMPARABLE SALES, COMPARISON-1 LAND VALUE					

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 427 PERIWINKLE RD****Parcel ID: 134-17.00-170.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 9, 2025

CURRENT OWNERASH STEPHEN W
11804 MONTAGUE DR
LAUREL MD 20708**GENERAL INFORMATION**Living Units 1
Neighborhood 1WR001
Alternate ID 134170001700000000
Vol / Pg 5428/283
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1956		394,420

Total Acres: .1956
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	394,400	394,400	0	394,400
Building	0	368,600	368,600	0	358,780
Total	0	763,000	763,000	0	753,180

Value Flag Cost Approach
TD134DM12**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
12/16/22	SDC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/30/22	202209541	1,440	A036 10x12 Detached Shed	
10/19/21	202114363	9,000	A106 Enclose Existing Porch W Window	
10/10/18	201810691	9,400	A106 Remodel Existing Bathroom - Vani	
05/08/15	201503577	10,000	A106 Replacing 6 Windows, Replacing F	
09/07/10	17818-3	4,200	D010 Scrn Por On Deck-Cat Hill Lot 93	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/17/21			Invalid Sale - Tyler	5428/283	Deed	ASH STEPHEN W
11/19/92	1			6441/0		
08/12/92	44,500					
10/25/88	42,100					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 427 PERIWINKLE RD

Parcel Id: 134-17.00-170.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 9, 2025

Dwelling Information

Style	Ranch	Year Built	1993
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	0

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	

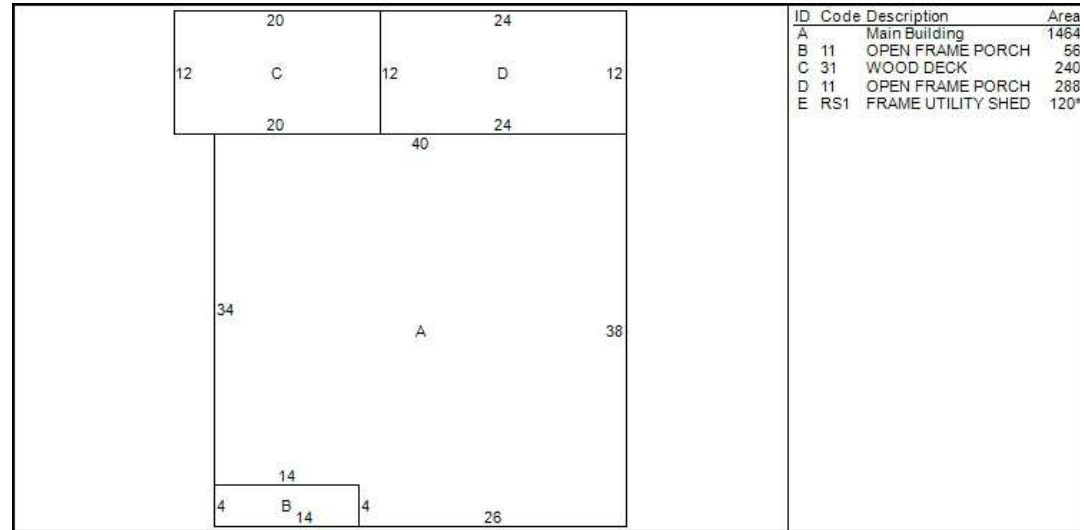
Grade & Depreciation

Grade	C+	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	87
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	252,899	% Good	86
Plumbing	8,440	% Good Override	
Basement	-14,030	Functional	
Heating	20,980	Economic	87
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.75
		Additions	9,600
Subtotal	268,290		
Ground Floor Area	1,464		
Total Living Area	1,464	Dwelling Value	368,100

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	10 x 12		120	1	1993	C	A	490

Condominium / Mobile Home Information

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

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RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): Stephen W. Ash Parcel ID: 134-17.00-170.00

Street Address of Parcel: 427 Periwinkle Road Bethany Beach, DE

Current Assessment: \$ 818,100.⁰⁰

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

Special Conditions of Sale: _____

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

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

Year	Cost	Change
2008	40,000. ⁰⁰	EXISTING Screen PORCH ENCLOSED w/WINDOWS, FLOORING, DOOR and Screen PORCH ADDED OVER EXISTING WOOD DECK

Description of Property

Lot size/Land Area 8000sf[±] Style of Home Ranch

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: Original Screen Porch Enclosed (Not Conditioned - No Heat, No A/C)
Screened PORCH ADDITION 12'-0" x 24'-0"

Describe outbuildings or accessory structures other than main dwelling:

UTILITY SHED 10'-0" x 12'-0" approximately

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

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

<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 _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

--

Additional Comments:

--

2. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

--	--	--

Additional Comments:

--	--	--

3. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions _____

Describe Garage or Other Improvements:

--	--	--

Additional Comments:

--	--	--

Witnesses or Agents

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

Name

Firm or Company

Address

Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$ 600,000.⁰⁰

Signature of Owner or agent¹

Print Name and Title: Stephen W. Ash

Mailing Address: 11804 MONTAGUE DRIVE
LAUREL, MD 20708

E Mail Address: stash2020@yahoo.com Telephone: 301-717-6131

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.

Control Number: SMJH

Owner: Stephen W. Ash

Property Location: 427 Periwinkle Road

Bethany Beach, DE 19930

The overall dimensions of the house are correct at 38 x 40.

However, what the building information does not contain is the fact that 400 SF of the Main Building (A) adjacent to the Wood Deck (C) and the Open Frame Porch(D) is unconditioned space. It was formerly a screen porch, but enclosed with windows a number of years ago to function as a sun room. That effectively reduces the "Total Living Area" from 1464 SF to 1064 SF for at least 6 months of the year(All of the winter months and half of each of the spring and fall months).

COMPARABLE HOUSES SOLD RECENTLY

33732 E Hampton Lane #37

Frankford, DE 19945 (Clearwater Development, .5 miles away)

3 BR, 2 BA 1040 SF

\$400,000.00 or \$385/SF

Sold 10-2-2024

33821 Waterside Drive #4

Frankford, DE 19945 (WaterSide Development, .5 miles away)

4 BR, 2.5 BA 2200 SF

\$530,000.00 or \$241/SF

Sold 11-15-2024

136 Evergreen Road

Bethany Beach, DE 19930

4 BR, 2 BA 1850 SF On 4792 SF Lot

\$826,000.00 or \$446/SF

Sold 11-8-2024

3 Short Road
Bethany Beach, DE 19930
4 BR, 3BA 2000 SF &
2 Car Garage on .45 Acre Lot
\$950,000.00 or \$475/SF
Sold 12-17-2024

13 Errett Road
Bethany Beach, DE 19930
3 BR, 3BA 2600 SF &
2 Car Garage on .45 Acre Lot
\$1,195,000.00 or \$460/SF
Sold 2-3-2025

According to the current assessment, my house is valued at \$538/SF even though 400SF of the house is unconditioned space(No central heat nor A/C).Sales of comparable houses(although 2 of the comparables have 2 car garages on lots more than twice the size of my lot) recently sold at values of \$460/SF and \$475/SF. How can my smaller house without central heat and air in 25% of the house on a smaller lot with no garage be valued higher than those?

I believe that my house should be properly valued at a blended rate as follows:

1064 SF (Conditioned Space) @ \$400.00/SF =	\$425,600.00
400 SF(Unconditioned Space)@ \$300.00/SF =	\$120,000.00
344 SF (Open Framed Porch)@ \$150.00/SF =	<u>\$51,600.00</u>
Total:	\$597,200.00

I believe the Assessment should be somewhere around \$600,000.00 +/-

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 35 HARBOR RD****Parcel ID: 334-14.05-14.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: March 27, 2025

CURRENT OWNERRBL VENTURES LLC
6721 BARON RD
MC LEAN VA 22101**GENERAL INFORMATION**Living Units 1
Neighborhood 6VR001
Alternate ID 334140500140000000
Vol / Pg 4955/275
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0482	Waterview - C	1,041,570

Total Acres: .0482
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,041,600	1,041,600	0	1,041,600
Building	0	541,200	541,200	0	256,020
Total	0	1,582,800	1,582,800	0	1,297,620

Value Flag Cost Approach
TD334DM2**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
12/20/23	NMJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/22/11	70941-2	19,000	D010	Rep 2nd Fl Deck-North Shores De
02/20/09	70941-1	9,800	D010	Rep Siding/Doors/Por-North Shore

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/28/18	1,105,000			4955/275	Deed	RBL VENTURES LLC
12/05/07	1,150,000			3654/236		
11/15/05	1,100,000					
03/17/92	1					
01/30/84	250,000					

[illegible]

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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): RBL Ventures LLC Parcel ID: 334-14.05-14.00

Street Address of Parcel: 35 Harbor Road

Current Assessment: \$ 1,582,800

Purchase Price (Total of Land and Improvement): \$ 1,105,000 Date of Purchase: 09/15/2018

Special Conditions of Sale: _____

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

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

Year	Cost	Change

Description of Property

Lot size/Land Area 2100 Style of Home Town Home

Number of: Bedrooms: 3 Bathrooms: 4 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: front and rear porch

Describe outbuildings or accessory structures other than main dwelling:

Outdoor shower

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 1,300,000

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

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

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

I provided this info to Tyler Technologies and they agreed but did not change the price. The sales within the window of time were 79 Harbor (larger and with a 3 level) for 1.2M. The comps used for my home were not in the community and two were single family homes and not comparable. 17 S Rodney is 100 feet away and sold for 1.1M in the window of time. 13 S Rodney sold for 1.225M in same window and has more bedrooms. That unit is 100 feet away as well. I am not sure why Tyler technologies agreed with my assessment verbally but then left the assessment the same. Its a bit high. 1.3's is the correct spot for an assessment

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 334-14.05-58.00 Owner Norm and Rose Bloomberg

Address 3 S Rodney St Rehoboth Beach DE 19971

Sales Price \$ 1,225,000 Date of Sale 07/13/20

Lot Size/Land Area 2700 Style of House townhome

Number of: Bedrooms: 4 Bedrooms: 3 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: front porch upper lower

Describe Garage or Other Improvements:

Additional Comments:

This home is closer to the beach and similar size. Limited like kind comps...So I had to pull this one.

2. Parcel Number 334-14.05-51.00 Owner Neill Edwin Trust

Address 17 S Rodney Drive Rehoboth Beach DE 19971

Sales Price \$ 1,100,100 Date of Sale 02/12/21

Lot Size/Land Area 2100 Style of House townhome

Number of: Bedrooms: 3 Bedrooms: 2 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: Upper and lower plus rear harscape

Describe Garage or Other Improvements:

Additional Comments:

Similar home...More interior improvements

3. Parcel Number 334-08.17-138.00 Owner Mar 79 Harbor Lic

Address 79 Harbor Road Rehoboth Beach DE 19971

Sales Price \$ 1,200,000 Date of Sale 09/15/2020

Lot Size/Land Area 2100 Style of House townhome

Number of: Bedrooms: 6 Bedrooms: 4 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions Front and rear porch

Describe Garage or Other Improvements:

Finished third level

Additional Comments:

This is the same unit as ours and only sale on the row of townhomes close to the window requested. It has a third level (which is a 250K+ improvement) and provides an additional bed and bath. When discussed with Tyler Tech they agreed and said they would adjust my assessment (which is to be based on a window in the past)

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: \$ 1,300,000

Signature of Owner or agent¹  _____

Print Name and Title: Richard Levine, Sole owner of RBL Ventures LLC

Mailing Address: 6721 Baron Road

McLean, VA 22101

E Mail Address: terplevine@gmail.com

Telephone: 301-528-2586

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.