

## **BOARD OF ASSESSMENT REVIEW MEETING**

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

### **AGENDA**

**April 25, 2025**

**10:00 A.M.**

#### **Call to Order**

#### **Approval of Agenda**

#### **Approval of Minutes**

1. **April 11, 2025**
2. **April 14, 2025**

#### **Public Comments**

#### **Consent Agenda**

1. **Parcel – 132-6.00-160.00 – Roger and Diane Harris**
2. **Parcel – 133-17.10-1.00-29 – Teresa Rock Trustee**
3. **Parcel – 133-21.00-29.00 – David Fiorani**
4. **Parcel – 134-5.00-69.00 – Stephen Horschler**
5. **Parcel – 134-5.00-171.01 – Eric Doroshow and Aida Waserstein**
6. **Parcel – 134-5.00-273.00 – Patrice Preston**



7. Parcel – 134-7.00-600.00 – Richard Carletti
8. Parcel – 134-8.00-165.02-BS-39 – Alan Walker
9. Parcel – 134-9.00-900.00 – Kenneth Willner
10. Parcel – 134-12.00-280.01-138 – David Kelley and Ye Moore
11. Parcel – 134-20.12-9.00 – Evan Thomas Trustee
12. Parcel – 135-11.00-317.00 – John Stoeckel
13. Parcel – 135-19.12-4.00 – Susanne Laws TTEE LIV TR
14. Parcel – 230-1.00-58.00 – Harry Ward TTEE
15. Parcel – 232-6.00-8.00 – Sue Murphy TTEE REV TR
16. Parcel – 234-6.00-1432.00 – Stephanie Gose
17. Parcel – 234-11.00-1730.00 – Karen Lynch
18. Parcel – 234-12.00-1931.00 – Stephen Adamko
19. Parcel – 234-34.00-451.00 – Robin Haldeman
20. Parcel – 235-21.00-19.00 – Richard Raczkowski
21. Parcel – 332-4.00-53.00-56401 – Gene Sheridan
22. Parcel – 334-5.00-84.00 – Turansky's Nassau Property LLC
23. Parcel – 334-8.17-127.01 – William and Susan Nussbaum
24. Parcel – 334-8.17-130.00 – Helen Dillon TTEE REV TR
25. Parcel – 334-13.00-1384.00 – James Aliquo Jr. TTEE
26. Parcel – 334-13.20-120.00-2 – Guy Weber Jr.
27. Parcel – 334-14.05-20.00 – David Antonelli
28. Parcel – 334-14.05-32.00 – Morris Antonelli Trustee
29. Parcel – 334-14.17-519.00-3 – Margaret Kempner
30. Parcel – 334-14.18-119.01-A – Deryck Cheney

31. Parcel – 334-14.18-119.01-B – Elizabeth Cheney
32. Parcel – 334-20.00-27.00 – David and Suzanne Feaster
33. Parcel – 334-20.00-33.00 – Russell Green
34. Parcel – 334-20.00-72.00 – Nicholas Revak
35. Parcel – 334-20.10-1.03 – Rocco Abessinio 2012 REV TR
36. Parcel – 334-23.10-6.00 – Donald Mensh
37. Parcel – 335-8.00-50.00 – Ronal Smith REV TR
38. Parcel – 335-8.12-40.00 – Diane Rulka-Rodenberg
39. Parcel – 335-11.00-59.00-T77 – Robert Renauld Jr.
40. Parcel – 432-2.00-127.00 – Brian McCurnin TTEE
41. Parcel – 531-11.00-58.00 – Gerald Bell Jr.
42. Parcel – 531-15.00-138.00 – Patsy Green
43. Parcel – 533-12.00-602.00 – Wendy Wilmowski TTEE TR
44. Parcel – 533-19.00-1347.00 – George Homme
45. Parcel – 533-19.07-93.00 – Warren and Mary Patrick

**Property Assessment Appeal Hearings:**

Appellant	Parcel Number	Property
David & Donna Saunders	133-17.00-13.03	29168 Hickman Ln. Millsboro, DE 19966
Denis Franks	134-17.20-229.00	2 N. 6 <sup>th</sup> St. Bethany Beach, DE 19930
Barbara Begendorf	235-22.00-655.00	16277 Red Fox Ln. Milton, DE 19968
Valarie Elliott TTEE	334-20.00-23.00	26 Holly Rdg. Rehoboth Beach, DE 19971
Safa Muhtaseb	335-5.00-112.00	114 W. Cape Shores Dr. Lewes, DE 19958
Anthaney-Colquhon LLC	335-8.08-105.00-3	35895 Spinnaker Cir. Lewes, DE 19958
Alan Roth	335-8.11-111.00	437 Kings Hwy. Lewes, DE 19958
John Rohlich	531-15.00-60.00	27288 Woodland Rd. Seaford, DE 19973
Jennifer & Robert Corsini	533-6.00-146.00	34078 Beachwood Dr. Frankford, DE 19945
Michael & Susan Smith	533-19.12-123.00	38185 Roy Creek Ln. Selbyville, DE 19975

**Adjourn**

In accordance with 29 Del. C. §10004(e)(2), this Agenda was posted on April 17, 2025, at 4:15 p.m. and at least seven (7) days in advance of the meeting.

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

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





**Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, April 11, 2025**

**A scheduled meeting of the Board of Assessment Committee was held on Friday, April 11, 2025, at 10:00 a.m., in Council Chambers, with the following present:**

<b>Chris Keeler</b>	<b>Director of Assessment</b>
<b>Daniel DeMott</b>	<b>Attorney</b>
<b>Geoffery Howard</b>	<b>Board Member</b>
<b>James O'Rourke</b>	<b>Board Member</b>
<b>Thomas Roth</b>	<b>Board Member</b>
<b>Karen Wahner</b>	<b>Board Member</b>
<b>Ashley Godwin</b>	<b>Board Member</b>
<b>Ryan Zuck</b>	<b>County Witness - Tyler Technologies</b>

**Call to  
Order**

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

**Mr. Keeler presented amendments to the agenda for the Board's consideration. Mr. Keeler removed Property Assessment Appeal Hearing 134-13.00-1346.00 – James M. Rallo, Property Assessment Appeal Hearing 134-13.19-17.00-433 – Samuel A. & Jill E. Boova, Property Assessment Appeal Hearing – 230-7.00-74.00 – Gerald & Linda Minnich and Property Assessment Appeal Hearing – 334-22.00-27.00 – Lawrence & Ann Windstein.**

**M25-52  
Approve  
Agenda**

**A Motion was made by Ms. Wahner, seconded by Ms. Godwin, to approve the agenda as amended.**

**Motion Adopted: 4 Yeas; 1 Abstention**

**Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;  
Mr. O'Rourke, Abstain; Mr. Howard, Yea;  
Mr. Roth, Yea**

**M25-53  
Approve  
Minutes  
April 7, 2025**

**A Motion was made by Ms. Godwin seconded by Ms. Wahner, to approve the April 7, 2025 minutes.**

**Motion Adopted: 5 Yeas**

**Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;  
Mr. O'Rourke, Yea; Mr. Howard, Yea;  
Mr. Roth, Yea**

**Public  
Comments**

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

**Consent  
Agenda**

**M25-54  
Approve  
Consent  
Agenda**

**Mr. Keeler introduced the Consent agenda items.**

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

- 1. Parcel – 134-7.00-110.02; appellants Lincoln and Rhonda Davis**
- 2. Parcel – 134-7.00-267.00; appellant John Webster Trustee**
- 3. Parcel – 134-9.00-935.00; appellants Keith and Janet Willner Trustees**
- 4. Parcel – 134-18.00-144.00; appellants Jeff and Sheryl Stroup**
- 5. Parcel – 134-20.12-26.00; appellants Saul Malozowski and Claudia Yelin**
- 6. Parcel – 134-22.00-5.01-50; appellants John and Gail Neylan**
- 7. Parcel – 134-22.00-13.00-104; appellants Bianca Taormina and Paul Catellucci**
- 8. Parcel – 135-19.00-126.00; appellants Arthur and Carolyn Fletcher**
- 9. Parcel – 233-7.00-88.00; appellants Thomas and Amy Zaconie Trustee**
- 10. Parcel – 234-18.00-713.00; appellants Peter Haskel and Lynn Mattie**
- 11. Parcel – 234-23.00-170.00; appellant Chris Gross**
- 12. Parcel – 334-5.00-1122.00; appellant William and Lindsay Albanese**
- 13. Parcel – 334-12.00-127.02-121; appellants Leonid and Irina Brukman Trustees**
- 14. Parcel – 334-13.00-307.01; appellant Galday Inn, Inc.**
- 15. Parcel – 334-14.18-102.00; appellant Thurlow Cunliffe Trustee**
- 16. Parcel – 334-18.00-671.00; appellants Lynlee and Casey Phillips**
- 17. Parcel – 334-20.14-18.00-C-7; appellant Beachtime.com LLC**
- 18. Parcel – 334-22.00-20.04; appellants Mark and Nancy Dellavecchio Trustees**
- 19. Parcel – 335-4.14-89.04; appellants Michael and Marciana Filippone**
- 20. Parcel – 335-8.00-199.00; appellants David Perry and Patricia Maslar**
- 21. Parcel – 335-8.00-1101.00; appellants Ian and Linda McDermott**

**22. Parcel – 432-2.00-15.22; appellants Mark and Darlene Figgs**

**23. Parcel – 532-6.00-3.03; appellant Donovan Home Builders and Renovations Services, Inc.**

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

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

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

**Motion Adopted: 4 Yeas; 1 Abstention**

**Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;  
Mr. O'Rourke, Yea; Mr. Howard, Abstain;  
Mr. Roth, Yea**

**Property  
Hearing  
Frank and  
Katrina  
Sorbera**

**Mr. Roth introduced Property Assessment Appeal Hearing 334-5.00-70.01-195 – Frank and Katrina Sorbera – 15227 Rosemount Lane Lewes, DE 19958**

**Mr. Roth swore in Frank Sorbera, Katrina Sorbera, Mr. Keeler and Mr. Zuck.**

**Mr. and Ms. Sorbera presented their concerns that, upon speaking with the County's Assessment Department, they were informed that their appeal had been denied because there were no comparable sales included with their application. Mr. Sorbera further explained that during the referee hearing, staff confirmed that the comparable sales had, in fact, been submitted and reviewed during their meeting on March 24, 2025. Mr. Sorbera stated that, based on the average value of the comparable sales they provided, the subject property's assessed value should be reduced from \$619,800 to \$557,780. He proceeded to review the comparable sales provided by himself and Ms. Sorbera and emphasized that the primary purpose of their appearance was to ensure the Board had full consideration of these sales.**

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

**Ms. Wahner addressed the appellants to discuss the differences in lot sizes between the comparable sales and the subject property, to which Mr. Sorbera responded that they are all the same.**

**Mr. Roth opened the floor to Assessment.**

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

**Property  
Hearing  
Frank and  
Katrina  
Sorbera  
(continued)**

the assessment process on the subject property.

Mr. Zuck clarified that the comparable sales submitted by the appellant were received and considered by Tyler Technologies. He explained that while the appellant's comparable sales were included in the analysis, Tyler Technologies applies time adjustments to account, especially for sales from 2020–2021, which reflect a different market than 2023. Mr. Zuck noted that the four comparable sales within the subject development, provided by the appellants, had an average sale price of \$572,225, with a time-adjusted average of \$620,380. He stated that the subject property is currently assessed at \$619,800. Mr. Zuck referenced the twelve comparable sales used by Tyler Technologies, which produced a time-adjusted average sale price of \$619,969. Mr. Zuck concluded by stating it is his belief that the subject property is assessed below the average of the comparable sales provided by both the appellant and by Tyler Technologies.

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

Mr. Sorbera questioned Mr. Zuck whether a finished basement is considered in the assessment of a subject property to which Mr. Zuck explained that a finished basement adds value, however it is not considered within the square footage as living space. Mr. Zuck further explained that there are different qualities of completion considered when assessing a finished basement.

Ms. Sorbera stated that had she and her husband known that basements were not included in square footage that they would have provided different comparable sales.

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

Mr. O'Rourke asked Mr. Zuck whether the exclusion of basement square footage from the total livable area was a county-wide standard. Mr. Zuck stated the assessment process for a subject property does not include basement square footage in the calculation of total livable space, and this is applied throughout the county.

Mr. O'Rourke questioned whether the square footage among similar properties could result in a difference of value based on the extent at which the basement is finished. Mr. Zuck stated that was correct.

Mr. O'Rourke asked whether the square footage of comparable sales within the subject property's subdivision was consistent with each other based on the level of basement completion. Mr. Zuck responded that the subdivision features a wide range of square footage among properties and noted that, the more finished the basement, the higher the price per square foot tends to be reflected in the value.

**Property  
Hearing  
Frank and  
Katrina  
Sorbera  
(continued)**

**Mr. O'Rourke further questioned Mr. Zuck whether basements that include a bedroom are assessed differently. Mr. Zuck explained that basements comparable to main living areas are assessed at a higher price per square foot than basements finished primarily for recreational purposes.**

**Ms. Sorbera stated that to her knowledge the assessors do not go into the home for their evaluations and questioned how the finish of a particular basement is determined if the assessor does not go inside and look at the basement.**

**Mr. Roth allowed for closing statements.**

**Mr. Sorbera closed by stating that, based on the assessment of similar model style homes, he and his wife believe the assessed value of the subject property is excessive.**

**Mr. Keeler closed by stating that based on the time-adjustment to comparable sales presented by both the appellant and Tyler Technologies, Assessment believes \$619,800 is a fair assessment for the subject property.**

**M25-55  
Close  
Property  
Hearing  
334-5.00-  
70.01-195  
Record**

**A Motion was made by Ms. Godwin, seconded by Mr. O'Rourke to close the record on Property Hearing 334-5.00-70.01-195 – Frank and Katrina Sorbera – 15227 Rosemount Lane Lewes, DE 19958.**

**Motion Adopted: 5 Yeas**

**Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;  
Mr. O'Rourke, Yea; Mr. Howard, Yea;  
Mr. Roth, Yea**

**M25-56  
Deny  
Property  
Hearing  
334-5.00-  
70.01-195**

**A Motion was made by Ms. Godwin, seconded by Mr. O'Rourke to deny Property Hearing 334-5.00-70.01-195 – Frank and Katrina Sorbera – 15227 Rosemount Lane Lewes, DE 19958.**

**Motion Adopted: 5 Yeas**

**Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;  
Mr. O'Rourke, Yea; Mr. Howard, Yea;  
Mr. Roth, Yea**

**M25-57  
Adjourn**

**A Motion was made by Mr. O'Rourke, seconded by Ms. Godwin to adjourn at 10:32 a.m.**

**Motion Adopted: 5 Yeas**

**Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;  
Mr. O'Rourke, Yea; Mr. Howard, Yea;  
Mr. Roth, Yea**

**Respectfully submitted,**

**Casey Hall  
Recording Secretary**

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





**Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, April 14, 2025**

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

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

**Call to  
Order**

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

**Mr. Keeler presented amendments to the agenda for the Board's consideration. Mr. Keeler removed Property Assessment Appeal Hearing 134-13.00-150.00-852-A – Seth Herz Trustee.**

**M25-58  
Approve  
Agenda**

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

**Motion Adopted: 5 Yeas**

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

**Public  
Comments**

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

**Consent  
Agenda**

**Mr. Keeler introduced the Consent agenda items.**

**M25-59  
Approve  
Consent  
Agenda**

**A Motion was made by Ms. Angel, seconded by Ms. Godwin, to approve the following items under the 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 William
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 Weihrer 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

**Motion Adopted: 5 Yeas**

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

**Property  
Hearing  
Ellen  
Mulgrew**

**Mr. Roth introduced Property Assessment Appeal Hearing 133-16.00-2213.00 – Ellen Mulgrew – 37035 Havelock Ct. Millsboro, DE 19966.**

**Mr. Roth stated that the appellants, while present, did not plan to attend the hearing as stated in their appeal application.**

**Mr. Roth provided the Board with an opportunity for questions or thoughts they may have regarding the applicant's evidence provided in the appeal record.**

**M25-60  
Deny  
Property  
Hearing  
133-16.00-  
2213.00**

**A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Property Hearing 133-16.00-2213.00 – Ellen Mulgrew – 37035 Havelock Ct. Millsboro, DE 19966.**

**Motion Adopted: 5 Yeas**

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

**Ms. Mulgrew asked whether she would be given the opportunity to present her case in support of her appeal, as she had submitted supporting documentation to the County prior to her scheduled hearing date.**

**M25-61  
Strike denial**

**A Motion was made by Ms. Godwin, seconded by Ms. Angel to strike M25-60 for Property Hearing 133-16.00-2213.00 – Ellen Mulgrew – 37035 Havelock Ct. Millsboro, DE 19966.**

**Motion Adopted: 5 Yeas**

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

**Mr. DeMott advised the appellants to contact the County Assessment Department to request rescheduling of their appeal hearing.**

**Property  
Hearing  
Clarence  
Brown**

**Mr. Roth introduced Property Assessment Appeal Hearing 134-9.00-1127.00 – Clarence Brown – 39631 Water Works Ct. Bethany Beach, DE 19930.**

**Mr. Roth swore in Clarence Brown, Mr. Keeler and Mr. Zuck.**

**Mr. Brown presented his concerns to the Board, addressing the differences between the comparable sales used by Tyler Technologies and the subject property. He stated the comparable sales used by Tyler Technologies located outside the subject property's community included amenities such as a community pool, clubhouse, boat launch, and direct access to the State Park. Mr. Brown stated his community lacks such amenities, and the comparable sales used by Tyler Technologies were approximately ten years newer than the subject property. Mr. Brown further explained that the comparable sales located within the subject property's neighborhood did not accurately reflect the subject property, and a property more comparable in his neighborhood just recently sold for \$950,000. Mr. Brown stated that while he is aware the sale was outside the allowed time frame, it supports his valuation of the subject property at \$970,000. Mr. Brown concluded by stating that the comparable sales submitted with his appeal more accurately represented the subject property than those presented by**

**Property  
Hearing  
Clarence  
Brown  
(continued)**

**Tyler Technologies.**

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

**Ms. Wahner asked the appellant if the purchase price of the subject property in 2022 for \$1,195,000 was accurate and whether the market value of \$1,000,000 listed on appeal application indicated what he believed the value of the home to be as of July 1, 2023.**

**Mr. Brown explained that when he purchased the property it was indicated that there was walkable access to the beach, however after the purchase of the home Mr. Brown stated that this was inaccurate, and it is his belief that he overpaid for the subject property.**

**Mr. O'Rourke asked the appellant to clarify how the livable square footage above ground of the comparable sales used by Tyler Technologies compared to the subject property.**

**Mr. Brown explained that the properties used as comparable sales by Tyler Technologies have greater livable square footage above ground, including enclosed first floors and additional rooms. He further clarified that the subject property is built on pilings, with an open space beneath the house. As a result, the comparable properties provide more secure and usable square footage than the subject property. Mr. Brown noted that the comparable sales used by Tyler Technologies include amenities, such as solar panels and pools, which are not present at the subject property.**

**Mr. Keeler stated that, based on the appellants' application and the referee hearing, the Assessment office offered a stipulation agreement which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.**

**Mr. Zuck stated that the subject property sold for \$1,195,000 in 2022, as verified by MLS data. The appellant provided two comparable sales outside the subject property's development. Mr. Zuck clarified that there are valid sales within closer proximity to the subject property for consideration. Mr. Zuck explained that after time-adjusting for sales up to July 2023 the subject property sold for \$450.80 per square foot. The subject's current value is \$445.34 per square foot, while the comparable sales used by Tyler Technologies have a time-adjusted average of \$505.73 per square foot. Mr. Zuck emphasized that the comparable sales from the subject's immediate subdivision and the adjacent area are the most reliable to support the current valuation.**

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

**Ms. Wahner inquired whether amenities are factored into property**

**Property  
Hearing  
Clarence  
Brown  
(continued)**

valuations, to which Mr. Zuck explained that the sales price accounts for the inclusion of HOA amenities.

Ms. Wahner asked if the comparable developments from which Tyler Technologies found their sales reflected similar amenities to those of the subject property's development. Mr. Zuck responded that he believes the two developments are comparable.

Mr. O'Rourke asked Mr. Zuck to clarify whether the comparable sales used by Tyler Technologies resulted in a higher assessed value on a per square footage basis than that of the subject property, to which Mr. Zuck responded that they did.

Mr. Roth asked Mr. Keeler what stipulation was offered to the appellant, to which Mr. Keeler stated that the stipulation offered was \$1,309,700.

Mr. Roth opened the floor for closing comments.

Mr. Brown concluded by stating the importance of square footage but highlighted that other factors must also be considered in the valuation, specifically, the location of the subject property and its proximity to the beach. Mr. Brown further explained that the developments used by Tyler Technologies feature distinct community amenities, such as a community pool, center, weight room, boat ramp, and access to a State Park, which contributes to higher property values. Mr. Brown pointed out despite the subject property lacking these amenities, that a property comparable to the subject property in an adjacent development recently sold for \$1,050,000, which is only slightly higher than the value he believes is appropriate for the subject property. Mr. Brown concluded that, based on these factors, a valuation of \$970,000 for the subject property was reasonable.

Mr. Keeler stated that, based on the sales from the subject property development, the Assessment office believes the current value is accurate.

Mr. Zuck closed by stating that, while he agrees with the appellants' viewpoint on the importance of location and proximity to the beach, the sales in the subject area do not indicate a decrease in property value and it is his belief that the assessed value of the subject property is accurate.

**M25-62  
Close  
Property  
Hearing  
134-9.00-  
1127.00  
Record**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 134-9.00-1127.00 – Clarence Brown – 39631 Water Works Ct. Bethany Beach, DE 19930.

**Motion Adopted: 5 Yeas**

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

**M25-63**  
**Deny**  
**Property**  
**Hearing**  
**134-9.00-**  
**1127.00**

**A Motion was made by Ms. Angel, seconded by Mr. O'Rourke to deny Property Hearing 134-9.00-1127.00 – Clarence Brown – 39631 Water Works Ct. Bethany Beach, DE 19930.**

**Motion Adopted: 5 Yeas**

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

**M25-64**  
**Recess**

**A Motion was made by Ms. Wahner, seconded by Mr. Angel to recess at 10:46 am.**

**Motion Adopted: 5 Yeas**

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

**M25-65**  
**Reconvene**

**A Motion was made by Ms. Wahner, seconded by Mr. Angel to reconvene at 10:54 am.**

**Motion Adopted: 5 Yeas**

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

**Mr. Roth acknowledged a change in the Board, as Mr. Davis succeeded Ms. Godwin for the remainder of the meeting.**

**Property**  
**Hearing**  
**Ronald and**  
**Kathleen**  
**Kobelin**

**Mr. Roth introduced Property Assessment Appeal Hearing 134-13.00-1277.00 – Ronald and Kathleen Kobelin – 39647 Heron Rd. Bethany Beach, DE 19930.**

**Mr. Roth swore in Mr. Kobelin, Ms. Kobelin, Mr. Keeler and Mr. Zuck.**

**Mr. Kobelin stated his concerns for the appeal are based on the land values provided by Tyler Technologies, which features oceanfront properties. Mr. Kobelin explained there are six lots in total, five of which are valued identically. Mr. Kobelin explained that the five lots are not the same and should not be valued identically. Mr. Kobelin further explained that the information provided by Tyler Technologies was inconsistent in how the values were determined for other properties surrounding the subject property based on acreage and lot positions.**

**Property Hearing  
Ronald and  
Kathleen  
Kobelin  
(continued)** **Mr. Roth opened the floor to the Board for questions.**

**Mr. O'Rourke asked the appellants whether it was believed that oceanfront properties were being assessed at the same value as those located further inland, to which Mr. Kobelin stated that oceanfront properties were evaluated at a higher value.**

**Mr. O'Rourke reiterated the appellants' position that properties located further inland should be assessed at a lower value compared to oceanfront properties, to which Mr. Kobelin stated that, based on his experience living in the area for the past forty years, land value has shown a ten percent increase the closer the lot is to the ocean.**

**Mr. Keeler stated that, based on the appellants' application and the referee hearing, the Assessment office offered a stipulation agreement of \$1,776,400 which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.**

**Mr. Zuck explained that the appellant submitted two comparable land sales that occurred prior to January 2021 and while these sales were taken into consideration, they fall outside the relevant timeframe for comparable analysis. Mr. Zuck stated that Tyler Technologies uses more recent comparable sales for the assessment process and a land sale used by Tyler Technologies from April 2022 for \$1,795,000 was a more appropriate comparable. He further stated that the subject property is currently assessed at \$1,776,400 and contains an existing 1,155 square foot dwelling. Mr. Zuck explained a comparable sale used by Tyler Technologies, measuring 1,152 square feet, sold in September 2022 for \$1,600,000, with time-adjusted valuation placing it over \$1,700,000. Mr. Zuck concluded that the subject property's assessed value is appropriate and consistent with market trends within the subdivision.**

**Mr. Kobelin rebutted Mr. Zuck's statement by inquiring whether Tyler Technologies had taken the lot's position to the ocean into account, to which Mr. Zuck stated that Tyler Technologies' assessment is based on a market model that distinguishes between oceanfront and non-oceanfront properties.**

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

**Mr. O'Rourke asked Mr. Zuck if it was standard practice throughout Sussex County for ocean-adjacent properties to be assessed based on land value per square foot, regardless of their proximity to the ocean, to which Mr. Zuck responded that was correct.**

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

**Mr. Kobelin closed by stating the current assessment does not accurately**

**Property Hearing Ronald and Kathleen Kobelin (continued)** reflect the market value of properties, as it fails to consider their proximity to the ocean, and it is his belief that Tyler Technologies did not account for this.

Mr. Zuck rebutted Mr. Kobelin's closing statement by inquiring whether the appellant provided comparable sales from January 2021 to June 2023.

Mr. Kobelin stated that the comparable sales he provided were outside the established valuation timeframe; however, he argued that this was the only relevant sale and should still be considered in determining the assessed value of the subject property.

**M25-66 Close Property Hearing 134-13.00-1277.00 Record** A Motion was made by Ms. Wahner, seconded by Mr. Davis to close the record on Property Hearing 134-13.00-1277.00 – Ronald and Kathleen Kobelin – 39647 Heron Rd. Bethany Beach, DE 19930.

**Motion Adopted:** 5 Yeas

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

**M25-67 Deny Property Hearing 134-13.00-1277.00** A Motion was made by Mr. Davis, seconded by Mr. O'Rourke to deny Property Hearing 134-13.00-1277.00 – Ronald and Kathleen Kobelin – 39647 Heron Rd. Bethany Beach, DE 19930.

**Motion Adopted:** 5 Yeas

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

**Property Hearing Stephen Ash** Mr. Roth introduced Property Assessment Appeal Hearing 134-17.00-170.00 – Stephen Ash - 427 Periwinkle Rd. Bethany Beach, DE 19930

Mr. Roth swore in Mr. Ash, Mr. Keeler and Mr. Zuck.

Mr. Ash expressed concerns regarding the valuation by Tyler Technologies. He noted that nearby homes of comparable size have recently sold between \$460 and \$475 per square foot, while including deeded private beach access, two-car garages, and significantly larger lot sizes. Mr. Ash stated the subject property lacks such amenities but was assessed at a higher rate of \$521 per square foot. Mr. Ash explained that approximately 400 square feet of the subject property consists of unconditioned space. Mr. Ash stated it is his belief that the fair market value of the property should be no more than \$660,000. Supporting evidence for this valuation was submitted to the Board as part of his appeal.



**Property  
Hearing  
Stephen Ash  
(continued)**

**Mr. Ash also raised concerns regarding the lack of transparency in the assessment process. He stated that he did not receive a copy of the full property assessment and was only provided with an assessed value, without any accompanying documentation. Mr. Ash stated that this lack of disclosure disregards the Residential Assessment Appeal Form and Delaware Code, Title 9, § 8312A. Mr. Ash concluded his opening statement by stating that the appropriate value of the subject property is \$597,200.**

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

**Mr. Roth asked the appellant to share with the Board what was sent to him from the County prior to appearing for the hearing. Mr. Ash reviewed the documents provided and emphasized that a copy of the full assessment, including an explanation of how the assessed value was determined by Tyler Technologies, should have been included.**

**Mr. O'Rourke inquired whether neighboring dwellings also contained unconditioned living space. Mr. Ash responded that the adjacent properties are not comparable, as they are constructed on pilings and include fully conditioned living areas with screened porches while the subject property includes an enclosed porch with windows, intended to function as a sunroom.**

**Mr. Keeler stated that, based on the appellants' application and the referee hearing, the Assessment office offered a stipulation agreement of \$763,000 which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.**

**Mr. Zuck explained that Tyler Technologies' most relevant comparable sales were from the immediate area of the subject property at 1,728 square feet sold in June 2022 for \$806,000, time-adjusted to \$873,700. He further noted that all comparable sales used were similarly sized, smaller homes. Mr. Zuck clarified that screened-in porches, such as the one referenced by the appellant, are not considered part of the livable square footage. Mr. Zuck continued by stating that the median adjusted sale price of all the comparable sales used by Tyler Technologies was \$558.62 per square foot, while the subject's assessed rate per square foot was \$521.17. Mr. Zuck concluded that based on this data, the subject property's assessed value is accurate and consistent with the surrounding subdivision.**

**Mr. Ash inquired whether Mr. Zuck had personally conducted the assessment on the subject property, to which Mr. Zuck responded that he had reviewed all the values that had been presented to the Board. Mr. Ash then questioned whether all relevant information, including the documents provided prior to the Board hearing, had been considered during the assessment valuation. Mr. Zuck confirmed that he had been presented with notes from the documentation submitted before the hearing.**

**Property  
Hearing  
Stephen Ash  
(continued)**

**Mr. Ash clarified that in addition to the screened porch, the enclosed sunroom on the subject property should also be considered as unconditioned space and should not be valued as part of the livable area. Mr. Zuck recommended reinspection of the unconditioned room to ensure an accurate assessment.**

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

**Mr. O'Rourke questioned Mr. Zuck whether the assessment is done from outside the subject property, to which Mr. Zuck explained that based on aerial images, the subject property appeared to include the sunroom as part of the living area, and therefore, it was included in the square footage of the livable space. However, Mr. Zuck acknowledged that the appellant's testimony indicated the sunroom is unconditioned, and as such, a reinspection would be needed to adjust the current valuation provided by Tyler Technologies.**

**Mr. O'Rourke concluded his questioning by asking Mr. Keeler whether the property record cards could be obtained from the Assessment office as part of the public record to which Mr. Keeler responded that this was correct.**

**Mr. Roth inquired based on the property record card whether the correct livable square footage was 1,484 square feet or 1,464 square feet, to which Mr. Zuck responded that the appellant testimony states 10 feet by 40 feet of that living space is unconditioned.**

**Mr. Roth inquired whether the data from the property record card was a compilation of the raw data collected by Tyler Technologies, to which Mr. Zuck confirmed that was accurate.**

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

**Mr. Ash stated that he believed Tyler Technologies was aware that the 10 foot by 40 foot area of the subject property was unconditioned, as this information was included in the letter he submitted during his appeal. Mr. Ash concluded his final statement by expressing concern that adequate documentation had not been provided and indicated that he would be more than willing to allow a reinspection of the unconditioned space.**

**Mr. Zuck concluded by stating that Tyler Technologies is committed to ensuring the accuracy of the assessment data and recommended a reinspection to verify that the space is unconditioned, and the measurements are accurate.**

**M25-68**  
**Close**  
**Property**  
**Hearing**  
**134-17.00-**  
**170.00**  
**Record**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 134-17.00-170.00 – Stephen Ash - 427 Periwinkle Rd. Bethany Beach, DE 19930**

**Motion Adopted: 5 Yeas**

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

**M25-69**  
**Approve**  
**Property**  
**Hearing**  
**134-17.00-**  
**170.00**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel to approve Property Hearing 134-17.00-170.00 – Stephen Ash - 427 Periwinkle Rd. Bethany Beach, DE 19930 for re-evaluation.**

**Motion Adopted: 4 Yeas; 1 Nay**

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

**Property**  
**Hearing**  
**RBL**  
**Ventures**  
**LLC**

**Mr. Roth introduced Property Assessment Appeal Hearing 334-14.05-14.00 – RBL Ventures LLC – 35 Harbor Rd. Rehoboth Beach, DE 19971.**

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

**Mr. Levine emphasized that the valuation period from 2021 to 2023 offered very limited comparable sales in his community and referenced a MLS sale of a similar townhome for \$1,100,000, noting the comparable sale had features similar to the subject property. Mr. Levine stated he reviewed Tyler Technologies assessment on the subject property and found the assessment value to be unreasonable. He further expressed frustration with the appeal process, stating that while representatives from Tyler Technologies and the County referee staff agreed with his analysis, no adjustments were made. Mr. Levine concluded by describing the process as inefficient and lacking accountability, stressing that while few homeowners appealed, accurate assessments are essential for fairness, property ownership, and public trust.**

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

**Ms. Wahner asked whether the appellant believes the subject property's value increased by only \$200,000 between 2018 and 2023, to which Mr. Levine responded that, based on the designated timeframe for comparable sales, that is correct.**

**Mr. O'Rourke inquired whether the subject property was a vacation home or income-producing. Mr. Levine confirmed it was a second home.**

**Property  
Hearing  
RBL  
Ventures  
LLC  
(continued)**

**Mr. O'Rourke then asked if the property was part of any association, to which Mr. Levine responded that it was actually part of two associations.**

**Mr. O'Rourke asked Mr. Levine to explain the comparable sale he provided within the designated timeframe. Mr. Levine stated that the comparable property has similar square footage and, while closer to the beach, the subject property has a better view. He concluded that the properties are of similar type and quality, making the nearby sale a valid comparison.**

**Mr. O'Rourke asked whether the appellant believed the assessed value on the property card reflected both the land and building accurately or if the land was accurate while the building's value was slightly off to which Mr. Levine stated that this was complicated as the land is valued at \$1,000,041, the improvement at \$541,000, and the market value at \$256,000.**

**Mr. Keeler gave the floor to Mr. Zuck to support the assessed value currently on the property.**

**Mr. Zuck stated that the subject property is in a unique area with limited comparable sales. The most relevant sale was a property that sold for \$1,100,000 in 2021. After time adjustments, the value aligns with the subject property's assessed value of approximately \$1,328,000. While limited sales data poses challenges, staff indicated that the appellant's suggested value of \$1.3 million is not unreasonable based on available information.**

**Mr. Levine asked Mr. Zuck how the square footage for the comparable sales was determined, expressing concern that the figures may have been overestimated to which Mr. Zuck responded that the two properties were similar in size.**

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

**Mr. O'Rourke asked whether the comparable sale both used by Tyler Technologies and the appellant, were adjacent or part of the same townhome to which Mr. Zuck responded that they were relatively close but not within the same structure. Mr. O'Rourke then asked if similarly structured townhomes were assessed at comparable values to which Mr. Zuck confirmed they were.**

**Mr. Roth asked Mr. Zuck how a valuation is put on land for a townhome style property to which Mr. Zuck explained that the valuation process involves establishing a base neighborhood model with a standard size and rate and adjust accordingly to size.**

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

**Mr. Levine concluded by reiterating that his proposed valuation of the subject property is fair and reasonable, noting that Mr. Zuck confirmed**

this during the hearing. He stated that representatives from Tyler Technologies and the County referee had previously expressed agreement, despite the appeal being denied at each stage. Mr. Levine expressed hope for a compromise between his valuation and that of Tyler Technologies.

**M25-70**  
**Close**  
**Property**  
**Hearing**  
**334-14.05-**  
**14.00**  
**Record**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 334-14.05-14.00 – RBL Ventures LLC – 35 Harbor Rd. Rehoboth Beach, DE 19971.

**Motion Adopted: 5 Yeas**

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

**M25-71**  
**Approve**  
**Property**  
**Hearing**  
**334-14.05-**  
**14.00**

A Motion was made by Mr. Davis, seconded by Ms. Angel to approve Property Hearing 334-14.05-14.00 – RBL Ventures LLC – 35 Harbor Rd. Rehoboth Beach, DE 19971 for re-evaluation.

**Motion Adopted: 4 Yeas; 1 Nay**

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

**M25-72**  
**Adjourn**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to adjourn.

**Motion Adopted: 5 Yeas**

**Vote by Roll Call: Mr. Davis, Yea; Ms. Wahner, Yea;**  
**Mr. O’Rourke, Yea; Mr. Howard, Yea;**  
**Mr. Roth, Yea**

**Respectfully submitted,**

**Casey Hall**  
**Recording Secretary**

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



**Katrina M. Mears**

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**From:** Diane Harris <harrislaurel@aol.com>  
**Sent:** Wednesday, April 2, 2025 12:11 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.

Yes we accept the new assessment of 124,400 for our property , 132-6.00-160, at 26748 Seaford Road.  
Thank you for your time.  
Roger L & Diane E Harris

Sent from the all new AOL app for iOS

On Wednesday, April 2, 2025, 11:47 AM, 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.

***Kind Regards,***

***Katrina M. Mears***

***Manager of Business Services, Finance***

***2 The Circle***

***P.O. Box 589***

***Georgetown, DE 19947***

***Tel: 302.855.7859***

***Mobile: 302.245.7928***



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 26748 SEAFORD RD

Parcel ID: 132-6.00-160.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## CURRENT OWNER

HARRIS ROGER L & DIANE E  
26734 SEAFORD RD  
SEAFORD DE 19973

## GENERAL INFORMATION

Living Units 1  
Neighborhood 3AR011  
Alternate ID 132060001600000000  
Vol / Pg 2293/335  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.6428		54,970

Total Acres: .6428  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	55,000	55,000	0	55,000
Building	0	69,400	69,400	0	133,280
Total	0	124,400	124,400	0	188,280

Value Flag Cost Approach  
TD132DM2

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
05/28/24	JXL	Data Mailer Change	Owner
04/21/23	GRS	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/27/00	5203-2	350	HIST	Finish Bp 182492-Johnson'S Sub l
07/23/99	5203-1	2,464	HIST	Cov.Porch From Entry-Johnson'S

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/05/98	1			2293/335		





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 26748 SEAFORD RD

Parcel Id: 132-6.00-160.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Cabin/Cottage	Year Built	1947
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Block	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 &amp; Cooling

## Fireplaces

Heat Type	None	Stacks	
Fuel Type	Gas	Openings	
System Type	Forced Warm Air	Pre-Fab	

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

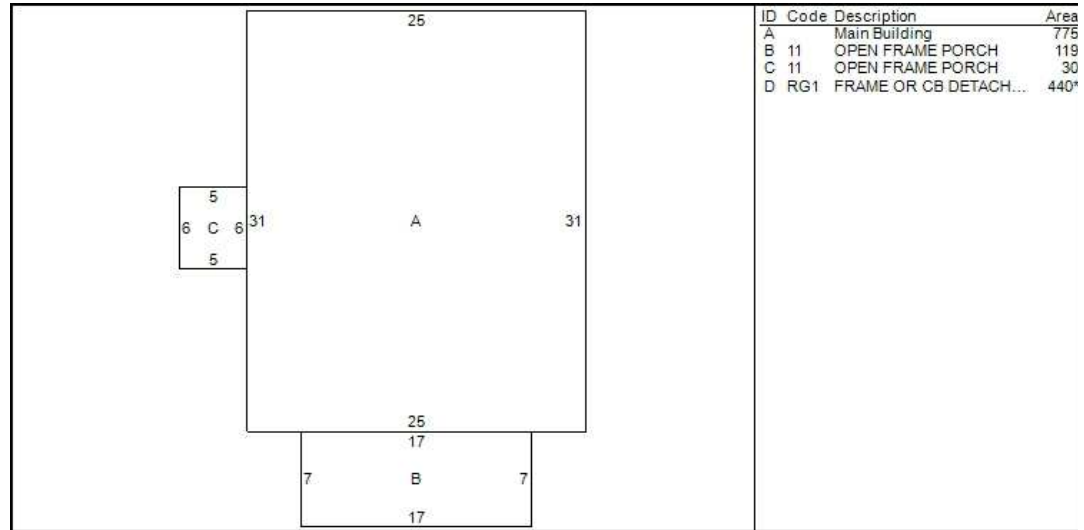
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	141,902	% Good	44
Plumbing	2,540	% Good Override	
Basement	-17,400	Functional	
Heating	-11,770	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.1
Subtotal	115,270	Additions	1,800
Ground Floor Area	775		
Total Living Area	775	Dwelling Value	57,800

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	22 x 20		440	1	1980	C	A	11,560

## 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 2026

In the Matter of Appeal

Parcel ID 133-17.10-1.00-28

Sussex County Board of Assessment VS Teresa Rock Trustee

(Owner Name)

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

Original Value: \$ 427,300

Stipulated Value: \$ 365,300

Date: 4/6/2025

Signature of Owner or duly authorized agent: Teresa Rock

Printed Name: Teresa Rock (Trustee)

Date: 3/31/25

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 133-17.10-1.00-29. The adjustment reflects a change in square footage that brings the assessed value to \$365,300.

**RESIDENTIAL PROPERTY RECORD CARD** 2099**SUSSEX COUNTY****Situs : 29 HUNTERS POINT DR****Parcel ID: 133-17.10-1.00-29****Class: Residential - Condo**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**ROCK TERESA L TRUSTEE  
29 HUNTERS POINTE DR  
MILLSBORO DE 19966**GENERAL INFORMATION**Living Units 1  
Neighborhood 1QR108C  
Alternate ID 133171000010000029  
Vol / Pg 3930/21  
District  
Zoning TOWN CODES  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0958	Waterfront - Riv	48,960

Total Acres: .0958  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	49,000	49,000	0	0
Building	0	316,300	316,300	0	0
Total	0	365,300	365,300	0	0

**Value Flag** Cost Approach  
TD133DM5**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
05/24/24	KMB	Data Mailer No Change	Owner
01/26/23	SMD	Occupant Not At Home	Estimated

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
12/15/17	201713570	1,711	A106 Replace 2 Windows	
07/12/05	7896-2	1,728	HIST Rebuild Sunroom-Hunter Pointe Lc	
01/10/05	7896-1	1,020	HIST Interior Balcony-Hunter Pointe	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/04/93	1			3930/21		
02/12/87	1					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 29 HUNTERS POINT DR

Parcel Id: 133-17.10-1.00-29

Class: Residential - Condo

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Twin	Year Built	1987
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

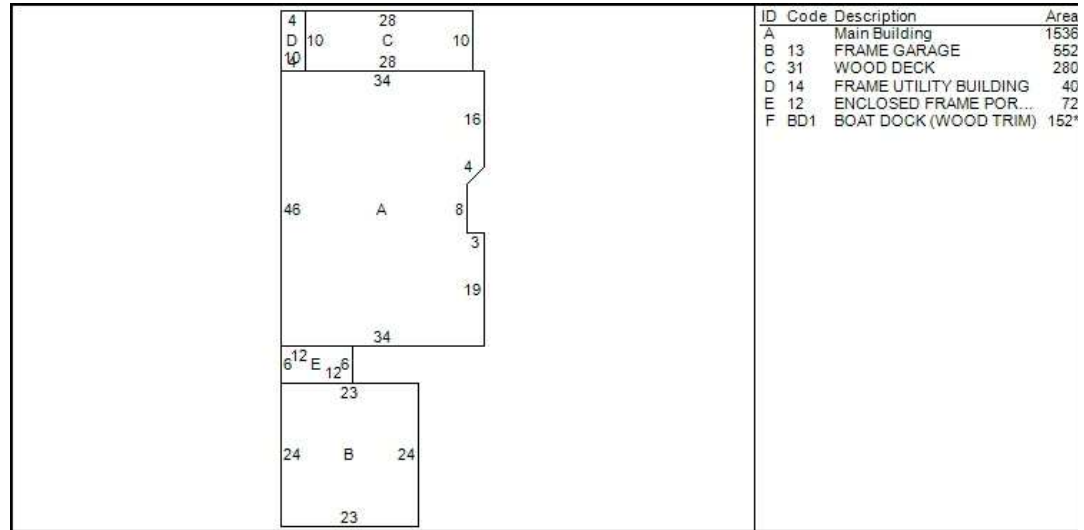
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	275,628	% Good	83
Plumbing	7,360	% Good Override	
Basement	-33,800	Functional	
Heating	22,860	Economic	
Attic	0	% Complete	100
Other Features	2,830	C&D Factor	
		Adj Factor	1.25
Subtotal	274,880	Additions	22,100
Ground Floor Area	1,536		
Total Living Area	1,536	Dwelling Value	312,800

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Boat Dock	38 x 4		152	1	1987	C	A	3,470

## 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 133-21.00-29.00

Sussex County Board of Assessment VS David & Carole Fiorani  
(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: \$389,300 Stipulated Value: \$369,000

Date: 04/04/2025

Signature of Owner or duly authorized agent: David Fiorani

Printed Name: DAVID FIORANI

Date: 3/26/25

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 133-21.00-29.00. The adjustment reflects a change in economic depreciation and approach that brings the assessed value to \$369,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 27933 HOME FARM DR****Parcel ID: 133-21.00-29.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**FIORANI DAVID N  
CAROLE S FIORANI  
27933 HOME FARM DR  
MILLSBORO DE 19966**GENERAL INFORMATION**Living Units 1  
Neighborhood 1QR005  
Alternate ID 133210000290000000  
Vol / Pg 4536/228  
District  
Zoning TOWN CODES  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1562			62,340

Total Acres: .1562  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	62,300	62,300	0	62,300
Building	0	306,700	306,700	0	327,030
Total	0	369,000	369,000	0	389,330

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

Date	ID	Entry Code	Source
06/04/24	DMR	Data Mailer Change	Owner
07/08/22	EEM	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
12/09/16	201612973	2,601	A016 16.5x17.5 Deck	
12/15/15	201512253	101,636	A006 Dw 40x47 Att Garage 20x22 Unfin/	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/02/16	248,360			4536/228		
12/29/15	39,000					







## Katrina M. Mears

---

**From:** STEPHEN HORCHOER <stephenh6@verizon.net>  
**Sent:** Wednesday, April 9, 2025 9:23 AM  
**To:** Katrina M. Mears  
**Subject:** Re: 134-5.00-69.00.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.

We agree with with the revised stipulated value of \$932,600 for Parcel ID# 134-5.00-69.00 (39591 Cove Rd Unit # 29)

Stephen and Carey Horchler

On Apr 8, 2025, at 7:34 AM, Katrina M. Mears <kmears@sussexcountytde.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.

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

<134-5.00-69.00.pdf>

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 39591 COVE RD 29****Parcel ID: 134-5.00-69.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**HORCHLER STEPHEN J  
CAREY L HORCHLER  
5 CRESTVIEW CIR  
WAYNE PA 19087**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR055  
Alternate ID 134050000690000000  
Vol / Pg 5107/317  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors		Influence %	Value
Primary Site	AC	0.0367	Location	Shape Or Size	-40	663,940

Total Acres: .0367  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	663,900	663,900	0	663,900
Building	0	268,700	268,700	0	303,630
Total	0	932,600	932,600	0	967,530

Value Flag TD134DM1  
Cost ApproachManual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
04/18/24	KMB	Data Mailer Change	Owner
04/13/23	MEP	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
03/03/87	23268-1	2,000	D010 Remodeling-Tower Shoreslot 29	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/21/19	575,000			5107/317	Deed	HORCHLER STEPHEN J
09/11/99	169,900			3651/154		
09/30/90	108,500					
08/13/88	1					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 39591 COVE RD 29

Parcel Id: 134-5.00-69.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Twnhse Interior	Year Built	1965
Story height	2.75	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	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 &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

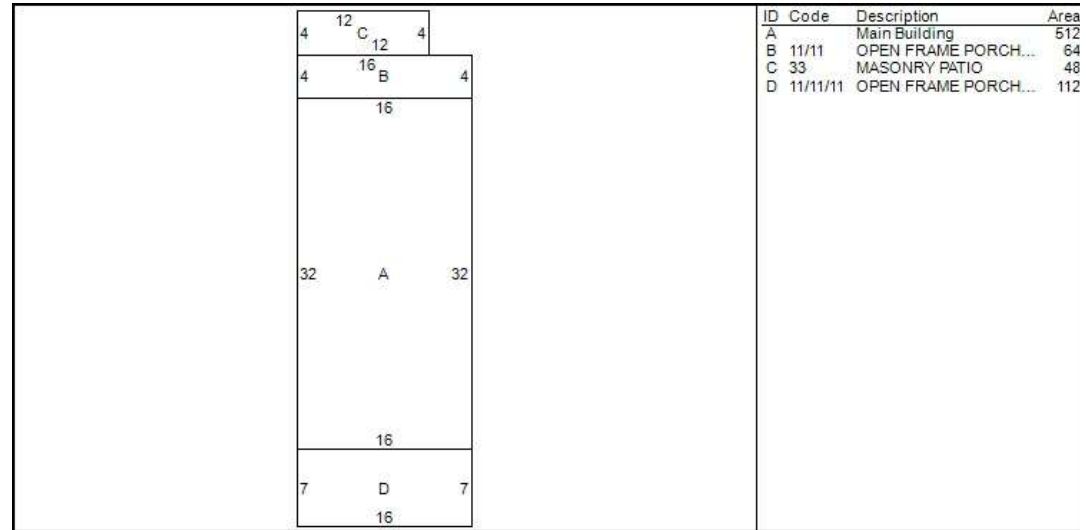
## Grade &amp; Depreciation

Grade	C+	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	115
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	228,543	% Good	71
Plumbing	9,840	% Good Override	
Basement	-14,750	Functional	
Heating	18,960	Economic	115
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.3
		Additions	8,600
Subtotal	242,590		
Ground Floor Area	512		
Total Living Area	1,408	Dwelling Value	268,700

## Building Notes



ID	Code	Description	Area
A		Main Building	512
B	11/11	OPEN FRAME PORCH...	64
C	33	MASONRY PATIO	48
D	11/11/11	OPEN FRAME PORCH...	112

## 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)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-5.00-171.01

Sussex County Board of Assessment VS Eric Doroshaw & Aida Wasserstein

(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: \$ 2,929,100

Stipulated Value: \$ 2,673,800

Date: 4/1/2025

Signature of Owner or duly authorized agent: Eric Doroshaw

Printed Name: Eric Doroshaw

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 134-5.00-171.01. The adjustment reflects a change in grade of the dwelling that brings the assessed value to \$2,673,800.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 29426 SALT HAY DR****Parcel ID: 134-5.00-171.01****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**

DOROSHOW ERIC M AIDA WASERSTEIN  
1202 KIRKWOOD HWY  
WILMINGTON DE 19805

**GENERAL INFORMATION**

Living Units 1  
Neighborhood 1AR056  
Alternate ID  
Vol / Pg 3476/320  
District  
Zoning  
Class Residential

**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.8874	Waterfront - Ba	1,547,940

Total Acres: .8874  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	1,547,900	1,547,900	0	1,547,900
Building	0	1,125,900	716,400	0	1,125,850
Total	0	2,673,800	2,264,300	0	2,673,750

Value Flag Market Approach  
TD134DM9

Manual Override Reason  
Base Date of Value  
Effective Date of Value

**Entrance Information**

Date	ID	Entry Code	Source
10/27/24	JXL	Data Mailer Change	Owner
04/04/23	HMC	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
10/14/98	22955-1	100,000	D010 Dwellingw/Additions-Wharton'S Co	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/26/99	825,000			3476/320		
06/24/98	198,000					
10/18/94	1					





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 29426 SALT HAY DR

Parcel Id: 134-5.00-171.01

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Conventional	Year Built	1999
Story height	2.5	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 &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	7	Full Baths	5
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	3
Total Rooms	8		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

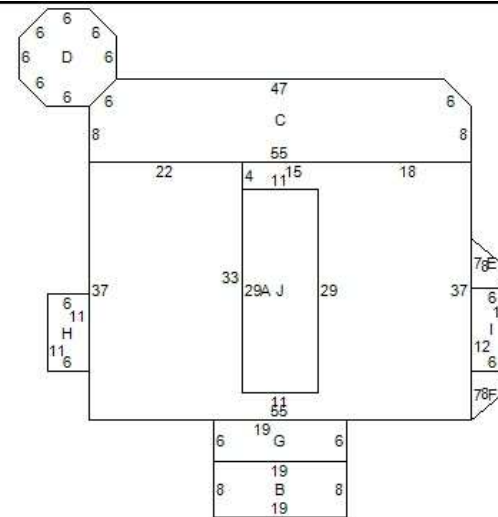
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	600,369	% Good	89
Plumbing	28,450	% Good Override	
Basement	-42,070	Functional	
Heating	49,800	Economic	
Attic	0	% Complete	100
Other Features	1,930	C&D Factor	
		Adj Factor	1.045
Subtotal	638,480	Additions	109,700
Ground Floor Area	1,716		
Total Living Area	5,592	Dwelling Value	708,500

## Building Notes



ID	Code	Description	Area
A		Main Building	1716
B	11/11	OPEN FRAME PORC...	152
C	11/53	OPEN FRAME PORC...	644
D	11/11	OPEN FRAME PORC...	164
E	31	WOOD DECK	27
F	31	WOOD DECK	27
G	14/10/10	FRAME UTILITY BUIL...	114
H	14/10/10	FRAME UTILITY BUIL...	66
I	10/10	1SFR - FRAME/1SFR...	72
J	10/10/17	1SFR - FRAME/1SFR...	319
K	RS1	FRAME UTILITY SHED	324*
L	RS1	FRAME UTILITY SHED	627*
M	WD1	WOOD DECK	319*

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	18 x 18		324	1	1999	C	A	1,660
Frame Shed	19 x 33		627	1	1999	C	A	3,210
Wood Deck	11 x 29		319	1	2000	C	A	3,010

## 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 134-5.00-273.00

Sussex County Board of Assessment VS Palrice Preston  
(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: \$2,302,500

Stipulated Value: \$2,166,800

Date: 4/8/25

Signature of Owner or duly authorized agent: Bruce H. Preston (authorized agent)

Printed Name: Bruce H. Preston

Date: 4/3/25

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 134-5.00-273.00. The adjustment reflects a change in economic depreciation and approach that brings the assessed value to \$2,166,800.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 29638 S DUNE WAY****Parcel ID: 134-5.00-273.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 11, 2025

**CURRENT OWNER**PRESTON PATRICE P  
336 SUFFOLK RD  
BALTIMORE MD 21218**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR055  
Alternate ID 134050002730000000  
Vol / Pg 3995/259  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2525	Location	1,919,090

Total Acres: .2525  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	1,919,100	1,919,100	0	1,919,100
Building	0	247,700	247,700	0	519,810
Total	0	2,166,800	2,166,800	0	2,438,910

**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	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
09/06/23	202312427	35,000	A108 Replace Deck Boards (No Railings	
09/10/87	23049-1	15,000	D010 Enclose Porch-Cotton Patch Hills L	

**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 : 29638 S DUNE WAY

Parcel Id: 134-5.00-273.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 11, 2025

## Dwelling Information

<b>Style</b>	Raised Ranch	<b>Year Built</b>	1980
<b>Story height</b>	1	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Frame	<b>Amenities</b>	
<b>Masonry Trim</b>	x	<b>In-law Apt</b>	No
<b>Color</b>			

## Basement

<b>Basement</b>	Full	<b># Car Bsmt Gar</b>	1
<b>FBLA Size</b>	1,124	<b>FBLA Type</b>	
<b>Rec Rm Size</b>	x	<b>Rec Rm Type</b>	Single Family

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

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

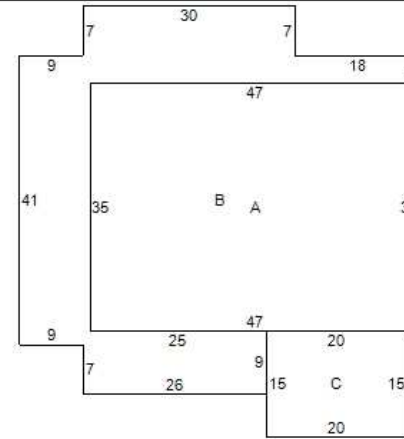
## Grade &amp; Depreciation

<b>Grade</b>	C+	<b>Market Adj</b>	
<b>Condition</b>	Average	<b>Functional</b>	
<b>CDU</b>	AVERAGE	<b>Economic</b>	60
<b>Cost &amp; Design</b>	0	<b>% Good Ovr</b>	
<b>% Complete</b>	100		

## Dwelling Computations

<b>Base Price</b>	278,189	<b>% Good</b>	79
<b>Plumbing</b>	8,440	<b>% Good Override</b>	
<b>Basement</b>	0	<b>Functional</b>	
<b>Heating</b>	23,080	<b>Economic</b>	60
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	53,160	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.3
<b>Subtotal</b>	362,870	<b>Additions</b>	11,600
<b>Ground Floor Area</b>	1,645		
<b>Total Living Area</b>	1,645	<b>Dwelling Value</b>	238,700

## Building Notes



ID	Code	Description	Area
A		Main Building	1645
B	31	WOOD DECK	1040
C	12	ENCLOSED FRAME POR...	300
D	WD1	WOOD DECK	195*
E	GZ1	GAZEBO	120*

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Wood Deck	13 x 15		195	1	2021	C	A	4,700
Gazebo	10 x 12		120	1	2021	C	A	4,310

## 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 134-7.00-600.00

Sussex County Board of Assessment VS Richard & Joann Catelli  
(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: \$ 1,044,200

Stipulated Value: \$ 724,800

Date: 4/2/2025

Signature of Owner or duly authorized agent: *Richard Catelli*

Printed Name: Richard Catelli

Date: 3/26/25

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 134-7.00-600.00. The adjustment reflects a change in the style of dwelling and sketch that brings the assessed value to \$724,800.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 28954 HABERSHAM LN****Parcel ID: 134-7.00-600.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**CARLETTI RICHARD HERMAN  
JOANN ELIZABETH CARLETTI  
28954 HABERSHAM LN  
DAGSBORO DE 19939**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR049  
Alternate ID 134070006000000000  
Vol / Pg 4025/122  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2711	Waterfront - Tic	212,700

Total Acres: .2711  
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	212,700	212,700	0	212,700
Building	0	512,100	478,500	0	512,130
Total	0	724,800	691,200	0	724,830

Value Flag Market Approach  
TD134DM9Manual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
02/22/23	KLC	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
04/19/12	24073-1	168,284	D010 Dwelling W/Additions-Seagrass Pl	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/01/12	345,270			4025/122		
04/27/12	148,000					





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 28954 HABERSHAM LN

Parcel Id: 134-7.00-600.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

<b>Style</b>	Cape Cod	<b>Year Built</b>	2012
<b>Story height</b>	1.25	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	
<b>Masonry Trim</b>	x	<b>In-law Apt</b>	No
<b>Color</b>			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

<b>Bedrooms</b>	4	<b>Full Baths</b>	3
<b>Family Rooms</b>		<b>Half Baths</b>	0
<b>Kitchens</b>		<b>Extra Fixtures</b>	3
<b>Total Rooms</b>	7		
<b>Kitchen Type</b>		<b>Bath Type</b>	
<b>Kitchen Remod</b>	No	<b>Bath Remod</b>	No

## Adjustments

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

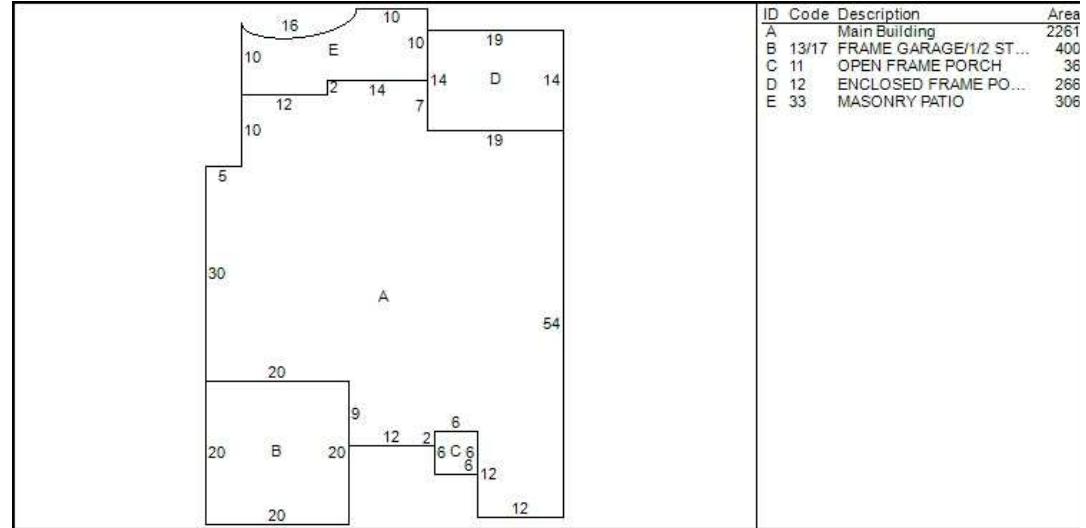
## Grade &amp; Depreciation

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

## Dwelling Computations

<b>Base Price</b>	457,658	<b>% Good</b>	91
<b>Plumbing</b>	13,260	<b>% Good Override</b>	
<b>Basement</b>	-46,770	<b>Functional</b>	
<b>Heating</b>	37,960	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	1,700	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.05
<b>Subtotal</b>	463,810	<b>Additions</b>	33,600
<b>Ground Floor Area</b>	2,261		
<b>Total Living Area</b>	3,026	<b>Dwelling Value</b>	478,500

## Building Notes



## Outbuilding Data

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

## Condominium / Mobile Home Information

**Complex Name**  
**Condo Model****Unit Number**  
**Unit Level**  
**Unit 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 134-8.00-165.02-BS-39

Sussex County Board of Assessment VS Alan & Bonnie Walker

(Owner Name)

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

Original Value: \$ 49,500

Stipulated Value: \$ 18,800

Date: 4/7/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: ALAN D. WALKER

Date: 3/20/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-8.00-165.02-BS-39. The adjustment reflects a change in economic depreciation that brings the assessed value to \$18,800.

**RESIDENTIAL PROPERTY RECORD CARD**

2099

**SUSSEX COUNTY****Situs :****Parcel ID: 134-8.00-165.02-BS-39****Class: Residential - Condo**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**

WALKER ALAN D  
BONNIE S WALKER  
69 GARDENIA BLVD  
GREENWOOD DE 19950

**GENERAL INFORMATION**

Living Units 0  
Neighborhood 1AR132C  
Alternate ID 1340800016502BS-39  
Vol / Pg 5932/38  
District  
Zoning  
Class Residential

**Property Notes**

BOAT SLIP - NO LAND

**Land Information**

Type	Size	Influence Factors	Influence %	Value
------	------	-------------------	-------------	-------

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

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	0	0	0	0
Building	0	18,800	18,800	0	0
Total	0	18,800	18,800	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
05/19/23	CMP	Unoccupied	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
06/28/23			Invalid Sale - Tyler	5932/38	Deed	WALKER ALAN D
06/28/23			Invalid Sale - Tyler	5931/341	Deed	MEROLLINI ANTHONY A
06/29/15	382,500			4413/303		



Situs :

Parcel Id: 134-8.00-165.02-BS-39

Class: Residential - Condo

Card: 1 of 1

Printed: April 10, 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 &amp; 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 &amp; 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
Bs 26-35lf	x		1	1	2000	C	A	18,750

## 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 2026

In the Matter of Appeal

Parcel ID 134-9.00-900.00

Sussex County Board of Assessment VS Kenneth & Lauri Willner

(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: \$ 2,391,300

Stipulated Value: \$ 1,971,000

Date: 4/2/25

Signature of Owner or duly authorized agent: Kenneth M. Willner

Printed Name: Kenneth M. Willner and Lauri A. Willner

Date: 3/11/25

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 134-9.00-900.00. The adjustment reflects a change in grade of the dwelling that brings the assessed value to \$1,971,000..

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 2 PELICANS WAY S****Parcel ID: 134-9.00-900.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**WILLNER KENNETH M  
LAURI WILLNER  
1448 HARVEST CROSSING DR  
MC LEAN VA 22101**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR055  
Alternate ID  
Vol / Pg 4566/217  
District  
Zoning  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2213 Location Traffic - Heavy	-20	1,511,930

Total Acres: .2213  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	1,511,900	1,511,900	0	1,511,900
Building	0	459,100	459,100	0	1,132,600
Total	0	1,971,000	1,971,000	0	2,644,500

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

Date	ID	Entry Code	Source
04/20/23	EBC	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
07/21/20	202006969	2,527	A017	14x6 Deck Extetion, Extend Ext De
12/16/14	201410836	50,000	A108	Interior Renovations Make Ext Sho
08/26/13	201309795	15,000	A108	Enclose Existing 14x12 Porch With
09/12/91	26010-1	200,000	D010	Dwellingw/Deck-Pelican'S Pouchlo

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/08/16	1,365,000			4566/217		
11/27/06	1,900,000					
11/23/04	164,500					
05/13/91	97,000					





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 2 PELICANS WAY S

Parcel Id: 134-9.00-900.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Conventional	Year Built	1992
Story height	2	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 &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	5	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	14
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	

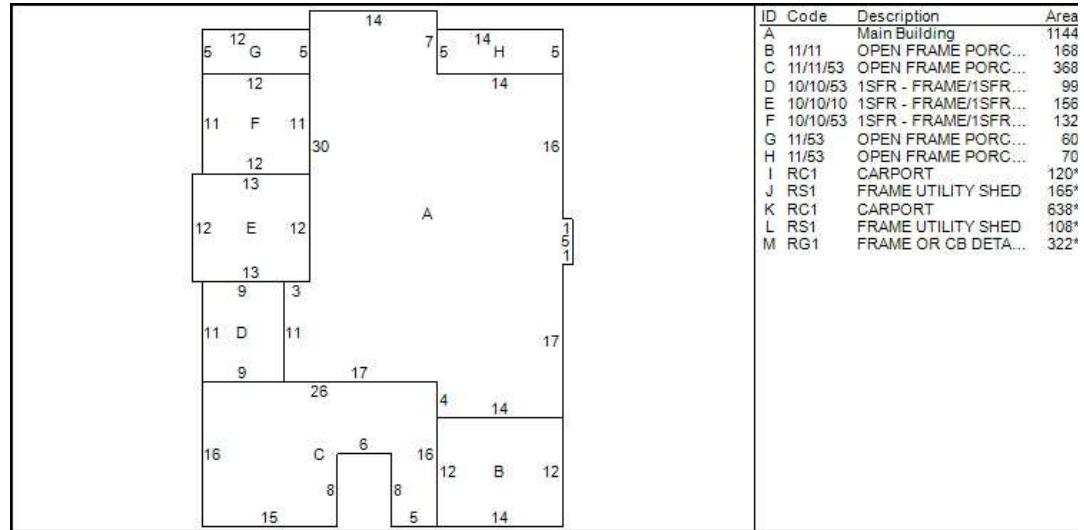
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	291,578	% Good	85
Plumbing	30,930	% Good Override	
Basement	-25,540	Functional	
Heating	24,190	Economic	
Attic	0	% Complete	100
Other Features	1,620	C&D Factor	
		Adj Factor	1.3
		Additions	67,800
Subtotal	322,780		
Ground Floor Area	1,144		
Total Living Area	3,218	Dwelling Value	444,800

## Building Notes



ID	Code	Description	Area
A		Main Building	1144
B	11/11	OPEN FRAME PORC...	168
C	11/11/53	OPEN FRAME PORC...	368
D	10/10/53	1SFR - FRAME/1SFR...	99
E	10/10/10	1SFR - FRAME/1SFR...	156
F	10/10/53	1SFR - FRAME/1SFR...	132
G	11/53	OPEN FRAME PORC...	60
H	11/53	OPEN FRAME PORC...	70
I	RC1	CARPORT	120*
J	RS1	FRAME UTILITY SHED	165*
K	RC1	CARPORT	638*
L	RS1	FRAME UTILITY SHED	108*
M	RG1	FRAME OR CB DETA...	322*

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Carport	10 x 12		120	1	1992	C	A	450
Frame Shed	15 x 11		165	1	1992	C	A	680
Carport	11 x 58		638	1	1992	C	A	2,410
Frame Shed	9 x 12		108	1	1992	C	A	440
Det Garage	14 x 23		322	1	1992	C	A	10,280

## Condominium / Mobile Home Information

Complex Name  
Condo Model

Unit Number  
Unit Level  
Unit Parking  
Model (MH)

Unit Location  
Unit View  
Model Make (MH)



## Katrina M. Mears

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**From:** David Kelley <yeroxy@aol.com>  
**Sent:** Saturday, April 5, 2025 2:28 PM  
**To:** Katrina M. Mears  
**Subject:** Re: 134-12.00-280.01-138.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.

We, Dave Kelley and Ye Moore, accept the stipulated value for 9 Cannon Ct., Millville, of \$458,000.  
Best regards,  
Dave Kelley and Ye Moore.  
Sent from my iPad

On Apr 5, 2025, at 12:46 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.

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

<134-12.00-280.01-138.pdf>



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 9 CANNON CT

Parcel ID: 134-12.00-280.01-138

Class: Residential - Condo

Card: 1 of 1

Printed: April 10, 2025

## CURRENT OWNER

KELLEY DAVID E & YE MOORE  
13 BONIFANT RD  
SILVER SPRING MD 20905

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1TR101C  
Alternate ID 134120002800100138  
Vol / Pg 3403/99  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes

COMMON LAND PCT - 280.01 / 280.02



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1440			46,390

Total Acres: .144  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	46,400	46,400	0	0
Building	0	463,100	463,100	0	0
Total	0	509,500	509,500	0	0

Value Flag Cost Approach  
TD134DM4

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
05/17/23	RSD	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
01/08/07	463,410			3403/99		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 9 CANNON CT

Parcel Id: 134-12.00-280.01-138

Class: Residential - Condo

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Twnhse Exterior	Year Built	2007
Story height	1.5	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 &amp; 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	
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	

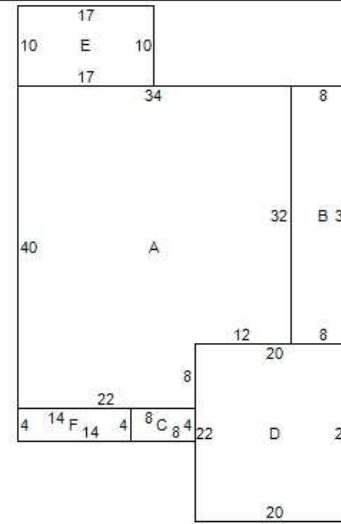
## Grade &amp; Depreciation

Grade	C+	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	135
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	281,324	% Good	93
Plumbing	4,220	% Good Override	
Basement	-12,480	Functional	
Heating	23,340	Economic	135
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.1
		Additions	48,900
Subtotal	296,400		
Ground Floor Area	1,264		
Total Living Area	2,208	Dwelling Value	463,100

## Building Notes



ID	Code	Description	Area
A		Main Building	1264
B	10	1SFR - FRAME	256
C	11	OPEN FRAME PORCH	32
D	13	FRAME GARAGE	440
E	12	ENCLOSED FRAME POR...	170
F	10	1SFR - FRAME	56

## 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 134-20.12-9.00

Sussex County Board of Assessment VS Evan Thomas Trisler  
(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: \$1,343,200

Stipulated Value: \$966,100

Date: 4/7/2025

Signature of Owner or duly authorized agent: [Signature]

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

Date: 3/31/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-20.12-9.00. The adjustment reflects a change in grade, condition and economic depreciation that brings the assessed value to \$966,100.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 35229 HASSELL AV****Parcel ID: 134-20.12-9.00****Class: Single Family Dwelling**

Card: 1 of 2

Printed: April 10, 2025

**CURRENT OWNER**THOMAS EVAN R TRUSTEE  
PO BOX 1385  
BETHANY BEACH DE 19930**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR077  
Alternate ID 134201200090000000  
Vol / Pg 4127/244  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC	0.2057	Waterfront - Ca	-20	786,230

Total Acres: .2057  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	786,200	786,200	0	786,200
Building	0	179,900	179,900	0	324,990
Total	0	966,100	966,100	0	1,111,190

Value Flag Cost Approach  
TD134DM1Manual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
04/16/24	DMR	Data Mailer Change	Owner
11/01/22	LBM	Occupant Not At Home	Other

**Permit Information**

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

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

2099

SUSSEX COUNTY

Situs : 35229 HASSELL AV

Parcel Id: 134-20.12-9.00

Class: Single Family Dwelling

Card: 1 of 2

Printed: April 10, 2025

## Dwelling Information

Style	Ranch	Year Built	1963
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Asbest/Asphalt	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 &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	3	Full Baths	1
Family Rooms		Half Baths	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	

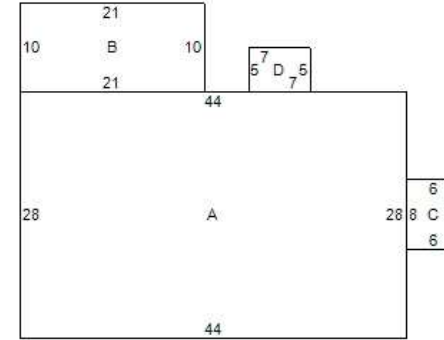
## Grade &amp; Depreciation

Grade	C-	Market Adj	
Condition	Average	Functional	75
CDU	FAIR	Economic	80
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	199,586	% Good	61
Plumbing	5,090	% Good Override	
Basement	-11,070	Functional	75
Heating	16,560	Economic	80
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.09
		Additions	3,100
Subtotal	210,170		
Ground Floor Area	1,232		
Total Living Area	1,232	Dwelling Value	167,200

## Building Notes



ID	Code	Description	Area
A		Main Building	1232
B	12	ENCLOSED FRAME POR...	210
C	14	FRAME UTILITY BUILDING	48
D	14	FRAME UTILITY BUILDING	35
E	BD1	BOAT DOCK (WOOD TRIM)	165

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Boat Dock	3 x	55	165	1	2000	C	A	3,760

## 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 : 35229 HASSELL AV****Parcel ID: 134-20.12-9.00****Class: Single Family Dwelling**

Card: 2 of 2

Printed: April 10, 2025

**CURRENT OWNER**THOMAS EVAN R TRUSTEE  
PO BOX 1385  
BETHANY BEACH DE 19930**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR077  
Alternate ID 134201200090000000  
Vol / Pg 4127/244  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2057	Waterfront - Ca	-20	786,230

Total Acres: .2057  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	786,200	786,200	0	786,200
Building	0	179,900	179,900	0	324,990
Total	0	966,100	966,100	0	1,111,190

Value Flag Cost Approach  
TD134DM1Manual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
04/16/24	DMR	Data Mailer Change	Owner
11/01/22	LBM	Occupant Not At Home	Other

**Permit Information**

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

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

2099

SUSSEX COUNTY

Situs : 35229 HASSELL AV

Parcel Id: 134-20.12-9.00

Class: Single Family Dwelling

Card: 2 of 2

Printed: April 10, 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 &amp; 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 &amp; 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	65	65	1	2021	C	A	8,970

## 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:** John Stoeckel <jmstoeckel59@gmail.com>  
**Sent:** Tuesday, April 8, 2025 10:09 AM  
**To:** Katrina M. Mears  
**Subject:** Re: 135-11.00-317.00.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.

Dear Katrina,

Thank you for providing the new assessed value of \$486,800.00. We accept this as the new assessed value of our home. Unfortunately, I can not scan the attached document. If you would like a hard copy I can mail it to your office. Let me know if that would work for you.

Sincerely,

John Stoeckel

On Tue, Apr 8, 2025 at 7:20 AM Katrina M. Mears <[kmears@sussexcountysde.gov](mailto:kmears@sussexcountysde.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.

*Kind Regards,*

*Katrina M. Mears*

*Manager of Business Services, Finance*

*2 The Circle*

*P.O. Box 589*

*Georgetown, DE 19947*

*Tel: 302.855.7859*

*Mobile: 302.245.7928*

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 19379 LONGFELLOW WAY****Parcel ID: 135-11.00-317.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**STOECKEL JOHN  
JULIANNA STOECKEL  
19379 LONGFELLOW WAY  
GEORGETOWN DE 19947**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR006  
Alternate ID 135110003170000000  
Vol / Pg 5863/344  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1954			88,970

Total Acres: .1954  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	89,000	89,000	0	89,000
Building	0	350,100	350,100	0	385,900
Total	0	439,100	439,100	0	474,900

Manual Override Reason  
Base Date of Value  
Effective Date of Value

Value Flag Cost Approach  
Gross Building:

**Entrance Information**

Date	ID	Entry Code	Source
10/14/24	KEK	Occupant Not At Home	Other
11/02/22	TT	Total Refusal	Owner
07/28/22	CMP	Vacant Land	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
11/20/23	202315666	2,258	A017	"Adding 8 X 16 & 5 X 4 Deck Abov
05/06/22	202204953	115,246	A007	1 St Dw 56x50, Att Gar 23x22, Por

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/02/23	521,585	Land & Improv	Valid Sale - Tyler	5863/344	Deed	STOECKEL JOHN



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 19379 LONGFELLOW WAY

Parcel Id: 135-11.00-317.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Ranch	Year Built	2022
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 &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

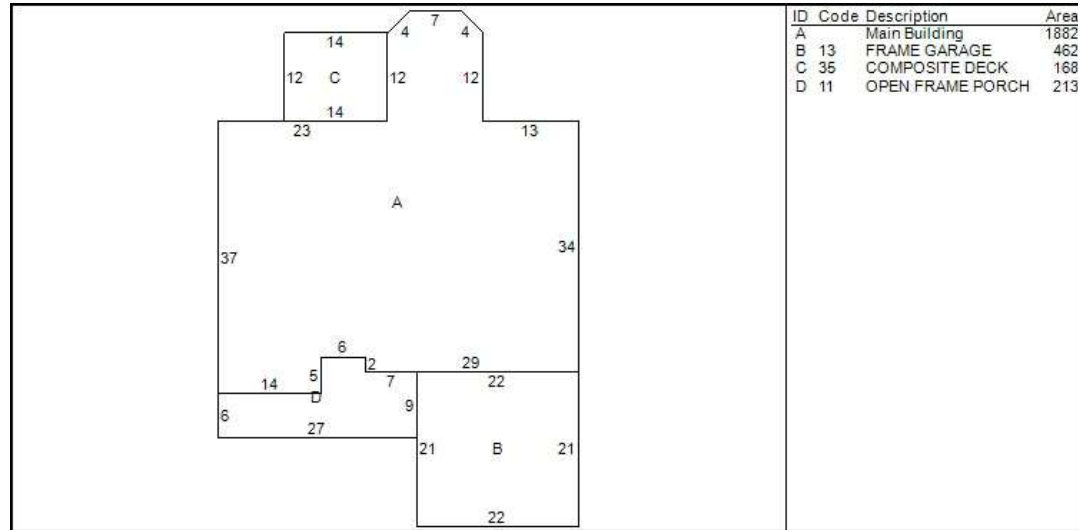
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	326,168	% Good	95
Plumbing	7,360	% Good Override	
Basement	-18,090	Functional	
Heating	27,060	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	342,500	Additions	24,700
Ground Floor Area	1,882		
Total Living Area	1,882	Dwelling Value	350,100

## Building Notes



## 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)







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 135-19.12-4.00

Sussex County Board of Assessment VS Susanne Laws Trustee

(Owner Name)

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

Original Value: \$309,800

Stipulated Value: \$296,900

Date: 4/7/2025

Signature of Owner or duly authorized agent: *Susanne K. Laws*

Printed Name: Susanne K. Laws

Date: 3/24/25

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 135-19.12-4.00. The adjustment reflects a change in grade of the dwelling that brings the assessed value to \$296,900.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 414 W MARKET ST****Parcel ID: 135-19.12-4.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**LAWS SUSANNE K TTEE LIV TR  
414 W MARKET ST  
GEORGETOWN DE 19947**GENERAL INFORMATION**Living Units 2  
Neighborhood 1LR007  
Alternate ID  
Vol / Pg 5876/83  
District  
Zoning  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.7163			83,040

Total Acres: .7163  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	83,000	83,000	0	83,000
Building	0	213,900	177,700	0	213,870
Total	0	296,900	260,700	0	296,870

**Manual Override Reason**

Base Date of Value

Effective Date of Value

Value Flag Market Approach  
Gross Building:**Entrance Information**

Date	ID	Entry Code	Source
12/06/23	DMR	Data Mailer Change	Owner
06/06/22	TT	Total Refusal	Owner
11/11/21	JBV	Entrance Gained	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
04/29/13	201305001	7,800	A106	Remove Rotted Material And Repl
10/13/95	28546-1	1,109	D010	Remodeling-Evergreen Lawnslot 7

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/23/23			Invalid Sale - Tyler	5876/83	Deed	LAWS SUSANNE K TTEE LIV TR
05/02/17	229,000			4701/195		
04/02/13	220,000					
08/30/06	330,000					
04/15/88	1					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 414 W MARKET ST

Parcel Id: 135-19.12-4.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Conventional	Year Built	1924
Story height	2	Eff Year Built	
Attic	Unfinished	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	4	Full Baths	2
Family Rooms		Half Baths	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	

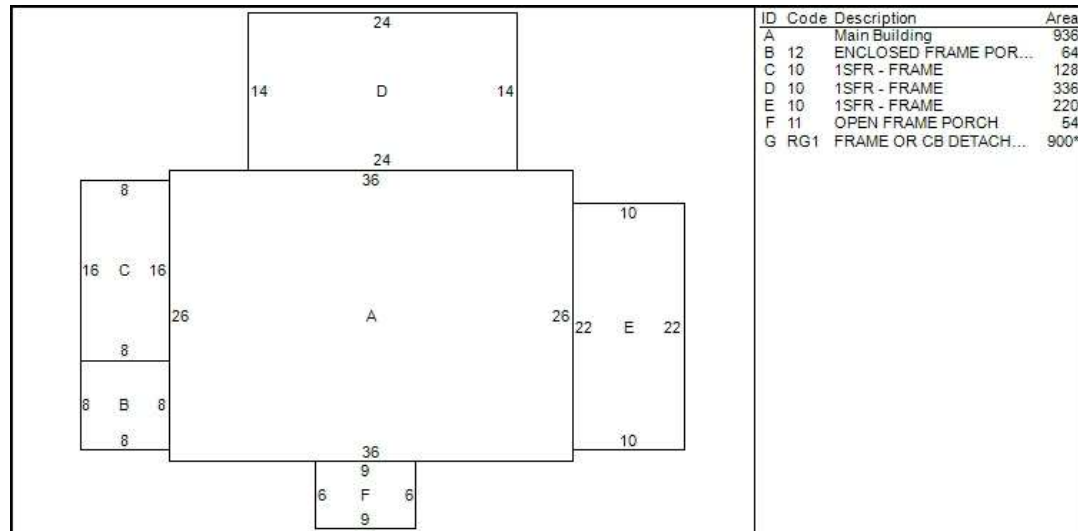
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	251,114	% Good	43
Plumbing	9,840	% Good Override	
Basement	-6,230	Functional	
Heating	20,830	Economic	
Attic	9,770	% Complete	100
Other Features	2,700	C&D Factor	
		Adj Factor	1.09
		Additions	17,600
Subtotal	288,020		
Ground Floor Area	936		
Total Living Area	2,556	Dwelling Value	154,200

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	18 x 50		900	1	1995	C	A	23,530

## 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:** harry ward <09sbsc@gmail.com>  
**Sent:** Tuesday, April 1, 2025 1:50 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.

Thank you Katrina  
I have been traveling, do am unable to print, sign, scan and send  
I do however agree with the correction.  
All the best  
Harry

**Harry Ward**

Landline: (302) HB2-0894

On Mar 31, 2025, at 11:57 AM, Katrina M. Mears <kmears@sussexcountytde.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.

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

<230-1.00-58.00.pdf>



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel ID: 230-1.00-58.00

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 10, 2025

## CURRENT OWNER

WARD HARRY R TTEE  
SANDRA H WARD TTEE REV TR  
443 BAY AVE  
MILFORD DE 19963

## GENERAL INFORMATION

Living Units 0  
Neighborhood 4YR001  
Alternate ID 230010000580000000  
Vol / Pg 5189/25  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Wetland/Waste	AC	0.1740		90

Total Acres: .174  
Spot:

Location:

## Assessment Information

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

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

## Entrance Information

Date	ID	Entry Code	Source
08/22/23	SME	Vacant Land	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/18/13	201312871	5,008	A085 Replace 5-Windows And 1-Patio D	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/22/20				5189/25		WARD HARRY R TTEE
02/23/11	120,000			4072/340	Deed	



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel Id: 230-1.00-58.00

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 10, 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 &amp; 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 &amp; 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
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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 232-6.00-8.00

Sussex County Board of Assessment VS Sue Murphy Trustees  
(Owner Name)

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

Original Value: \$ 307,500

Stipulated Value: \$ 224,600

Date: 4-01-2025

Signature of Owner or duly authorized agent: Sue Murphy

Printed Name: Sue Murphy

Date: 3/10/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' hearing and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 232-6.00-8.00. The adjustment reflects a change in grade and economic depreciation of the dwelling that brings the assessed value to \$224,600.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 28756 SEAFORD RD****Parcel ID: 232-6.00-8.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**MURPHY SUE L TTEE REV TR  
28756 SEAFORD LN  
LAUREL DE 19956**GENERAL INFORMATION**Living Units 1  
Neighborhood 2AR015  
Alternate ID 232060000080000000  
Vol / Pg 6181/25  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			57,630
Residual	AC	0.4800			7,650

Total Acres: 1.48  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	65,300	65,300	0	65,300
Building	0	159,300	159,300	0	229,860
Total	0	224,600	224,600	0	295,160

Value Flag Cost Approach  
TD232DM1Manual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
11/18/24	SMD	Occupant Not At Home	Other
08/12/22	MEP	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
01/25/88	36811-5	0	D010	Renew Permit 92489-N/A
01/12/87	36811-4	10,000	D010	Renew Permit-N/A
12/27/85	36811-3	0	D010	Renew Permit 81341-N/A
01/25/85	36811-2	0	D010	Renew Permit 75480-N/A
12/05/83	36811-1	16,000	D010	Dwelling & Garage-W/13a 160' S/4

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/04/24				6181/25	Deed	MURPHY SUE L TTEE REV TR
07/26/23				5947/11	Deed	MURPHY SUE L
12/01/99	1			2444/3		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 28756 SEAFORD RD

Parcel Id: 232-6.00-8.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Ranch	Year Built	1996
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 &amp; Cooling

## Fireplaces

Heat Type	None	Stacks	
Fuel Type	Electric	Openings	
System Type	Electric Baseboard	Pre-Fab	

## Room Detail

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

## Adjustments

Int vs Ext	Poorer	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

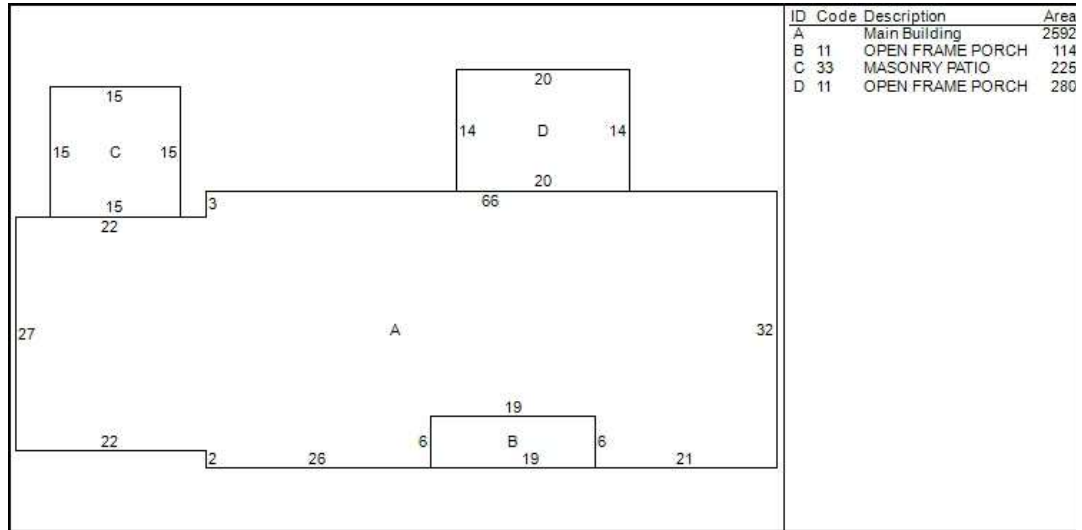
## Grade &amp; Depreciation

Grade	C	Market Adj	
Condition	Fair	Functional	
CDU	FAIR	Economic	65
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	390,632	% Good	59
Plumbing	6,700	% Good Override	
Basement	-21,670	Functional	
Heating	-32,400	Economic	65
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.17
		Additions	4,500
Subtotal	343,260		
Ground Floor Area	2,592		
Total Living Area	2,592	Dwelling Value	159,300

## 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  
Unit Level  
Unit Parking  
Model (MH)

Unit Location  
Unit View  
Model Make (MH)



**Katrina M. Mears**

---

**From:** John Gose <johngose@verizon.net>  
**Sent:** Saturday, April 5, 2025 12:56 PM  
**To:** Katrina M. Mears  
**Subject:** Re: 234-6.00-1432.00.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.

Hello Katrina Mears,

We have reviewed the negotiated settlement stipulation paperwork for our appeal of parcel ID 234-6.00-1432.00. We are in agreement with the appeal assessment Stipulated Value of \$668,000, as approved by Christopher S Kesler, Director of Assessment.

Thank you,

John and Stephanie Gose  
31013 Silver Maple Dr.,  
Lewis, Delaware, 19958

Sent from the all new AOL app for iOS

On Saturday, April 5, 2025, 8:40 AM, Katrina M. Mears <kmears@sussexcountype.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.

***Kind Regards,***

***Katrina M. Mears***

***Manager of Business Services, Finance***

***2 The Circle***

***P.O. Box 589***

***Georgetown, DE 19947***

***Tel: 302.855.7859***



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 31013 SILVER MAPLE DR

Parcel ID: 234-6.00-1432.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## CURRENT OWNER

GOSE STEPHANIE SUTTON  
JOHN C GOSE  
31013 SILVER MAPLE DR  
LEWES DE 19958

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR234  
Alternate ID 234060000143200000  
Vol / Pg 5877/165  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1693			228,040

Total Acres: .1693  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	228,000	228,000	0	228,000
Building	0	440,000	450,100	0	440,020
Total	0	668,000	678,100	0	668,020

Value Flag TD234DM44  
Market Approach

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
03/14/24	KMB	Data Mailer Change	Owner
01/29/24	SLM	Estimated	Estimated
06/06/22	TT	Total Refusal	Owner
04/07/22	MAC	Vacant Land	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/20/21	202117500	165,839	A007 2 St Dw 40 X 76(Coral) Att Gar 21	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/27/23	555,990	Land & Improv	Invalid Sale - Tyler	5877/165	Deed	GOSE STEPHANIE SUTTON
01/07/22			Invalid Sale - Tyler	5625/16	Deed	DRB GROUP EASTERN SHORE LLC



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 31013 SILVER MAPLE DR

Parcel Id: 234-6.00-1432.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 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 &amp; 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	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	

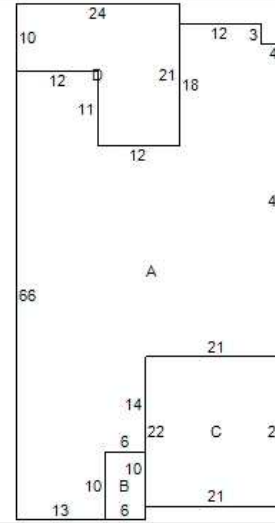
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	397,463	% Good	100
Plumbing	10,710	% Good Override	
Basement	-17,640	Functional	
Heating	32,970	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	423,500	Additions	26,600
Ground Floor Area	2,044		
Total Living Area	3,066	Dwelling Value	450,100

## Building Notes



ID	Code	Description	Area
A		Main Building	2044
B	11	OPEN FRAME PORCH	60
C	13	FRAME GARAGE	462
D	11	OPEN FRAME PORCH	372

## 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)







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-11.00-1730.00

Sussex County Board of Assessment VS Karen & Sean Lynch

(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: \$ 422,700

Stipulated Value: \$ 408,100

Date: 4/5/2025

Signature of Owner or duly authorized agent: Karen Lynch / Sean Lynch

Printed Name: KAREN LYNCH / SEAN LYNCH

Date: 3/22/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher A. Kierley

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-11.00-1730.00. The adjustment reflects a change in economic depreciation and approach that brings the assessed value to \$408,100.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 24516 JAGGER AV****Parcel ID: 234-11.00-1730.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**LYNCH KAREN ELAINE  
SEAN MICHAEL LYNCH  
24516 JAGGER AVE  
LEWES DE 19958**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR247  
Alternate ID 234110000173000000  
Vol / Pg 5999/36  
District  
Zoning  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2009	Traffic - Moderate	100,050

Total Acres: .2009  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	100,100	100,100	0	100,100
Building	0	308,000	308,000	0	329,440
Total	0	408,100	408,100	0	429,540

**Manual Override Reason**

Base Date of Value

Effective Date of Value

Value Flag Cost Approach  
Gross Building:**Entrance Information**

Date	ID	Entry Code	Source
10/08/24	MEP	Occupant Not At Home	Other
06/09/22	TT	Total Refusal	Owner
04/08/22	SLM	Vacant Land	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
01/17/24	202400267	5,200	A207	Installation Privacy Vinyl 5-6 inch, 1
12/27/23	202317517	2,000	A207	36 By 60 White Fence In Backyard
07/25/23	202310277	90,850	A205	1st Grand Cayman On Crawl 40x4.

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/31/23	409,990			5999/36	Deed	LYNCH KAREN ELAINE
07/27/23	118,000			5947/205	Deed	NVR INC



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 24516 JAGGER AV

Parcel Id: 234-11.00-1730.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 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	Crawl	# Car Bsmt Gar	0
FBLA Size	x	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

## Heating &amp; 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	

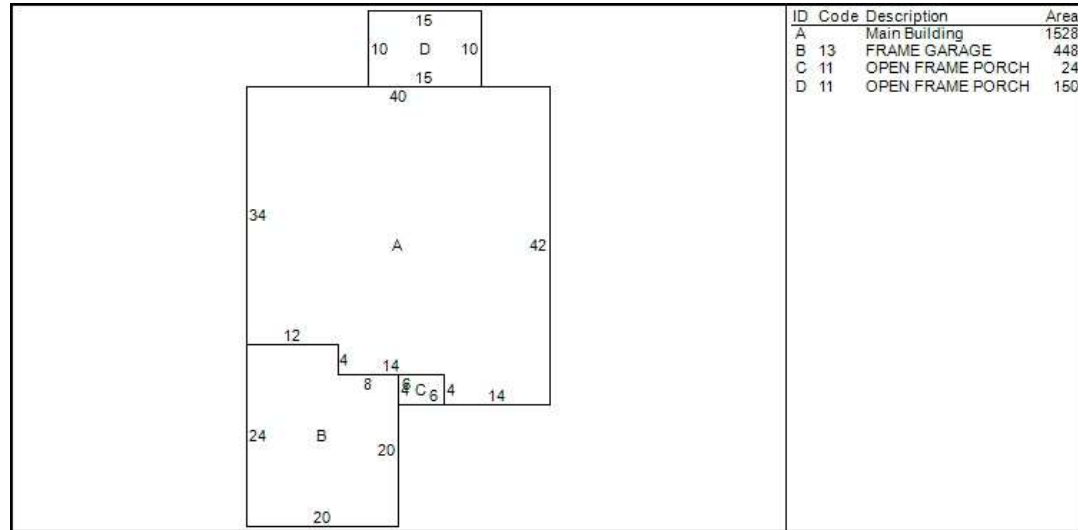
## Grade &amp; Depreciation

Grade	C+	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	104
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	261,825	% Good	100
Plumbing	7,030	% Good Override	
Basement	-14,520	Functional	
Heating	21,720	Economic	104
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	276,060	Additions	20,900
Ground Floor Area	1,528		
Total Living Area	1,528	Dwelling Value	308,000

## Building Notes



## 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)





Outlook

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**Re: Negotiated Settlement Stipulation**

---

From STEVE <steeview@yahoo.com>

Date Mon 3/31/2025 6:21 PM

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

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

I accept the appealed assessed valuation on Parcel ID: 234-12.00-1931.00 of the valuation of \$624,900.00 - reduced from the incompetent valuation conducted by the contracted, out of state firm, Tyler Technologies.

Sincerely,

Stephen M. Adamko

On Wednesday, March 26, 2025 at 08:46:54 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 : 26114 KIELBASA CT****Parcel ID: 234-12.00-1931.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**ADAMKO STEPHEN M  
VICTORIA F ADAMKO  
26114 KIELBASA CT  
LEWES DE 19958**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR252  
Alternate ID 2341200001931000000  
Vol / Pg 6031/300  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2100			254,650

Total Acres: .21  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	254,700	254,700	0	254,700
Building	0	370,200	370,200	0	388,300
Total	0	624,900	624,900	0	643,000

**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Value Flag** Cost Approach  
**RANDOM2 7.22.24****Entrance Information**

Date	ID	Entry Code	Source
08/16/24	SLM	Data Mailer Change	Owner
05/30/24	WPC	Occupant Not At Home	Estimated

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
04/17/24	202404806	4,972	A017 "Deck Over 30"" 15x39	
08/11/23	202310532	164,279	A007 2 St Dw 40x57, Att Gar 21x25, Por	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/29/23	625,345			6031/300	Deed	ADAMKO STEPHEN M



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 26114 KIELBASA CT

Parcel Id: 234-12.00-1931.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Conventional	Year Built	2023
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	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 &amp; 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	2
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	2
Total Rooms	8		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

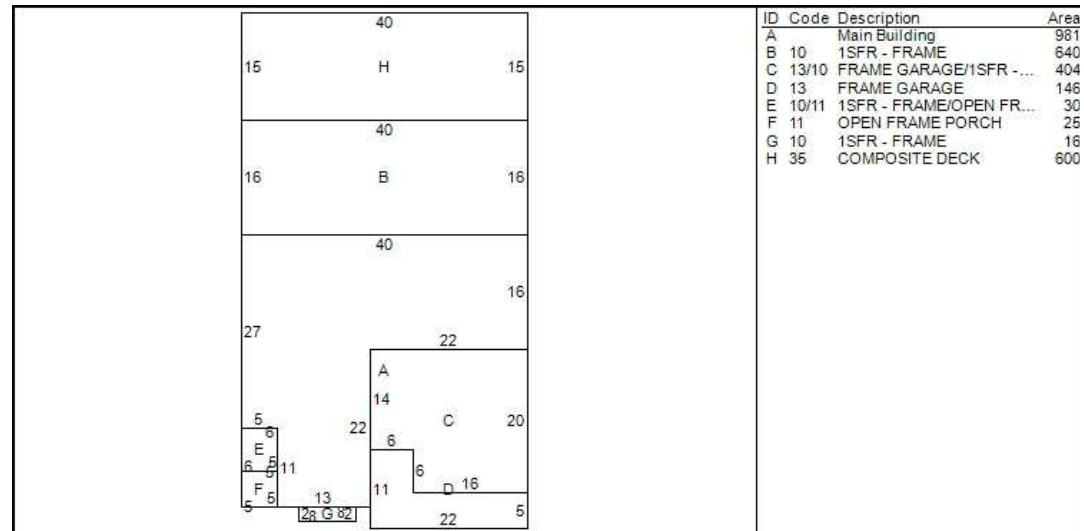
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	284,806	% Good	100
Plumbing	10,780	% Good Override	
Basement	-11,280	Functional	
Heating	23,620	Economic	92
Attic	0	% Complete	100
Other Features	1,780	C&D Factor	
		Adj Factor	1
		Additions	85,300
Subtotal	309,710		
Ground Floor Area	981		
Total Living Area	3,052	Dwelling Value	370,200

## Building Notes



## Outbuilding Data

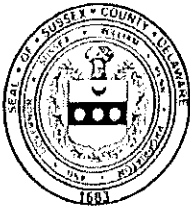
Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
------	--------	--------	------	-----	--------	-------	-----------	-------

## Condominium / Mobile Home Information

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







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-34.00-451.00

Sussex County Board of Assessment VS Robin & Jasper Haldeman

*Robin Haldeman*

*Jasper Haldeman*

(Owner Name)

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

Original Value: \$511,900

Stipulated Value: \$367,100

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

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

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

Date: 3/7/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

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

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 22288 REEVE RD****Parcel ID: 234-34.00-451.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**HALDEMAN ROBIN ELVA  
JASPER HALDEMAN  
22288 REEVE RD  
MILLSBORO DE 19966**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR039  
Alternate ID 2343400451000000  
Vol / Pg 6193/330  
District  
Zoning  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2200	Waterview - L	52,010

Total Acres: .22  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	52,000	52,000	0	52,000
Building	0	315,100	328,500	0	315,110
Total	0	367,100	380,500	0	367,110

**Manual Override Reason**

Base Date of Value

Effective Date of Value

Value Flag Market Approach  
Gross Building:**Entrance Information**

Date	ID	Entry Code	Source
11/19/24	NMJ	Estimated	Estimated
07/23/24	TSA	Vacant Land	Other
05/29/24	KEK	Vacant Land	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
06/13/24	202408357	103,394	A205	Cali-1 Sty Sfd 39x54; Att Gar 20x2

**Sales/Ownership History**

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



Situs : 22288 REEVE RD

Parcel Id: 234-34.00-451.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

Dwelling Information

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

Basement

Basement	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	4	Full Baths	2
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	6		
Kitchen Type	Public	Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

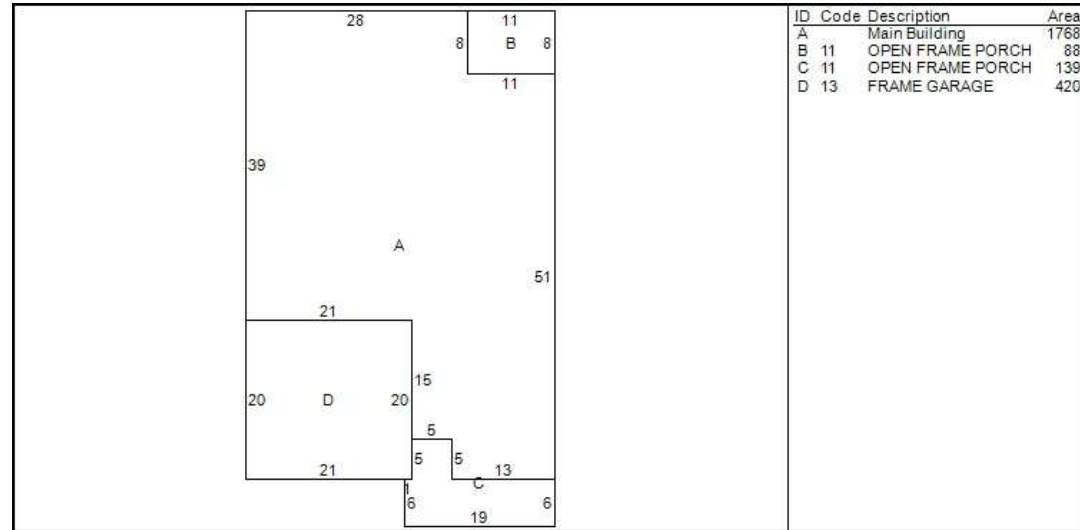
Grade & Depreciation

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

Dwelling Computations

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

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 Model

Unit Number  
Unit Level  
Unit Parking  
Model (MH)

Unit Location  
Unit View  
Model Make (MH)



## Katrina M. Mears

---

**From:** Raczkowski, Richard <RRaczkowski@Next150co.com>  
**Sent:** Saturday, April 5, 2025 1:19 PM  
**To:** Katrina M. Mears  
**Subject:** Re: 235-21.00-19.00.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.

Katrina,  
I agree with the stipulated value \$158,300. Let me know if this will work as an agreement. Thank you  
**Rick Raczkowski, CHST**  
**National Safety Director**  
**Next 150 Construction**  
(571-253-4567)

On Apr 5, 2025, at 12:32 PM, Katrina M. Mears <kmears@sussexcountye.gov> wrote:



IRONSCALES couldn't recognize this email as this is the first time you received an email from this sender  
kmears@sussexcountye.gov

[EXTERNAL]

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  
Tel: 302.855.7859  
Mobile: 302.245.7928

<235-21.00-19.00.pdf>

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 16338 SAM LUCAS RD****Parcel ID: 235-21.00-19.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**RACZKOWSKI RICHARD N  
CASEY L RACZKOWSKI  
16338 SAM LUCAS RD  
MILTON DE 19968**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR041  
Alternate ID 235210000190000000  
Vol / Pg 4959/77  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.5516	Shape Or Size	85,760

Total Acres: .5516  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	85,800	85,800	0	85,800
Building	0	72,500	72,500	0	146,000
Total	0	158,300	158,300	0	231,800

Value Flag TD235DM2  
Cost ApproachManual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
04/09/24	TSA	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
10/16/02	57318-1	13,500	D010 Roof/Door/Windows-Sw/Rd 256	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/04/18	36,500			4959/77	Deed	RACZKOWSKI RICHARD N



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 16338 SAM LUCAS RD

Parcel Id: 235-21.00-19.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Cabin/Cottage	Year Built	2000
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 &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

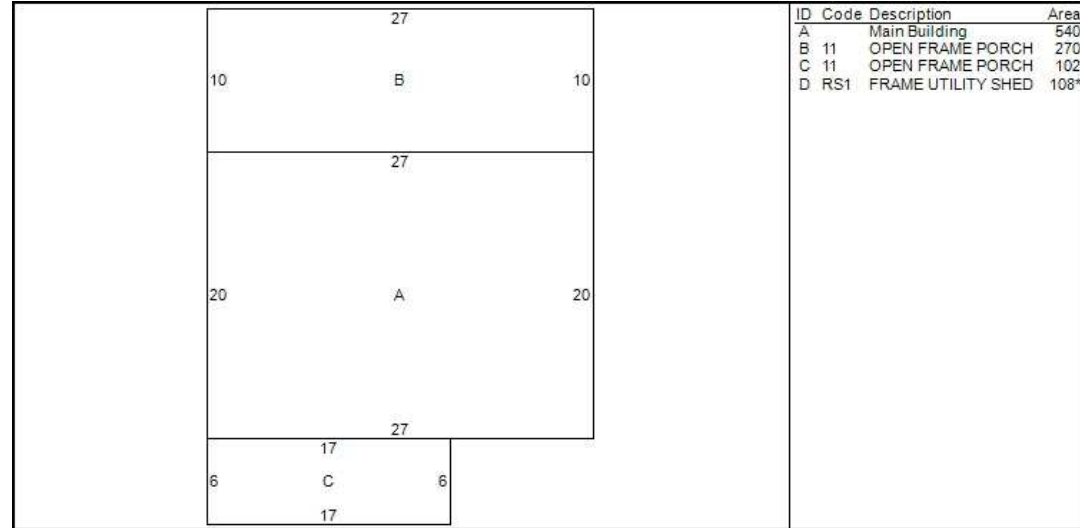
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	100,472	% Good	75
Plumbing	2,280	% Good Override	
Basement	-5,570	Functional	
Heating	0	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	.9
Subtotal	97,180	Additions	6,500
Ground Floor Area	540		
Total Living Area	540	Dwelling Value	71,500

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	9 x 12		108	1	2011	C	A	990

## 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 332-4.00-53.00-56401

Sussex County Board of Assessment VS Gene & Shari Sheridan

(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: \$ 147,000

Stipulated Value: \$ 132,300

Date: 3/31/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Shari Sheridan

Date: 3/13/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Kenler

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 332-4.00-53.00-56401. The adjustment reflects a change in economic depreciation that brings the assessed value to \$132,300.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs :****Parcel ID: 332-4.00-53.00-56401****Class: Mobile Home**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**SHERIDAN GENE R  
SHARI R SHERIDAN  
32947 OLD STAGE RD  
LAUREL DE 19956**GENERAL INFORMATION**Living Units 1  
Neighborhood 2AR004  
Alternate ID 332040000530056401  
Vol / Pg  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
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Total Acres:  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	0	0	0	0
Building	0	132,300	132,300	0	212,280
Total	0	132,300	132,300	0	212,280

Value Flag TD332DM1  
Cost ApproachManual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
09/12/22	NMJ	Total Refusal	Tenant

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
10/30/14	201409618	A066	New Placement 2013 56x28 Clayt	

**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 :

Parcel Id: 332-4.00-53.00-56401

Class: Mobile Home

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Mobile Home - Dbl Wide	Year Built	2013
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color	56		

## Basement

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

## Heating &amp; 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	
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	28

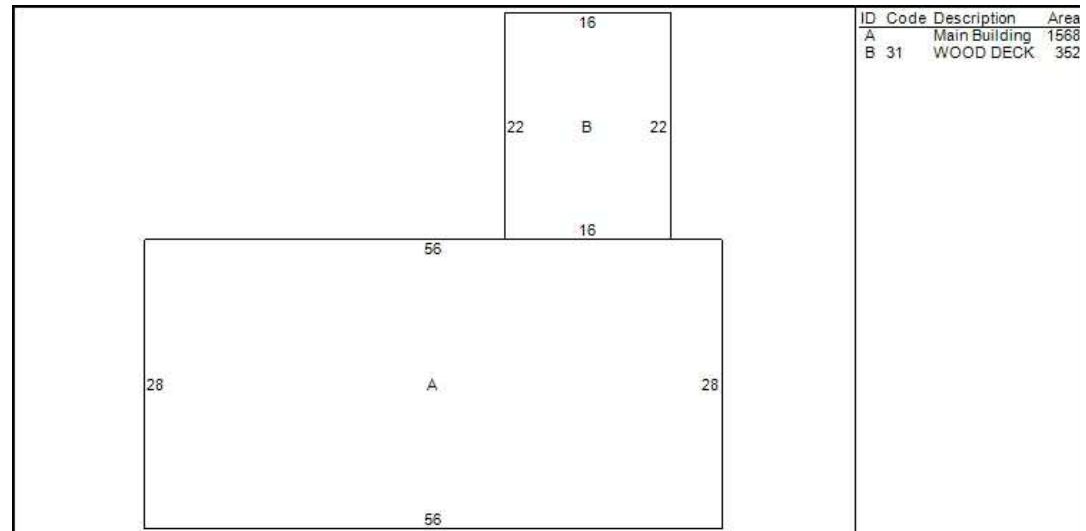
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	131,841	% Good	87
Plumbing	2,430	% Good Override	
Basement	-13,880	Functional	
Heating	9,990	Economic	90
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.26
Subtotal	130,380	Additions	2,900
Ground Floor Area	1,568		
Total Living Area	1,568	Dwelling Value	132,300

## 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	26921TNAB
Unit Number	
Unit Level	
Unit Parking	
Model (MH)	
Unit Location	
Unit View	
Model Make (MH)	





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-5.00-84.00

Sussex County Board of Assessment VS Turanskys Nassau Property 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: \$ 730,600

Stipulated Value: \$ 650,700

Date: 4/5/25

Signature of Owner or duly authorized agent: June Turansky John A. Turansky

Printed Name: JUNE TURANSKY John A. TURANSKY

Date: 3/26/25

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 334-5.00-84.00. The adjustment reflects a change in the land influence and approach that brings the assessed value to \$650,700.

Situs : 32261 NASSAU RD

PARCEL ID: 334-5.00-84.00

Class: 416

Card: 1 of 2

Printed: April 10, 2025

## CURRENT OWNER

TURANSKYS NASSAU PROPERTY LLC  
31253 COVENTRY DR  
LEWES DE 19958  
4402/101

## GENERAL INFORMATION

Living Units 0  
Neighborhood 6VC001  
Alternate ID 334050000840000000  
Vol / Pg 4402/101  
District  
Zoning GENERAL BUSINESS  
Class



## Property Notes

## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2870	-23	396,290
Total Acres: .287 Spot: Location: 5 SECONDARY STRIP				

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	396,300	396,300	396,300	0
Building	0	254,400	254,400	334,300	0
Total	0	650,700	650,700	730,600	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Cost Approach				
Gross Building:					

## Entrance Information

Date	ID	Entry Code	Source
10/13/23	TJJ	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/28/25	202502532	2,040	A018	240 Sq Ft Paver Patio
12/21/90	79488-3	3,000	D010	Swimming Pool-N/E 266b500'N/W
09/25/89	79488-2	2,500	D010	Remodeling-N/A
07/25/89	79488-1	1,225	D010	Shed-N/E 266b500'E/Penn.Cent.

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/01/15	230,000			4402/101		
04/02/91	127,000					
08/30/89	105,000					
08/26/83	51,000					

Inspection Witnessed By \_\_\_\_\_

**Situs : 32261 NASSAU RD**

**Parcel Id: 334-5.00-84.00**

**Class: 416**

Card: 1 of 2

Printed: April 10, 2025

**Building Information**

Year Built/Eff Year 1980 /  
Building # 1  
Structure Type Residential 1 Family  
Identical Units 1  
Total Units  
Grade C  
# Covered Parking  
# Uncovered Parking  
DBA JETCO HEATING  
AND AIR

**Building Other Features**

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
------	------	-----	-------	-------	---------	-------------	------	------	-----	-------	-------	---------	-------------

1	Wood Deck		8	26		1							
---	-----------	--	---	----	--	---	--	--	--	--	--	--	--

**Interior/Exterior Information**

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	B1	B1	100	400	82	Support Area	8	None	Steel	Normal	Heat Pump	Central	Normal	3	3
2	01	01	100	400	72	Office Building	8	Frame	Steel	Normal	Heat Pump	Central	Normal	5	3
3	01	01	100	1,008	122	Dwelling	8	Frame	Steel	Normal	Heat Pump	Central	Normal	5	3
4	02	02	100	800	132	Dwelling	8	Frame	Steel	Normal	Heat Pump	Central	Normal	4	3

**Interior/Exterior Valuation Detail**

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	400	Support Area	45	100	10,790
2	400	Office Building	53	100	32,630
3	1,008	Dwelling	53	100	71,510
4	800	Dwelling	53	100	58,430

**Outbuilding Data**

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

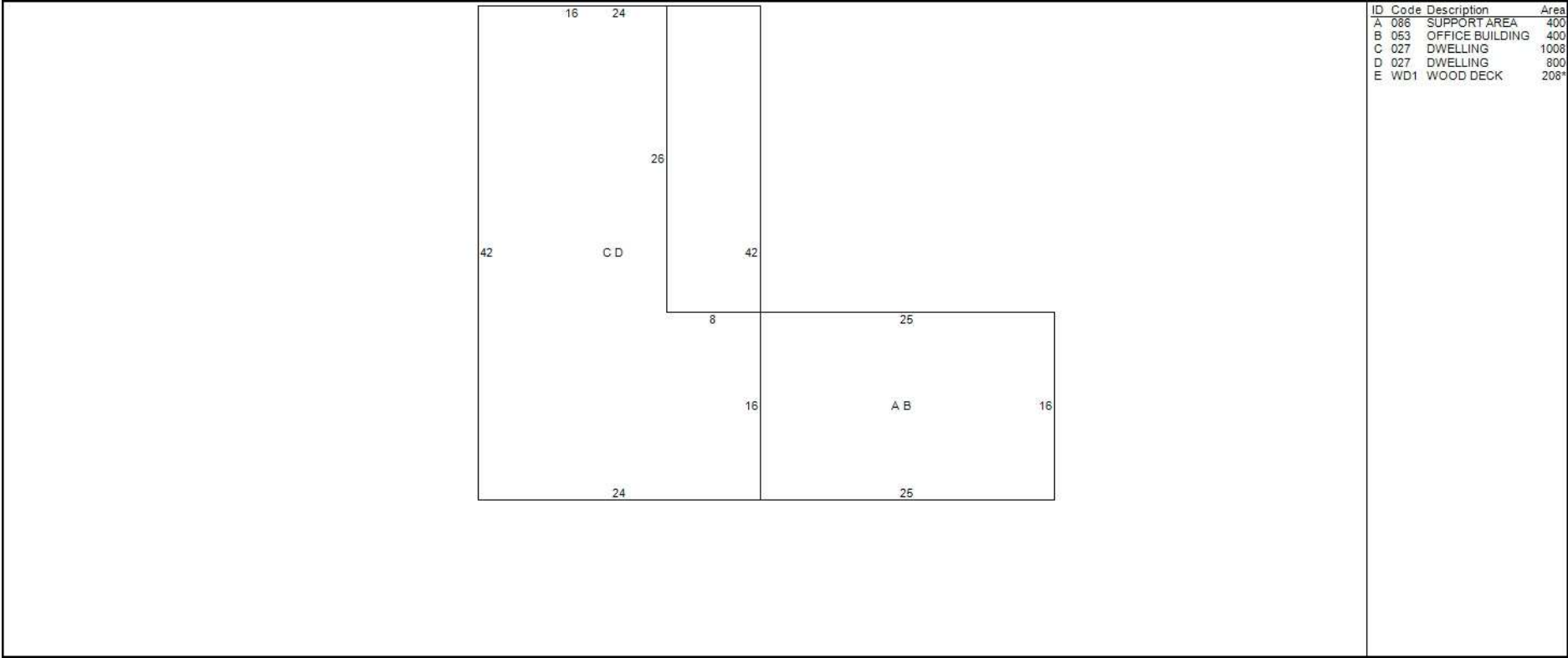
Situs : 32261 NASSAU RD

Parcel Id: 334-5.00-84.00

Class: 416

Card: 1 of 2

Printed: April 10, 2025



Additional Property Photos





Situs : 32261 NASSAU RD

Parcel Id: 334-5.00-84.00

Class: 416

Card: 1 of 2

Printed: April 10, 2025

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

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
00	S	004 Support Area	0	400		170				0							
04	S	004 General Office	0	400	25.00	170	17,000	7		0	15,810	30			4,743	4,743	11,067
05	S	004 Multi Use Sales	0	1,808	21.00	170	64,546	8		0	59,382	25			14,846	14,846	44,536
07	S	004 Whse / Lt Mfg	0	400	8.50		3,400	7		0	3,162	10			316	316	2,846

**Apartment Detail - Building 1 of 2**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income
1	027 Dwelling	1	3	1 \ 0	1		

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

Total Gross Building Area	2,608
Replace, Cost New Less Depr	231,500
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	231,500
Value per SF	88.77

**Notes - Building 1 of 2**

JETCO HEATING AND AIR CONDITIONING

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

Total Net Income	58,449
Capitalization Rate	0.080000
Sub total	730,610
Residual Land Value	
Final Income Value	730,610
Total Gross Rent Area	2,608
Total Gross Building Area	3,008

Situs : 32261 NASSAU RD

PARCEL ID: 334-5.00-84.00

Class: 416

Card: 2 of 2

Printed: April 10, 2025

## CURRENT OWNER

TURANSKYS NASSAU PROPERTY LLC  
31253 COVENTRY DR  
LEWES DE 19958  
4402/101

## GENERAL INFORMATION

Living Units 0  
Neighborhood 6VC001  
Alternate ID 334050000840000000  
Vol / Pg 4402/101  
District  
Zoning GENERAL BUSINESS  
Class

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2870	-23	396,290
Total Acres: .287 Spot: Location: 5 SECONDARY STRIP				

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	396,300	396,300	396,300	0
Building	0	254,400	254,400	334,300	0
Total	0	650,700	650,700	730,600	0
Manual Override Reason Base Date of Value Effective Date of Value					
Value Flag	Cost Approach				
Gross Building:					

## Entrance Information

Date	ID	Entry Code	Source
10/13/23	TJJ	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/28/25	202502532	2,040	A018 240 Sq Ft Paver Patio	
12/21/90	79488-3	3,000	D010 Swimming Pool-N/E 266b500'N/W	
09/25/89	79488-2	2,500	D010 Remodeling-N/A	
07/25/89	79488-1	1,225	D010 Shed-N/E 266b500'E/Penn.Cent.	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/01/15	230,000			4402/101		
04/02/91	127,000					
08/30/89	105,000					
08/26/83	51,000					

Inspection Witnessed By \_\_\_\_\_

Situs : 32261 NASSAU RD

Parcel Id: 334-5.00-84.00

Class: 416

Card: 2 of 2

Printed: April 10, 2025

**Building Information**

Year Built/Eff Year 1970 /  
Building # 2  
Structure Type Warehouse  
Identical Units 1  
Total Units  
Grade C-  
# Covered Parking  
# Uncovered Parking  
DBA JETCO HEATING  
AND AIR

**Building Other Features**

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
------	------	-----	-------	-------	---------	-------------	------	------	-----	-------	-------	---------	-------------

**Interior/Exterior Information**

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	400	80	Warehouse/Lt Mfg	9	Concrete Bl	Steel	Normal	None	None	None	4	3

**Interior/Exterior Valuation Detail**

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	400	Warehouse/Lt Mfg	53	100	17,330

**Outbuilding Data**

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

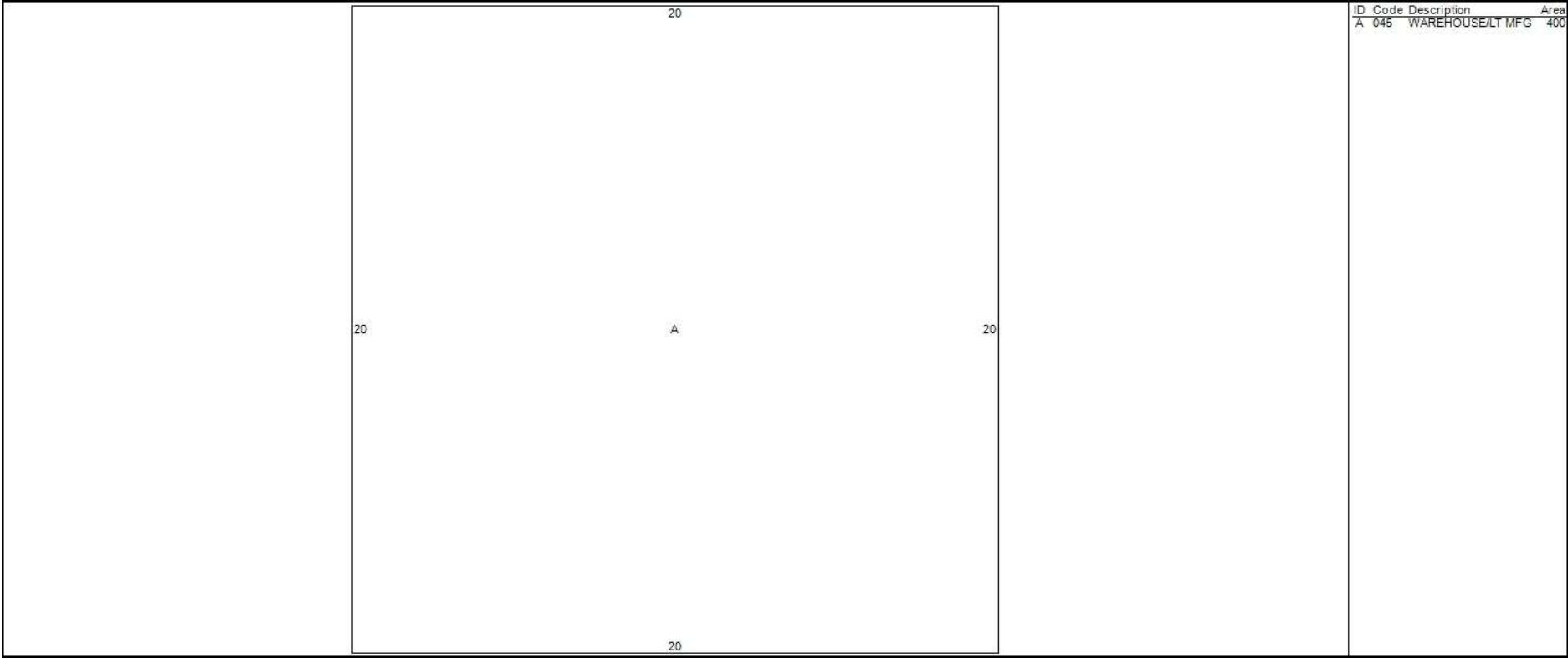
Situs : 32261 NASSAU RD

Parcel Id: 334-5.00-84.00

Class: 416

Card: 2 of 2

Printed: April 10, 2025



Additional Property Photos



Situs : 32261 NASSAU RD

Parcel Id: 334-5.00-84.00

Class: 416

Card: 2 of 2

Printed: April 10, 2025

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

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
00	S	004 Support Area	0	400		170				0							
04	S	004 General Office	0	400	25.00	170	17,000	7		0	15,810	30			4,743	4,743	11,067
05	S	004 Multi Use Sales	0	1,808	21.00	170	64,546	8		0	59,382	25			14,846	14,846	44,536
07	S	004 Whse / Lt Mfg	0	400	8.50		3,400	7		0	3,162	10			316	316	2,846

**Apartment Detail - Building 2 of 2**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

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

Total Gross Building Area	400
Replace, Cost New Less Depr	22,880
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	22,880
Value per SF	57.20

**Notes - Building 2 of 2**

JETCO HEATING AND AIR CONDITIONING

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

Total Net Income	58,449
Capitalization Rate	0.080000
Sub total	730,610
Residual Land Value	
Final Income Value	730,610
Total Gross Rent Area	2,608
Total Gross Building Area	3,008





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-8.17-127.01

Sussex County Board of Assessment VS William Nustbaum & Susan Broughe

(Owner Name)

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

Original Value: \$5,244,700

Stipulated Value: \$4,591,300

Date: 4/6/2025

Signature of Owner or duly authorized agent: W.N. Nustbaum

Printed Name: William Nustbaum

Date: 3/26/25

Signature of Sussex County Government Representative: C.R. Kooler

Printed Name: Christopher N. Kooler

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 334-8.17-127.01. The adjustment reflects a change in economic depreciation of the dwelling that brings the assessed value to \$4,591,300.



# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 27 HOLLY RD

Parcel ID: 334-8.17-127.01

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 11, 2025

## CURRENT OWNER

NUSSBAUM WILLIAM C & SUSAN E  
SPANGLER  
5000 BALTON RD  
BETHESDA MD 20816

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6VR001  
Alternate ID 334081701270100000  
Vol / Pg 3825/45  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.4086	Waterfront - Ca	3,152,860

Total Acres: .4086  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	3,152,900	3,152,900	0	3,152,900
Building	0	1,438,400	1,438,400	0	3,014,230
Total	0	4,591,300	4,591,300	0	6,167,130

Value Flag Cost Approach  
TD334DM18

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
12/15/23	NMJ	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/27/21	202101278	121,125	A108 Replace Deck Boards Drywall Sidi	
06/29/09	81565-1	288,547	D010 Dwelling W/Add-North Shores Lot	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/22/10	2,000,000			3825/45		
06/03/09	800,000					





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 27 HOLLY RD

Parcel Id: 334-8.17-127.01

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 11, 2025

## Dwelling Information

Style	Conventional	Year Built	2009
Story height	2.5	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 &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	6	Full Baths	6
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	

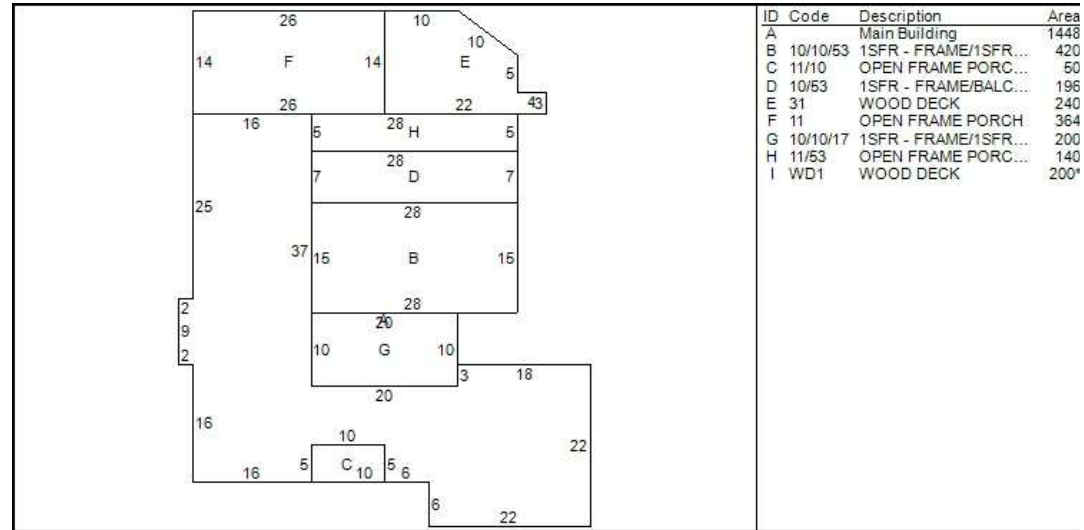
## Grade &amp; Depreciation

Grade	A+	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	65
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	668,730	% Good	94
Plumbing	42,850	% Good Override	
Basement	-46,870	Functional	
Heating	55,470	Economic	65
Attic	0	% Complete	100
Other Features	2,470	C&D Factor	
		Adj Factor	2.67
		Additions	96,100
Subtotal	722,650		
Ground Floor Area	1,448		
Total Living Area	5,206	Dwelling Value	1,435,500

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Wood Deck	x		200	1	2009	C	A	2,880

## 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 334-8.17-130.00

Sussex County Board of Assessment VS Helen Dillon

(Owner Name)

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

Original Value: \$3,760,700

Stipulated Value: \$2,526,100

Date: April 6, 2025

Signature of Owner or duly authorized agent: Helen J. Dillon

Printed Name: Helen J. Dillon

Date: 3/28/25

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 334-8.17-130.00. The adjustment reflects a change in land location and influence factor and heat/AC information on the dwelling that brings the assessed value to \$2,526,100.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 19 HOLLY RD

Parcel ID: 334-8.17-130.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## CURRENT OWNER

DILLON HELEN J TTEE REV TR  
19 HOLLY RD  
REHOBOTH BEACH DE 19971

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6VR001  
Alternate ID 334081701300000000  
Vol / Pg 5454/63  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3313	Waterfront - Ca	20
				1,920,860

Total Acres: .3313  
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,920,900	1,920,900	0	1,920,900
Building	0	605,200	444,700	0	605,160
Total	0	2,526,100	2,365,600	0	2,526,060

Value Flag Market Approach  
TD334DM18

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
07/01/24	JTS	Data Mailer Change	Owner
12/15/23	NMJ	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/20/06	81570-4	81,375	D010	Att Gar/Addition-North Shores Lot 1
12/16/94	81570-2	61,000	D010	Add. & Remodeling-North Shoreslot 62
12/16/94	81570-3	0	D010	Add. & Remodeling-North Shoreslot 62
03/29/89	81570-1	5,690	D010	Fireplace-North Shoreslot 62

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/27/21			Invalid Sale - Tyler	5454/63	Deed	DILLON HELEN J TTEE REV TR
04/21/21			Invalid Sale - Tyler	5450/309	Deed	DILLON HELEN J
10/11/83	6,667			0/0		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 19 HOLLY RD

Parcel Id: 334-8.17-130.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Ranch	Year Built	1963
Story height	1	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 &amp; Cooling

## Fireplaces

Heat Type	None	Stacks	1
Fuel Type	None	Openings	1
System Type	None	Pre-Fab	

## Room Detail

Bedrooms	4	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	

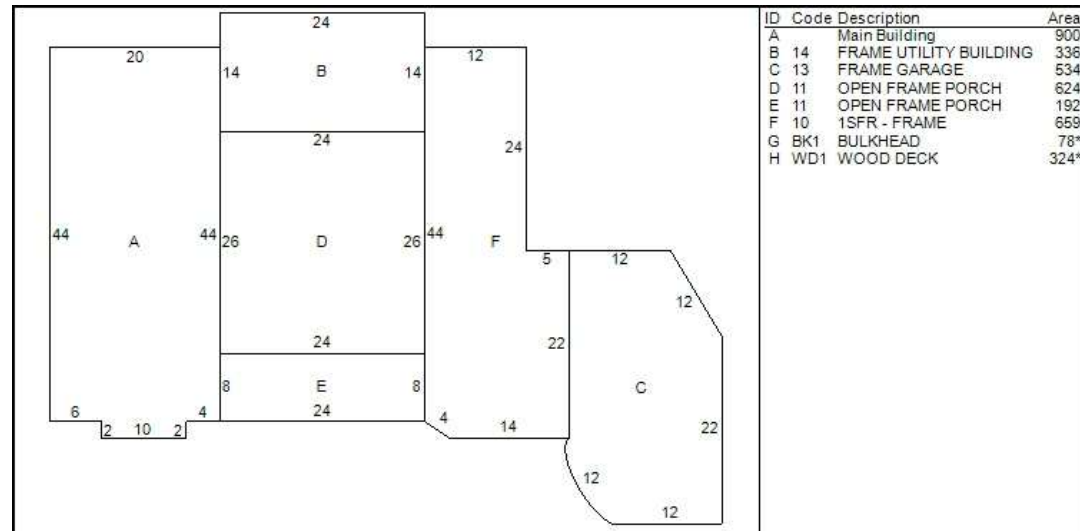
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	174,266	% Good	70
Plumbing	8,440	% Good Override	
Basement	-21,370	Functional	
Heating	-14,460	Economic	
Attic	0	% Complete	100
Other Features	2,700	C&D Factor	
		Adj Factor	2.67
		Additions	58,500
Subtotal	149,580		
Ground Floor Area	900		
Total Living Area	1,559	Dwelling Value	435,800

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Bulkhead	1 x	78	78	1	2000	C	A	5,860
Wood Deck	54 x	6	324	1	2000	C	A	3,050

## Condominium / Mobile Home Information

Complex Name  
Condo Model

Unit Number  
Unit Level  
Unit Parking  
Model (MH)

Unit Location  
Unit View  
Model Make (MH)



## Katrina M. Mears

---

**From:** Judy Aliquo <jlaliquo@gmail.com>  
**Sent:** Saturday, April 5, 2025 1:54 PM  
**To:** Katrina M. Mears  
**Subject:** Re: 334-13.00-1384.00.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.

Thank you! We approve the new value. Thanks for adjusting the square footage.

Judy Aliquo

Sent from my iPhone

On Apr 5, 2025, at 1:45 PM, Katrina M. Mears <kmears@sussexcountype.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.

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

<334-13.00-1384.00.pdf>



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 10 THOMPSON CT

Parcel ID: 334-13.00-1384.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## CURRENT OWNER

ALIUQU JAMES F JR TTEE  
JUDY L ALIUQU TTEE REV TR  
10 THOMPSON CT  
REHOBOTH BEACH DE 19971

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR091  
Alternate ID 334130013840000000  
Vol / Pg 5617/254  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential

## Property Notes

## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2837		655,440

Total Acres: .2837  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	655,400	655,400	0	655,400
Building	0	686,600	686,600	0	148,030
Total	0	1,342,000	1,342,000	0	803,430

Value Flag Cost Approach  
TD334DM5

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
02/15/24	NMJ	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/25/24	202416021	73,174	A107	Enclose Existing Screen Porch W/
02/24/14	201401391	0	TEST	Wr 12101
02/21/14	201401343	34,480	A096	12x26 Inground Pool
09/18/13	201309956	159,091	A007	2 Story Sfd 67x64, 24x28 Gagage,

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/22/21	49,650	Land & Improv	Related Parties Involved	5617/254	Deed	ALIUQU JAMES F JR TTEE
04/05/13	340,000			4111/223		





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 10 THOMPSON CT

Parcel Id: 334-13.00-1384.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Contemporary	Year Built	2014
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	Slab	# Car Bsmt Gar	0
FBLA Size	x	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

## Heating &amp; 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	7		
Kitchen Type		Bath Type	
Kitchen Remod		Bath Remod	

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

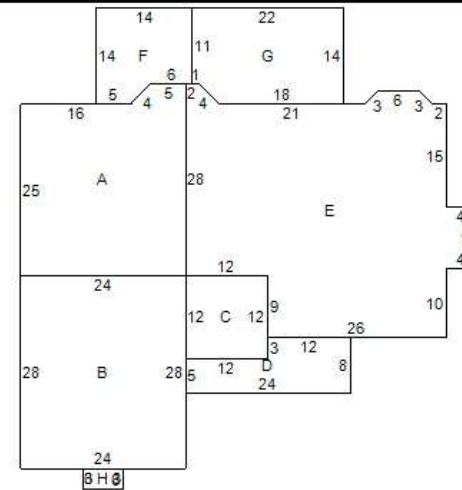
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	185,335	% Good	96
Plumbing	18,480	% Good Override	
Basement	-18,180	Functional	
Heating	15,370	Economic	
Attic	0	% Complete	100
Other Features	1,780	C&D Factor	
		Adj Factor	1.93
		Additions	156,800
Subtotal	202,790		
Ground Floor Area	620		
Total Living Area	3,137	Dwelling Value	678,400

## Building Notes



ID	Code	Description	Area
A		Main Building	620
B	13/10	FRAME GARAGE/1SFR - ...	672
C	10/10	1SFR - FRAME/1SFR - F...	144
D	11	OPEN FRAME PORCH	156
E	10	1SFR - FRAME	1247
F	31	WOOD DECK	174
G	12	ENCLOSED FRAME PO...	301
H	13/53	FRAME GARAGE/BALC...	18
I	RP3	REINFORCED CONCRE...	220*
J	PD1	DETACHED PATIO	630*

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Rc Pool	x		220	1	2000	C	A	5,880
Det Patio	x		630	1	2000	C	A	2,290

## 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 2026

In the Matter of Appeal

Parcel ID 334-13.20-120.00-2

Sussex County Board of Assessment VS Guy Weber

(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: \$ 1,478,000

Stipulated Value: \$ 1,086,400

Date: 4/9/25

Signature of Owner or duly authorized agent: Guy Weber

Printed Name: Guy Weber

Date: 4/9/25

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 and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-13.20-120.00-2. The adjustment reflects a change in land value that brings the assessed value to \$1,086,400.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 154 HENLOPEN AV

Parcel ID: 334-13.20-120.00-2

Class: Residential - Condo

Card: 1 of 1

Printed: April 11, 2025

## CURRENT OWNER

WEBER GUY GEORGE JR  
154 1/2 HENLOPEN AVE  
REHOBOTH BEACH DE 19971

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6VR003  
Alternate ID 334132001200000002  
Vol / Pg 2727/269  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0635	Economic	-40
				588,600

Total Acres: .0635  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	588,600	588,600	0	588,600
Building	0	497,800	497,800	0	365,800
Total	0	1,086,400	1,086,400	0	954,400

Value Flag Cost Approach  
TD334DM7

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
12/22/23	TRM	Occupant Not At Home	Other

## Permit Information

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

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

2099

SUSSEX COUNTY

Situated : 154 HENLOPEN AV

Parcel Id: 334-13.20-120.00-2

Class: Residential - Condo

Card: 1 of 1

Printed: April 11, 2025

## Dwelling Information

Style	Cape Cod	Year Built	2002
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 &amp; Cooling

## Fireplaces

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

## 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	

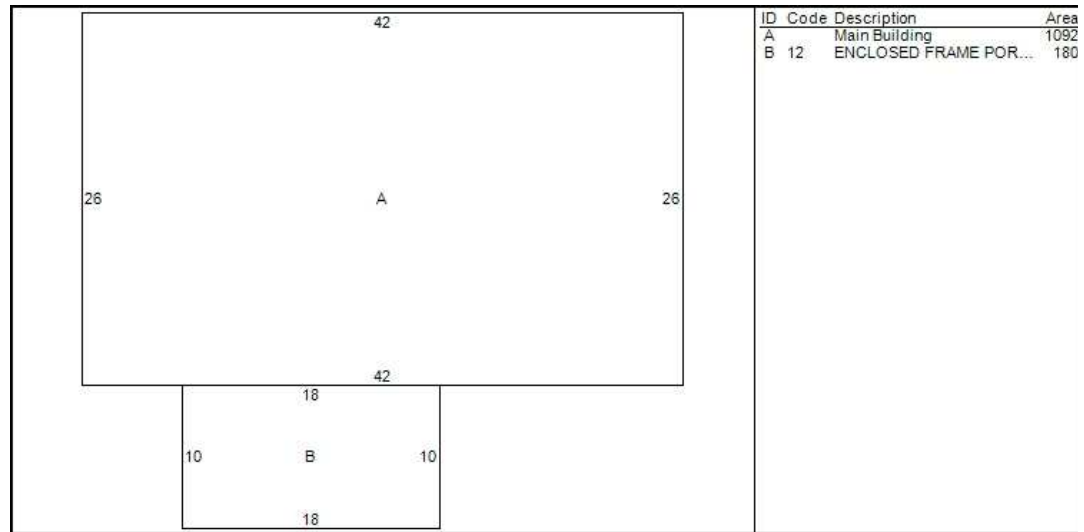
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	239,338	% Good	90
Plumbing	6,700	% Good Override	
Basement	-10,620	Functional	
Heating	19,850	Economic	
Attic	0	% Complete	100
Other Features	1,550	C&D Factor	
		Adj Factor	2.1
Subtotal	256,820	Additions	5,900
Ground Floor Area	1,092		
Total Living Area	1,638	Dwelling Value	497,800

## 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 2  
Unit Level  
Unit Parking  
Model (MH)Unit Location 1  
Unit View  
Model Make (MH)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-14,05-20,00

Sussex County Board of Assessment VS David & Ail Antonelli

(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: \$4,470,700

Stipulated Value: \$2,905,200

Date: 4-8-25

Signature of Owner or duly authorized agent: David Antonelli

Printed Name: David Antonelli

Date: 3/18/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-14.05-20.00. The adjustment reflects a change in the location factor that brings the assessed value to \$2,905,200.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 23 HARBOR RD****Parcel ID: 334-14.05-20.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 11, 2025

**CURRENT OWNER**ANTONELLI DAVID L  
ARI L ANTONELLI  
4701 DRUMMOND AVE  
CHEVY CHASE MD 20815**GENERAL INFORMATION**Living Units 1  
Neighborhood 6VR001  
Alternate ID 334140500200000000  
Vol / Pg 4886/308  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3434	Waterfront - Ca		1,613,370

Total Acres: .3434  
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	1,613,400	1,613,400	0	1,613,400
Building	0	1,291,800	1,291,800	0	1,416,940
Total	0	2,905,200	2,905,200	0	3,030,340

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

Date	ID	Entry Code	Source
12/14/23	NMJ	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
11/28/22	202216266	25,345	A186 56 Roof Mount Solar Panels	
01/07/13	201300134	3,540	A086 Replace 6-Windows	
01/23/07	70946-1	104,446	D010 Addition/Deck/Shower-North Shore	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/15/18	1,402,000			4886/308	Deed	ANTONELLI DAVID L
03/22/16				4519/142		
12/21/93	16,250					









NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-14.05-32.00

Sussex County Board of Assessment VS Morris Antonelli & Ronald West Trustees  
(Owner Name)

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

Original Value: \$ 5,126,700

Stipulated Value: \$ 3,650,000

Date: 4-8-25

Signature of Owner or duly authorized agent: David Antonelli

Printed Name: David Antonelli, Trustee

Date: 3/20/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-14.05-32.00. The adjustment reflects a change in grade of the dwelling and location factor that brings the assessed value to \$3,611,100.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 33 HARBOR ROAD EXT****Parcel ID: 334-14.05-32.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 11, 2025

**CURRENT OWNER**ANTONELLI MORRIS TRUSTEE  
RONALD D WEST TRUSTEE  
4620 N PARK AVE #906W  
CHEVY CHASE MD 20815**GENERAL INFORMATION**Living Units 1  
Neighborhood 6VR001  
Alternate ID 334140500320000000  
Vol / Pg 4329/22  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.5831	Waterfront - Ca	1,863,930

Total Acres: .5831  
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	1,863,900	1,863,900	0	1,863,900
Building	0	1,747,200	1,747,200	0	1,764,200
Total	0	3,611,100	3,611,100	0	3,628,100

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

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

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
03/03/15	201501404	57,370	A186 65 Roof Mount Panels	
01/04/88	70959-1	145,000	D010 Dwellingw/Additions-Rehoboth	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/21/09				4329/22		
09/07/87	1					
09/07/87	1					
06/05/87	1					
09/29/84	1					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 33 HARBOR ROAD EXT

Parcel Id: 334-14.05-32.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 11, 2025

## Dwelling Information

<b>Style</b>	Contemporary	<b>Year Built</b>	1988
<b>Story height</b>	1.5	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Frame	<b>Amenities</b>	Solar Energy
<b>Masonry Trim</b>	x	<b>In-law Apt</b>	No
<b>Color</b>			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

<b>Bedrooms</b>	5	<b>Full Baths</b>	5
<b>Family Rooms</b>		<b>Half Baths</b>	0
<b>Kitchens</b>		<b>Extra Fixtures</b>	3
<b>Total Rooms</b>	7		
<b>Kitchen Type</b>		<b>Bath Type</b>	
<b>Kitchen Remod</b>	No	<b>Bath Remod</b>	No

## Adjustments

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

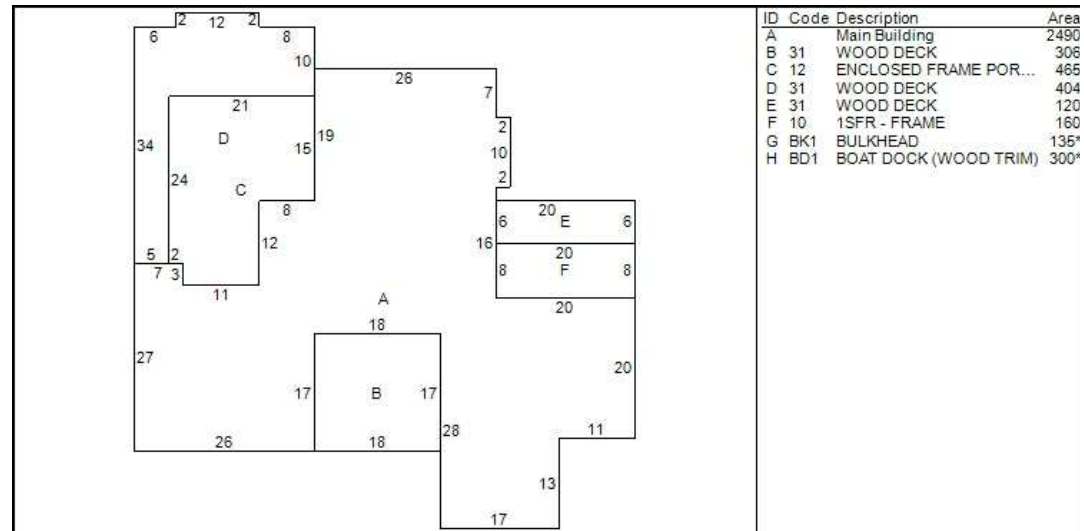
## Grade &amp; Depreciation

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

## Dwelling Computations

<b>Base Price</b>	707,009	<b>% Good</b>	83
<b>Plumbing</b>	30,130	<b>% Good Override</b>	
<b>Basement</b>	-69,370	<b>Functional</b>	
<b>Heating</b>	58,650	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	2,320	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	2.67
<b>Subtotal</b>	728,740	<b>Additions</b>	43,300
<b>Ground Floor Area</b>	2,490		
<b>Total Living Area</b>	3,895	<b>Dwelling Value</b>	1,730,600

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Bulkhead	1 x	135	135	1	2000	C	A	9,710
Boat Dock	50 x	6	300	1	2000	C	A	6,840

## 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 2026

In the Matter of Appeal

Parcel ID 334-14.17-519.00-3

Sussex County Board of Assessment VS Margaret Kempner  
(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: \$ 2,113,300

Stipulated Value: \$ 1,719,000

Date: 4/7/25

Signature of Owner or duly authorized agent: Margaret Kempner

Printed Name: Margaret Kempner

Date: 4/2/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-14.17-519.00-3. The adjustment reflects a change in economic depreciation and approach that brings the assessed value to \$1,719,000.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel ID: 334-14.17-519.00-3

Class: Residential - Condo

Card: 1 of 1

Printed: April 10, 2025

## CURRENT OWNER

KEMPNER MARGARET G  
35C BROOKLYN AVE  
REHOBOTH BEACH DE 19971

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6VR006  
Alternate ID 334141705190000003  
Vol / Pg 4843/170  
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	252,400	252,400	0	646,740
Total	0	1,719,000	1,719,000	0	2,113,340

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	Vacant Land	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/21/20	202015624	11,450	A085 12 Roof Mounted Solar Panels	

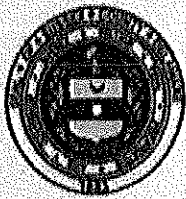
## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/20/18				4843/170	Deed	KEMPNER MARGARET G
12/30/10	855,000			3855/113		
03/28/03	737,500					
01/22/02	570,000					









NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2023

In the Matter of Appeal

Parcel ID 334-14.18-119.01-A

Sussex County Board of Assessment VS Deryck A & Elizabeth Cheney

(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: \$916,500

Stipulated Value: \$695,900

Date: 04/07/25

Signature of Owner or duly authorized agent:

Elizabeth Cheney

Printed Name:

Deryck Cheney Elizabeth Cheney

Date: 3/24/25

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 334-14.18-119.01-A. The adjustment reflects a change in number of bathrooms and economic depreciation that brings the assessed value to \$695,900.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs :****Parcel ID: 334-14.18-119.01-A****Class: Residential - Condo**

Card: 1 of 1

Printed: April 11, 2025

**CURRENT OWNER**CHENEY DERYCK  
ELIZABETH CHENEY  
6025 ERINBLAIR LOOP  
HAYMARKET VA 20169**GENERAL INFORMATION**Living Units 1  
Neighborhood 6VR118C  
Alternate ID 33414180119010000A  
Vol / Pg 5291/324  
District  
Zoning TOWN CODES  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0216	Location	111,510

Total Acres: .0216  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	111,500	111,500	0	0
Building	0	584,400	584,400	0	0
Total	0	695,900	695,900	0	0

**Value Flag** Cost Approach  
**TD334DM9****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
06/24/24	SMD	Data Mailer Change	Owner
02/07/24	SMD	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
08/13/20	439,000			5291/324	Deed	CHENEY DERYCK
12/20/94	136,000			2025/39		
05/05/86	1					

Printed: April 11, 2025

### Dwelling Information

Style	Condo Flat	Year Built	1925
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating & Cooling

## Fireplaces

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

### Room Detail

Bedrooms	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 Unheated Area
Cathedral Ceiling	x	

## Grade & Depreciation

<b>Grade</b>	C	<b>Market Adj</b>	
<b>Condition</b>	Average	<b>Functional</b>	
<b>CDU</b>	AVERAGE	<b>Economic</b>	71
<b>Cost &amp; Design</b>	0	<b>% Good Ovr</b>	
<b>% Complete</b>	100		

## Dwelling Computations

Base Price	179,529	% Good	70
Plumbing	6,700	% Good Override	
Basement	-22,020	Functional	
Heating	14,890	Economic	71
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	6.5
Subtotal	179,100	Additions	900
Ground Floor Area	1,002		
Total Living Area	1,002	Dwelling Value	584,400

## Building Notes

## Outbuilding Data

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

### Condominium / Mobile Home Information

Unit Location	2
Unit View	Neighborhood
Model Make (MH)	







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-14.18-119.01-B

Sussex County Board of Assessment VS Daryck & Elizabeth Cheney

(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: \$ 730,500

Stipulated Value: \$ 651,300

Date: 04/07/25

Signature of Owner or duly authorized agent: Daryck Cheney Elizabeth Cheney

Printed Name: Daryck Cheney Elizabeth Cheney

Date: 3/24/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher B. Keebler

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 334-14.18-119.01-B. The adjustment reflects a change in economic depreciation that brings the assessed value to \$651,300.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel ID: 334-14.18-119.01-B

Class: Residential - Condo

Card: 1 of 1

Printed: April 11, 2025

## CURRENT OWNER

CHENEY ELIZABETH  
DERYCK CHENEY  
6025 ERINBLAIR LOOP  
HAYMARKET VA 20169

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6VR118C  
Alternate ID 33414180119010000B  
Vol / Pg 6197/253  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0216	Location	111,510

Total Acres: .0216  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	111,500	111,500	0	0
Building	0	539,800	539,800	0	0
Total	0	651,300	651,300	0	0

Value Flag Cost Approach  
TD334DM9

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
02/07/24	SMD	Occupant Not At Home	Other

## Permit Information

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

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/04/24				6197/253	Deed	CHENEY ELIZABETH
11/04/24	6,150			6197/208	Deed	ROSLEWICZ JASON
11/01/24				6197/22	Deed	ROSLEWICZ JASON
09/27/99	1			2426/148		
06/28/85	125,000					





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel Id: 334-14.18-119.01-B

Class: Residential - Condo

Card: 1 of 1

Printed: April 11, 2025

## Dwelling Information

Style	Condo Flat	Year Built	1925
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

Heat Type	Central Full Ac	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	2
Total Rooms	4		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

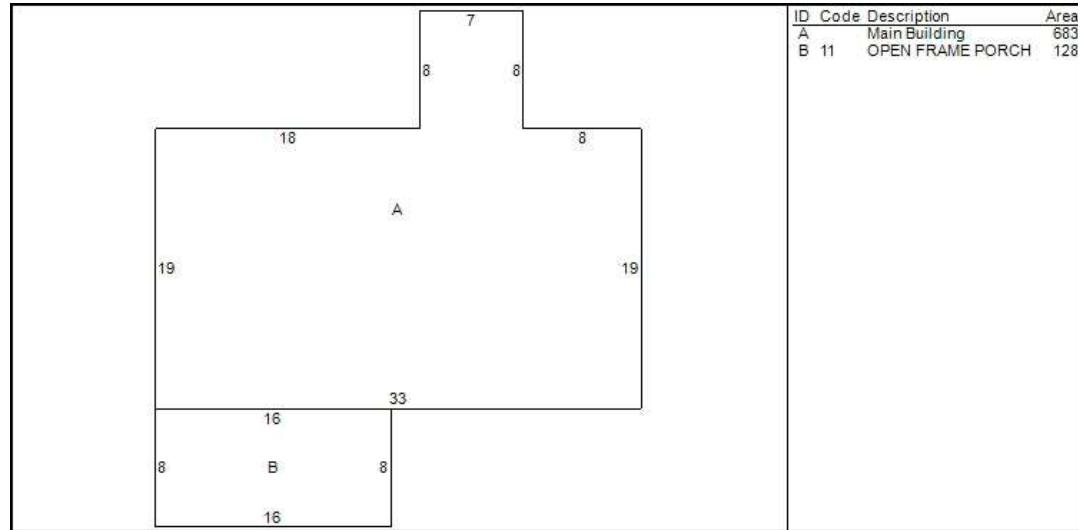
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	137,227	% Good	70
Plumbing	2,680	% Good Override	
Basement	-16,830	Functional	
Heating	11,380	Economic	86
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	6.5
		Additions	2,100
Subtotal	134,460		
Ground Floor Area	683		
Total Living Area	683	Dwelling Value	539,800

## 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

B

Unit Level

2

Unit Parking

Unit Location

2

Model (MH)

Unit View

Neighborhood

Model Make (MH)



**Katrina M. Mears**

---

**From:** Suzanne Feaster <rigbyland@aol.com>  
**Sent:** Saturday, April 5, 2025 5:09 PM  
**To:** Katrina M. Mears  
**Subject:** Re: 334-20.00-27.00.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.

We do accept the stipulated value of \$904,100. We will forward a signed hard copy of the Negotiated Settlement Stipulation to you by mail.  
Thank you for your attention to this matter.

David Feaster and Suzanne Feaster

On Saturday, April 5, 2025 at 09:51:30 AM EDT, 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.

*Kind Regards,*

***Katrina M. Mears***

***Manager of Business Services, Finance***

***2 The Circle***

***P.O. Box 589***

***Georgetown, DE 19947***

***Tel: 302.855.7859***

***Mobile: 302.245.7928***

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 11 HOLLY RDG****Parcel ID: 334-20.00-27.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**FEASTER DAVID G SUZANNE B  
11 HOLLY RDG  
REHOBOTH BEACH DE 19971**GENERAL INFORMATION**Living Units 1  
Neighborhood 6GR001  
Alternate ID  
Vol / Pg 1927/236  
District  
Zoning  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2870			498,690

Total Acres: .287  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	498,700	498,700	0	498,700
Building	0	405,400	722,700	0	405,390
Total	0	904,100	1,221,400	0	904,090

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

Date	ID	Entry Code	Source
06/20/24	JXL	Data Mailer Change	Owner
01/16/24	MEP	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
01/27/05	75334-2	0	D010	Renew Bp 223760-Country Manor
02/02/04	75334-1	127,715	D010	Dwelling W/Additions-Country Man

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/31/93	1			1927/236		



# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 11 HOLLY RDG

Parcel Id: 334-20.00-27.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

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

## Basement

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

## Heating & Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

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

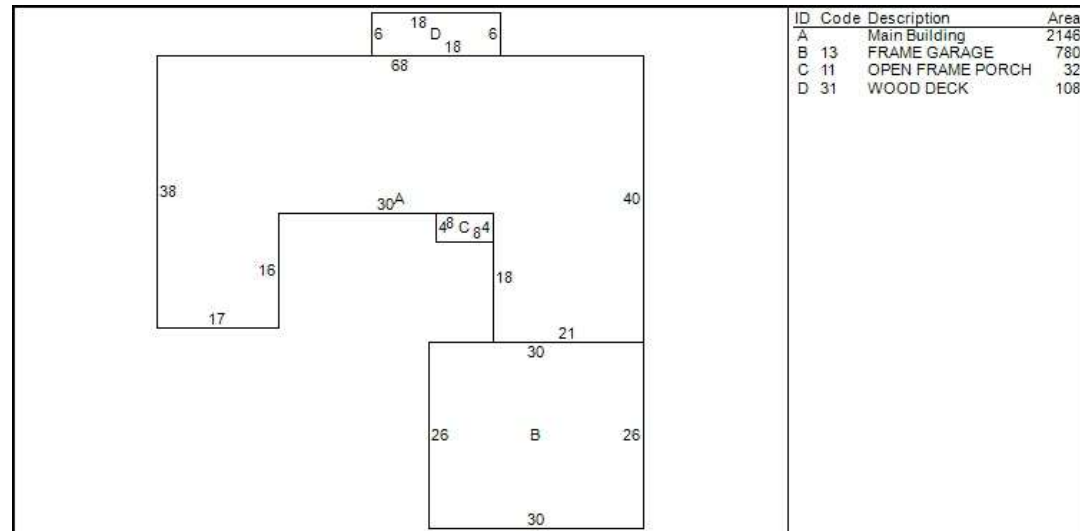
## Grade & Depreciation

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

## Dwelling Computations

<b>Base Price</b>	364,684	<b>% Good</b>	84
<b>Plumbing</b>	11,780	<b>% Good Override</b>	
<b>Basement</b>	-20,230	<b>Functional</b>	
<b>Heating</b>	30,250	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	2.07
<b>Subtotal</b>	386,480	<b>Additions</b>	24,500
<b>Ground Floor Area</b>	2,146		
<b>Total Living Area</b>	2,146	<b>Dwelling Value</b>	722,700

## 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)**



**Katrina M. Mears**

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**From:** Janet Green <janetcashgreen@yahoo.com>  
**Sent:** Saturday, April 5, 2025 12:54 PM  
**To:** Katrina M. Mears  
**Subject:** Re: 334-20.00-33.00.pdf

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

Hello.

I agree with this assessment. I do not have a printer so please use this email as my acceptance. Thank you very much for your help.

-Janet Green

On Apr 5, 2025, at 11:51 AM, Katrina M. Mears <kmears@sussexcountysde.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.

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

<334-20.00-33.00.pdf>

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 6 HAWKS NEST ST****Parcel ID: 334-20.00-33.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**GREEN RUSSELL D  
JANET C GREEN  
54 WORTHINGTON PARK RD  
NEWARK DE 19711**GENERAL INFORMATION**Living Units 1  
Neighborhood 6GR001  
Alternate ID 334200000330000000  
Vol / Pg 6016/150  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.4988	Waterview - Tic	549,300

Total Acres: .4988  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	549,300	549,300	0	549,300
Building	0	406,900	406,900	0	419,000
Total	0	956,200	956,200	0	968,300

Value Flag Cost Approach  
TD334DM2Manual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
01/16/24	MEP	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
07/11/95	75341-2	109,769	D010 Dwellingw/Additions-Country Manc	
03/23/92	75341-1	6,500	D010 Porch & Deck-Country Manor Pine	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/04/23	955,000			6016/150	Deed	GREEN RUSSELL D
12/15/95	204,600			3752/231		
02/28/92	1					





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 6 HAWKS NEST ST

Parcel Id: 334-20.00-33.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Ranch	Year Built	1996
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 &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	3	Full Baths	2
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	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	

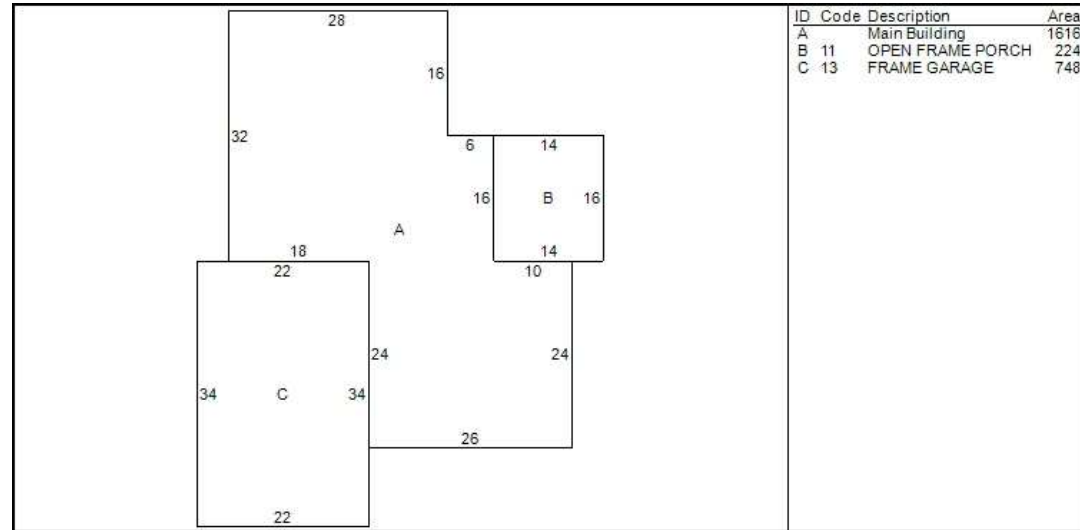
## Grade &amp; Depreciation

Grade	C+	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	70
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	274,151	% Good	87
Plumbing	8,440	% Good Override	
Basement	-15,210	Functional	
Heating	22,740	Economic	70
Attic	0	% Complete	100
Other Features	1,620	C&D Factor	
		Adj Factor	2.07
Subtotal	291,740	Additions	18,900
Ground Floor Area	1,616		
Total Living Area	1,616	Dwelling Value	406,900

## 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)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 334-20.00-72.00

Sussex County Board of Assessment VS Nicholas & Carol Revak  
(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: \$ 1,450,900

Stipulated Value: \$ 1,252,900

Date: 4/7/2025

Signature of Owner or duly authorized agent: Nicholas Revak Carol Revak

Printed Name: Nicholas Revak Carol Revak

Date: 3/24/25

Signature of Sussex County Government Representative: Christopher S. Kaehler

Printed Name: Christopher S. Kaehler

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 334-20.00-72.00. The adjustment reflects a change in grade and square footage of the dwelling that brings the assessed value to \$1,252,900.



# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 4 BAY REACH

Parcel ID: 334-20.00-72.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## CURRENT OWNER

REVAK NICHOLAS R  
CAROL D REVAK  
4 BAY REACH  
REHOBOTH BEACH DE 19971

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6GR001  
Alternate ID  
Vol / Pg 4221/255  
District  
Zoning  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3398		511,310

Total Acres: .3398  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	511,300	511,300	0	511,300
Building	0	741,600	741,600	0	468,670
Total	0	1,252,900	1,252,900	0	979,970

Value Flag Cost Approach  
TD334DM2

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
01/11/24	MEP	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/04/16	201608266	200,025	A018 Deck 14x22 Under 30", Ktchn, Lau	
12/15/99	75382-2	15,500	D010 Enclose Existing Por-Country Man	
08/21/96	75382-1	117,522	D010 Dwellingw/Additions-Bay Country M	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/24/14	608,000			4221/255		
01/27/04	535,000					
06/28/95	1					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 4 BAY REACH

Parcel Id: 334-20.00-72.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Ranch	Year Built	1997
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 &amp; 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	8		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

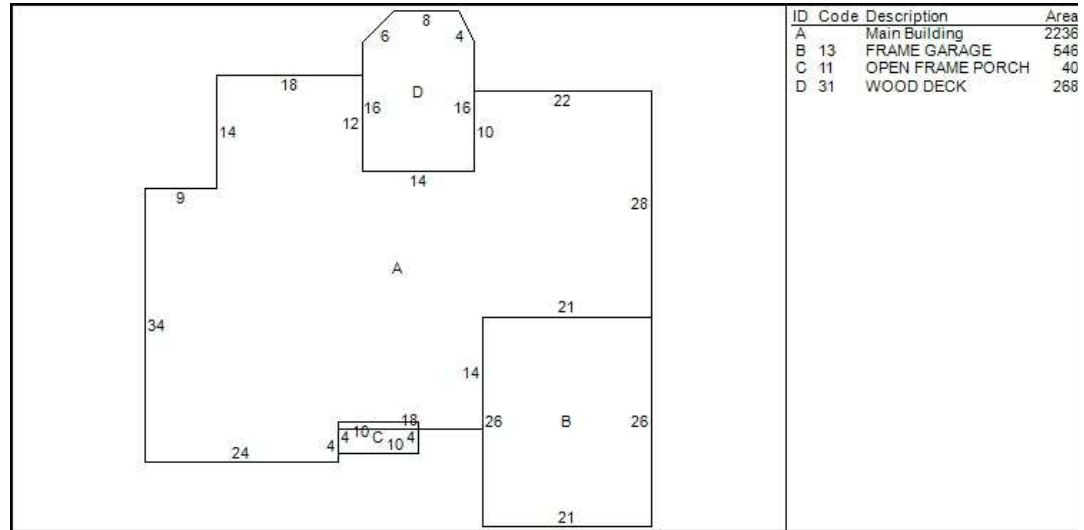
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	360,647	% Good	88
Plumbing	11,250	% Good Override	
Basement	-20,000	Functional	
Heating	29,920	Economic	
Attic	0	% Complete	100
Other Features	2,700	C&D Factor	
		Adj Factor	2.07
		Additions	19,900
Subtotal	384,520		
Ground Floor Area	2,236		
Total Living Area	2,236	Dwelling Value	741,600

## Building Notes



## 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)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.10-1.03

Sussex County Board of Assessment VS Rocco Abbascio 2012 Revocable Trust  
(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: \$ 16,223,500 Stipulated Value: \$ 6,554,700

Date: 3/31/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Allan Turi

Date: 3/19/25

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 334-20.10-1.03. The adjustment reflects a change in grade, condition and square footage that brings the assessed value to \$6,554,700.

**RESIDENTIAL PROPERTY RECORD CARD** 2099**SUSSEX COUNTY****Situs : 21446 E LAKE DR****Parcel ID: 334-20.10-1.03****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**ROCCO A ABESSINIO 2012 REVOCABLE TRUST  
50 APPLIED CARD WAY  
GLEN MILLS PA 19342**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR093  
Alternate ID 334201000010300000  
Vol / Pg 4213/298  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.5957	Waterfront - Oc Waterfront - La	2,745,090

Total Acres: .5957  
Spot:

Location: 13 EXCEL LOCATION (POS INFLU)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	2,745,100	2,745,100	0	2,745,100
Building	0	3,809,600	3,809,600	0	1,863,890
Total	0	6,554,700	6,554,700	0	4,608,990

**Value Flag** Cost Approach  
**TD334DM1****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
12/19/23	TSA	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
03/20/23	202302962	248,000	A017	Extend And Replace Existing Deck
03/18/14	201402354	150,000	A017	Changing Existing Roof Line And F
05/02/00	76064-2	5,900	D010	Pier-Irene Carpenter-Draper Lands
07/15/98	76064-1	465,658	D010	Dwellingw/Additions-I.Carpenter Di

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/31/13	7,700,000			4213/298		
07/13/98	1					
01/13/97	1					





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 21446 E LAKE DR

Parcel Id: 334-20.10-1.03

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Conventional	Year Built	2000
Story height	2.25	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	2
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	

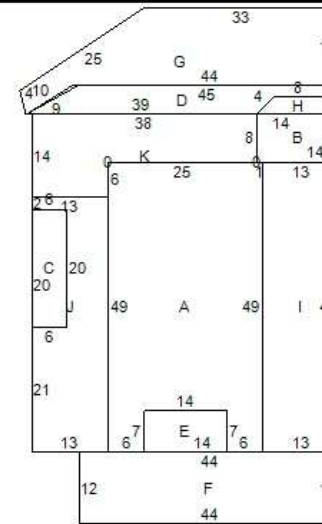
## Grade &amp; Depreciation

Grade	A+	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	81
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	551,077	% Good	89
Plumbing	27,850	% Good Override	
Basement	0	Functional	
Heating	45,710	Economic	81
Attic	0	% Complete	100
Other Features	12,690	C&D Factor	
		Adj Factor	5.5352
Subtotal	637,330	Additions	228,800
Ground Floor Area	1,176		
Total Living Area	5,998	Dwelling Value	3,809,600

## Building Notes



ID Code	Description	Area
A	Main Building	1176
B 11/11	OPEN FRAME PO...	112
C 50/10/10/31	BASEMENT/1SFR ...	120
D 53	BALCONY	212
E 50/10/10/11	BASEMENT/1SFR ...	98
F 11/53	OPEN FRAME PO...	528
G 31	WOOD DECK	581
H 11/11	OPEN FRAME PO...	33
I 50/10/10	BASEMENT/1SFR ...	637
J 50/10/10	BASEMENT/1SFR ...	439
K 10/10	1SFR - FRAME/1S...	382

## Outbuilding Data

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

## Condominium / Mobile Home Information

Complex Name  
Condo Model

Unit Number  
Unit Level  
Unit Parking  
Model (MH)

Unit Location  
Unit View  
Model Make (MH)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-23.10-6.00

Sussex County Board of Assessment VS Donald Mensch

(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: \$4,017,500

Stipulated Value: \$3,187,100

Date: 4/7/25

Signature of Owner or duly authorized agent: Brandt Mensch

Printed Name: Brandt Mensch on behalf of Donald H. Mensch

Date: 3/22/25

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 334-23.10-6.00. The adjustment reflects a change in land depreciation and condition of dwelling that brings the assessed value to \$3,187,100.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 1 HALL AV

Parcel ID: 334-23.10-6.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## CURRENT OWNER

MENSH DONALD H  
1 HALL AVE  
REHOBOTH BEACH DE 19971

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6GR004  
Alternate ID 334231000060000000  
Vol / Pg 5556/18  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3269 Location Traffic - Heavy	-15	1,410,130

Total Acres: .3269  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,410,100	1,410,100	0	1,410,100
Building	0	1,777,000	1,777,000	0	2,297,700
Total	0	3,187,100	3,187,100	0	3,707,800

Value Flag Cost Approach  
TD334DM1

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
07/01/24	JTS	Data Mailer Change	Owner
02/09/24	TSA	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/15/03	77371-1	254,128	D010 Dwelling W/Additions-Reh Indian E	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/22/21			Invalid Sale - Tyler	5556/18	Deed	MENSH DONALD H
10/08/02	750,000			2762/26		
11/10/94		1				



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 1 HALL AV

Parcel Id: 334-23.10-6.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Conventional	Year Built	2004
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	Full	# Car Bsmt Gar	1
FBLA Size	1,510	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

## Heating &amp; 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	5
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	

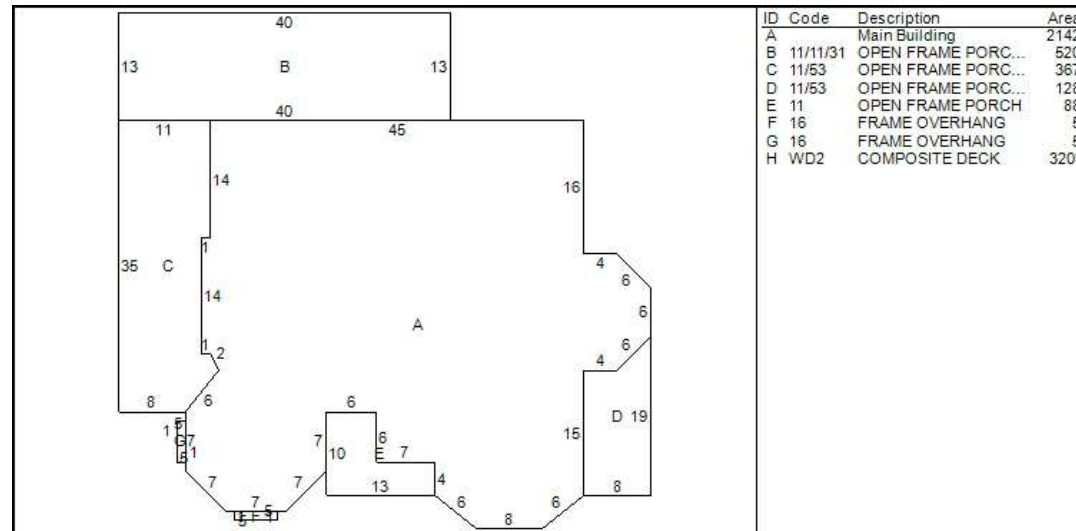
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	648,612	% Good	91
Plumbing	31,870	% Good Override	
Basement	0	Functional	
Heating	53,800	Economic	
Attic	0	% Complete	100
Other Features	90,990	C&D Factor	
		Adj Factor	2.17
		Additions	65,900
Subtotal	825,270		
Ground Floor Area	2,142		
Total Living Area	4,294	Dwelling Value	1,772,700

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Compst Dk	32 x 10		320	1	2000	C	G	4,260

## Condominium / Mobile Home Information

Complex Name  
Condo Model

Unit Number  
Unit Level  
Unit Parking  
Model (MH)

Unit Location  
Unit View  
Model Make (MH)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-8.00-50.00

Sussex County Board of Assessment VS Ronal & Nancy Smith Trustees

(Owner Name)

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

Original Value: \$ 1,227,800

Stipulated Value: \$ 801,200

Date: 4/1/2025

Signature of Owner or duly authorized agent:

Ronal Smith Nancy Smith

Printed Name: Ronal Smith Nancy Smith

Date: 2/3/25

Signature of Sussex County Government Representative: \_\_\_\_\_

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 335-8.00-50.00. The adjustment reflects a change in neighborhood and land influence that brings the assessed value to \$801,200.



## RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :

Parcel ID: 335-8.00-50.00

Class: Agricultural w/ Residential

Card: 1 of 1

Printed: April 10, 2025

## CURRENT OWNER

SMITH RONAL W REV TRUST  
NANCY L SMITH REV TRUST  
16346 GILLS NECK RD  
LEWES DE 19958

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR217  
Alternate ID 335080000500000000  
Vol / Pg 4324/186  
District  
Zoning AGRICULTURAL/RESIDEI  
Class A

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Residual	AC 0.5001			28,130
Primary Site	AC 1.0000	Location	20	378,000

Total Acres: 1.5001  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	28,100	406,100	406,100	0	406,100
Building	0	395,100	395,100	0	636,890
Total	28,100	801,200	801,200	0	1,042,990

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

## Entrance Information

Date	ID	Entry Code	Source
02/22/24	TJJ	Vacant Land	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/14/03	83682-5	7,200	D010	Det Pole Building-Nw/Rd 267 4775
06/27/03	83682-4	3,840	D010	Sunroom On Deck-Nw/Rd 267 477
07/27/93	83682-3	22,464	D010	Addition-N/W 2671 Mile N/E 268
10/30/86	83682-2	5,000	D010	Porch-N/W 267n/E Old R.R. R.O.V
09/26/83	83682-1	500	D010	Shed-E/267 3/4 Mile S/E 23

## 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 :

Parcel Id: 335-8.00-50.00

Class: Agricultural w/ Residential

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Cape Cod	Year Built	1970
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	Partial	# Car Bsmt Gar	0
FBLA Size	x	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
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	

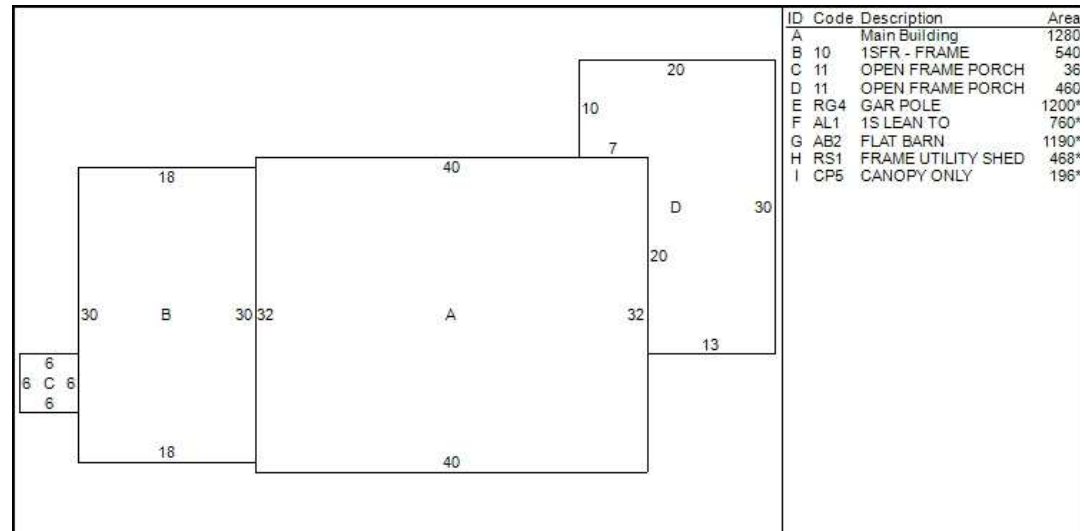
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	295,615	% Good	74
Plumbing	11,250	% Good Override	
Basement	-7,890	Functional	
Heating	24,520	Economic	
Attic	0	% Complete	100
Other Features	2,700	C&D Factor	
		Adj Factor	1.18
		Additions	32,000
Subtotal	326,200		
Ground Floor Area	1,280		
Total Living Area	2,780	Dwelling Value	322,600

## Building Notes



ID	Code	Description	Area
A		Main Building	1280
B	10	1SFR - FRAME	540
C	11	OPEN FRAME PORCH	36
D	11	OPEN FRAME PORCH	460
E	RG4	GAR POLE	1200*
F	AL1	1S LEAN TO	760*
G	AB2	FLAT BARN	1190*
H	RS1	FRAME UTILITY SHED	468*
I	CP5	CANOPY ONLY	196*

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Garage Poe	30 x 40		1,200	1	2021	C	A	37,460
1s Lean To	20 x 38		760	1	2000	C	A	1,940
Flat Barn	34 x 35		1,190	1	2000	B	G	27,570
Frame Shed	26 x 18		468	1	1920	C	F	1,440
Canopy	14 x 14		196	1	2000	C	A	4,120

## 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:** diane rulka <dcrulka@gmail.com>  
**Sent:** Sunday, April 6, 2025 9:22 PM  
**To:** Katrina M. Mears  
**Subject:** Re: 335-8.12-40.00.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.

I also wanted to state that we accept the reassessment of \$608,800 and I will send you a signed copy to follow

Diane Rulka -Rodenberg  
M 540-379-6997  
Sent from my iPhone

On Apr 6, 2025, at 9:19 PM, diane rulka <dcrulka@gmail.com> wrote:

Thank you very much for the reassessment

We will sign this and get it back to you. I will have to take it to a scanner

Diane Rulka Rodenberg  
Sent from my iPhone

On Apr 5, 2025, at 12:48 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.

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

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 110 WASHINGTON AV****Parcel ID: 335-8.12-40.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**

RULKA-RODENBERG DIANE &  
WILLIAM S RODENBERG  
10625 PLEASANT VALE RD  
DELAPLANE VA 20144

**GENERAL INFORMATION**

Living Units 1  
Neighborhood 6PR009  
Alternate ID 335081200400000000  
Vol / Pg 0/0  
District  
Zoning TOWN CODES  
Class Residential

**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1162			474,300

Total Acres: .1162  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	474,300	474,300	0	474,300
Building	0	134,500	134,500	0	255,550
Total	0	608,800	608,800	0	729,850

Value Flag Cost Approach  
TD335DM1

Manual Override Reason  
Base Date of Value  
Effective Date of Value

**Entrance Information**

Date	ID	Entry Code	Source
07/14/24	JTS	Data Mailer Change	Owner
02/14/24	TJJ	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
07/23/84	84739-1	6,000	D010 Remodeling-Washington Ave.	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/24/83	35,000			0/0		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 110 WASHINGTON AV

Parcel Id: 335-8.12-40.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Conventional	Year Built	1910
Story height	2	Eff Year Built	
Attic	Unfinished	Year Remodeled	
Exterior Walls	Asbest/Asphalt	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 &amp; Cooling

## Fireplaces

Heat Type	None	Stacks	1
Fuel Type	None	Openings	1
System Type	None	Pre-Fab	

## Room Detail

Bedrooms	2	Full Baths	1
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	
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	

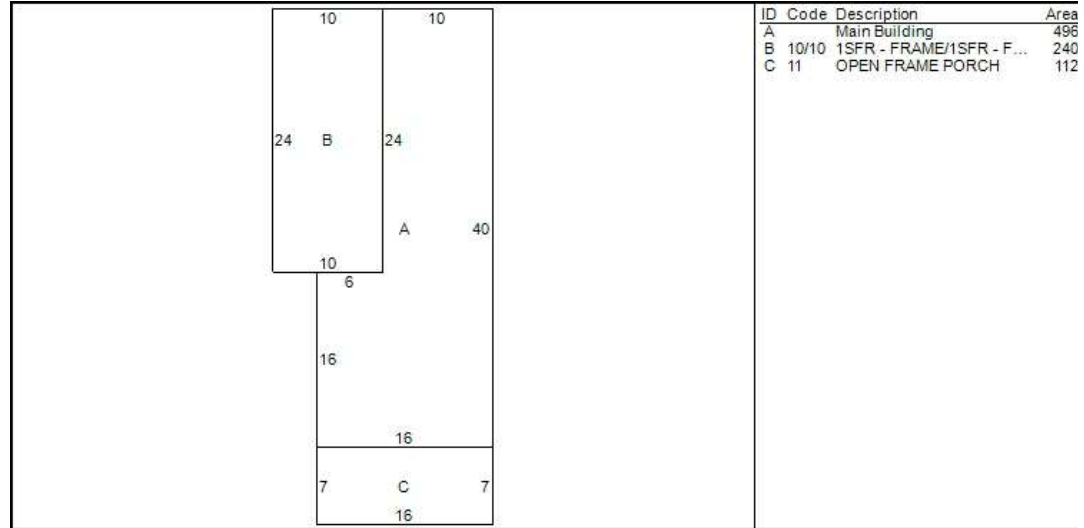
## Grade &amp; Depreciation

Grade	C	Market Adj	
Condition	Fair	Functional	
CDU	FAIR	Economic	80
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	157,265	% Good	61
Plumbing		% Good Override	
Basement	-6,230	Functional	
Heating	-13,050	Economic	80
Attic	6,120	% Complete	100
Other Features	3,371	C&D Factor	
		Adj Factor	1.6
Subtotal	147,480	Additions	12,100
Ground Floor Area	496		
Total Living Area	1,280	Dwelling Value	134,500

## Building Notes



## 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)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year: 2025

In the Matter of Appeal

Parcel ID: 335-11.00-59.00-T77

Sussex County Board of Assessment VS Robert & Carol Renauld  
(Owner Name)

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

Original Value: \$526,400

Stipulated Value: \$484,200

Date: 4/5/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: ROBERT RENAULD

Date: 3/28/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Kozler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 335-11.00-59.00-T77. The adjustment reflects a change in economic depreciation that brings the assessed value to \$484,200.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 23130 WAGGONER AV****Parcel ID: 335-11.00-59.00-T77****Class: Residential - Condo**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**RENAULD ROBERT RICHARD JR  
CAROL LU RENAULD  
23130 WAGGONER AVE  
LEWES DE 19958**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR166C  
Alternate ID 33511005900T7700000  
Vol / Pg 5352/77  
District  
Zoning  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2776			61,240

Total Acres: .2776  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	61,200	61,200	0	0
Building	0	423,000	423,000	0	0
Total	0	484,200	484,200	0	0

**Value Flag** Cost Approach  
TD335DM5**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
03/04/24	CMP	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
10/11/21	202114938	11,900	A186 14 Roof Mount Solar Panels	
02/18/21	202102403	6,707	A108 Enclose Existing Screen Porch Wit	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/17/20	345,490			5352/77	Deed	RENAULD ROBERT RICHARD JR
11/13/20				5350/175	Deed	US HOME CORPORATION





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 23130 WAGGONER AV

Parcel Id: 335-11.00-59.00-T77

Class: Residential - Condo

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Twnhse Interior	Year Built	2020
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 &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

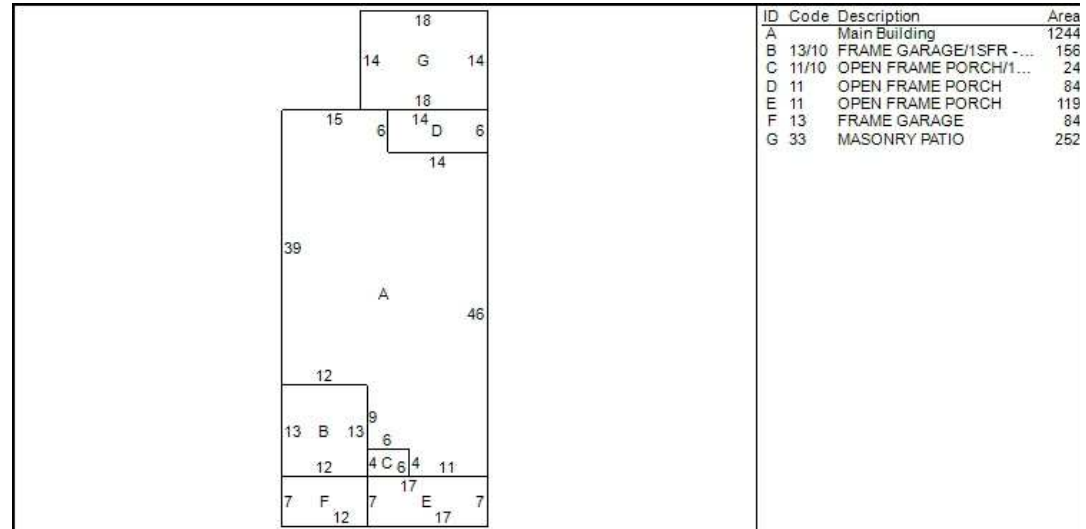
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	316,506	% Good	99
Plumbing	10,780	% Good Override	
Basement	-29,860	Functional	
Heating	26,250	Economic	100
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.22
		Additions	26,300
Subtotal	323,680		
Ground Floor Area	1,244		
Total Living Area	2,357	Dwelling Value	423,000

## 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 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 432-2.00-127.00

Sussex County Board of Assessment VS Brian & Debra McCurnin Trustees  
(Owner Name)

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

Original Value: \$702,200

Stipulated Value: \$661,600

Date: 7-April-2025

Signature of Owner or duly authorized agent: Brian McCurnin

Printed Name: Brian McCurnin

Date: 3/31/25

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 432-2.00-127.00. The adjustment reflects a change in grade of the dwelling that brings the assessed value to \$661,600.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 5060 MORGANS WAY****Parcel ID: 432-2.00-127.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**

MCCURNIN BRIAN T TTEE  
DEBRA J MCCURNIN TTEE REV TR  
5060 MORGANS WAY  
LAUREL DE 19956

**GENERAL INFORMATION**

Living Units 1  
Neighborhood 2AR001  
Alternate ID 432020001270000000  
Vol / Pg 5186/145  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000			73,300
Residual	AC 0.0600			1,100

Total Acres: 1.06  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	74,400	74,400	0	74,400
Building	0	587,200	570,300	0	587,180
Total	0	661,600	644,700	0	661,580

Value Flag TD432DM1  
Market Approach

Manual Override Reason  
Base Date of Value  
Effective Date of Value

**Entrance Information**

Date	ID	Entry Code	Source
09/28/22	KLC	Info At Door	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
08/05/20	202009094	55,900	A096	Inground Swimming Pool 18x36, P
07/16/20	202006739	182,111	A007	"1 St Dw 73x67, Att Gar 24x36'6""

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/16/20	71,500			5186/145	Deed	MCCURNIN BRIAN T TTEE
09/05/17	35,000			4763/170	Deed	WEST KLAY L



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 5060 MORGANS WAY

Parcel Id: 432-2.00-127.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

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

## Basement

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

## Heating &amp; 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	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	

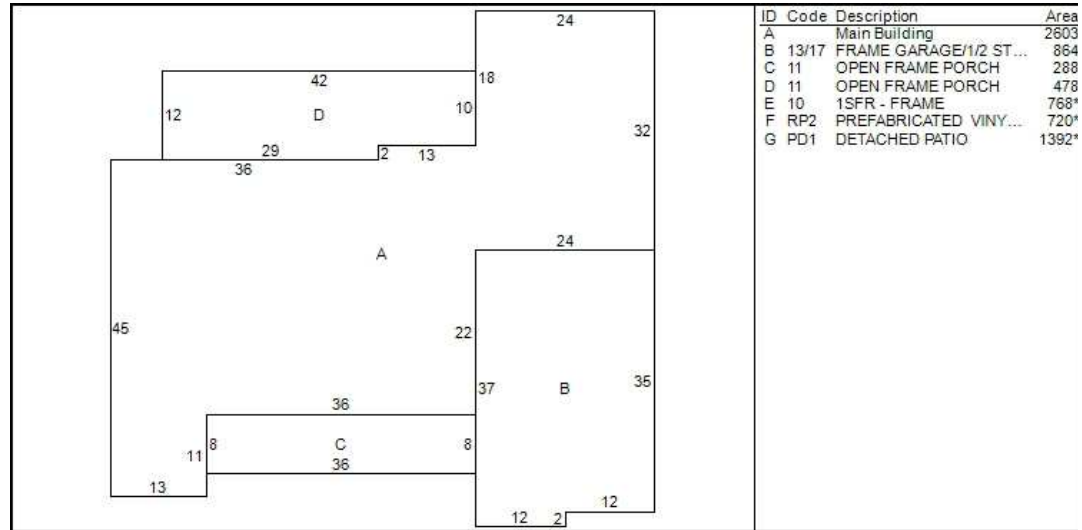
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	431,476	% Good	94
Plumbing	14,730	% Good Override	
Basement	-23,930	Functional	
Heating	35,790	Economic	
Attic	0	% Complete	100
Other Features	2,830	C&D Factor	
		Adj Factor	1
Subtotal	460,900	Additions	110,600
Ground Floor Area	2,603		
Total Living Area	3,803	Dwelling Value	543,900

## Building Notes



ID	Code	Description	Area
A		Main Building	2603
B	13/17	FRAME GARAGE/1/2 ST...	864
C	11	OPEN FRAME PORCH	288
D	11	OPEN FRAME PORCH	478
E	10	1SFR - FRAME	768*
F	RP2	PREFABRICATED VINYL...	720*
G	PD1	DETACHED PATIO	1392*

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pool	x		720	1	2020	C	G	17,950
Det Patio	x		1,392	1	2020	C	A	8,420

## 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 2020

In the Matter of Appeal

Parcel ID 531-11.00-58.00

Sussex County Board of Assessment VS Gerald & Karen Bell  
(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: \$552,700

Stipulated Value: \$471,700

Date: 4-8-25

Signature of Owner or duly authorized agent: Gerald M. Bell Jr. & Karen L. Bell

Printed Name: Gerald M. Bell, Jr. & Karen L. Bell

Date: 3/27/25

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 531-11.00-58.00. The adjustment reflects a change in grade and square footage of the dwelling and approach that brings the assessed value to \$471,700.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 26408 OLD CARRIAGE RD****Parcel ID: 531-11.00-58.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**BELL GERALD M JR  
KAREN L BELL  
26408 OLD CARRIAGE RD  
SEAFORD DE 19973**GENERAL INFORMATION**Living Units 1  
Neighborhood 3AR029  
Alternate ID 531110000580000000  
Vol / Pg 2999/85  
District  
Zoning AGRICULTURAL/RESIDEI  
Class A**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			56,420
Residual	AC	9.2600			108,500

Total Acres: 10.26  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	164,900	164,900	0	164,900
Building	0	306,800	363,700	0	306,810
Total	0	471,700	528,600	0	471,710

Value Flag TD531DM2  
Market ApproachManual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
06/04/24	DMR	Data Mailer Change	Owner
07/14/23	JCL	Info At Door	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
10/14/05	91453-1	158,512	D010 Dwelling W/Additions-Old Carriage	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/28/04	93,500			2999/85		
05/26/92	1					
03/01/90	1					





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 26408 OLD CARRIAGE RD

Parcel Id: 531-11.00-58.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Cape Cod	Year Built	2006
Story height	1.25	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

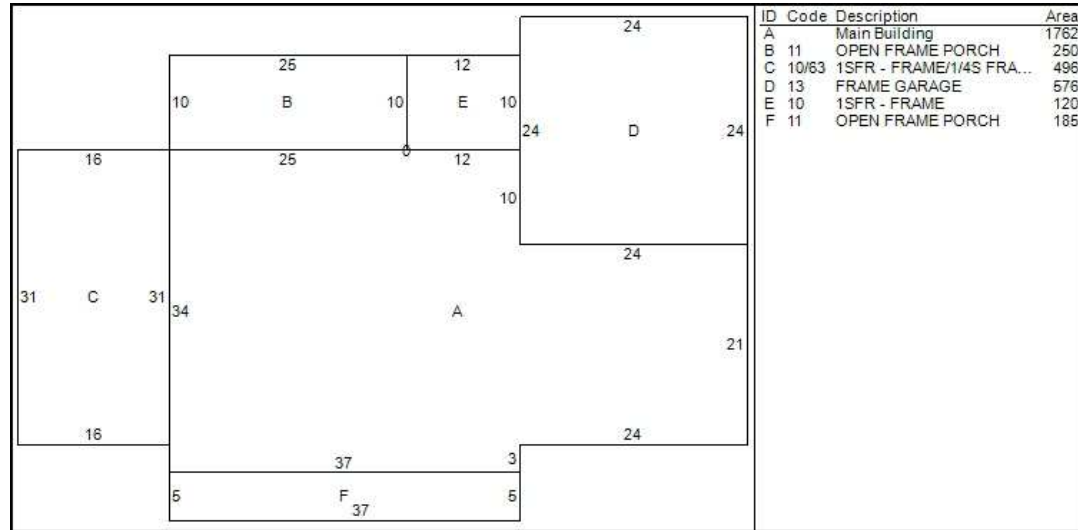
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	353,463	% Good	80
Plumbing	9,840	% Good Override	
Basement	-16,340	Functional	
Heating	29,320	Economic	
Attic	0	% Complete	100
Other Features	1,620	C&D Factor	
		Adj Factor	1
Subtotal	377,900	Additions	61,400
Ground Floor Area	1,762		
Total Living Area	2,943	Dwelling Value	363,700

## Building Notes



## 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)



**Katrina M. Mears**

---

**From:** pamela alston-goslee <pamgos@gmail.com>  
**Sent:** Monday, April 7, 2025 9:38 AM  
**To:** Katrina M. Mears  
**Subject:** Re: 531-15.00-138.00.pdf

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

Good morning,

I agree with the reduction. Please accept this email as acceptance and agreement. Thank you Patsy Green  
Sent from my iPhone

On Apr 4, 2025, at 4:01 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-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**  
**Tel: 302.855.7859**  
**Mobile: 302.245.7928**

<531-15.00-138.00.pdf>

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 26820 MALIHORN DR****Parcel ID: 531-15.00-138.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**GREEN PATSY P  
26820 MALIHORN DR  
SEAFORD DE 19973**GENERAL INFORMATION**Living Units 1  
Neighborhood 3AR034  
Alternate ID 531150001380000000  
Vol / Pg 3949/20  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000			85,000
Residual	AC 0.0200			430

Total Acres: 1.02  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	85,400	85,400	0	85,400
Building	0	336,600	336,600	0	419,440
Total	0	422,000	422,000	0	504,840

**Value Flag** Cost Approach  
**TD531DM3****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
08/03/23	MAE	Info At Door	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
12/04/07	92441-1	185,998	D010 Dwelling W/Add-Malihorn Crest li L	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/01/11	290,000			3949/20		
10/23/07	87,500					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 26820 MALIHORN DR

Parcel Id: 531-15.00-138.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Cape Cod	Year Built	2008
Story height	1.25	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## 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	

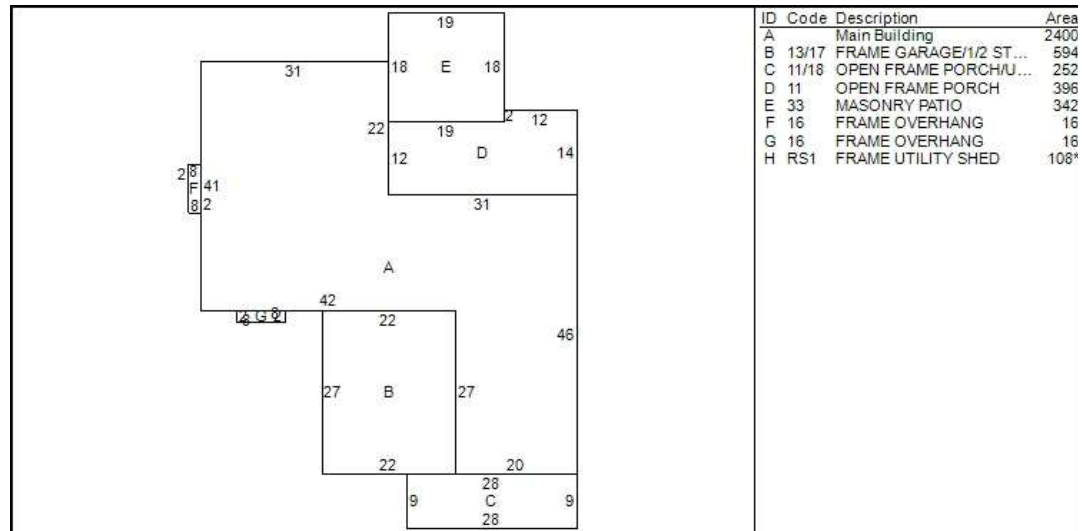
## Grade &amp; Depreciation

Grade	C	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	80
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	438,156	% Good	81
Plumbing	8,030	% Good Override	
Basement	-20,250	Functional	
Heating	36,340	Economic	80
Attic	0	% Complete	100
Other Features	1,550	C&D Factor	
		Adj Factor	1
		Additions	35,000
Subtotal	463,830		
Ground Floor Area	2,400		
Total Living Area	3,329	Dwelling Value	335,600

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 9		108	1	2012	C	A	990

## 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 533-12.00-602.00

Sussex County Board of Assessment VS Wendy Wilnowski  
(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: \$670,100

Stipulated Value: \$587,900

Date: 4/10/2025

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

DocuSigned by:

WENDY WILNOWSKI

97C924C8942E48E...

Printed Name: WENDY WILNOWSKI

Date: 3/28/25

Signature of Sussex County Government Representative: \_\_\_\_\_

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 533-12.00-602.00. The adjustment reflects a change in grade of the dwelling that brings the assessed value to \$587,900.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 37314 HIDDEN BAY DR****Parcel ID: 533-12.00-602.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 11, 2025

**CURRENT OWNER**WILMOWSKI WENDY TTEE TR  
112 WOODLYN AVE  
NORRISTOWN PA 19403**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR086  
Alternate ID 533120006020000000  
Vol / Pg 5245/231  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3319			166,670

Total Acres: .3319  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	166,700	166,700	0	166,700
Building	0	421,200	377,500	0	421,190
Total	0	587,900	544,200	0	587,890

**Value Flag** Market Approach  
**TD533DM4****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

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

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
06/29/06	96575-2	8,416	D010	Chg Scrn Por To Snrm-Refuge @
06/03/04	96575-1	157,654	D010	Dwelling W/Additions-Refuge @ Di

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/28/20	450,000			5245/231	Deed	WILMOWSKI WENDY TTEE TR
09/23/13	407,000			4175/252		
12/21/04	421,976					





RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 37314 HIDDEN BAY DR

Parcel Id: 533-12.00-602.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 11, 2025

Dwelling Information

Style	Salt Box	Year Built	2004
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	Crawl	# Car Bsmt Gar	0
FBLA Size	x	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	2
Total Rooms	7		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

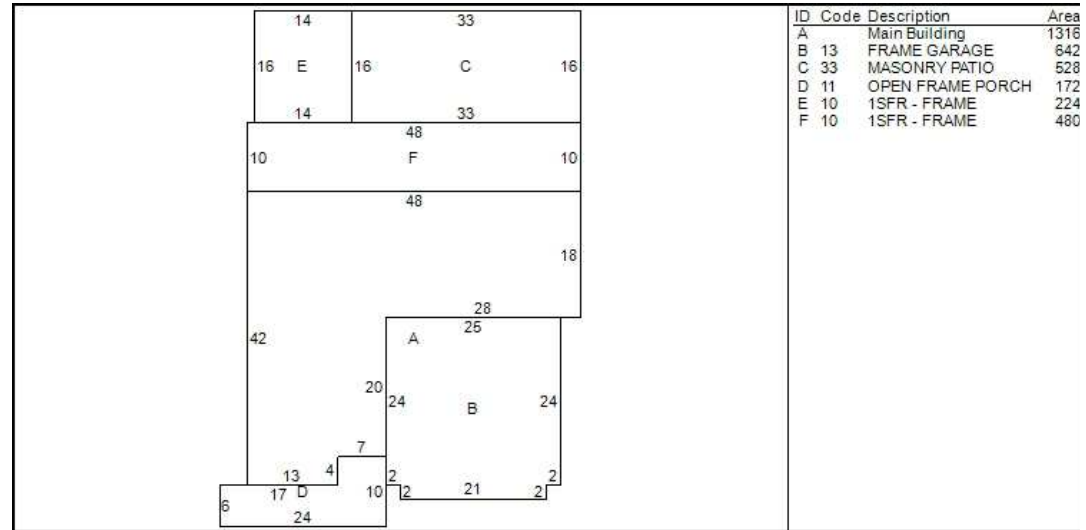
Grade & Depreciation

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

Dwelling Computations

Base Price	316,349	% Good	91
Plumbing	14,730	% Good Override	
Basement	-13,500	Functional	
Heating	26,240	Economic	
Attic	0	% Complete	100
Other Features	1,700	C&D Factor	
		Adj Factor	1
Subtotal	345,520	Additions	63,100
Ground Floor Area	1,316		
Total Living Area	3,007	Dwelling Value	377,500

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name  
Condo Model

Unit Number  
Unit Level  
Unit 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 533-19.00-1347.00

Sussex County Board of Assessment VS George & Sheri Homme

(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: \$ 1,490,500

Stipulated Value: \$ 1,048,700

Date: 04/07/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: George Hommé

Signer ID: FNZ1CJEJ11...

Date: 4/2/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 533-19.00-1347.00. The adjustment reflects a change in location factor that brings the assessed value to \$1,048,700.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 38037 WATER WALK WAY

Parcel ID: 533-19.00-1347.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## CURRENT OWNER

HOMME GEORGE  
SHERRI HOMME  
38037 WATER WALK WAY  
SELBYVILLE DE 19975

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1AR083  
Alternate ID 533190013470000000  
Vol / Pg 5487/151  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2351	Waterview - C	174,410

Total Acres: .2351  
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	174,400	174,400	0	174,400
Building	0	874,300	874,300	0	779,560
Total	0	1,048,700	1,048,700	0	953,960

Value Flag Cost Approach  
TD533DM7

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
04/12/24	JXL	Data Mailer Change	Owner
10/26/22	NGV	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/21/17	201707831	8,000	A037 Stand By Generator	
01/26/17	201700743	0	TEST Fi 5296	
11/14/16	201611222	234,753	A007 2 St Dw 50x50, Att Gar 31x24, Por	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/15/21			Invalid Sale - Tyler	5487/151	Deed	HOMME GEORGE
08/13/20	835,000			5291/201	Deed	HOMME GEORGE
05/31/16	160,000			4549/117		
01/31/07	230,000					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 38037 WATER WALK WAY

Parcel Id: 533-19.00-1347.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Conventional	Year Built	2017
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 &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	2
Total Rooms	7		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

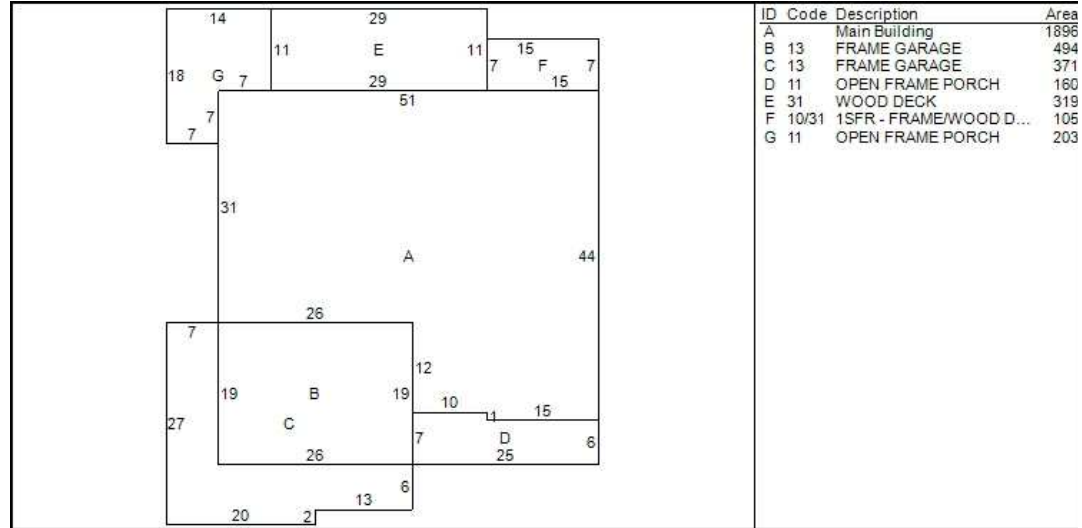
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	584,742	% Good	93
Plumbing	18,750	% Good Override	
Basement	-23,170	Functional	
Heating	48,500	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.35
		Additions	62,800
Subtotal	628,820		
Ground Floor Area	1,896		
Total Living Area	3,897	Dwelling Value	874,300

## 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 533-19.07-93.00

Sussex County Board of Assessment VS Patrick Warren

(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: \$765,000

Stipulated Value: \$698,000

Date: 4/6/2025

Signature of Owner or duly authorized agent: Warren R. Patrick

Printed Name: WARREN R. PATRICK

Date: 3/28/25

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 533-19.07-93.00. The adjustment reflects a change in approach and economic depreciation that brings the assessed value to \$698,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 37695 CRAB BAY LN****Parcel ID: 533-19.07-93.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 10, 2025

**CURRENT OWNER**PATRICK WARREN R & MARY M PATRICK  
37695 CRAB BAY LN  
SELBYVILLE DE 19975**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR090  
Alternate ID 533190700930000000  
Vol / Pg 3297/176  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2324	Waterfront - Ca		324,170

Total Acres: .2324  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	324,200	324,200	0	324,200
Building	0	373,800	373,800	0	431,690
Total	0	698,000	698,000	0	755,890

**Value Flag** Cost Approach  
**TD533DM2****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
10/06/22	TJJ	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
04/22/21	202105037	2,660	A017	Enclosing Existing Patio With Scre
03/30/21	202104746	6,407	A108	Remove And Replace 7 Windows
02/04/10	100448-2	35,684	D010	Additions-Keen-Wik West Lot 128
07/20/92	100448-1	68,832	D010	Dwellingw/Additions-Keen Wik We

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/18/06	500,000			3297/176		
07/15/92	72,500					





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 37695 CRAB BAY LN

Parcel Id: 533-19.07-93.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 10, 2025

## Dwelling Information

Style	Ranch	Year Built	1992
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

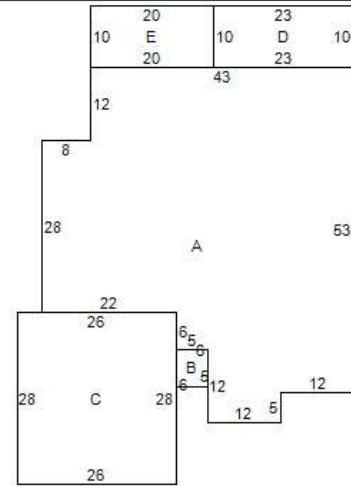
## Grade &amp; Depreciation

Grade	B-	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	81
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	393,851	% Good	75
Plumbing	7,360	% Good Override	
Basement	-21,850	Functional	
Heating	32,670	Economic	81
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.35
		Additions	21,100
Subtotal	412,030		
Ground Floor Area	2,346		
Total Living Area	2,346	Dwelling Value	366,400

## Building Notes



ID	Code	Description	Area
A		Main Building	2346
B	11	OPEN FRAME PORCH	30
C	13	FRAME GARAGE	728
D	31	WOOD DECK	230
E	11	OPEN FRAME PORCH	200
F	BD1	BOAT DOCK (WOOD TRIM)	130

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Boat Dock	5 x	26	130	1	2021	A	A	7,350

## 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 : 29168 HICKMAN LN****Parcel ID: 133-17.00-13.03****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 9, 2025

**CURRENT OWNER**SAUNDERS DAVID S & DONNA L  
29168 HICKMAN LN  
MILLSBORO DE 19966**GENERAL INFORMATION**Living Units 1  
Neighborhood 1QR004  
Alternate ID 133170000130300000  
Vol / Pg 2403/140  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Waterfront - Riv Abuts Commer		84,000
Residual	AC 0.2700			4,050

Total Acres: 1.27  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	88,100	88,100	0	88,100
Building	0	551,700	551,700	0	428,430
Total	0	639,800	639,800	0	516,530

Value Flag TD133DM2  
Cost ApproachManual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
07/06/22	GTM	No Trespassing	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
04/23/03	7533-2	131,702	HIST Dwelling W/Additions-Lot 1	
05/17/02	7533-1	2,808	HIST Shed-Rd331 And 339, Lot 1	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/08/99	40,000			2403/140		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 29168 HICKMAN LN

Parcel Id: 133-17.00-13.03

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 9, 2025

## Dwelling Information

Style	Cape Cod	Year Built	2004
Story height	1	Eff Year Built	
Attic	Unfinished	Year Remodeled	
Exterior Walls	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 &amp; Cooling

## Fireplaces

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

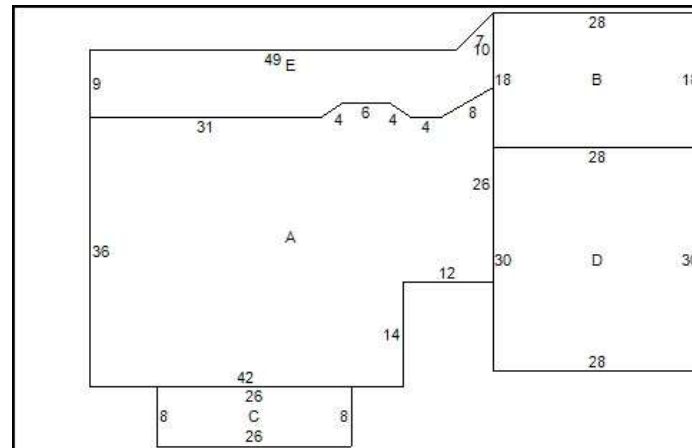
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	358,248	% Good	79
Plumbing	10,040	% Good Override	
Basement	0	Functional	
Heating	29,720	Economic	
Attic	19,510	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.27
		Additions	89,400
Subtotal	417,520		
Ground Floor Area	1,808		
Total Living Area	2,522	Dwelling Value	532,400

## Building Notes



ID	Code	Description	Area
A		Main Building	1808
B	50/10/18	BASEMENT/1SFR - F...	504
C	11	OPEN FRAME PORCH	208
D	13/63	FRAME GARAGE/1/4...	840
E	33/31	MASONRY PATIO/WO...	467
F	RS1	FRAME UTILITY SHED	312*
G	BD1	BOAT DOCK (WOOD...	328*
H	BD1	BOAT DOCK (WOOD...	104*

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 26		312	1	2002	C	A	1,600
Boat Dock	4 x 82		328	1	2021	C	A	13,450
Boat Dock	4 x 26		104	1	2021	C	A	4,270

## Condominium / Mobile Home Information

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

PASDAT	PASDAT	PASDAT	PASDAT	PASDAT	PASDAT	PASDAT	PASDAT	OWELDAT	OWELDAT	OWELDAT	OWELDAT	OWELDAT	OWELDAT	OWELDAT	OWELDAT	OWELDAT	OWELDAT	PASDAT	SALES	SALES	SALES	SALES	SALES	SALES	VALUE		
DEMO	DR	DRVAL	SC/IN	DRVAL	SP/CDIST	SRNO	DRVAL	EXP/ACT	CDIST	CONVENTIONAL	YRNO	BR/TP	BEHNO	EXP/ACT	CDIST	CONVENTIONAL	YRNO	LOCATION	Sale Date	Sale Type	Sale Price	PF	Adjusted Price	ADJ PF	PF		
113-17-00-13.01	20168	HICKMAN	LN	00-None	1-INDIAN RIVER	120004	R	1.517	1	1	DE CAPE COD	2004	6	3	2	0	6-FULL	AV	2,322	RIVERFRONT - ACCESS TO IR BAY							
113-17-00-46.00					1-INDIAN RIVER	120004	R	1.8	1	1.5	DE CAPE COD	2000	7	4	3	0	3-CRAWL	AV	2,825	RIVERFRONT - ACCESS TO IR BAY	03/26/21	2-Land & Improv	399,000	442.24	476,800	495.49	
113-17-10-9.00	245	RIVER	DR	MB-Millboro	1-INDIAN RIVER	120004	R	0.485	1	1	03-RANCH	1954	4	2	2	2	5-PARTIAL	AV	1,530	RIVERFRONT - ACCESS TO IR BAY	03/26/21	2-Land & Improv	525,000	397.73		ACTIVE LISTING	
233-6-00-136.00	111	PEBBLE	DR	00-None	1-INDIAN RIVER	18A209	R	0.368	1	1	03-RANCH	1999	6	4	2	0	3-CRAWL	AV	2,385	ABUTTS RIVER (COMMON AREA IN BETWEEN)	06/30/21	2-Land & Improv	790,000	345.73	790,000	345.73	
233-6-00-157.00	110	PEBBLE	DR	00-None	1-INDIAN RIVER	18A209	R	0.412	1	1.5	DE CAPE COD	2002	6	3	2	0	3-CRAWL	AV	1,782	ABUTTS RIVER (COMMON AREA IN BETWEEN)	03/09/21	2-Land & Improv	649,000	364.26		ACTIVE LISTING	
236-6-00-191.00	236	SANDY BEACH	DR	00-None	1-INDIAN RIVER	18A209	R	0.35	1	1	04-RAISED RANCH	1977	6	3	2	0	6-FULL	AV	1,704	VIEW OF RIVER (ACROSS ST)	05/31/21	2-Land & Improv	682,000	400.23	682,000	400.23	
234-32-00-12.00	24634	HONESHIGE	DR	00-None	1-INDIAN RIVER	18A021	R	0.803	1	2	21-CONVENTIONAL	1986	6	3	3	0	3-CRAWL	AV	1,500	POND FRONT - NO ACCESS TO IR BAY	01/18/22	2-Land & Improv	614,900	232.36	689,900	309.33	
234-32-00-97.01	26630	CARLEGE	DR	00-None	1-INDIAN RIVER	18A021	R	0.786	1	2	21-CONVENTIONAL	2020	6	3	3	0	3-CRAWL	AV	2,233	RIVERFRONT - ACCESS TO IR BAY	06/22/21	2-Land & Improv	765,000	342.59	765,000	342.59	
234-32-00-91.00	26508	JERSEY	RD	00-None	1-INDIAN RIVER	18A021	R	1.52	1	2	21-CONVENTIONAL	1910	6	3	2	2	4-CELLAR	AV	2,999	RIVERFRONT - ACCESS TO IR BAY	04/18/22	2-Land & Improv	917,000	305.90	1,007,800	340.59	
234-32-00-91.00	26508	JERSEY	RD	00-None	1-INDIAN RIVER	18A021	R	1.52	2	1.5	DE CAPE COD	1910	4	1	1	0	3-CRAWL	AV	1,568	RIVERFRONT - ACCESS TO IR BAY	04/18/22	2-Land & Improv	917,000	584.82	1,007,800	642.73	
																			MIDIAN					682,000	342.59	689,900	345.73
																			AVERAGE					650,180	310.01	681,140	329.47

☐ 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](mailto:assessmentappeals@sussexcountype.gov). If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

**REMEMBER:**

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

**Property Identification**

Owner(s): David S. & Donna L. Saunders Parcel ID: 133-17.00-13.03

Street Address of Parcel: 29168 Hickman Lane, Millsboro, DE 19966

Current Assessment: \$ 814,900

Purchase Price (Total of Land and Improvement): \$ 285,000 Date of Purchase: 12-2003

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
<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

**Description of Property**

Lot size/Land Area 1.27 acres Style of Home Cape Cod

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: N/A

Describe outbuildings or accessory structures other than main dwelling:

Shed (12x26)

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

No comparable homes; Should be reduced due to errors depicted in attached

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:

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: \_\_\_\_\_ 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 \_\_\_\_\_ be reduced to: \$ \_\_\_\_\_

Signature of Owner or agent: David S. Saunders Donna L. Saunders

Print Name and Title: David S. Saunders Donna L. Saunders

Mailing Address: 29168 Hickmen Lane  
Millsboro DE 19966

E Mail Address: SAUNDEDS@gmail.com Telephone: 302-332-7672  
302-290-9961

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

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

I request that Assessment disclose witnesses and exhibits. ☐

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



March 13, 2025

RE: Parcel ID 133-17.00-13.03 - 29168 Hickman Lane, Millsboro, DE 19966

Due to tax reassessment, some information from Sussex County is inaccurate. See below breakdown

	Per Sussex County	Per David and Donna Saunders
Approximate year built	2004	2003
Total Rooms	10	6 (3 bedrooms, 1 kitchen, 1 dining room, 1 living room)
Total ½ baths	2	0
Basement	full	3/4
Finished Rec Room	0	1
Total Living Area	3888	1919
Lot Size	1.51 acre	1.27

March 13, 2025

RE: Parcel ID 133-17.00-13.03 - 29168 Hickman Lane, Millsboro, DE 19966

Due to tax reassessment, some information from Sussex County is inaccurate. See below breakdown

	Per Sussex County	Per David and Donna Saunders
Approximate year built	2004	2003
Total Rooms	10	6 (3 bedrooms, 1 kitchen, 1 dining room, 1 living room and hallways)
Total ½ baths	2	0
Basement	full	3/4
Finished Rec Room	0	1
Total Living Area	3888	1919 2504 per blueprint
Lot Size	1.51 acre	1.27 per property record card

Assessed value as of 2/19/2004 \$51,650

Assessed value as of 2025 \$815,000 (over 1400% increase)

\*updated 3/20/25

how much of  
Bsmt is  
Finished?

# Client Thumbnail

130 Pebble Dr, Dagsboro, DE 19939

Active

Residential

\$649,000 ✓



MLS #: DESU2076732  
Tax ID #: 233-06.00-157.00  
MLS Area: Dagsboro Hundred -  
Sussex, DE County  
(31005)  
School District: Indian River  
Subdiv / Neigh: SANDY BEACH  
Garage Spaces: 2  
Total Parking: 6

Beds: 3  
Baths: 2  
AbvGrd Fin SqFt: 1,740  
Acres/Lot SF: .41 / 17859.6  
Lot Dim: 153x118  
Annual Tax Amt:  
Property Cond: Excellent

HOA Fee: \$240 / Ann.  
Structure Type: Detached  
Style: Cape Cod, Salt  
Box  
Central Air/Heat: No / Yes  
Year Built: 2002  
DOM/CDOM: 59 / 288

*Short Deck*

28014 Possum Point Rd, Millsboro, DE 19966

Closed | 08/12/24

Residential

\$389,000



MLS #: DESU2064172  
Tax ID #: 233-01.00-29.00  
MLS Area: Dagsboro Hundred -  
Sussex, DE County  
(31005)  
School District: Indian River  
Subdiv / Neigh: POSSUM POINT  
Garage Spaces:  
Total Parking: 3

Beds: 3  
Baths: 1  
AbvGrd Fin SqFt: 795  
Acres/Lot SF: .10 / 4356  
Lot Dim: 30.00 x 150.00  
Annual Tax Amt: \$529.00  
Property Cond: Excellent

Structure Type: Detached  
Style: Cottage  
Central Air/Heat: Yes / Yes  
Year Built: 1938  
DOM/CDOM: 16 / 16

Settled Date: 08/12/24

131 Pebble Dr, Dagsboro, DE 19939

Closed | 06/16/23

Residential

\$790,000 ✓



MLS #: DESU2039434  
Tax ID #: 233-06.00-156.00  
MLS Area: Dagsboro Hundred -  
Sussex, DE County  
(31005)  
School District: Indian River  
Subdiv / Neigh: SANDY BEACH  
Garage Spaces: 2  
Total Parking: 2  
Concessions: No

Beds: 4  
Baths: 2  
AbvGrd Fin SqFt: 2,300  
Acres/Lot SF: .39 / 16988  
Lot Dim: 167.00 x 103.00  
Annual Tax Amt: \$740.00  
Property Cond:

HOA Fee: \$200 / Ann.  
Structure Type: Detached  
Style: Ranch/Rambler  
Central Air/Heat: Yes / Yes  
Year Built: 1999  
DOM/CDOM: 4 / 4

*Shared Deck*

Settled Date: 06/16/23

236 Sandy Beach Dr, Dagsboro, DE 19939

Closed | 05/29/23

Residential

\$682,000 ✓



MLS #: DESU2038668  
Tax ID #: 233-06.00-191.00  
MLS Area: Dagsboro Hundred -  
Sussex, DE County  
(31005)  
School District: Indian River  
Subdiv / Neigh: SANDY BEACH  
Garage Spaces: 4  
Total Parking: 4  
Concessions: No

Beds: 3  
Baths: 2  
AbvGrd Fin SqFt: 1,936  
Acres/Lot SF: .34 / 14810  
Lot Dim: 119.00 x 204.00  
Annual Tax Amt: \$1,166.00  
Property Cond:

HOA Fee: \$220 / Ann.  
Structure Type: Detached  
Style: Ranch/Rambler  
Central Air/Heat: Yes / Yes  
Year Built: 1977  
DOM/CDOM: 35 / 35

*Not Direct  
Beach, No Deck*

Settled Date: 05/29/23

26630 Carlisle Dr, Millsboro, DE 19966

Closed | 06/21/23

Residential

**\$765,000**



MLS #: DESU2027020  
Tax ID #: 234-32.00-97.01  
MLS Area: Indian River Hundred -  
Sussex, DE County  
(31008)

Beds: 4  
Baths: 3  
AbvGrd Fin SqFt: 2,121  
Acres/Lot SF: .83 / 36154.8  
Lot Dim: 448.00 x 382.00  
Annual Tax Amt: \$1,019.00  
Property Cond: Excellent

Structure Type: Detached  
Style: Coastal  
Central Air/Heat: Yes / Yes  
Year Built: 2020  
DOM/CDOM: 269 / 269

School District: Indian River  
Subdiv / Neigh: NONE AVAILABLE  
Garage Spaces: 2  
Total Parking: 6  
Concessions: No

Settled Date: 06/21/23

26508 Jersey Rd, Millsboro, DE 19966

Closed | 04/14/22

Residential

**\$917,000**



MLS #: DESU2015582  
Tax ID #: 234-32.00-91.00  
MLS Area: Indian River Hundred -  
Sussex, DE County  
(31008)

Beds: 3  
Baths: 2  
AbvGrd Fin SqFt: 2,250  
Acres/Lot SF: 1.52 / 66211  
Lot Dim: 8.00 x 0.00  
Annual Tax Amt: \$595.00  
Property Cond: Excellent

Structure Type: Detached  
Style: Colonial,  
Contemporary,  
Farmhouse/Nation  
Folk  
Central Air/Heat: Yes / Yes  
Year Built: 1916  
DOM/CDOM: 9 / 9

School District: Indian River  
Subdiv / Neigh: NONE AVAILABLE  
Garage Spaces: 3  
Total Parking: 14  
Concessions: No

Settled Date: 04/14/22

26424 Horseshoe Dr, Millsboro, DE 19966

Closed | 01/14/22

Residential

**\$614,900**



MLS #: DESU2004690  
Tax ID #: 234-32.00-12.00  
MLS Area: Indian River Hundred -  
Sussex, DE County  
(31008)

Beds: 3  
Baths: 2 / 1  
AbvGrd Fin SqFt: 2,300  
Acres/Lot SF: .85 / 37050  
Lot Dim: 79.00 x 178.00  
Annual Tax Amt: \$1,047.00  
Property Cond: Very Good

Structure Type: Detached  
Style: Cape Cod, Salt  
Box  
Central Air/Heat: Yes / Yes  
Year Built: 1986  
DOM/CDOM: 75 / 75

School District: Indian River  
Subdiv / Neigh: NONE AVAILABLE  
Garage Spaces: 3  
Total Parking: 11  
Concessions: No

Settled Date: 01/14/22

*Per @ head of IR*







## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 2 N 6TH ST

Parcel ID: 134-17.20-229.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 14, 2025

## CURRENT OWNER

FRANKS DENIS MD PA  
28593 WHARTON DR  
BONITA SPRINGS FL 34135

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1WR005  
Alternate ID 134172002290000000  
Vol / Pg 0/0  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1125	Location	1,088,440

Total Acres: .1125  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,088,400	1,088,400	0	1,088,400
Building	0	264,100	264,100	0	372,220
Total	0	1,352,500	1,352,500	0	1,460,620

Value Flag Cost Approach  
TD134DM13

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
07/08/24	JTS	Data Mailer Change	Owner
11/03/22	KEK	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/01/21	202104873	19,105	A106 New Kitchen Cabinets, Counter To	
11/05/19	201912877	8,580	A106 Replacing Siding	
11/20/18	201812098	52,250	A105 Repair Eleven Foundation Piling U	
02/24/12	20110-3	9,000	D010 Rep Decking-Ocean Dr Lot 15 Blk	
10/03/07	20110-2	9,500	D010 Rep Door/Windows-S Bethany Oc	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/05/84	150,000			0/0		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 2 N 6TH ST

Parcel Id: 134-17.20-229.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 14, 2025

## Dwelling Information

<b>Style</b>	Bungalow	<b>Year Built</b>	1970
<b>Story height</b>	1.5	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Frame	<b>Amenities</b>	
<b>Masonry Trim</b>	x	<b>In-law Apt</b>	No
<b>Color</b>			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

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

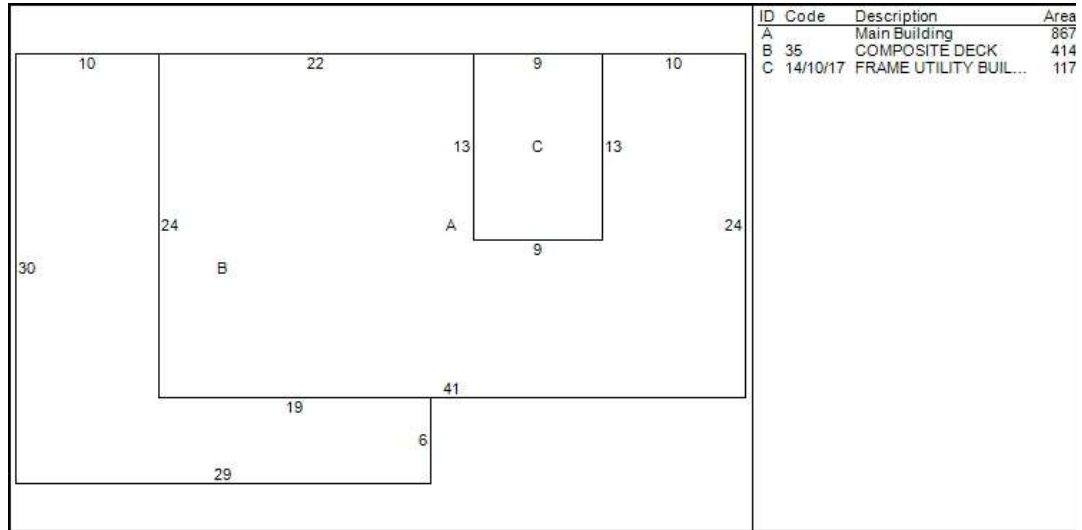
## Grade &amp; Depreciation

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

## Dwelling Computations

<b>Base Price</b>	192,041	<b>% Good</b>	74
<b>Plumbing</b>	7,630	<b>% Good Override</b>	
<b>Basement</b>	-18,840	<b>Functional</b>	
<b>Heating</b>	15,930	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.68
<b>Subtotal</b>	196,760	<b>Additions</b>	11,600
<b>Ground Floor Area</b>	867		
<b>Total Living Area</b>	1,477	<b>Dwelling Value</b>	264,100

## Building Notes



## Outbuilding Data

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

## Condominium / Mobile Home Information

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

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

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

[illegible]



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

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

**REMEMBER:**

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

**Property Identification**

Owner(s): DENIS FRANKS MD PA Parcel ID: 134-17.20-229.00

Street Address of Parcel: 2 N 6 BETHANY BEACH DEL 19930

Current Assessment: \$ 1479,900

Purchase Price (Total of Land and Improvement): \$ 153000 Date of Purchase: 1983

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
2020	6000	CAVANDISH STED PLUMBS 8/12
2010	8000	EXPAND DECK

**Description of Property**

Lot size/Land Area 0.1125 Style of Home Bungalow

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: DECK

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? \$ 995,000

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:

PROPERTY built 1970, PURCHASED 1985, THE LAST OF OLD BEACH houses for several blocks, NO BEACH VIEW, ONLY COMP SALE is 4 N 6 STREET. SOLD IN 2020 FOR 95000. ALL OTHER PROPERTIES ON THIS STREET are newer & modern + larger. THEY ARE all valued from 1,786,400 to 1,585,000

### 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 134-1720-227.00 Owner MARIA WEEKS  
Address 4 N 6 ST BEHANY BEACH DEL  
Sales Price \$ 959,000 Date of Sale 10/20  
Lot Size/Land Area .115 Style of House MULTISTORY  
Number of: Bedrooms: 4 Bedrooms: 8 Fireplaces: 2  
☒ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: MULTIPLE DECKS

Describe Garage or Other Improvements:

FINISHED CAR GARAGE  
MULTIPLE DECKS + FINISHED ROOF  
ELEVATOR MULTIPLE ADDITIONS

Additional Comments:

LARGE NEW house, all bells & whistles  
built w/in last 3 years

2. Parcel Number 134-17.20-227.00 Owner JAMES Rupp  
Address 6 N 6th ST BETHANY DEL 19930  
Sales Price \$ ~~27991~~ \$1 Date of Sale 10/1991  
Lot Size/Land Area .1125 Style of House Single family  
Number of: Bedrooms: \_\_\_\_\_ Bedrooms: \_\_\_\_\_ Fireplaces: \_\_\_\_\_  
☒ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: Multiple  
Describe Garage or Other Improvements:

Newly built dwelling, completed 2024.  
Multiple levels, decks, enclosures  
1410 Sq feet + 210

Additional Comments:

BRAND New dwelling. BR, BELLS UNKNOWN  
HAS all bells & whistles  
TOWERS OVER 2 NORTH 6

3. Parcel Number 134-17.20-226.00 Owner JIM MOODY  
Address 8 N 6 ST BETHANY BEACH DEL  
Sales Price \$ 84370 Date of Sale 7/99  
Lot Size/Land Area .1125 Style of House Single family  
Number of: Bedrooms: \_\_\_\_\_ Bedrooms: 6 Fireplaces: \_\_\_\_\_  
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions DECK  
Describe Garage or Other Improvements:

?

Additional Comments:

LARGER Home, WITH multiple  
upgrades.  
Essentially valued at same as  
#2

### Witnesses or Agents

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

\_\_\_\_\_  
Name

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

\_\_\_\_\_  
Address

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

### Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year \_\_\_\_\_ be reduced to: \$ 959,000

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

Print Name and Title: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

DENIS FRANKS MD  
28593 WHARTON DR  
BOONITA SPRING, FL 34135

E Mail Address: \_\_\_\_\_

denisfrankscocast.net Telephone: 443-255-1847

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.

REQUEST ZOOM OR PHONE HEARING

I request that Assessment disclose witnesses and exhibits. ☐

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

2 North 6 St, Bethany Beach, Delaware

Parcel 134-17.20-229.00

This is an addendum to an assessment appeal for the above property. It is apparent that Tyler Technologies never looked at or visited this property. When questioned, they stated that no one was home when they visited on November 4, 2022 @ 4:30 pm. Clearly, they did not understand that these are beach properties, and that few people are there in November.

In addition, their valuations are absurd. As noted in the comparables, the two properties at 4 N 6<sup>th</sup> and 6 N 6<sup>th</sup> are essentially NEW construction. Both were built in the last 2-3 years. Both are elevated high above our property and have all of the bells and whistles. To have valued them at \$1,700,000 or more may be appropriate. However, my house is the last of the old beach houses on this end of town. It does not have an ocean view, nor does it have a garage. It is a three bedroom, 2 bath cottage. I am not sure how that approaches an assessment of \$149,900.

The only true comparable was 4 N 6<sup>th</sup> Street. That property sold for \$959,000 in 2020. It like my house was an original beach house. I respectfully request an adjustment.

Denis Franks MD



134-17-20-219.00

134-17-20-230.01

134-17-20-230.00

134-17-20-260.00

134-17-20-261.00

134-17-20-262.00

134-17-20-263.00

**Katrina M. Mears**

---

**From:** Denis Franks <denisfranks@comcast.net>  
**Sent:** Tuesday, April 15, 2025 2:47 PM  
**To:** Katrina M. Mears  
**Subject:** 134-17.20-229.00

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.

Ms Mears- I would appreciate your including this in my file. As to comparable sales since 2021. There are none within several blocks of my house. The last geographically comparable was 4North 6th, in 2020. That sale was \$959000, a house of similar size and age to mine.

As to the refusal to so a zoom meeting, I am perplexed. Today, 2025, everything can be done by zoom. As a physican, I can see patients by telehealth or zoom. To require me, a Florida resident, to appear in person is neither practical or realistic. I request the Board reconsider.

Denis Franks MD

Sent from my iPhone





**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 16277 RED FOX LN****Parcel ID: 235-22.00-655.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: March 14, 2025

**CURRENT OWNER**BEGENDORF BARBARA  
JOSEPH BEGENDORF  
16277 RED FOX LN  
MILTON DE 19968**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR034  
Alternate ID 235220006550000000  
Vol / Pg 5470/138  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.7566		145,310

Total Acres: .7566  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	145,300	145,300	0	145,300
Building	0	443,100	367,800	0	443,080
Total	0	588,400	513,100	0	588,380

**Value Flag** Market Approach  
**TD235DM4****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
03/20/24	BDJ	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
08/29/19	201909928	1,152	A037 12x8 Shed	
08/09/18	201806275	152,015	A007 1st Dw 50x40 Att Gar 20x19 Porch	
09/21/15	201508571	0	Mult-Family	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/20/21 03/13/17	499,900 95,000	Land & Improv	Valid Sale - Tyler	5470/138 4676/225	Deed	BEGENDORF BARBARA



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 16277 RED FOX LN

Parcel Id: 235-22.00-655.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 14, 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 &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

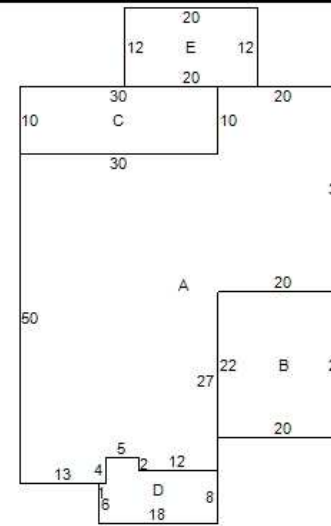
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	354,443	% Good	98
Plumbing	7,360	% Good Override	
Basement	-19,660	Functional	
Heating	29,400	Economic	
Attic	0	% Complete	100
Other Features	2,830	C&D Factor	
		Adj Factor	.9
		Additions	40,500
Subtotal	374,370		
Ground Floor Area	2,076		
Total Living Area	2,296	Dwelling Value	366,600

## Building Notes



ID	Code	Description	Area
A		Main Building	2076
B	13/17	FRAME GARAGE/1/2 ST...	440
C	11	OPEN FRAME PORCH	300
D	11	OPEN FRAME PORCH	152
E	33	MASONRY PATIO	240
F	RS1	FRAME UTILITY SHED	96*

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 8		96	1	2018	C	A	1,180

## Condominium / Mobile Home Information

Complex Name  
Condo Model

Unit Number  
Unit Level  
Unit Parking  
Model (MH)

Unit Location  
Unit View  
Model Make (MH)

MEDIAN	259.99
AVERAGE	265.59

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**REMEMBER:**

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

**Property Identification**

Owner(s): Joseph Begendorf, Barbara Begendorf Parcel ID: 235-22.00-655.00

Street Address of Parcel: 16277 Red Fox Ln. Milton DE 19968

Current Assessment: \$ 594,400

Purchase Price (Total of Land and Improvement): \$ 499,900 Date of Purchase: 5/20/2021

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 107' X 308' .75A Style of Home Ranch

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: OPEN Front porch - 152 Sq. FT. - OPEN Frame Porch (rear) 300 Sq. FT.

Describe outbuildings or accessory structures other than main dwelling:

SHed - 8'x12'

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 570,000

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

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

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

I believe The Private Company<sup>Other Tech</sup> used by Sussex County To re-evaluate homes are/is completely out of line with reality prices of homes. Their evaluations of home prices are extremely high compared to any recent sales that I have looked at, and I have looked at many.

### 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 235-9.00-198.00 Owner BILINSKI Thomas James  
Address 24195 West Cypress Way MILTON, DE 19968  
Sales Price \$ 530,000 Date of Sale 10/08/2024  
Lot Size/Land Area 82'X108' - .22Ac Style of House Ranch  
Number of: Bedrooms: 4 <sup>att</sup>Bedrooms: 3 Fireplaces: 1  
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: 2 porches - #1 - 25 Sq. FT. #2 112 Sq. FT.  
Describe Garage or Other Improvements:

Garage = 23'X20' Sq. FT.

Additional Comments:

- House = 2,309 Sq. FT.  
- Crawl space

2. Parcel Number 235-22.00-661.00 Owner DONALD HALAS - Darlene Halas  
Address 16398 Winding River Dr. MILTON DE 19968  
Sales Price \$ 500,000 Date of Sale 10/11/2024  
Lot Size/Land Area 123' X 271' - .83Ac Style of House Ranch  
Number of: Bedrooms: 3 Bathrooms: 2 Fireplaces: 1  
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: 1 porch - 139 Sq. Ft.

Describe Garage or Other Improvements:

- Frame Garage = 506 Sq. Ft.  
- Frame Utility shed - 128 Sq. Ft.

Additional Comments:

- Crawl space

3. Parcel Number 235-22.00-1107.00 Owner Jacob Niedbalski - Madalene Niedbalski  
Address 16780 Brookstone Dr. MILTON DE 19968  
Sales Price \$ 434,000 Date of Sale 2/07/2025  
Lot Size/Land Area 75' X 110' - .18Ac Style of House Ranch  
Number of: Bedrooms: 3 Bathrooms: 3 Fireplaces: 1  
☒ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions 1 porch - 28 Sq. Ft.

Describe Garage or Other Improvements:

- Frame Garage - 528 Sq. Ft.  
- Fully Fenced backyard -

Additional Comments:

- Finished basement with Full bath  
- Composite deck - 180 Sq. Ft. with stairs

3-6-2025

To Board of Assessment Review Georgetown DE

From Joseph Begendorf - 16277 Red Fox Ln - Milton DE.

I have an appointment for review with Michael Bernhardt  
on Wednesday March 12 @ 8:30 AM.

Please include this Comparable Sales Sheet with my  
other paperwork that was previously dropped off. I have  
made a copy of Page 1 of the appeal form with my  
name and house information for you to identify me;  
I have also included a copy of appointment date + time  
on March 12. Thank you.

Joe Begendorf

e-mail - rancher3181979@yahoo.com

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

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**REMEMBER:**

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

**Property Identification**

Owner(s): Joseph BeGendorf, Barbara BeGendorf Parcel ID: 235-22.00-655.00

Street Address of Parcel: 16277 Red Fox Ln Milton DE 19968

Current Assessment: \$ 594,400

Purchase Price (Total of Land and Improvement): \$ 499,900 Date of Purchase: 5/20/2021

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 107' x 308' .75 AC Style of Home Ranch

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: Open Front porch - 152 Sq. Ft. - Open Frame Porch (rear) 300 Sq. Ft.

Describe outbuildings or accessory structures other than main dwelling:

Shed - 8' x 12'

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 570,000



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 type="checkbox"/>	Other (provide detail below or in a separate attachment)

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

### Comparable 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 235-22.00-659.00 Owner John Green Lori Green  
Address 16268 Red Fox LN MILTON DE 19968  
Sales Price \$ 599,800 Date of Sale 7-31-2024  
Lot Size/Land Area 153'x205' .72Ac Style of House Colonial  
Number of: Bedrooms: 3 Bedrooms: 3 Fireplaces: 1  
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: 3 porches - 2 in front 1<sup>st</sup> + 2<sup>nd</sup> Floor - #3-1<sup>st</sup> Floor Rear  
Describe Garage or Other Improvements:

2 car Garage - Approximate 530 Sq Ft.

Additional Comments:

This home is a 2 story Colonial with 6+ rooms. Mine is a 1 story ranch. Property is almost exactly the same, .72 Ac → .75 Ac. This house is almost 500 sq. ft. larger than my house and almost 3 years newer. This house's improvement value is \$252,600. While mine is \$449,100. Almost \$200,000 more for my house, which is smaller and older.

## Joseph Begendorf and Michael Bernhardt

ramcharger31819.../Inbox



**Michael Bernhardt** <michael.bernhardt@sussexcountye.gov>  
To: Joseph Begendorf <ramcharger3181979@yahoo.com>

Mar 4 at 2:42 PM

Event Name: Residential Appeal Meeting - In Person

*Appt. → March 12 - Wednesday 8:30 AM*

You are scheduling an in-person meeting for a Residential Appeal(s) at the Sussex County Government administrative offices, 2 The Circle, Georgetown, DE 19947.

When entering the Parcel ID number, please include all formatting.

For example, Parcel IDs are formatted as follows: 134-12.00-15.00.

Please also include the unit number if applicable.

Please plan to arrive at least 15-20 minutes before your meeting time to allow for parking and entrance into the facility.

Scheduling Questions? Please call 302-855-7859.

Location: 2 The Circle, Georgetown, DE 19947

Phone Number: +1 845-325-3265

Property Location: 16277 Red Fox Ln Milton De 19968

Please enter your parcel identification number.: 235.22.00-655.00

Need to make changes to this event?

Cancel: <https://calendly.com/cancellations/951a8be3-5019-4384-88f0-6579969a7809>

Reschedule: <https://calendly.com/reschedulings/951a8be3-5019-4384-88f0-6579969a7809>

Powered by Calendly <https://calendly.com/>

1 File 3kB



(No name)  
3kB

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**REMEMBER:**

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

**Property Identification**

Owner(s): Joseph Begendorf, Barbara Begendorf Parcel ID: 235-22.00-655.00

Street Address of Parcel: 16277 Red Fox Ln. Milton DE 19968

Current Assessment: \$ 594,400

Purchase Price (Total of Land and Improvement): \$ 499,900 Date of Purchase: 5/20/2021

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 107' X 308' .75A Style of Home Ranch

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: OPEN Front porch - 152 Sq. FT. - OPEN Frame Porch (rear) 300 Sq. FT.

Describe outbuildings or accessory structures other than main dwelling:

SHed - 8'x12'

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 570,000

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

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

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

I believe The Private Company<sup>Other Tech</sup> used by Sussex County To re-evaluate homes are/is completely out of line with reality prices of homes. Their evaluations of home prices are extremely high compared to any recent sales that I have looked at, and I have looked at many.

### 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 235-9.00-198.00 Owner BILINSKI Thomas James  
Address 24195 West Cypress Way MILTON, DE 19968  
Sales Price \$ 530,000 Date of Sale 10/08/2024  
Lot Size/Land Area 82'X108' - .22Ac Style of House Ranch  
Number of: Bedrooms: 4 <sup>att</sup>Bedrooms: 3 Fireplaces: 1  
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: 2 porches - #1 - 25 Sq. FT. #2 112 Sq. FT.  
Describe Garage or Other Improvements:

Garage = 23'X20' Sq. FT.

Additional Comments:

- House = 2,309 Sq. FT.  
- Crawl space

2. Parcel Number 235-22.00-661.00 Owner DONALD HALAS - Darlene Halas  
Address 16398 Winding River Dr. MILTON DE 19968  
Sales Price \$ 500,000 Date of Sale 10/11/2024  
Lot Size/Land Area 123' X 271' - .83Ac Style of House Ranch  
Number of: Bedrooms: 3 Bathrooms: 2 Fireplaces: 1  
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: 1 porch - 139 Sq. Ft.

Describe Garage or Other Improvements:

- Frame Garage = 506 Sq. Ft.  
- Frame Utility shed - 128 Sq. Ft.

Additional Comments:

- Crawl space

3. Parcel Number 235-22.00-1107.00 Owner Jacob Niedbalski - Madeline Niedbalski  
Address 16780 Brookstone Dr. MILTON DE 19968  
Sales Price \$ 434,000 Date of Sale 2/07/2025  
Lot Size/Land Area 75' X 110' - .18Ac Style of House Ranch  
Number of: Bedrooms: 3 Bathrooms: 3 Fireplaces: 1  
☒ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions 1 porch - 28 Sq. Ft.

Describe Garage or Other Improvements:

- Frame Garage - 528 Sq. Ft.  
- Fully Fenced backyard -

Additional Comments:

- Finished basement with Full bath  
- Composite deck - 180 Sq. Ft. with stairs





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 26 HOLLY RDG

Parcel ID: 334-20.00-23.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 9, 2025

## CURRENT OWNER

ELLIOTT VALARIE MESSICK TTEE  
REV TR  
24 DOCKSIDE LN PMB 143  
KEY LARGO FL 33037

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6GR001  
Alternate ID 334200000230000000  
Vol / Pg 6072/24  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3884			522,920

Total Acres: .3884  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	522,900	522,900	0	522,900
Building	0	1,738,600	1,739,400	0	1,109,590
Total	0	2,261,500	2,262,300	0	1,632,490

Value Flag TD334DM2  
Override

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
01/16/24	MEP	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/02/09	75330-2	0	D010	Renew Bp 265921-Country Manor
02/04/08	75330-1	399,036	D010	Dwelling W/Add-Country Manor Pit

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/21/24				6072/24	Deed	ELLIOTT VALARIE MESSICK TTEE
12/18/18	1,837,500			4993/257	Deed	ELLIOTT VALARIE MESSICK
11/03/05	649,000			3225/328		
09/26/05	433,333					
07/31/92	1					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 26 HOLLY RDG

Parcel Id: 334-20.00-23.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 9, 2025

## Dwelling Information

Style	Cape Cod	Year Built	2008
Story height	1.25	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Stucco	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 &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	4	Full Baths	5
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	

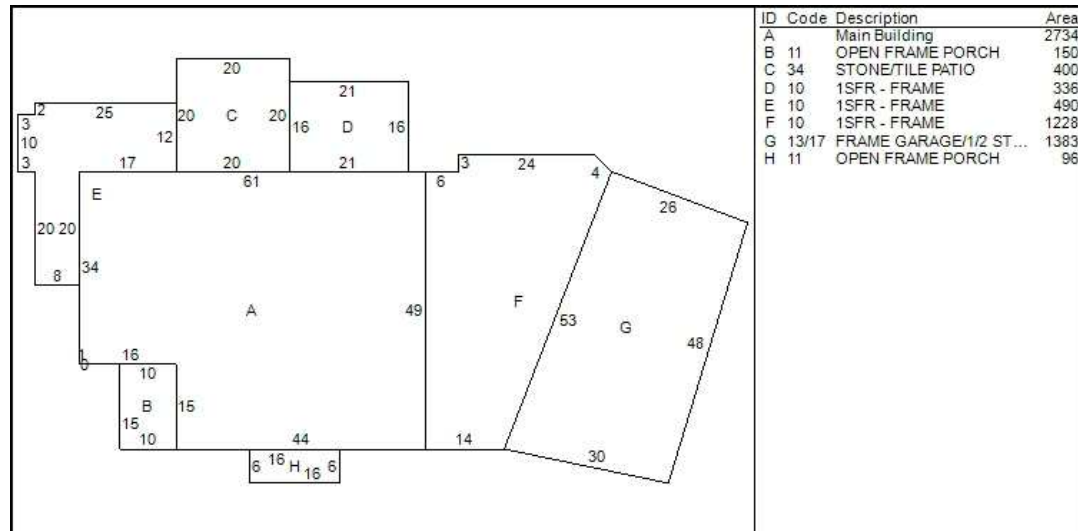
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	614,488	% Good	93
Plumbing	28,450	% Good Override	
Basement	-28,400	Functional	
Heating	50,970	Economic	
Attic	0	% Complete	100
Other Features	412	C&D Factor	
		Adj Factor	2.07
Subtotal	665,920	Additions	221,000
Ground Floor Area	2,734		
Total Living Area	6,084	Dwelling Value	1,739,400

## 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]

**Valarie Messick Elliott**  
**26 Holly Ridge, Rehoboth**

**Reason For Appeal**

**Tyler Technologies used incorrect livable square footage of our home to determine its property value.** They used 7,389 square feet as the livable area. The actual, correct, square footage is **6,084** (1,300 sq. feet less). Please reference the attached floor plans for our home at 26 Holly Ridge, Rehoboth Beach, which verify that the livable area is 6,084 square feet (previous owners were Lea & Frank Peter as reflected in the plans).

**Therefore, the comparable sales that Tyler Technologies utilized to calculate our new assessed value (\$3,658,900) were based on incorrect information.**

The comparable home sales that **DO** apply (and should have been used) are the five listed in this appeal form – homes which contain between 5,814 – 7,000 square feet of living space.

All of them sold within the specified time frame between 1/1/21-7/1/23. Four have similar square footage as my home. Two of the homes sold for \$1,700,000, one sold for \$1,417,400, and another sold for \$1,300,000. The two homes that sold for \$1.7 had more bedrooms than my home and one is a **waterfront property** with private dock and electric hoist/lift. The home that sold for \$1.4 has two more bedrooms than my home and it also has a private saltwater pool surrounded by a dining/lounging area. The home that sold for \$1.3 has one more bedroom than my home and its kitchen has an extra refrigerator/freezer and a wet bar.

The fifth home, with 7000 sq. feet (**916 more than our home**) and extraordinary building features and appointments (far greater than our home), sold for \$2,800,00.

Since each of these comparable homes has more, significant features (pool, waterfront with private dock, more bedrooms, more garage parking spaces, etc.) than my home does, **I calculate that the fair market value of my home as of July 1, 2023 would have been \$1,446,934.**

☐ 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](mailto:assessmentappeals@sussexcountype.gov). If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

**REMEMBER:**

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

**Property Identification**

Owner(s): VALARIE MESSICK ELLIOTT Parcel ID: 334-20.00-23.00

Street Address of Parcel: 26 HOLLY RDG, REHOBOTH BEACH, DE 19971

Current <sup>TAX</sup> Assessment: \$ 76,450 PROPERTY TAX: \$ 4,086.68

Purchase Price (Total of Land and Improvement): \$ 1,837,500 Date of Purchase: 12/17/18

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 .36 ACRES Style of Home CENTER HALL COLONIAL

Number of: Bedrooms: 4 Bathrooms: 5 1/2 Fireplaces: 2

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: COVERED SIDE PORCH ON LEFT SIDE OF HOME

Describe outbuildings or accessory structures other than main dwelling:

EXTERIOR SLATE PATIO ON REAR OF HOME  
OUTDOOR SHOWER ON REAR OF HOME

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 1,446,934

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 DOCUMENT... "REASON FOR APPEAL"  
TAX ASSESSMENT"  
TYLER TECHNOLOGIES USED INCORRECT  
LIVABLE SQUARE FOOTAGE OF OUR HOME  
TO DETERMINE/CALCULATE AN ASSESSED VALUE.

### Comparable Sales

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

You must submit 3 comparable sales.

1. Parcel Number 334-13.00-1047.00 Owner DR. EDWARD LEE BATZEL  
NANCY ANN BARTLESON  
Address 7 EAGLE WAY, REHOBOTH BEACH, DE 19971  
Sales Price \$ 1,700,000 Date of Sale 4/22/21  
Lot Size/Land Area .5 ACRES Style of House CENTER HALL COLONIAL  
Number of Bedrooms: 5 Bathrooms: 3 1/2 Fireplaces: 2  
☐ Finished Basement: ☐ Finished Attic ☒ Central Air  
Porches and Additions: \_\_\_\_\_

Describe Garage or Other Improvements:

HOME HAS ONE ATTACHED GARAGE AND ONE DETACHED GARAGE  
PROVIDING 4 TOTAL PARKING SPACES.

Additional Comments:

LIVABLE AREA OF HOME = 5814 sq. feet  
HARDI PLANK EXTERIOR  
HARDWOOD FLOORING THROUGHOUT

4.2 Parcel Number 334-13.00-1134.00 Owner KATHLEEN MARIE O'CONNOR  
MICHAEL JOHN COLLINS  
Address 4 PATRIOTS WAY, REHOBOTH BEACH, DE 19971  
Sales Price \$ 1,300,000 Date of Sale 5/18/21  
Lot Size/Land Area .52 ACRES Style of House COASTAL CONTEMPORARY  
Number of: Bedrooms: 5 Bathrooms: 5 1/2 Fireplaces: 1  
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: \_\_\_\_\_

Describe Garage or Other Improvements:

2-CAR ATTACHED GARAGE

Additional Comments:

TOTAL LIVING SPACE = 6,000 SQ. FEET  
HOME FEATURES A SECOND KITCHEN AND WET BAR  
HARDWOOD FLOORS THROUGHOUT HOME  
KITCHEN HAS EXTRA REFRIGERATOR/FREEZER

5.2 Parcel Number 334-13.00-1388.00 Owner SCOTT WHITMAN  
CAROL A WHITMAN  
Address 14 THOMPSON COURT, REHOBOTH BEACH, DE 19971  
Sales Price \$ 2,800,000 Date of Sale 2/17/23  
Lot Size/Land Area .30 ACRES Style of House TRANSITIONAL  
Number of: Bedrooms: 8 Bathrooms: 4 1/2 Fireplaces: 3  
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions COVERED OUTSIDE LIVING SPACE AND LARGE  
OUTSIDE DECK/SUN AREA.

Describe Garage or Other Improvements:

4-CAR ATTACHED GARAGE - OVERSIZED - COULD FIT 5  
SURVEILLANCE SYSTEM CARS.

Additional Comments:

TOTAL LIVING SPACE = 7,000 SQ. FEET  
3-STORY HOME WITH 2ND FLOOR OWNER'S SUITE W/15 FT.  
CEILINGS AND 2 FIREPLACES.  
OVERSIZED EXECUTIVE SPA/BATH IN 1ST FLOOR OWNER'S SUITE,  
11 FT. CEILINGS ON 1ST FLOOR AND SOLID CORE 8 FT. DOORS.  
HIGH END HARDWOOD FLOORS ON ALL LEVELS.  
OUTDOOR ENTERTAINING AREA - REAR OF HOME W/OUTDOOR SHOWER.

4.2 Parcel Number 334-13.00-1134.00 Owner KATHLEEN MARIE O'CONNOR  
MICHAEL JOHN COLLINS

Address 1 PATRIOTS WAY, REHOBOTH BEACH, DE 19971

Sales Price \$ 1,300,000 Date of Sale 5/18/21

Lot Size/Land Area .52 ACRES Style of House COASTAL CONTEMPORARY

Number of: Bedrooms: 5 Bathrooms: 5 1/2 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☒ Central Air

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

Describe Garage or Other Improvements:

2-CAR ATTACHED GARAGE

Additional Comments:

TOTAL LIVING SPACE = 6000 SQ. FEET  
HOME FEATURES A SECOND KITCHEN AND WET BAR  
HARDWOOD FLOORS THROUGHOUT HOME  
KITCHEN HAS EXTRA REFRIGERATOR/FREEZER

5.2 Parcel Number 334-13.00-1388.00 Owner SCOTT WHITMAN  
CAROL A WHITMAN

Address 14 THOMPSON COURT, REHOBOTH BEACH, DE 19971

Sales Price \$ 2,800,000 Date of Sale 2/17/23

Lot Size/Land Area .30 ACRES Style of House TRANSITIONAL

Number of: Bedrooms: 8 Bathrooms: 4 1/2 Fireplaces: 3

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions COVERED OUTSIDE LIVING SPACE AND LARGE  
OUTSIDE DECK/SUN AREA.

Describe Garage or Other Improvements:

4-CAR ATTACHED GARAGE - OVERSIZED - COULD FIT 5  
CARS.  
SURVEILLANCE SYSTEM

Additional Comments:

TOTAL LIVING SPACE = 7,000 SQ. FEET  
3-STORY HOME WITH 2ND FLOOR OWNER'S SUITE W/15 FT.  
CEILINGS AND 2 FIREPLACES.  
OVERSIZED EXECUTIVE SPA/BATH IN 1ST FLOOR OWNER'S SUITE,  
11 FT. CEILINGS ON 1ST FLOOR AND SOLID CORE 8 FT. DOORS.  
HIGH END HARDWOOD FLOORS ON ALL LEVELS.  
OUTDOOR ENTERTAINING AREA - REAR OF HOME W/OUTDOOR SHOWER.

### 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.

M. JANE BRADY  
Name

Halloran, Farkas + Kittila, L.L.P.  
Firm or Company

5722 KENNETT PIKE  
WILMINGTON, DE 19807  
Address

mjb@hfk.law  
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: \$ 1,446,934

Signature of Owner or agent<sup>1</sup> Valerie Messick Elliott

Print Name and Title: VALARIE MESSICK ELLIOTT

Mailing Address: 24 DOCKSIDE LANE

BOX 143

KEY LARGO, FL 33037

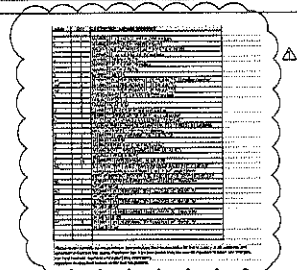
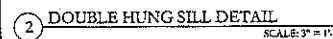
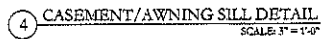
E Mail Address: VALARIEELLIOTT@AOL.COM Telephone: 302.563.1217

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

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

I request that Assessment disclose witnesses and exhibits. ☒

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



LEGEND	
SYMBOL	DESCRIPTION
CO	CARBON MONOXIDE DETECTOR
SD	SNAKE DETECTOR
(X)	WINDOW MARKER (SEE SCHEDULE)
6	SECTION NUMBER, DIRECTION AND REFERENCE

**NOTE:**  
1. WINDOW SCHEDULE PROVIDED BY HOME OWNER/BUILDER TO VERIFY IN FIELD.  
2. CABINET DESIGN BY OTHERS.

1 FIRST FLOOR PLAN  
SCALE: 3/16" = 1'-0"

[illegible]

**PETER RESIDENCE**  
**"HOLLY RIDGE ROAD" Lot #21**  
**PINE BAY SUBDIVISION**  
**EWES & REHOBOTH HUNDRED**  
**SUSSEX COUNTY DELAWARE**

**ELEMENT**  
 18355 Collins Road, Suite 200  
 Houston, TX 77058  
 P. 502.643.0277  
 F. 502.643.0277  
 info@element.com

DSN	DRW	CHKD
MP	KP	CH

SCALE 3/16" = 1'-0"  
JOB No. 80775  
DATE 12.20.07  
FILE No. 80775\_Plane Elev.dwg

A-102  
FIRST FLOOR PLAN



# Peter Residence - Construction Documents



## PROJECT INFORMATION

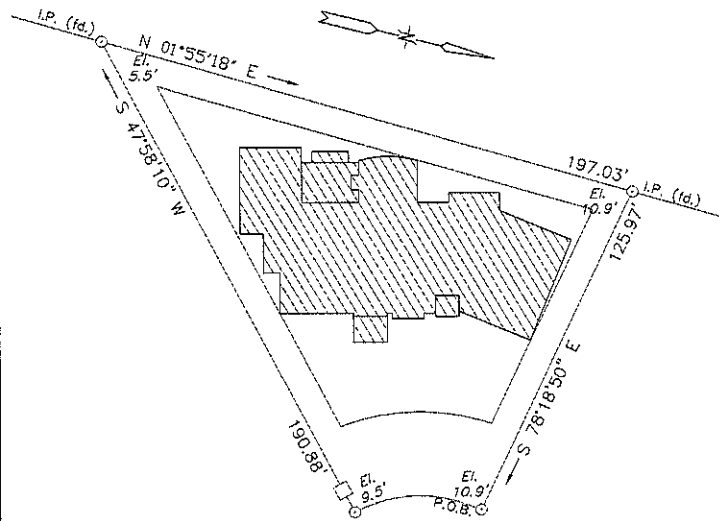
BUILDING TYPE: SINGLE FAMILY HOME  
CONSTRUCTION TYPE: V-B CONSTRUCTION  
BUILDING CODE: IRC 2003/SSD 10-99

## AREA BREAKDOWN

HEATED AREA  
1ST FLOOR = 3,732 SQUARE FEET  
2ND FLOOR = 2,393 SQUARE FEET  
TOTAL HEATED AREA = 6,084 SQUARE FEET  
2ND FLOOR STORAGE ROOM = 420 SQUARE FEET  
2ND FLOOR CEDAR CLOSET = 274 SQUARE FEET  
2ND FLOOR MECH. ROOM = 123 SQUARE FEET  
ALL PORCHES = 562 SQUARE FEET  
GARAGE AREA = 1,083 SQUARE FEET  
TOTAL AREA = 8,546 SQUARE FEET

## Drawing Index:

- A-001: Cover Sheet
- A-101: Foundation Plan
- A-102: First Floor Plan
- A-103: Second Floor Plan
- A-104: Second Floor Framing Plan
- A-105: Second Floor Ceiling Framing Plan
- A-106: Roof Framing Plan
- A-201: Front & Right Side Elevations
- A-202: Rear & Left Side Elevations
- A-203: Garage Elevations
- A-301A: Thru Sections
- A-301: Thru Sections
- A-302: Wall Sections
- A-303: Wall Sections
- A-401: Hurricane Details
- A-402: Flashing Details



1 LOCATION PLAN  
1" = 20'-0"

## GENERAL NOTES

1. THIS STRUCTURE SHALL BE BUILT IN ACCORDANCE WITH ALL APPLICABLE CODES SET FORTH BY SUSSEX COUNTY DELAWARE. THIS PROJECT WAS DESIGNED IN ACCORDANCE WITH IRC 2003 AND HURRICANE CODE SSD-10-99.

2. THE CONTRACTOR SHALL REVIEW AND BECOME FAMILIAR WITH ALL CONTRACT DOCUMENTS IN THEIR ENTIRETY, SURVEY THE PROJECT AND BECOME FAMILIAR WITH THE EXISTING CONDITIONS AND SCOPE OF WORK. ANY DISCREPANCY AND/OR UNCERTAINTY AS TO WHAT MATERIAL OR PRODUCTS TO BE USED SHOULD BE VERIFIED WITH THE OWNER AND ARCHITECT.

3. THE CONTRACTOR SHALL BE SOLELY RESPONSIBLE FOR CONSTRUCTION METHODS, TECHNIQUES, SEQUENCES, AND PROCEDURES REQUIRED FOR SAFE EXECUTION AND COMPLETION OF WORK, AND FOR INITIATING, MAINTAINING AND SUPERVISING ALL SAFETY PRECAUTIONS AND PROGRAMS IN CONNECTION WITH THE WORK.

4. ANY ERRORS, OMISSIONS OR INCONSISTENCIES ON THESE DRAWINGS OR ANY VARIATIONS OR AMBIGUITIES BETWEEN THESE DRAWINGS AND ACTUAL SITE AND CONSTRUCTION CONDITIONS AND/OR REQUIREMENTS SHALL BE BROUGHT TO THE ATTENTION OF THE ARCHITECT IMMEDIATELY.

5. THERE SHALL BE NO DEVIATION FROM CONSTRUCTION DOCUMENTS WITHOUT THE WRITTEN APPROVAL OF THE OWNER AND ARCHITECT.

## PLAN NOTES

1. ALL OPEN HANDRAILS AND STAIRS TO BE 34" x 36" A.F.F. ALL COUNTERS TO BE 36" A.F.F. RAILSTOPS AT ALL OPEN RAILS TO BE SPACED SO NOT TO ALLOW AN OBJECT 4" IN DIA. TO PASS THROUGH AND SHALL NOT BE CONSTRUCTED IN ANY MANNER THAT RESULTS IN A LADDER EFFECT.

2. WALL MOUNTED HANDRAILS 36" MIN. - 36" MAX. A.F.F. ARE REQUIRED AT ENDS OF WALLS.

3. STAIRWAY HAND RAILS SHALL HAVE A CIRCULAR CROSS SECTION 1 1/4" AN OUTSIDE MIN. DIA. OF 1 1/4" AND A MAX. OF 2".

4. ALL WINDER STAIRS SHALL BE A MINIMUM OF 16" TREAD DIMENSIONS AND COMPLY WITH IRC 2003 RAILINGS.

5. ALL WINDOWS WITHIN 5' OF THE BOTTOM STEP OF A STAIR WITHIN 5' OF STAIR LANDING, WITHIN 5' OF STAIR DRAB, OR WITHIN 2' OF DOOR STRING SHALL HAVE SAFETY GLAZING.

6. VENTS IN BATHROOM EXHAUST FANS ARE REQUIRED IN ANY BATHROOM WITHOUT AN EXTERIOR WINDOW. ALL VENTS DIRECTLY VENTED TO EXTERIOR.

7. MIN. WINDOW REGRESS NET CLEAR AREA OF OPENING TO BE 57 SQ FEET 20" WITH MIN. AND 20" HEIGHT MIN) SILL HEIGHT MAX. 44" A.F.F.

8. PROVIDE RESTORING @ TOP OF WALLS IN STUD CAVITIES, TYPICAL.

9. HOUSE SHALL HAVE UNVENTED ROOF SYSTEM. MEANS OF AIR CHANGE/VENTILATION MUST BE PROVIDED.

## FOUNDATION NOTES

1. CONCRETE FOOTINGS AND INTERIOR FLOORS TO BE A MIN. OF 2000 PSI & 28 DAYS. FORMS AND GROUT SHALL MEET THE REQUIREMENT OF ASTM C27.

2. REINFORCING SHALL BE ASTM A415, GRADE 60 OR WWT SHALL BE ASTM A185 AND, OR ASTM A47, AND MIN. GRADE 40.

3. ASSUMED SOIL BEARING CAPACITY = 3000 PSF.

4. PROVIDE CONTROL JOINTS IN CONCRETE FLOOR SLABS @ 10' O.C. SEE DETAIL S/A-104.

5. FOUNDATION WATERPROOFING TO BE (1) COAT OF SPRAY APPLICATION 60 MILS THICK OF TUFF-N-DOL POLYMER ENHANCED ASPHALT LIQUID APPLIED MEMBRANES OR EQUAL.

6. FOUNDATION INSULATION TO BE A MIN. R-4 INSULATION APPLIED TO CONCRETE FOUNDATION WALL TO EXTEND FROM TOP OF WALL DOWN TO 30" BELOW LOWEST GRADE POINT.

7. IT IS RECOMMENDED THAT A RECOGNIZED TESTING LABORATORY PERFORM SOIL BEARING TEST ON SUBJECT LOT WITH A WRITTEN REPORT OF THE FINDINGS DELIVERED TO THE OWNER PRIOR TO DIGGING FOUNDATION FOOTINGS.

8. CONCRETE SHALL HAVE A MIN. COMP. STRENGTH OF 3000 PSI @ 28 DAYS.

9. REINFORCING STEEL SHALL BE A MIN. GRADE 40.

10. FOOTINGS AND FOUNDATION SHALL BE IN ACCORDANCE WITH SSD-10-99 SECTION 201.

11. 2" SLAB (CRAWL) TO BE MINIMALLY SLOPED TOWARD SLAP PIT (PIT).

## FRAMING NOTES

1. DESIGN LOADS: (1) FLOOR LOAD = 40 PSF, STAIR = 40 PSF, ROOF = 20 PSF, DECK = 40 PSF.

2. ALL EXTERIOR WALLS SHALL BE 2x6 STUD C.A.O. AND ALL INTERIOR WALLS SHALL BE 2x4 STUD C.A.O.

3. EXTERIOR WOOD FRAME WALLS TO BE BRACED W/ STRUCTURAL SHEATHING.

4. ALL EXTERIOR HEADERS TO BE @ 2x6 IN U.S.O.

5. ALL HEADERS AT NON-BEARING CONDITIONS SHALL BE AS FOLLOWS:

OPENING	HEADER
up to 4'-0"	(2) 2x6
4'-0" to 6'-0"	(2) 2x8
6'-0" to 8'-0"	(2) 2x10

6. PROVIDE SOLID BLOCKING UNDER ALL POINT LOADS.

7. PROVIDE 2x4 FLAT BLOCKING BETWEEN JOISTS WHERE PARALLEL WALLS ARE BETWEEN.

8. PROVIDE PROPER BEARING UNDER ALL BEAMS AND HEADERS.

9. PROVIDE DOUBLE FLOOR JOIST AT WALLS THAT ARE DIRECTLY ABOVE BEARING.

10. ALL WOOD FRAMING MATERIAL IN DIRECT CONTACT W/ MASONRY WALLS AND/OR CONCRETE FLOOR SLABS SHALL BE PRESURE TREATED MATERIAL AND ALL FASTENERS USED SHALL BE COMPATIBLE WITH TREATMENT.

11. LUMBS SHALL BE 2x6 RIGID LUMBER, PRODUCT OR EQUIVALENT. FLOOR TRUSSES SHALL BE PROVIDED BY SAM YODER & SON OR EQUIVALENT. ALL RIDGE HIP AND VALLEYS SHALL BE 2x12" x 11 7/8" LUMBER.

REV.	DATE	BY	CHANGE	PLAN STATUS
1	04/10/08	CL	CLIENT REQUESTED REVISIONS	
2				
3				
4				
5				

PETER RESIDENCE  
"HOLLY RIDGE ROAD" LOT #21  
PINE BAY SUBDIVISION  
LEWES & REHOBOTH HUNDRED  
SUSSEX COUNTY DELAWARE

ELEMENT  
10000 Central Expressway, Suite 100  
P.O. Box 1000  
P.O. Box 1000  
P.O. Box 1000  
P.O. Box 1000

DN	PRV	CHKD
MP	XP	CH
SCALE: AS NOTED		
JOB No. 00775		
DATE: 12/20/07		
FILE No. 00775, Plan/Elev.dwg		
A-001		
COVER SHEET		

## PROJECT INFORMATION

BUILDING TYPE:	SINGLE FAMILY HOME
CONSTRUCTION TYPE:	VB CONSTRUCTION
BUILDING CODE:	IRC 2003/SSTD 10-99

## AREA BREAKDOWN:

HEATED AREA	
1ST FLOOR =	3,732 SQUARE FEET
2ND FLOOR =	2,352 SQUARE FEET
TOTAL HEATED AREA =	6,084 SQUARE FEET
2ND FLOOR STORAGE ROOM =	420 SQUARE FEET
2ND FLOOR CEDAR CLOSET =	274 SQUARE FEET
2ND FLOOR MECH. ROOM =	123 SQUARE FEET
ALL PORCHES =	562 SQUARE FEET
GARAGE AREA =	1,083 SQUARE FEET
TOTAL AREA =	8,546 SQUARE FEET

**Additional Witnesses**  
**Board of Assessment Hearing**

George Chambers  
1240 Kings Highway  
Lewes, DE 19958  
chambers@jacklingo.com



RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 114 W CAPE SHORES DR

Map ID: 335-5.00-112.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

CURRENT OWNER

MUHTASEB SAFA RAJAB  
SIREEN ABDELLATIF MUHTASEB  
1201 KINTERRA CT  
WEST CHESTER PA 19382

GENERAL INFORMATION

Living Units 1  
Neighborhood 6PR002  
Alternate Id 335050001120000000  
Vol / Pg 4365/90  
District  
Zoning TOWN CODES  
Class Residential



Property Notes

BAYFRONT PROPERTY

AG LAND USE: N

Land Information					
Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	.3491	Waterfront - Ba		2,100,750
Total Acres: .3491					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	2,100,800	2,100,800	0	2,100,800
Building	0	1,129,500	1,194,200	0	1,129,510
Total	0	3,230,300	3,295,000	0	3,230,310
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Market Approach				

Entrance Information			
Date	ID	Entry Code	Source
02/19/24	TSA	Occupant Not At Home	Other
07/24/24	JXL	Data Mailer Change	Owner

Permit Information				
Date Issued	Number	Price	Purpose	% Complete
04/26/16	201604203	15,000	A016	3x20 Deck Extension, Replace D
03/11/15	201501621	19,800	A106	Replace Kitchen Cabinets, Toil
03/04/15	201501454	20,000	A085	Replace Siding, Windows, Doors
01/29/99	82921-1	62,322	D010	Dwellingw/Additions-Cape Shore

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/20/15	1,175,000			4365/90		
07/18/97	1					

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 114 W CAPE SHORES DR

Parcel Id: 335-5.00-112.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

Dwelling Information

StyleConventional

Year Built1999

Story height2

Eff Year Built

AtticNone

Year Remodeled

Exterior WallsComposite

Amenities

Masonry Trimx

In-law AptNo

Color

Basement

BasementCrawl

# Car Bsmt Gar2

FBLA Size252

FBLA Type

Rec Rm Sizex

Rec Rm TypeSingle Family

Heating & Cooling

Fireplaces

Heat TypeCentral Full Ac

Stacks

Fuel TypeElectric

Openings

System TypeHeat Pump

Pre-Fab2

Room Detail

Bedrooms4

Full Baths3

Family Rooms

Half Baths1

Kitchens

Extra Fixtures3

Total Rooms7

Bath Type

Kitchen Type

Bath RemodNo

Adjustments

Int vs ExtSame

Unfinished Area

Cathedral Ceilingx

Unheated Area

Grade & Depreciation

GradeC+

Market Adj

ConditionAverage

Functional

CDUAVERAGE

Economic150

Cost & Design0

% Good Ovr

% Complete100

Dwelling Computations

Base Price180,897

% Good89

Plumbing15,470

% Good Override

Basement-7,170

Functional

Heating15,010

Economic150

Attic0

% Complete100

Other Features20,585

C&D Factor

Adj Factor2.736

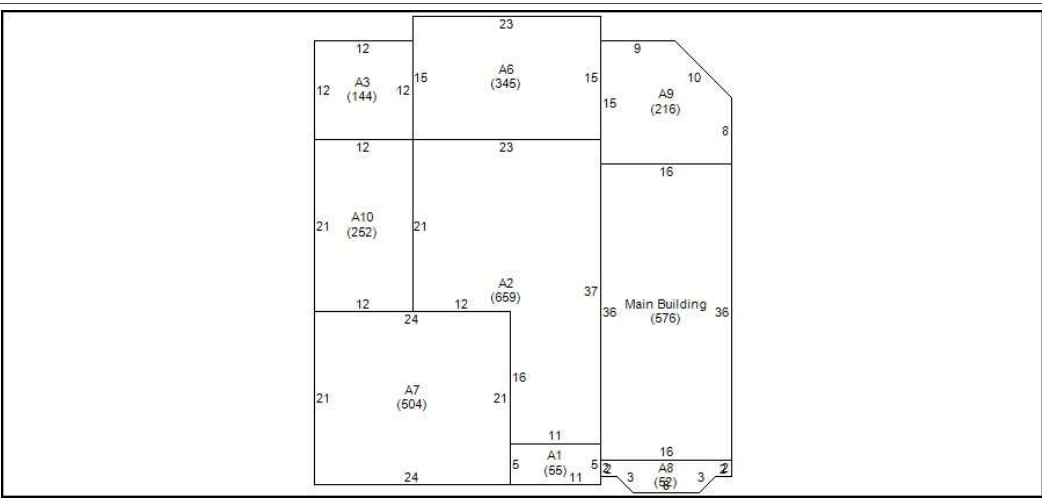
Subtotal224,790

Additions136,400

Ground Floor Area576

Dwelling Value1,194,200

Total Living Area2,130



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

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

Building Notes

BSMT AREA = IS BEHIND GARAGE



[illegible]



**Martha Shaw**

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**From:** Safa Muhtaseb <safamuhtaseb@gmail.com>  
**Sent:** Friday, February 28, 2025 10:34 AM  
**To:** Assessment Appeals  
**Subject:** ASSESSMENT APPEAL 114 W cape Shores Lewes DE 19958  
**Attachments:** 114 Assess Appeal 28-02-2025 0001.pdf

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

Hello Sussex County Assessor's Office.

I am the homeowner at **114 West Cape Shores Drive, Lewes DE 19958.**

As you know, Tyler Technologies was retained by Sussex County to conduct Reassessment valuation.

Tyler has materially over valued my house. They actually used the **WRONG** total living area square footage.

The reassessment is based on 2,619 square feet, when in fact my house is **ONLY** 2,130 square feet.

Additionally, I have included some comparable in the assessment appeal application.

Safa Rajab Muhtaseb  
(302) 540 5275  
[safamuhtaseb@gmail.com](mailto:safamuhtaseb@gmail.com)

Please Note my mailing address is:  
1201 Kinterra Court  
West Chester, PA 19382

☐ Annual  
☐ Supplemental

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

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

**REMEMBER:**

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

**Property Identification**

Owner(s): MUHTASEB SAFA RAJAB Parcel ID: 335-5.00-112.00

Street Address of Parcel: SIREEN ABDELLATIF MUHTASEB  
114 W. CAPE SHORES DR. LEWES, DE 19958

Current Assessment: \$ 3,406,100

Purchase Price (Total of Land and Improvement): \$ 1,175,000 Date of Purchase: 02/20/2015

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
2015	\$20,000-	SIDING, WINDOWS, DOORS
2015	\$19,800-	KITCHEN CABINETS
2016	\$15,000	DECK

**Description of Property**

Lot size/Land Area 0.3491 Acres Style of Home 21- CONVENTIONAL

Number of: Bedrooms: 4 Bathrooms: 3.5 Fireplaces: 2

☐ Finished Basement ☐ Finished Attic ☒ Central Air

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

Describe outbuildings or accessory structures other than main dwelling:

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 2,500,000

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

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

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

House next door at 112 W. Cape sold for \$2.8mn on 11/6/2020 and its a much bigger house. 112 W Cape is 5000 S.F. my house 114 W. Cape is 2130 SF.

Additionally, tyler's assessed value is based on 2619 SF Comparable Sales when house is 2130 SF.

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 112 W CAPE SHORES

Sales Price \$ 2,750,000 Date of Sale 11/6/2020

Lot Size/Land Area \_\_\_\_\_ Style of House \_\_\_\_\_

Number of: Bedrooms: 4 Bedrooms: \_\_\_\_\_ Fireplaces: \_\_\_\_\_

☐ Finished Basement ☐ Finished Attic ☐ Central Air

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

Describe Garage or Other Improvements:

--

Additional Comments:

--

2. Parcel Number \_\_\_\_\_ Owner \_\_\_\_\_  
Address 115 W Cape Shores Drive Lewes DE 19958  
Sales Price \$ 1,450,000 Date of Sale 2/9/2021  
Lot Size/Land Area \_\_\_\_\_ Style of House 2500 SF  
Number of: Bedrooms: 5 Bedrooms: 3 Fireplaces: 2  
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: \_\_\_\_\_  
Describe Garage or Other Improvements:

Additional Comments:

3. Parcel Number \_\_\_\_\_ Owner \_\_\_\_\_  
Address 111 W Cape Shores Drive, Lewes, DE 19958  
Sales Price \$ 740,000 Date of Sale 9/27/2017  
Lot Size/Land Area \_\_\_\_\_ Style of House 2 2892 SF  
Number of: Bedrooms: 3 Bedrooms: 4 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: \$ 2,500,000

Signature of Owner or agent<sup>1</sup> Safa R. Muhtaseb

Print Name and Title: SAFA RAJAB MUHTASEB

Mailing Address: 1201 KINTERRA COURT  
WEST CHESTER, PA 19382

E Mail Address: Safa.muhtaseb@gmail.com

Telephone: (302) 540 5275

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

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

I request that Assessment disclose witnesses and exhibits. ☐

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

☐ Annual  
☐ Supplemental

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SIREEN ABDELLATIF MUHTASEB  
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Current Assessment: \$ 3,406,100

Purchase Price (Total of Land and Improvement): \$ 1,175,000 Date of Purchase: 02/20/2015

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
2015	\$20,000-	SIDING, WINDOWS, DOORS
2015	\$19,800-	KITCHEN CABINETS
2016	\$15,000	DECK

**Description of Property**

Lot size/Land Area 0.3491 Acres Style of Home 21- CONVENTIONAL

Number of: Bedrooms: 4 Bathrooms: 3.5 Fireplaces: 2

☐ Finished Basement ☐ Finished Attic ☒ Central Air

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

Describe outbuildings or accessory structures other than main dwelling:

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 2,500,000

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

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Lot Size/Land Area \_\_\_\_\_ Style of House \_\_\_\_\_

Number of: Bedrooms: 4 Bedrooms: \_\_\_\_\_ Fireplaces: \_\_\_\_\_

☐ Finished Basement ☐ Finished Attic ☐ Central Air

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

Describe Garage or Other Improvements:

--

Additional Comments:

--

2. Parcel Number \_\_\_\_\_ Owner \_\_\_\_\_  
Address 115 W Cape Shores Drive Lewes DE 19958  
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Lot Size/Land Area \_\_\_\_\_ Style of House 2500 SF  
Number of: Bedrooms: 5 Bedrooms: 3 Fireplaces: 2  
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: \_\_\_\_\_  
Describe Garage or Other Improvements:

Additional Comments:

3. Parcel Number \_\_\_\_\_ Owner \_\_\_\_\_  
Address 111 W Cape Shores Drive, Lewes, DE 19958  
Sales Price \$ 740,000 Date of Sale 9/27/2017  
Lot Size/Land Area \_\_\_\_\_ Style of House 2 2892 SF  
Number of: Bedrooms: 3 Bedrooms: 4 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)

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Print Name and Title: SAFA RAJAB MUHTASEB

Mailing Address: 1201 KINTERRA COURT  
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E Mail Address: Safa.muhtaseb@gmail.com

Telephone: (302) 540 5275

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I request that Assessment disclose witnesses and exhibits. ☐

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# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :

Parcel ID: 335-8.08-105.00-3

Class: Residential - Condo

Card: 1 of 1

Printed: April 8, 2025

## CURRENT OWNER

ANTHANEY-COLQUHON LLC  
35895 SPINNAKER CIR  
LEWES DE 19958

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR109C  
Alternate ID 335080801050000003  
Vol / Pg 6153/123  
District  
Zoning  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0378	100	79,880

Total Acres: .0378  
Spot:

Location: 6 NEIGHBORHOOD OR SPOT

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	79,900	79,900	0	0
Building	0	800,400	800,400	0	0
Total	0	880,300	880,300	0	0

Value Flag TD335DM4  
Cost Approach

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
02/22/24	TJJ	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
08/15/24				6153/123	Deed	ANTHANEY-COLQUHON LLC
05/09/24				6098/231	Deed	CAHOON MICHAEL L TTEE
06/25/08	680,000			3590/232		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel Id: 335-8.08-105.00-3

Class: Residential - Condo

Card: 1 of 1

Printed: April 8, 2025

## Dwelling Information

Style	Twnhse Interior	Year Built	2008
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	Partial	# Car Bsmt Gar	2
FBLA Size	x	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

## Heating &amp; 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	1
Kitchens		Extra Fixtures	2
Total Rooms	5		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

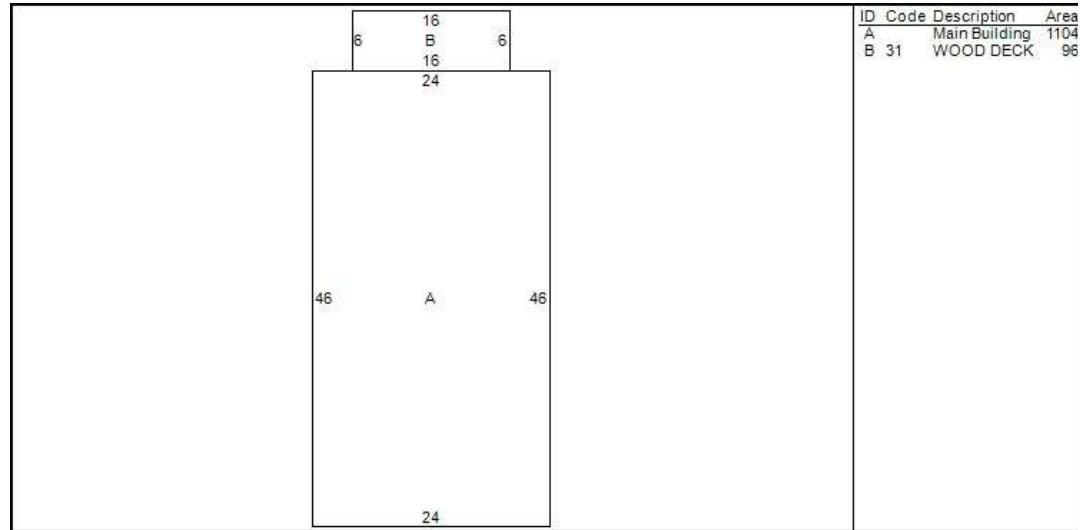
## Grade &amp; Depreciation

Grade	B	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	190
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	310,875	% Good	93
Plumbing	10,780	% Good Override	
Basement	-7,710	Functional	
Heating	25,790	Economic	190
Attic	0	% Complete	100
Other Features	4,740	C&D Factor	
		Adj Factor	1.31
		Additions	2,300
Subtotal	344,480		
Ground Floor Area	1,104		
Total Living Area	2,208	Dwelling Value	800,400

## Building Notes



## Outbuilding Data

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

## Condominium / Mobile Home Information

Complex Name  
Condo ModelUnit Number 3  
Unit Level  
Unit Parking  
Model (MH)Unit Location 3  
Unit View  
Model Make (MH)

[illegible]

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**Property Identification**

Owner(s): CALHOUN MICHAEL L Tree LAIMA ANTHANEY ID: 335-08.08-109.00-3

Street Address of Parcel: 117 SAVANNAH RD, UNIT 3, LEWES DE 19958

Current Assessment: \$ 259,800

Purchase Price (Total of Land and Improvement): \$ 690,000 Date of Purchase: 06/25/2008

Special Conditions of Sale: NONE

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

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

Year	Cost	Change
2021		REPAIR OF ELEVATOR
2021		REPAIR OF ROOF LEAK
2022	2500	REPAIR OF PARKING LOT

**Description of Property**

Lot size/Land Area 13,068 SQFT 0.3 ACRE Style of Home 3 STORY APT 2 BR.

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: PORCH DECK 96 SQFT

Describe outbuildings or accessory structures other than main dwelling:

SHARED PARKING LOT, SEMI PRIVATE

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

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

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

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

NEW VALUE APPROX 3 1/2 TIMES FIRST APPRAISAL 259,800 VS 880,300  
I Am 80 years old; Retired, and on Social Security

### 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 335-04.20-110.00-4 Owner LAND LEASE CONDO COOP  
Address 215 COAST #4 LEWES, DE 19958  
Sales Price \$ 519,900 Date of Sale 04/17/23  
Lot Size/Land Area 1,200 SQFT Style of House CONDO / APARTMENT  
Number of: Bedrooms: 2 Bedrooms: 2 Fireplaces:         
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: BALCONY

Describe Garage or Other Improvements:

PRIVATE PARKING

Additional Comments:

NEAR BEACH

2. Parcel Number 335-04.20-145.00-4-Owner FEE SIMPLE/CONDO/COOP  
Address 100 E SAVANNAH RD H4E, LEWES DE 19958  
Sales Price \$ 549,000 Date of Sale 04/29/2021  
Lot Size/Land Area \_\_\_\_\_ Style of House UNIT/FLAT/APARTMENT  
Number of: Bedrooms: 2 Bedrooms: 2 Fireplaces: \_\_\_\_\_  
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: BALCONY, ELEVATOR.  
Describe Garage or Other Improvements:

PRIVATE PARKING LOT

Additional Comments:

NEAR BEACH

3. Parcel Number 335-08.15-29.01 Owner FEE SIMPLE  
Address (31)-13 BEACH PLUM PL, LEWES, DE 19958  
Sales Price \$ ASKING 449,000 SOLD 506,000 533,500 Date of Sale 08/14/22  
Lot Size/Land Area 40.80 X 115.66 X 68.16 Style of House TWIN/SEMI DETACHED  
Number of: Bedrooms: 3 Bedrooms: 2 1/2 Fireplaces: 1  
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions SUN ROOM / OUTDOOR DECK / PORCH.  
Describe Garage or Other Improvements:

DRIVEWAY 3 SPACES

Additional Comments:

NEAR BEACH; WALK TRAIL; BIKE TRAIL; CUL DE SAC STREET  
STOPS, ETC.



### 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: \$ 500,000

Signature of Owner or agent<sup>1</sup> M. L. Cahoon, DMD

Print Name and Title: MICHAEL L. CAHOON, DMD

Mailing Address: 35895 SPINAKER CIR  
LEWES, DE. 19958

E Mail Address: MLC DMD @ Yahoo. com

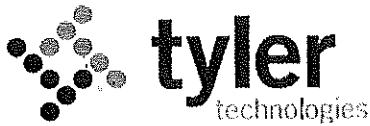
302-228-0068-CELL  
Telephone: 302-645-6455-HOME

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

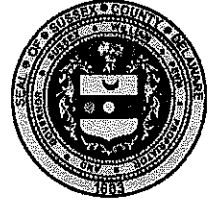
Note: If you do not wish to appear before the Board for a formal hearing, please check here ☐ and the Board will consider your appeal on, the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits. ☐

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



## RE-NOTICE OF PROPERTY REASSESSMENT VALUATION



Date of Issue: February 14, 2025

ANTHANEY-COLQUHON LLC  
35895 SPINNAKER CIR  
LEWES, DE 19958

Control Number: 6SZK

Property Class: R  
Parcel ID: 335-8.08-105.00-3  
Property Location:

**TOTAL 2025 ASSESSED VALUE**  
**\$880,300**

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

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

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

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

Tyler Technologies recently completed Informal Reviews with property owners who sought information or wished to challenge their 2025 Assessed Value. You may or may not have participated in the Informal Review process. Based upon new information provided by you or which we became aware of from other sources, the 2025 Assessed Value shown will become the basis for your property tax assessment for the 2025 tax year. This may or may not reflect a difference in the 2025 Assessed Value which was sent to you earlier in the process.

**FORMAL APPEAL PROCESS** – If you are not satisfied with the results of the Informal Review with Tyler Technologies or did not choose to participate in the Informal Review process, you may appeal directly to the Sussex County Board of Assessment. The filing deadline is **March 31, 2025, by 4:30pm (postmark is not accepted)**.

Formal Appeal Applications and instructions are available in the Sussex County Assessment Office or online at: <https://sussexcountyde.gov/board-assessment-review>

**Questions? Please contact Sussex County Assessment Office: 302-855-7824**

117 Savannah Rd Unit #3, Lewes, DE 19958-1447

**Agent 360**  
Lewes City (Lewes  
Rehoboth Hundred)

Tax ID 335-08.08-105.00-3

January 2021  
to -  
July 31, 2023



\$ 880,000

#### Summary Information

Owner:	Cahoon Michael L Ttee Laima Anthaney	Property Class:	Residential
Owner Address:	Ttee Rev Tr	Condo:	Yes
Owner City State:	35895 Spinnaker Cir	Annual Tax:	\$1,395
Owner Zip+4:	Lewes DE	Record Date:	05/09/24
No Mail(P):	19958-5007	Book:	6098
Owner Carrier Rt:	No	Page:	231
	R816	Tax Record Updated:	09/17/24

#### Geographic Information

County:	Sussex, DE	Mid Sch Dist:	Cape Henlopen
Municipality:	Lewes City (Lewes Rehoboth Hundred)	Census:	0509.22
High Sch Dist:	Cape Henlopen		
Elm Sch Dist:	Cape Henlopen		
Tax ID:	335-08.08-105.00-3		
Tax Map:	335		
Tax ID Alt:	335-08.08-105.00-3		

#### Assessment & Tax Information

Tax Year:	2024	Annual Tax:	\$1,395	Total Land Asmt:	\$3,800
County Tax:	\$113	Taxable Land Asmt:	\$1,900	Total Bldg Asmt:	\$52,800
School Tax:	\$1,269	Taxable Bldg Asmt:	\$26,400	Total Asmt:	\$56,600
Asmt As Of:	2021			Taxable Total Asmt:	\$28,300

#### Lot Characteristics

County Desc:	13155S .30A	SQFT:	13,068	Zoning:
		Acres:	0.3000	

#### Building Characteristics

Residential Design:	3+ Story	Total Rooms:	7	Basement Type:	Partial
Stories:	3.00	Bed Rooms:	2	Garage Type:	Built In
Fireplace Total:	1	Total Baths:	3.0	Year Built:	2007
Porch/Deck:	Porch	Family Room:	0	Roof Type:	Flat
Garage Spaces:	2	Total Fixtures:	9		
Cooling:	Central Air	Exterior:	Brick		
Bldg Condition:	Excellent	Foundation:	Concrete		
		Roof:	Tile/Clay		
		Fireplace:	Yes		
		Porch/Deck SQFT:	16		
		Porch/Deck 2 SQFT:	96		
		Heat Delivery:	Hot/Warm Air		
		Elec:	Hooked-Up		
		Property Class	RES		
		Code:			

#### Codes & Descriptions

County Legal Desc: BASTIAN BUILDING UNIT 3  
Mbl Hm Serial #: 0  
Mbl Hm Color: 0

**MLS History**

Annual Tax Amounts				
Year	County	Municipal	School	Annual
2024	\$113		\$1,269	\$1,395
2023	\$119		\$1,183	\$1,300
2022	\$117		\$1,137	\$1,255
2021	\$117		\$1,126	\$1,243
2020	\$117		\$1,122	\$1,239
2019	\$117		\$1,124	\$1,241
2018	\$126		\$1,117	\$1,159
2017	\$126		\$1,064	\$1,190
2016	\$897	\$161	\$956	\$2,015
2015	\$126	\$161	\$954	
2014	\$126	\$161	\$946	\$1,234

Annual Assessment						
Year	Land	Building	Ttl Taxable	Total Land	Total Bldg	Total Asmt
2024	\$1,900	\$26,400	\$28,300	\$3,800	\$52,800	\$56,600
2023	\$1,900	\$26,400	\$26,400	\$3,800	\$52,800	\$52,800
2022	\$1,900	\$26,400	\$26,400	\$52,800	\$3,800	\$52,800
2021	\$1,900	\$26,400	\$26,400	\$52,800	\$3,800	\$52,800
2020	\$1,900	\$26,400	\$26,400	\$3,800	\$52,800	\$52,800
2019	\$1,900	\$26,400	\$26,400	\$3,800	\$52,800	\$52,800
2018	\$1,900	\$26,400	\$26,400	\$3,800	\$52,800	\$56,600
2017	\$26,400	\$1,900	\$28,300	\$52,800	\$3,800	\$56,600
2016	\$26,400	\$1,900	\$28,300	\$52,800	\$3,800	\$56,600
2015	\$26,400	\$1,900	\$28,300	\$52,800	\$3,800	\$56,600
2014	\$26,400	\$1,900	\$28,300	\$52,800	\$3,800	\$56,600

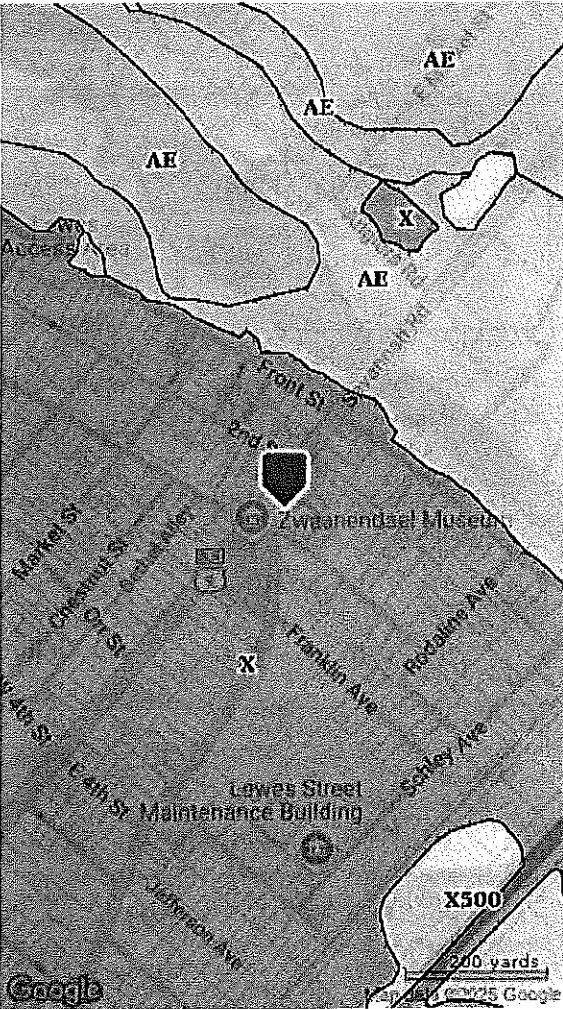
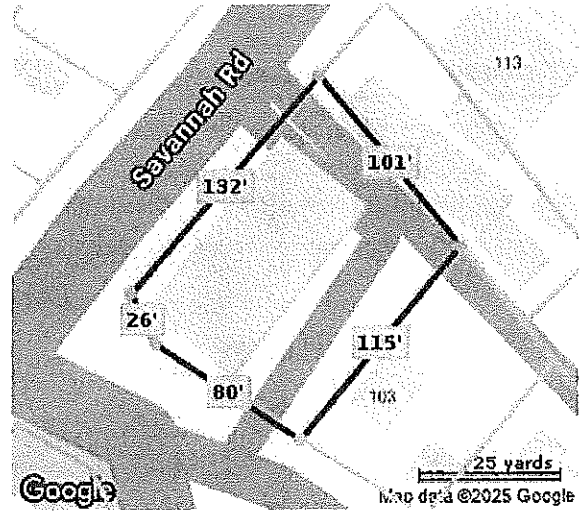
Record Date: 05/09/2024 Book: 6098  
 Settle Date: Page: 231  
 Sales Amt: Doc Num:  
 Sale Remarks:  
 Owner Names: Cahoon Michael L Ttee Laima Anthaney  
 Ttee Rev Tr

Record Date: 06/25/2008 Book: 3590  
 Settle Date: Page: 232  
 Sales Amt: \$680,000 Doc Num:  
 Sale Remarks:  
 Owner Names: Cahoon Michael Lee & Laima &  
 Anthaney Cahoon Trustees

Flood Zone in Center of Parcel: X  
 Flood Code Desc: Zone X-An Area That Is Determined To Be Outside The 100- And 500-Year Floodplains.  
 Flood Zone Panel: 10005C0194K Panel Date: 03/16/2015  
 Special Flood Hazard Area Out  
 (SFHA):  
 Within 250 feet of multiple flood zone: No

**Property History**

Source	Category	Status	Date	Price	Owner
Public Records		Record Date	05/09/2024	\$	Cahoon Michael L Ttee Laima Anthaney Ttee Rev Tr
Public Records		Record Date	06/25/2008	\$680,000	Cahoon Michael Lee & Laima & Anthaney Cahoon Trustees



- Coastal 100-Year Floodway
- Coastal 100-year Floodplain
- 100-year Floodway ■ 100-year Floodplain
- Undetermined
- 500-year Floodplain incl. levee protected area
- Out of Special Flood Hazard Area

The data on this report is compiled by BRIGHT from various public and private sources. The data on this is not a legal flood determination. Errors may exist in any field on this report, including owner's name, tax amounts, mortgage history, and property characteristics. Verify the accuracy of all data with the county or municipality.

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

# SUSSEX

COUNTY | DELAWARE

Date of Issue: July 12, 2024

Parcel ID No: 335-8.08-105.00-3

Property Location

Building # 2

CAHOON MICHAEL L TTEE  
LAIMA ANTHANEY TTEE REV TR  
35895 SPINNAKER CIR  
LEWES DE 19958

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](mailto: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 \*\*\*

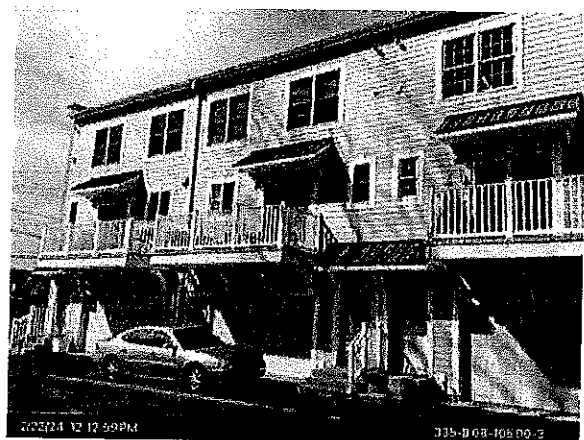
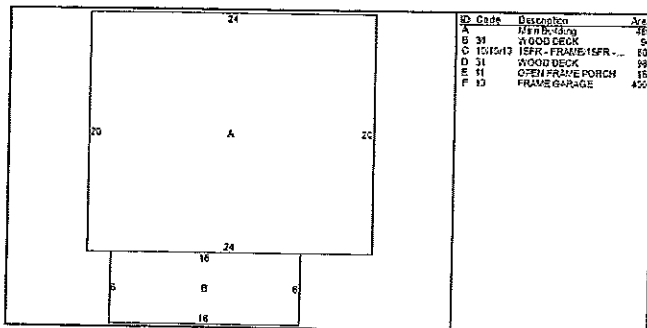
## Building Information

Occupancy	Single Family	Total Rooms	5
Land Use	Residential - Condo	Total Bedrooms	2
Style		Total Full Bathrooms	2
Approximate Year Built	2008	Total Half Bathrooms	1
Story Height	2	Basement	Full
Attic	None	Basement Garage Spaces	1
Heating System	Electric - Heat Pump	Finished Basement Area	0
Air Conditioning	Yes	Finished Rec Room Area	0
Fireplaces	0	Total Living Area	1200

## Sales Information

Sale Date                      Sale Price

## Detached Structures



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: \_\_\_\_\_

Daytime Phone Number: \_\_\_\_\_

Signature: \_\_\_\_\_

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



NOTICE OF TENTATIVE PROPERTY  
REASSESSMENT  
VALUE



Date of Issue: November 20, 2024

ANTHANEY-COLQUHON LLC  
35895 SPINNAKER CIR  
LEWES, DE 19958

Control Number: 6SZK

Parcel ID: 335-8.08-105.00-3  
Property Class: R  
Property Location:

117 SAVANNAH Rd  
unit #3

**TOTAL 2025 ASSESSED VALUE**  
**\$259,800**

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

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

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

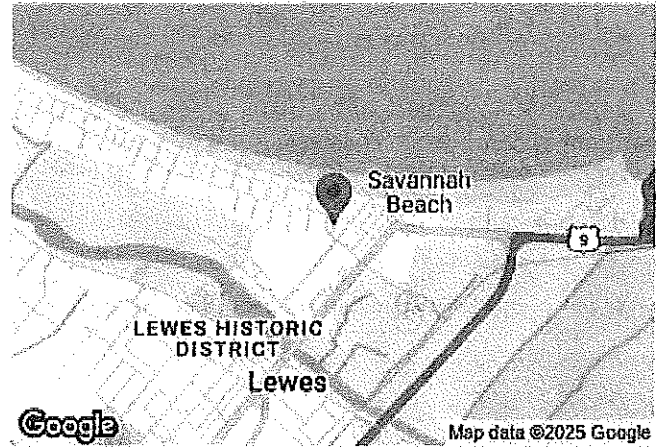
**EXEMPTIONS** – Tax exemptions/abatements are **NOT** reflected in the above tentative assessment. Any exemptions for which you are eligible for (such as Handicap, Senior/65+, Abatements, Farmland or General Exemptions) **WILL BE** adjusted and applied to your next tax bill, provided proper application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



MLS #: DESU2037078  
 Tax ID #: 335-04.20-110.00-4  
 Ownership Interest: Land Lease  
 Association: Condo/Coop  
 Unit Entry Floor: 1  
 Structure Type: Unit/Flat/Apartment  
 W/D Hookup YN: Yes  
 Levels/Stories: 2  
 Furnished: Partially  
 Unit Building Type: Garden 1 - 4 Floors  
 Waterfront: No  
 Garage: No

#### Location

County: Sussex, DE  
 In City Limits: Yes  
 MLS Area: Lewes Rehoboth Hundred - Sussex, DE County (31009)  
 Legal Subdivision: Lewes Beach  
 Subdiv / Neigh: LEWES BEACH  
 Building Name: Rose Garden

#### Association / Community Info

Condo/Coop Assoc: Yes

#### Taxes and Assessment

Tax Annual Amt / Year: \$956 / 2022  
 School Tax: \$657  
 County Tax: \$68 / Annually  
 City/Town Tax: \$231 / Annually  
 Clean Green Assess: No  
 Zoning: TN

Beds: 2  
 Baths: 1 / 1  
 Above Grade Fin SQFT: 1,200 / Estimated  
 Assessor AbvGrd Fin SQFT: 0  
 Price / Sq Ft: 437.50  
 Year Built: 1984  
 Style: Traditional  
 Central Air: Yes  
 Basement: No

School District: Cape Henlopen  
 Sussex DE Quadrants: East of Rt 1

Condo/Coop Fee: \$233.00 / Monthly

Tax Assessed Value: 2022  
 Land Use Code: 999

#### Rooms

			Bed	Bath
Bedroom 1:	Upper 1	Balcony Access, Ceiling Fan(s); Flooring - Carpet, Jack and Jill Bathroom	Main	1 Half
			Upper 1	2
Bedroom 2:	Upper 1	Ceiling Fan(s), Flooring - Carpet		1 Full
Full Bath:	Upper 1	Flooring - Vinyl		
Living Room:	Main	Ceiling Fan(s), Flooring - Carpet		
Kitchen:	Main	Flooring - Vinyl, Kitchen - Eat-in, Kitchen - Electric Cooking		
Half Bath:	Main	Flooring - Vinyl		

#### Building Info

Above Grade Fin SQFT: 1,200 / Estimated  
 Total Fin SQFT: 1,200 / Estimated  
 Total SQFT: 1,200 / Estimated

Construction Materials: Stick Built, Vinyl Siding  
 Flooring Type: Carpet, Vinyl

#### Lot

Lot Size Dimensions: 0.00 x 0.00

#### Land Lease



**Parking**

Total Parking Spaces

Unknown

Features: Driveway

**Interior Features**

Interior Features:

Ceiling Fan(s), Floor Plan-Traditional, Kitchen - Eat-In, Window Treatments; No Fireplace; Dishwasher, Disposal, Dryer, Exhaust Fan, Microwave, Oven/Range - Electric, Range Hood, Refrigerator, Washer, Water Heater; Accessibility Features: Level Entry - Main; Door Features: Storm; Window Features: Screens

**Exterior Features**

Exterior Features:

Outside Shower; Breezeway; Pool: No Pool

**Utilities**

Utilities:

Central A/C; Cooling Fuel: Electric; Heating: Forced Air, Heat Pump(s); Heating Fuel: Electric; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer

**Remarks**

Exclusions:

See Attached Exclusions List

Agent:

\*\*\*\*OFFER DEADLINE: March, 20th, 2023 @ 5pm EST. Please submit any and all offers to: LeeAnn@LeeAnn@LeeAnnGroup.com no later than this deadline. Thank you.\*\*\*\* \*\*ONE WEEK RENTED from 6/13/23-6/20/23 - THIS WEEK MUST BE HONORED\*\*\* \*\*DUCIOA Documents Package & Resale Certificate within MLS Documents. Please provide these documents to your client(s) PRIOR TO THE SUBMISSION of any offer for Seller consideration. Thank you!\*\* Appointment only, 302-645-6664.

Public:

WALK TO THE BEACH from this well maintained townhouse in the rarely available condo community of Rose Garden! This perfect beach getaway features a fantastic floor plan with kitchen, living, & dining on the main level, and 2 private & spacious bedrooms on the second! Exterior features balcony & rear deck - to enjoy the bay breeze, and outdoor shower - for sandy beach days. Spend your days on the beach and nights on the town! Exceptional investment with great rental potential. Call Today!

**Listing Office**

List Team Name:

The Lee Ann Wilkinson Group

Listing Agent:

Lee Ann Wilkinson (3258923) (Lic# RA-0002064)

(302) 645-6664

Listing Agent Email:

leeann@leeanngroup.com

Responsible Broker:

Sandy Wright (3260100) (Lic# RB-0003368-DE)

Listing Office:

Berkshire Hathaway HomeServices PenFed Realty (GALLOO) (Lic# R5-0002338)

16712 Kings Hwy, Lewes, DE 19958-4929

Office Manager:

Sandy WRIGHT (3260100)

Office Phone:

(302) 645-6661

Office Fax:(302) 645-7609

**Directions**

From E Savannah Rd, turn onto Cedar St, left into Rose Garden Condos

**Historical Compensation**

Buyer Agency Comp:

3% Of Gross

Sub Agency Comp:

0% Of Gross

Dual/Var Comm:

No

**Listing Details**

Original Price:

\$519,900

Vacation Rental:

No

Listing Agrmnt Type:

Exclusive Right

Prospects Excluded:

No

Listing Service Type:

Full Service

Dual Agency:

Yes

Sale Type:

Standard

Listing Term Begins:

03/17/2023

Listing Entry Date:

03/17/2023

Possession:

Settlement

Acceptable Financing:

Cash, Conventional

Federal Flood Zone:

Yes

Owner Name:

Frederick B Getze

DOM / CDOM:

5 / 5

Original MLS Name:

BRIGHT

Off Market Date:

04/17/23

Documents Available:

Seller's Property Disclosure

Pets Allowed:

Yes

Pet Restrictions:

Case by Case Basis

Seller Concessions:

**Sale/Lease Contract**

Sell Team Name:

The Crifasi Group

Selling Agent:

Stephen Crifasi (3143248) (Lic# R1-0001733)

(302) 576-6838

Selling Agent Email:

scrifasi@psre.com

Selling Office:

Patterson-Schwartz - Greenville (PS-KENN) (Lic# R5-0002291)

Broker of Record:

Jason Giles (3258215)

3705 Kennett Pike, Wilmington, DE 19807-2135

Office Phone:

(302) 429-4500

Office Fax:

(302) 576-6801

Co-Selling Agent:

Stephanie Gates (3319672) (Lic# RS0036880)

Concessions:

No

Agreement of Sale Dt:

03/20/23

Close Date:

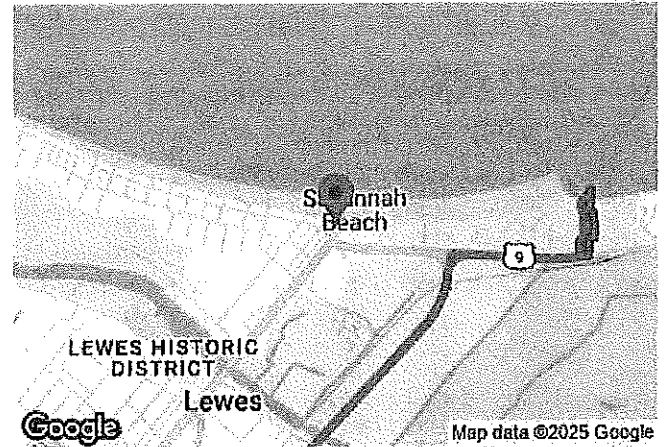
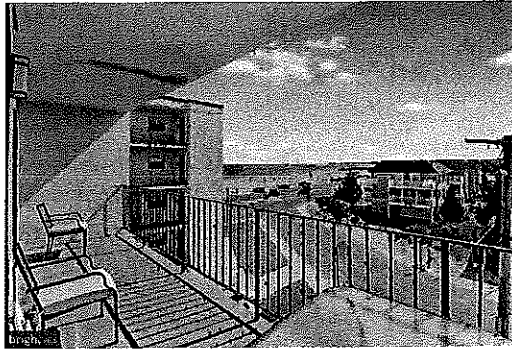
04/17/23

Close Sale Type:

Standard Sale

Close Price:

\$525,000.00



MLS #: DESU181822  
 Tax ID #: 335-04.20-145.00-4-E  
 Ownership Interest: Fee Simple  
 Association: Condo/Coop  
 Unit Entry Floor: 4  
 Structure Type: Unit/Flat/Apartment  
 W/D Hookup YN: Yes  
 Levels/Stories: 1  
 Furnished: Yes  
 Unit Building Type: Garden 1 - 4 Floors  
 Waterfront: Yes  
 Views: Bay, Water  
 Garage: No

#### Location

County: Sussex, DE  
 In City Limits: Yes  
 MLS Area: Lewes Rehoboth Hundred - Sussex, DE County (31009)  
 Subdiv / Neigh: NONE AVAILABLE  
 Building Name: Ocean House

#### Waterfront / Water Access

Waterfront Features: Sandy Beach  
 Tidal Water: Yes

#### Association / Community Info

HOA Name: COUNCIL OF OCEAN HOUSE  
 Condo/Coop Assoc: Yes  
 Condo/Coop Name: Council of Ocean House  
 Association Fee Incl.: Insurance, Sewer, Trash, Water

#### Taxes and Assessment

Tax Annual Amt / Year: \$1,178 / 2020  
 School Tax: \$610  
 County Tax: \$64 / Annually  
 City/Town Tax: \$504 / Annually  
 Zoning: TN

#### Rooms

#### Building Info

Above Grade Fin SQFT: 900 / Estimated  
 Total Fin SQFT: 900 / Estimated  
 Total SQFT: 900 / Estimated

#### Lot

Lot Acres / SQFT: 0a / 0sf / Estimated  
 Views: Bay, Water  
 Location Type: Bayside

Beds: 2  
 Baths: 1  
 Above Grade Fin SQFT: 900 / Estimated  
 Assessor AbvGrd Fin SQFT: 0  
 Price / Sq Ft: 527.78  
 Year Built: 0  
 Property Condition: Excellent  
 Style: Unit/Flat  
 Central Air: Yes  
 Basement: No

School District: Cape Henlopen  
 Sussex DE Quadrants: East of Rt 1

Water Body Name: Delaware Bay  
 Water Body Type: Bay  
 Water Frontage in FT: 25

Condo/Coop Fee: \$1,300.00 / Quarterly

Tax Assessed Value: 2020  
 Land Use Code: RC

	Bed	Bath
Main	2	1 Full

Elevators Count: 1  
 Construction Materials: Concrete

Lot Size Dimensions: 0.00 x 0.00

Parking Spaces

Unknown

Features: Parking Lot

**Interior Features**

Interior Features:

Floor Plan - Open, Bathroom - Tub Shower, Upgraded Countertops, Window Treatments; Dishwasher, Dryer, Energy Efficient Appliances, Microwave, Oven/Range - Electric, Refrigerator, Washer; Accessibility Features: Elevator; Door Features: Sliding Glass; Window Features: Energy Efficient; Common Laundry, Shared Laundry

**Exterior Features**

Exterior Features:

Balcony; Pool: No Pool

**Utilities**

Utilities:

Central A/C; Cooling Fuel: Electric; Heating: Forced Air; Heating Fuel: Electric; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer

**Remarks**

Inclusions:

All furnishings

Exclusions:

Personal property and tenant owned items.

Agent:

PROPERTY IS UNDER CONTRACT. SELLER WILL BE ACCEPTING BACK UP OFFERS AND SHOWINGS WILL CONTINUE. Contact Co-Listing Agent Merritt Cooch at 302-562-7954 to schedule a showing and with any questions. Currently rented, most of summer weeks booked with JLR. 2nd bedroom closes via accordion door. **\*\*ATTENTION OUT OF AREA BROKERS\*\***: Although we are all using the same Bright MLS, we are NOT all part of the same lock-box system. If you plan to show any listings in this area and are a not member of Sentri-Lock System, please call the Sussex County Association of Realtors and sign the reciprocity agreement, Ph# 302-855-2300. If you are a member of any other lock-box system, for example: Supra, please call the number listed to join the Sentri-Lock system. One day codes will not be given for access. The agent can comply with the instructions above or, 2. The listing agent can meet the out of area agent at the property to give access. 3. The listing agent can arrange for the out of area agent to pick up a key at one of our offices. Arrangements should be made with the front desk in each location - you should advise the agent that we require ID i.e., Driver's License and their Delaware license pocket card.

Public:

PROPERTY IS UNDER CONTRACT. SELLER WILL BE ACCEPTING BACK UP OFFERS AND SHOWINGS WILL CONTINUE. Condo on Lewes Beach! Welcome to Ocean House, a premier condominium residence overlooking Lewes Beach and the Delaware Bay. This rare-to-market 2-bedroom, 1-bathroom unit with a private balcony has recently been extensively renovated. Step inside onto brand new porcelain tile floors and an enjoy an enlarged kitchen with granite counter tops, stainless steel, Energy-Star rated appliances, touchless faucet and more. A three-years young HVAC system was installed with online access via Ecobee, smart Thermostat. And the big one -new high performance, low E insulated sliding glass doors will take the worry off of this costly replacement down the road. Enjoy gorgeous bay and beach views from this 4th level unit. Being sold fully furnished! The condo fee includes water, sewer, trash, and insurance. Building does have an elevator. An assigned parking spot out front as well as an additional overflow lot nearby for guests and boats make parking a breeze. Additional storage space is available for your beach gear and bikes, too! This unit has an excellent rental history and has bookings in place for Summer 2021. This property is next to Dairy Queen and just a short walk into downtown Lewes!

**Listing Office**

Listing Agent:

CARRIE LINGO (3257046) (Lic# Unknown)

(302) 344-9188

Listing Agent Email:

carrie@jacklingo.com

Broker of Record:

T.WILLIAM LINGO (3260608) Click for License

Listing Office:

Jack Lingo - Lewes (LINGO01) (Lic# R5-0001757)

1240 Kings Hwy, Lewes, DE 19958-1735

Office Phone:

(302) 645-2207

Office Fax: (302) 645-5261

Co-Listing Agent:

MERRITT COOCH (3257741) (Lic# Unknown)

(302) 562-7954

Co-Listing Agent Email:

merritt@jacklingo.com**Directions**

Savannah Road East to Cape Henlopen Drive - Ocean House is on the Left side

**Historical Compensation**

Buyer Agency Comp: 2.5% Of Gross

Sub Agency Comp:

0% Of Gross

Dual/Var Comm:

Yes

**Listing Details**

Original Price: \$549,000

Previous List Price:

\$549,000

Vacation Rental:

No

Owner Name:

Ocean House LLC

Listing Agrmnt Type: Exclusive Right

DOM / CDOM:

70 / 70

Prospects Excluded:

No

Original MLS Name:

BRIGHT

Listing Service Type:

Full Service

Off Market Date:

08/31/21

Dual Agency:

Yes

Pets Allowed:

No

Sale Type:

Standard

Seller Concessions:

Listing Term Begins:

04/29/2021

Entry Date: 04/29/2021  
Transaction: Settlement  
Flood Zone: Yes

**Buy/Sell/Lease Contract**

Selling Agent: Audrey Ellen Wagamon (3161057) (Lic# Unknown) (302) 331-1043  
Selling Agent Email: audrey@delawarerealestateexperts.com  
Selling Office: First Class Properties (1CLASSPR) (Lic# Unknown)  
Responsible Broker: Audrey Ellen Brodie (3161057) (Lic# RB-0020412-DE)  
1641 Lebanon Rd, Dover, DE 19901-5841  
Office Phone: (302) 677-0770 Office Fax: (302) 677-0088  
Selling Office Email: audrey@delawarerealestateexperts.com  
Concessions: No  
Agreement of Sale Dt: 07/06/21 Close Date: 08/30/21  
Close Sale Type: Standard Sale Close Price: \$475,000.00  
Buyer Financing: Conventional Last List Price: \$525,000.00

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**131-B Beach Plum Pl, Lewes, DE 19958****Closed | 09/16/22****Residential****\$533,500**

MLS #: DESU2027244  
 Tax ID #: 335-08.15-79.01  
 County: Sussex, DE  
 MLS Area: Lewes Rehoboth Hundred  
 In City Limits: Yes  
 Legal Subdivision: Beach Plum Place  
 Subdiv / Neigh: BEACH PLUM PLACE  
 School District: Cape Henlopen  
 Year Built: 1994  
 Tax Annual Amt/Year: \$1,398 / 2021  
 Tax Assessed Value: 2021

	Beds	Baths
TOTAL	3	2 Full, 1 Half
Main Level		1 Half
Upper Level 1	3	2 Full
Structure Type:	Twin/Semi-Detached	
Style:	Side-by-Side	
Levels/Stories:	2	
Views:	Garden/Lawn, Trees/Woods	
Ownership Interest:	Fee Simple	
Abv Grd Fin SQFT:	1,650 / Estimated	
Lot Acres / SQFT:	0.14a / 6,102sf / Estimated	
Lot Size Dimensions:	40.80 x 115.66 x 68.16 x 125.31	
Concessions:	See Concessions	

**Rooms**

Primary Bedroom:	Upper 1	Attached Bathroom, Ceiling Fan(s), Flooring - Carpet	Primary Bathroom:	Upper 1	Flooring - Tile
Laundry:	Upper 1		Additional Bedroom	Upper 1	Ceiling Fan(s), Flooring - Carpet
Full Bath:	Upper 1	Flooring - Tile	Additional Bedroom	Upper 1	Ceiling Fan(s), Flooring - Carpet
Foyer:	Main	Flooring - Tile	Half Bath:	Main	Flooring - Tile
Living Room:	Main	Ceiling Fan(s), Fireplace - Gas, Flooring - Other	Dining Room:	Main	Flooring - Other
Kitchen:	Main	Breakfast Bar, Flooring - Other, Pantry	Sun/Florida Room:	Main	Flooring - Other

**Features**

Constr Materials:	Stick Built, Vinyl Siding	Accessibility Feat:	None	Exterior Features:	Outbuilding(s)
Roof:	Shingle	Appliances:	Dishwasher, Disposal, Dryer, Microwave, Oven/Range - Electric, Refrigerator, Washer, Water Heater	Outdoor Living Struc:	Deck(s), Porch(es)
Cooling/Fuel:	Central A/C / Electric			Waterfront/Type:	No
Heating/Fuel:	Heat Pump(s) / Electric			Zoning:	TN
Water/Sewer:	Public / Public Sewer			Driveway - # of Spaces:	3
Basement:	No	Fireplace Count:	1		
		Laundry Type:	Upper Floor Laundry		

**Remarks**

Public: BE EAST OF ROUTE ONE AND IN LEWES CITY LIMITS, in this 3 bedroom 2.5 bath home that is just a short walk or bike ride to all the attractions of downtown Lewes: shops, dining, library, farmers market and the beach! Beautifully maintained and arguably situated on the best lot in the neighborhood; adjacent to The Lewes Georgetown bike trail, on a cul de sac street with no thru-traffic! Features a bri...

**Listing Details**

Original Price:	\$499,000	Sale Type:	Standard	DOM:	5
Federal Flood Zone:	No				

**Sale / Lease Contract**

Concessions:	No	Close Date:	09/16/22
Agreement of Sale Dt:	08/14/22	Close Price:	\$533,500.00
Close Sale Type:	Standard Sale		

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**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 437 KINGS HWY****Parcel ID: 335-8.11-111.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 16, 2025

**CURRENT OWNER**ROTH ALAN JOSEPH  
MICHAEL RODGERS  
437 KINGS HWY  
LEWES DE 19958**GENERAL INFORMATION**Living Units 1  
Neighborhood 6PR009  
Alternate ID 335081101110000000  
Vol / Pg 5605/16  
District  
Zoning TOWN CODES  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1451			517,650

Total Acres: .1451  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	517,700	517,700	0	517,700
Building	0	383,800	383,800	0	544,350
Total	0	901,500	901,500	0	1,062,050

**Value Flag** Cost Approach  
**TD335DM3****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
02/07/24	TJJ	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
10/27/23	202315079	1,000	A026 6x8 Shed	
10/24/23	202314860	21,802	A016 Paver Patio 212 Sf, Retaining Wall	
02/22/23	202302289	389,360	A016 Adding 820 Sq Ft Addition And Re	
05/28/04	84524-1	5,500	D010 Porch/Extend Porch-S/Kings Hwy	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/02/21	790,000	Land & Improv	Valid Sale - Tyler	5605/16	Deed	ROTH ALAN JOSEPH
09/07/12				4037/160		
12/11/07	495,000					
10/01/99	185,000					
07/19/83	68,000					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 437 KINGS HWY

Parcel Id: 335-8.11-111.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 16, 2025

## Dwelling Information

Style	Conventional	Year Built	1950
Story height	2	Eff Year Built	
Attic	Unfinished	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 &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	2
Total Rooms	7		
Kitchen Type		Bath Type	
Kitchen Remod	Yes	Bath Remod	Yes

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

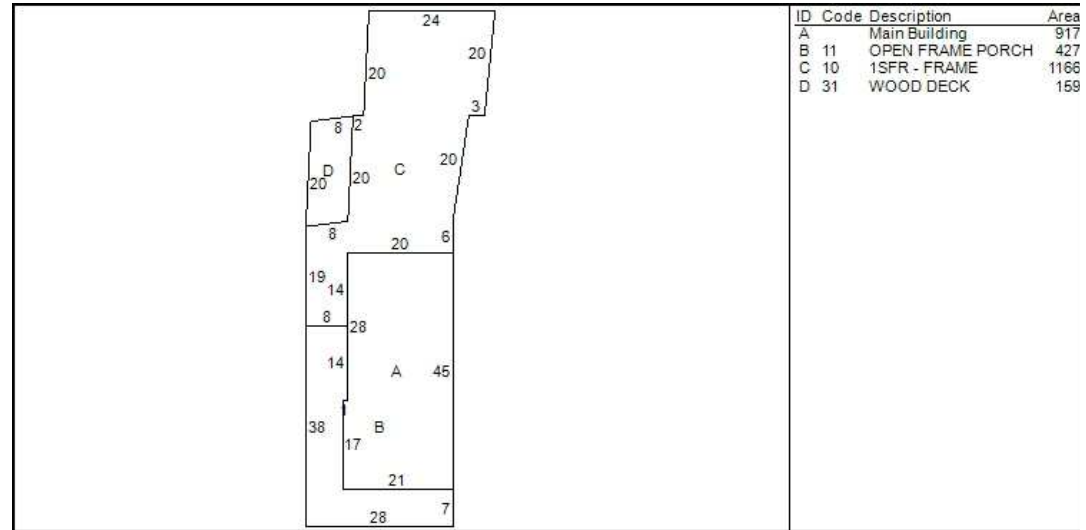
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	259,332	% Good	70
Plumbing	14,730	% Good Override	
Basement	-10,270	Functional	
Heating	21,510	Economic	90
Attic	10,090	% Complete	100
Other Features	4,530	C&D Factor	
		Adj Factor	1.6
		Additions	50,900
Subtotal	299,920		
Ground Floor Area	917		
Total Living Area	3,000	Dwelling Value	383,800

## Building Notes



## 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)



[illegible]

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

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

**REMEMBER:**

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

**Property Identification**

Owner(s): Alan J. Roth and Michael Rodgers Parcel ID: 335-8.11-111.00

Street Address of Parcel: 437 Kings Highway, Lewes, DE 19958

Current Assessment: \$ 963,400

Purchase Price (Total of Land and Improvement): \$ 790,000 Date of Purchase: 12/2/2021

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
3/15/2023	\$182,500	This amount was the deposit paid to our contractor to begin demolition and a total renovation, but it is irrelevant to this assessment. We vacated the house in late March 2023, soon after which it became totally uninhabitable (see exhibits). We were not able to return until late April 2024.

**Description of Property**

Lot size/Land Area .1451 acre (6321 sq. feet) Style of Home Uninhabitable Construction Site on 7/1/23

Number of: Bedrooms: None Bathrooms: None Fireplaces: None

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: 1 Porch under renovation, addition under construction as of 7/1/23

Describe outbuildings or accessory structures other than main dwelling:

None as of 7/1/23

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 517,700 (assessed value of land)

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:

We vacated the house on this property in March 2023 for a demolition and total renovation that began in early April 2023. On July 1, 2023, the date on which your assessment of fair market value is required to be made, the house was completely gutted and the property was an uninhabitable construction site. No arm's length buyer would pay \$963,400 for the property in that condition. The property as of July 1, 2023 should be assessed more like a vacant lot and valued as of that date in relation to sales of other nearby vacant lots in the City of Lewes (or perhaps less, given what the cost of removing the construction materials and debris would be).

### 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 335-8.11-169.00 Owner Daniel N Crampton Ttee and Sharon G Crampton Ttee Fam Tr

Address 118 Manila Avenue, Lewes, DE 19958

Sales Price \$ 650,000 Date of Sale 2/14/2023

Lot Size/Land Area .1733 acre (7549 sq. feet) Style of House None- Vacant Land

Number of: Bedrooms: None Bedrooms: None Fireplaces: None

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: None

Describe Garage or Other Improvements:

None

Additional Comments:

9 vacant parcels were sold in the City of Lewes between 1/1/22 and 6/30/23, 3 of which were located in the vicinity of the subject property. This parcel at 118 Manila Avenue is closest, about 2 blocks away and in the same neighborhood. It sold in February 2023 for approximately \$86/sq foot. It is more than 19% larger than the subject property, on a quiet side street rather than on a major thoroughfare, thus making it more valuable as a prospective site for construction of a home. The subject property's land assessment should be discounted accordingly.

2. Parcel Number 335-8.08-133.04 Owner Matthew C. Emery and Julie S. Emery

Address Lot 16, Schley Avenue, Lewes, DE 19958

Sales Price \$ 435,000 Date of Sale 2/17/2022

Lot Size/Land Area .1125 acre (4901 sq ft) Style of House None- Vacant Land

Number of: Bedrooms: None Bedrooms: None Fireplaces: None

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: None

Describe Garage or Other Improvements:

None

Additional Comments:

This parcel is located on a quiet street of detached single-family homes and one- and two-story townhomes, with the Lewes-Georgetown Trail in the rear. It is one block from the Lewes-Rehoboth Canal and a short walking distance from downtown Lewes. It was sold in February 2022 for \$89/sq foot, slightly higher than the price paid for 118 Manila Avenue and consistent with its location closer to downtown, the beach, and bike trail.

3. Parcel Number 335-8.07-155.00 Owner Mazda Ventures LLC

Address 320 Savannah Road, Lewes, DE 19958

Sales Price \$ 751,000 Date of Sale 4/22/2022

Lot Size/Land Area .1534 acre (6,682 sq ft) Style of House None - Vacant Land / None - Vacant Land

Number of: Bedrooms: None Bedrooms: None Fireplaces: None

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions None

Describe Garage or Other Improvements:

None

Additional Comments:

This parcel is somewhat larger than the subject property, with a purchase price of \$112/sq foot. While higher than the two comps above, it is literally within steps of downtown Lewes, an enormous convenience for future residents and/or renters, especially as to scarce and expensive parking. A home and garage have been approved for this site by HPARC. See <https://www.capegazette.com/article/lewes-hparc-approves-major-changes-properties/249211>.

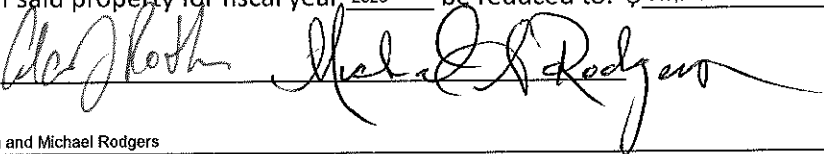
### Witnesses or Agents

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: \$ 517,700

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

Print Name and Title: Alan J. Roth and Michael Rodgers

Mailing Address: 437 Kings Highway  
Lewes, DE 19958  
\_\_\_\_\_

E Mail Address: alanjroth@dblr.net Telephone: 202-669-1650

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

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

I request that Assessment disclose witnesses and exhibits. ☒

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

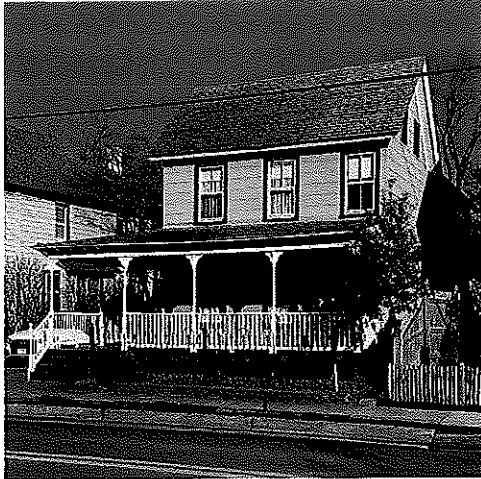
437 Kings Highway  
Lewes, DE 19958



*Photos showing the property just prior to November 30, 2021 closing (above), and from March 18, 2023 thru August 5, 2023 while undergoing renovation (attached).*

Owners: Alan J. Roth and Michael Rodgers  
Property Location: 437 Kings Highway, Lewes, DE 19958  
Parcel ID: 335-8.11-111.00

**EXHIBIT 1**



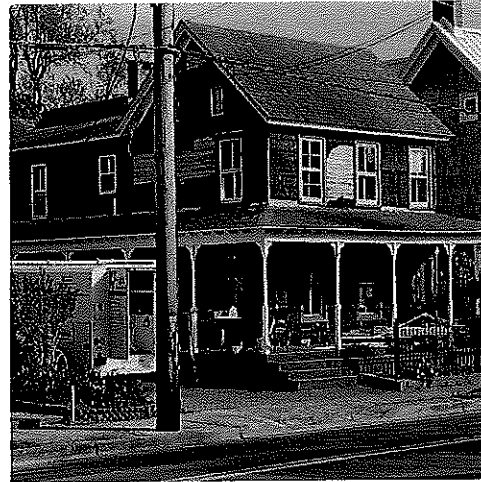
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Saturday • Mar 18, 2023 • 5:03 PM

Adjust

✓ IMG\_2759

Apple iPhone 14 Pro



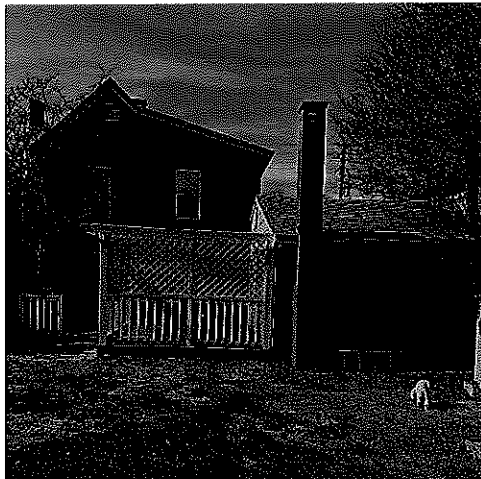
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Thursday • Apr 6, 2023 • 4:54 PM

Adjust

✓ IMG\_0821

Apple iPhone 12 mini



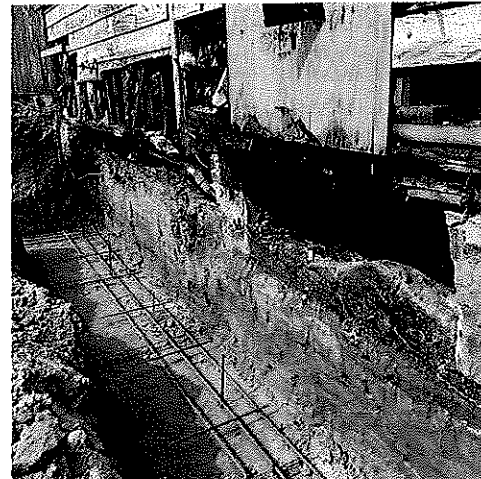
Add a Caption

Saturday • Mar 18, 2023 • 1:53 PM

Adjust

✓ IMG\_2755

Apple iPhone 14 Pro



Add a Caption

Tuesday • Jun 6, 2023 • 9:54 AM

Adjust

✓ IMG\_8791

Apple iPhone SE (2nd generation)



Owners: Alan J. Roth and Michael Rodgers  
 Property Location: 437 Kings Highway, Lewes, DE 19958  
 Parcel ID: 335-8.11-111.00



Add a Caption

Wednesday • Jun 14, 2023 • 1:24 PM Adjust

✓ IMG\_8828



Apple iPhone SE (2nd generation)  

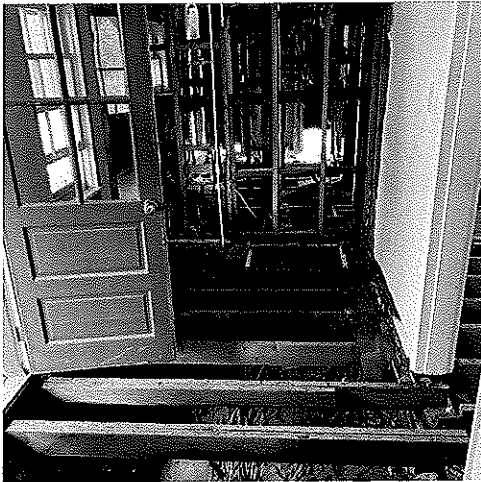


Add a Caption

Wednesday • Jun 14, 2023 • 1:25 PM Adjust

✓ IMG\_8830

Apple iPhone SE (2nd generation)  

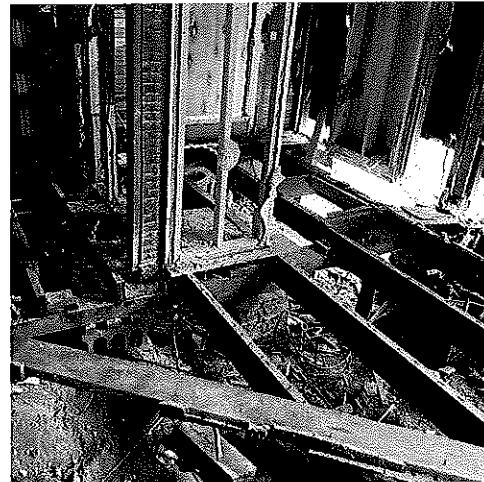


Add a Caption

Wednesday • Jun 14, 2023 • 1:24 PM Adjust

✓ IMG\_8829

Apple iPhone SE (2nd generation)  



Add a Caption

Wednesday • Jun 14, 2023 • 1:25 PM Adjust

✓ IMG\_8831

Apple iPhone SE (2nd generation)  

Owners: Alan J. Roth and Michael Rodgers  
 Property Location: 437 Kings Highway, Lewes, DE 19958  
 Parcel ID: 335-8.11-111.00





Add a Caption

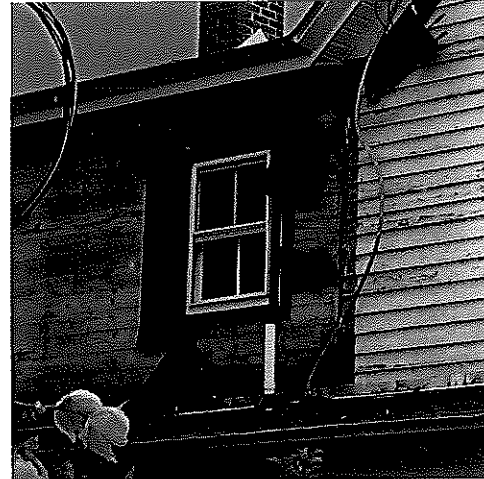
Look Up Landmark >

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Adjust

IMG\_8839

Apple iPhone SE (2nd generation)



Add a Caption

Wednesday • Jun 21, 2023 • 10:19 AM

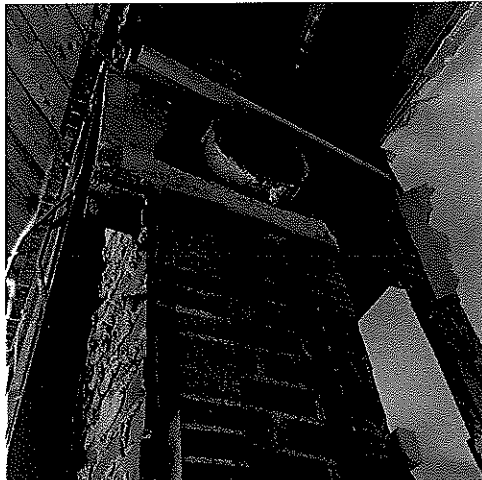
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IMG\_8853

Apple iPhone SE (2nd generation)



*July 1, 2023 Assessment Date*



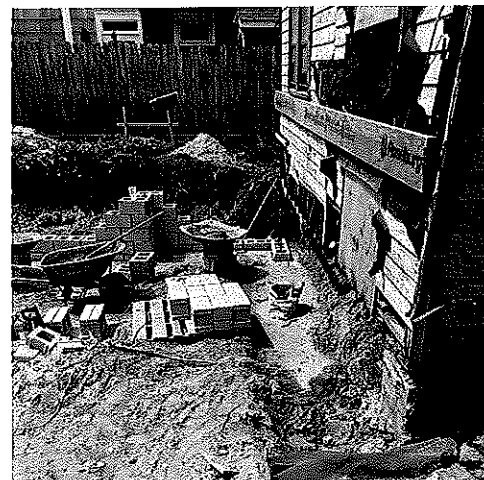
Add a Caption

Tuesday • Jun 20, 2023 • 9:45 AM

Adjust

IMG\_8844

Apple iPhone SE (2nd generation)



Add a Caption

Wednesday • Jul 5, 2023 • 11:21 AM

Adjust

IMG\_8875

Apple iPhone SE (2nd generation)



Owners: Alan J. Roth and Michael Rodgers  
 Property Location: 437 Kings Highway, Lewes, DE 19958  
 Parcel ID: 335-8.11-111.00



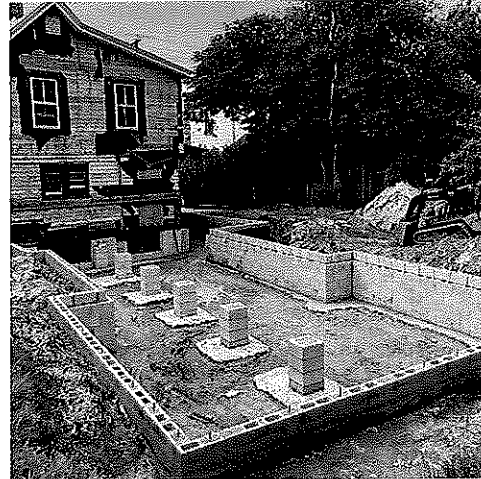
Add a Caption

Wednesday • Jul 5, 2023 • 11:21AM

Adjust

IMG\_8874

Apple iPhone SE (2nd generation)



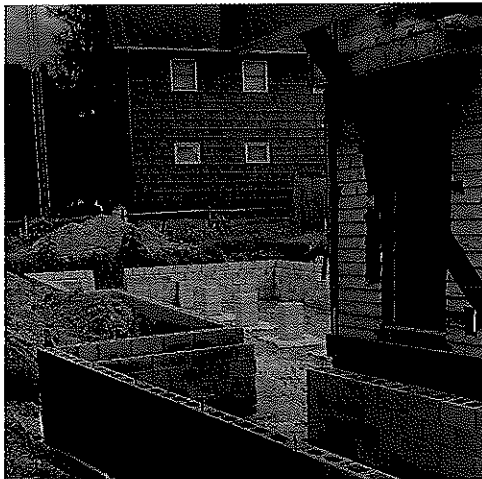
Add a Caption

Friday • Jul 21, 2023 • 3:04 PM

Adjust

IMG\_8901

Apple iPhone SE (2nd generation)



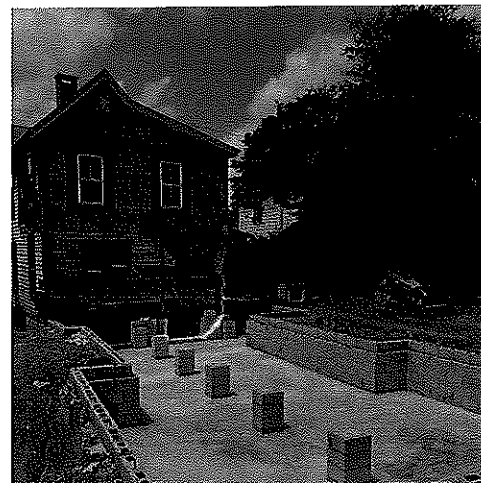
Add a Caption

Friday • Jul 21, 2023 • 3:04 PM

Adjust

IMG\_8900

Apple iPhone SE (2nd generation)



Add a Caption

Friday • Jul 28, 2023 • 1:19 PM

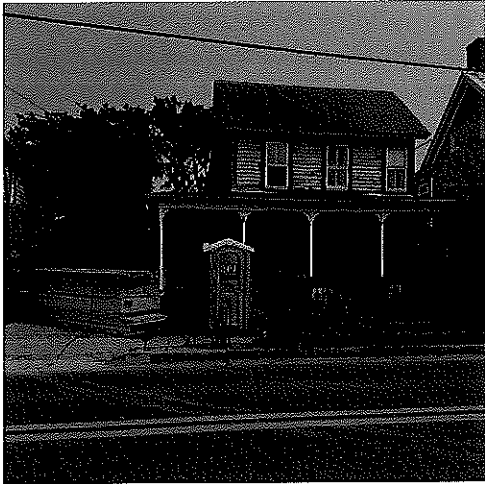
Adjust

IMG\_8941

Apple iPhone SE (2nd generation)



Owners: Alan J. Roth and Michael Rodgers  
 Property Location: 437 Kings Highway, Lewes, DE 19958  
 Parcel ID: 335-8.11-111.00



Add a Caption

Tuesday • Aug 1, 2023 • 3:02 PM

Adjust

📷 IMG\_0166

Apple iPhone 14 Pro



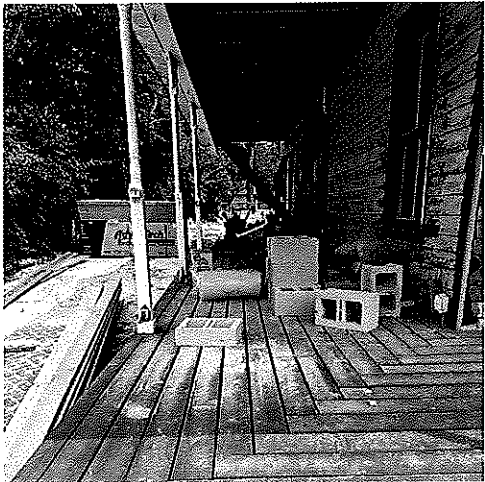
Add a Caption

Tuesday • Aug 1, 2023 • 3:08 PM

Adjust

📷 IMG\_0169

Apple iPhone 14 Pro



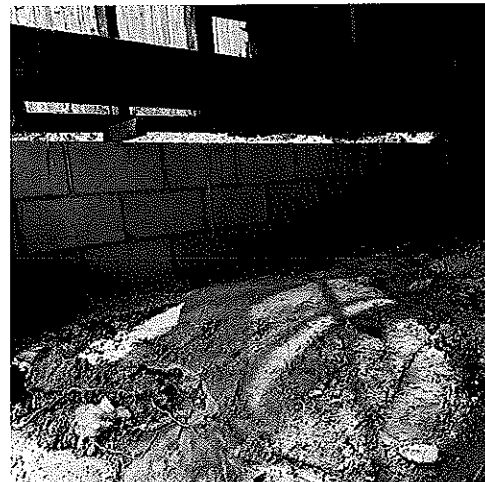
Add a Caption

Tuesday • Aug 1, 2023 • 3:03 PM

Adjust

📷 IMG\_0167

Apple iPhone 14 Pro



Add a Caption

Tuesday • Aug 1, 2023 • 3:12 PM

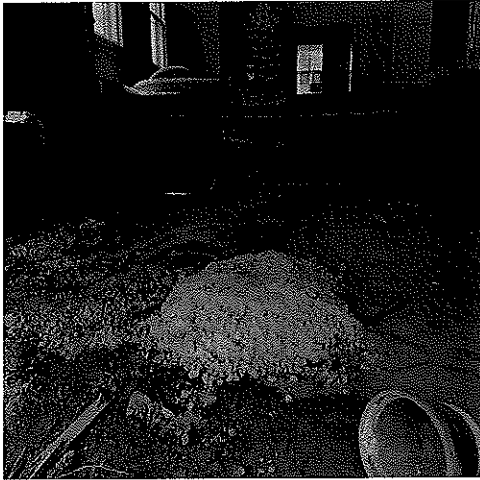
Adjust

📷 IMG\_0172

Apple iPhone 14 Pro



Owners: Alan J. Roth and Michael Rodgers  
 Property Location: 437 Kings Highway, Lewes, DE 19958  
 Parcel ID: 335-8.11-111.00



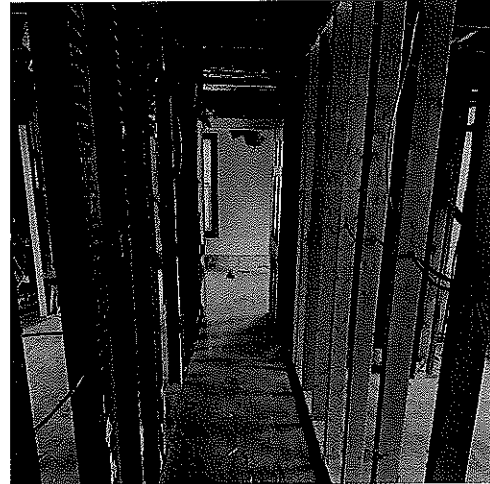
Add a Caption

Tuesday • Aug 1, 2023 • 3:12 PM

Adjust

📎 IMG\_0173

Apple iPhone 14 Pro



Add a Caption

Tuesday • Aug 1, 2023 • 3:25 PM

Adjust

📎 IMG\_0188

Apple iPhone 14 Pro



Add a Caption

Tuesday • Aug 1, 2023 • 3:23 PM

Adjust

📎 IMG\_0182

Apple iPhone 14 Pro



Add a Caption

Saturday • Aug 5, 2023 • 11:39 AM

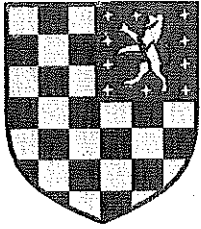
Adjust

📎 IMG\_0847

Apple iPhone 12 mini



Owners: Alan J. Roth and Michael Rodgers  
 Property Location: 437 Kings Highway, Lewes, DE 19958  
 Parcel ID: 335-8.11-111.00



# The City of Lewes Delaware

## Certificate of Occupancy

Permit Number:

P2300746

Issue Date:

06/04/24

### Owner / Property Information

Owner Name: ROTH ALAN JOSEPH

Tax Map: 335-8.11-111.00

Zoned: R-4 HIS RESIDENTIAL MEDIUM DENS (HIST)

Location: KINGS HIGHWAY 437

Occupancy:

**THIS CERTIFICATE OF OCCUPANCY HAS BEEN ISSUED AS PER THE  
REGULATIONS SET FORTH IN THE ZONING & BUILDING CODE ORDINANCES AS  
ADOPTED BY THE CITY OF LEWES MAYOR AND CITY COUNCIL**

### Comments

Permit is to remodel and demo of  
existing sunroom, and to build an  
addition as per HPARC approval and  
approved plans. As built survey would be  
needed at final inspection, Footer,  
framing, energy and final inspections  
needed. Plumbing permit is needed.  
Plumbing and electrical inspections  
needed. JBP. CALL 302-645-7777 EXT 124  
FOR ALL INSPECTIONS.

  
Building Official

6/4/2024

Date

**EXHIBIT 2**

Owners: Alan J. Roth & Michael Rodgers  
Location: 437 Kings Hwy, Lewes, DE 19958  
Parcel ID: 335-8.11-111.00

# LEWES REAL ESTATE NEWS

The Lee Ann Wilkinson Group

Superior Service, Outstanding Results

January 2024

## THE YEAR IN REAL ESTATE: 2023 STATISTICS

	Lewes Beach	Lewes In-Town	East of Route 1	New Communities	TOTAL
Total Properties REALTORS® Sold	32	73	135	106	346
BHHS PenFed Realty Sales Participation	25	48	45	11	129
BHHS PenFed Realty Market Share	78%	66%	33%	10%	37%

### LEWES BEACH

Average Sales Price – Lots (0 properties sold)	N/A
Average Sales Price – Condos/Townhomes (5 properties sold)	\$726,900
Average Sales Price – Homes (27 properties sold)	\$1,841,700
Average Days on Market	42

### LEWES IN-TOWN

Average Sales Price – Lots (7 properties sold)	\$493,557
Average Sales Price – Condos/Townhomes (8 properties sold)	\$734,750
Average Sales Price – Homes (58 properties sold)	\$1,010,360
Average Days on Market	45

### LEWES EAST OF ROUTE 1

Average Sales Price – Lots (3 properties sold)	\$470,000
Average Sales Price – Condos/Townhomes (63 properties sold)	\$455,205
Average Sales Price – Homes (69 properties sold)	\$946,196
Average Days on Market	44

### LEWES NEW COMMUNITIES

Average Sales Price – Lots (18 properties sold)	\$549,900
Average Sales Price – Condos/Townhomes (23 properties sold)	\$618,216
Average Sales Price – Homes (65 properties sold)	\$948,049

EXHIBIT 3

Owners: Alan J. Roth & Michael Rodgers  
Location: 437 Kings Hwy, Lewes, DE 19958  
Parcel ID: 335-8.11-111.00

**KEY:** BHHS – Berkshire Hathaway HomeServices PenFed Realty Listing/Sale  
OB – Other Broker's Listing/Sale

*Statistics compiled from all participating brokers and agents of the Bright Multiple Listing Service (MLS) on January 20, 2024. Development parcels and new construction projects that are not available to all real estate offices have not been included. Lewes East of Route 1 consists of properties with a Lewes zip code, situated on the eastern side of Coastal Highway, outside city limits. 'Days To Contract' is the number of days from listing date to the date a contract is accepted. If your home is currently listed with another broker, please disregard. It is not our intention to solicit listings of other brokers.*

**The Lee Ann Wilkinson Group**

Berkshire Hathaway HomeServices PenFed Realty - 16698 Kings Hwy., Suite A, Lewes, DE 19958

(302) 645-6664 (888) 770-6664

**LeeAnnGroup.com**

Email: LeeAnn@LeeAnnGroup.com

LEWES IN-TOWN LOTS	LIST PRICE	SOLD PRICE	DATE SOLD	DAYS ON MARKET	LISTING OFFICE	SELLING OFFICE
5 Surf Avenue	\$399,900	\$399,900	11/8/2023	3	OB	OB
242 Marina Drive	\$449,900	\$420,000	11/28/2023	140	BHHS	BHHS
327 Captains Circle	\$499,900	\$485,000	3/23/2023	112	BHHS	OB
311 Chestnut Street	\$575,000	\$500,000	11/29/2023	18	OB	BHHS
315 Chestnut Street	\$600,000	\$500,000	11/29/2023	25	BHHS	BHHS
239 Marina Drive	\$549,900	\$500,000	1/18/2023	112		
118 Manila Avenue	\$650,000	\$650,000	2/13/2023	3	BHHS	BHHS
LEWES IN-TOWN CONDOS/TOWNHOMES	LIST PRICE	SOLD PRICE	DATE SOLD	DAYS ON MARKET	LISTING OFFICE	SELLING OFFICE
405 Savannah Road	\$519,900	\$505,000	8/15/2023	27	BHHS	BHHS
403 Savannah Road	\$580,000	\$540,000	11/10/2023	161	OB	OB
132 Carter Way	\$569,900	\$550,000	9/6/2023	73	BHHS	OB
430 Samantha Drive	\$569,000	\$563,000	4/17/2023	35	OB	OB
325 Samantha Drive	\$680,000	\$635,000	11/1/2023	69	OB	OB
428 Johnson Avenue	\$799,900	\$700,000	11/1/2023	0	BHHS	—
107 Beebe Avenue	\$849,900	\$817,000	8/4/2023	35	BHHS	OB
110 Front Street #2	\$1,568,000	\$1,568,000	7/28/2023	0	—	BHHS
LEWES IN-TOWN SINGLE FAMILY HOMES	LIST PRICE	SOLD PRICE	DATE SOLD	DAYS ON MARKET	LISTING OFFICE	SELLING OFFICE
2006 Savannah Circle	\$624,000	\$505,000	2/14/2023	129	OB	BHHS
64 Bay Breeze Drive	\$599,500	\$560,000	10/20/2023	120	OB	—
34114 Donovans Road	\$600,000	\$560,000	6/22/2023	222	OB	OB
21 Sandpiper Drive	\$599,900	\$610,000	5/17/2023	3	BHHS	BHHS
47 Sussex Drive	\$650,000	\$650,000	2/27/2023	1	BHHS	BHHS
407 Seagull Drive	\$675,000	\$700,000	6/1/2023	8	OB	BHHS
49 Sussex Drive	\$699,000	\$702,000	7/31/2023	23	BHHS	OB
409 Canary Court	\$724,500	\$705,000	5/4/2023	87	OB	OB
51 Bay Breeze Drive	\$720,000	\$720,000	12/9/2023	9	OB	BHHS
2020 Savannah Circle	\$720,000	\$720,000	5/25/2023	0	—	BHHS
3 Surf Avenue	\$749,900	\$750,000	7/21/2023	8	BHHS	OB
318 Ocean View Boulevard	\$750,000	\$750,000	12/1/2023	3	OB	OB
316 Ocean View Boulevard	\$799,000	\$750,000	7/21/2023	54	OB	OB
12 Bay Breeze Drive	\$759,900	\$759,900	3/31/2023	5	BHHS	BHHS
124 Rodney Avenue	\$799,900	\$760,000	10/10/2023	0	OB	OB
213 Marina Drive	\$749,000	\$774,275	3/24/2023	12	OB	OB
202 Ocean View Boulevard	\$750,000	\$782,777	7/14/2023	6	BHHS	OB

# LEWES REAL ESTATE NEWS

The Lee Ann Wilkinson Group

Superior Service, Outstanding Results

January 2023

## THE YEAR IN REAL ESTATE: 2022 STATISTICS

	Lewes Beach	Lewes In-Town	East of Route 1	New Construction	TOTAL
Total Properties REALTORS® Sold	19	55	151	147	372
BHHS PenFed Realty Sales Participation	16	37	64	22	139
BHHS PenFed Realty Market Share	84%	67%	42%	15%	37%

### LEWES BEACH

Average Sales Price – Lots (0 properties sold)	N/A
Average Sales Price – Condos/Townhomes (4 properties sold)	\$1,063,250
Average Sales Price – Homes (15 properties sold)	\$1,610,333
Average Days on Market	36

### LEWES IN-TOWN

Average Sales Price – Lots (6 properties sold)	\$575,150
Average Sales Price – Condos/Townhomes (6 properties sold)	\$483,583
Average Sales Price – Homes (43 properties sold)	\$955,826
Average Days on Market	18

### LEWES EAST OF ROUTE 1

Average Sales Price – Lots (10 properties sold)	\$539,381
Average Sales Price – Condos/Townhomes (76 properties sold)	\$408,507
Average Sales Price – Homes (65 properties sold)	\$858,928
Average Days on Market	33

### LEWES NEW CONSTRUCTION HOMES/COMMUNITIES

Average Sales Price – Condos/Townhomes (65 properties sold)	\$602,440
Average Sales Price – Homes (82 properties sold)	\$985,756

**KEY:** BHHS – Berkshire Hathaway HomeServices PenFed Realty Listing/Sale

OB – Other Broker's Listing/Sale

*Statistics compiled from all participating brokers and agents of the Bright Multiple Listing Service (MLS) on January 14, 2023. Development parcels and new construction projects that are not available to all real estate offices have not been included. Lewes East of Route 1 consists of properties with a Lewes zip code, situated on the eastern side of Coastal Highway, outside city limits. 'Days To Contract' is the number of days from listing date to the date a contract is accepted. If your home is currently listed with another broker, please disregard. It is not our intention to solicit listings of other brokers.*

**The Lee Ann Wilkinson Group**

Berkshire Hathaway HomeServices PenFed Realty - 16698 Kings Hwy., Suite A, Lewes, DE 19958

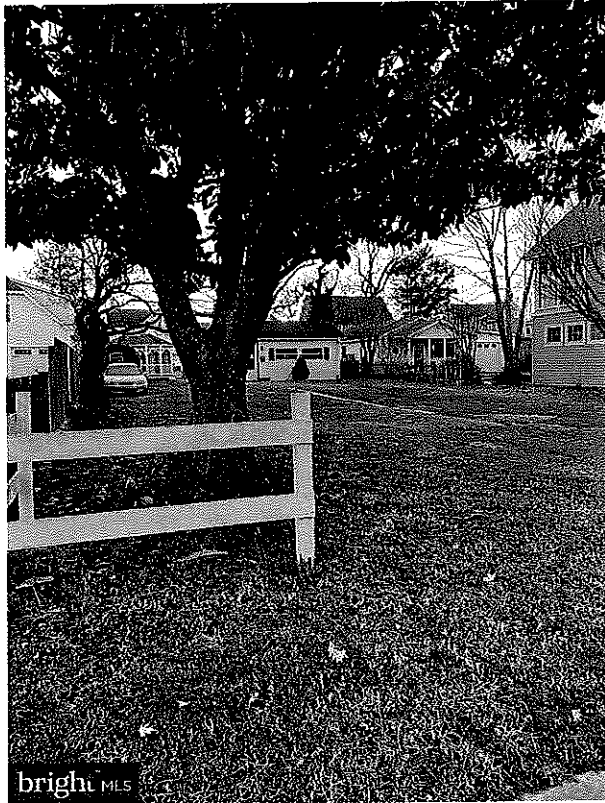
(302) 645-6664 (888) 770-6664

**LeeAnnGroup.com**

Email: LeeAnn@LeeAnnGroup.com



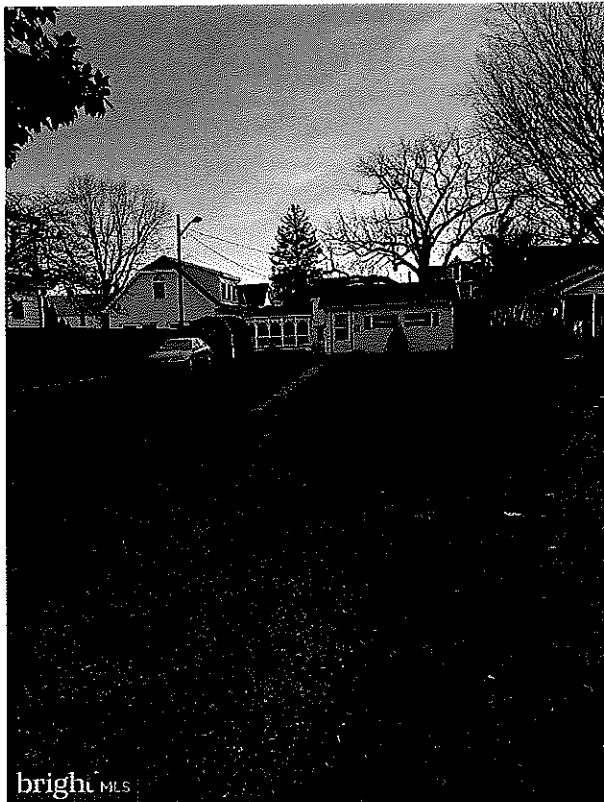
LEWES BEACH CONDOS/TOWNHOMES	LIST PRICE	SOLD PRICE	DATE SOLD	DAYS TO CONTRACT	LISTING OFFICE	SELLING OFFICE
211 Anglers Road #206A	\$585,000	\$593,000	8/31/2022	2	OB	O
130 Bay Avenue #C	\$889,900	\$860,000	11/18/2022	63	BHHS	O
16 Pilot Point	\$1,350,000	\$1,350,000	9/9/2022	0	—	BHHS
33 Pilot Point	\$1,500,000	\$1,450,000	10/31/2022	1	—	BHHS
LEWES BEACH SINGLE FAMILY HOMES	LIST PRICE	SOLD PRICE	DATE SOLD	DAYS TO CONTRACT	LISTING OFFICE	SELLING OFFICE
109 W Canal Street	\$995,000	\$1,050,000	4/29/2022	7	BHHS	OB
5 Delmar Avenue	\$1,199,900	\$1,100,000	11/7/2022	12	BHHS	OB
206 Massachusetts Avenue	\$1,385,000	\$1,200,000	1/14/2022	149	BHHS	BHHS
211 Grey Plover Court	\$1,374,900	\$1,250,000	9/7/2022	78	OB	OB
313 E Savannah Road	\$1,324,900	\$1,275,000	8/23/2022	12	BHHS	OB
11 Illinois Avenue	\$1,500,000	\$1,275,000	3/25/2022	180	OB	OB
528 E Cape Shores Drive	\$1,400,000	\$1,350,000	3/25/2022	115	BHHS	BHHS
12 Nebraska Avenue	\$1,325,000	\$1,415,000	10/5/2022	0	—	BHHS
204 Massachusetts Avenue	\$1,495,000	\$1,495,000	5/26/2022	0	BHHS	BHHS
2502 Cedar Street	\$1,750,000	\$1,700,000	8/10/2022	2	—	BHHS
302 W Cape Shores Drive	\$1,999,900	\$1,800,000	11/14/2022	25	BHHS	BHHS
2101 Cedar Street	\$1,999,900	\$1,850,000	10/14/2022	8	BHHS	OB
4 Delmar Avenue	\$2,000,000	\$2,000,000	1/14/2022	0	—	BHHS
101 Cedar Street	\$2,195,000	\$2,145,000	2/4/2022	28	BHHS	OB
2104 Bay Avenue	\$3,489,500	\$3,250,000	9/30/2022	5	OB	BHHS
LEWES IN-TOWN LOTS	LIST PRICE	SOLD PRICE	DATE SOLD	DAYS TO CONTRACT	LISTING OFFICE	SELLING OFFICE
Lot 16 Schley Avenue	\$425,000	\$435,000	2/16/2022	9	BHHS	OB
Lot 4a Dupont Avenue	\$499,900	\$489,900	8/22/2022	3	BHHS	BHHS
512 Dupont Avenue	\$499,900	\$500,000	8/22/2022	0	—	BHHS
102 Seaglass Drive	\$575,000	\$550,000	6/17/2022	0	BHHS	BHHS
415 Virden Way	\$750,000	\$725,000	12/15/2022	24	BHHS	BHHS
320 Savannah Road	\$795,000	\$751,000	4/21/2022	39	OB	BHHS
LEWES IN-TOWN CONDOS/TOWNHOMES	LIST PRICE	SOLD PRICE	DATE SOLD	DAYS TO CONTRACT	LISTING OFFICE	SELLING OFFICE
34 Henlopen Gardens #34	\$319,900	\$320,000	7/22/2022	0	BHHS	BHHS
58 Henlopen Gardens #58	\$359,900	\$360,000	2/25/2022	22	OB	OB
2 Henlopen Gardens #2	\$375,000	\$428,000	3/25/2022	4	OB	OB
131-B Beach Plum Place	\$499,000	\$533,500	9/16/2022	2	BHHS	BHHS
426 Samantha Drive	\$625,000	\$615,000	9/6/2022	0	BHHS	BHHS
100 Carter Way	\$669,900	\$645,000	11/14/2022	32	BHHS	OB



118 Manila Avenue  
Lewes, DE 19958

.1733 acre (7549 sf)

Sold 2/14/2023  
\$650,000  
(\$86/sf)



#### **EXHIBIT 4**

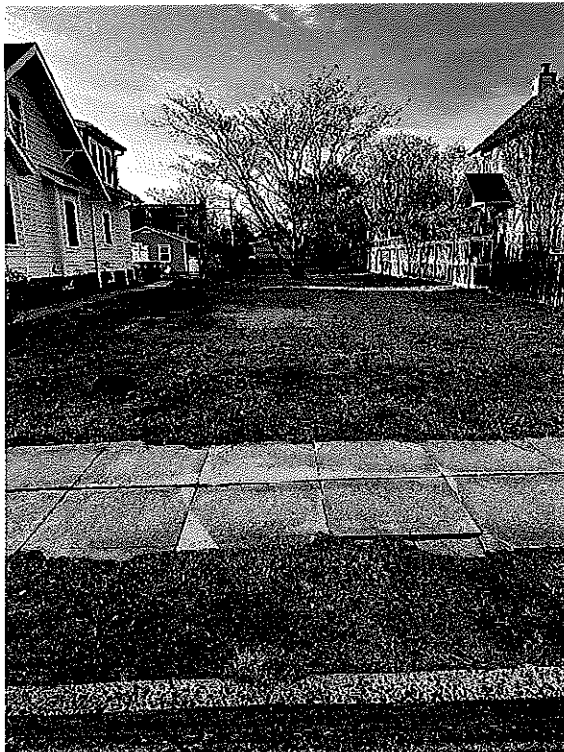
Owners: Alan J. Roth and Michael Rodgers  
Property Location: 437 Kings Highway, Lewes, DE 19958  
Parcel ID: 335-8.11-111.00



Lot 16, Schley Avenue  
Lewes, DE 19958

.1125 acre (4901 sq ft)

Sold 2/17/2022  
\$435,000  
(\$89/sf)



320 Savannah Road  
Lewes, DE 19958

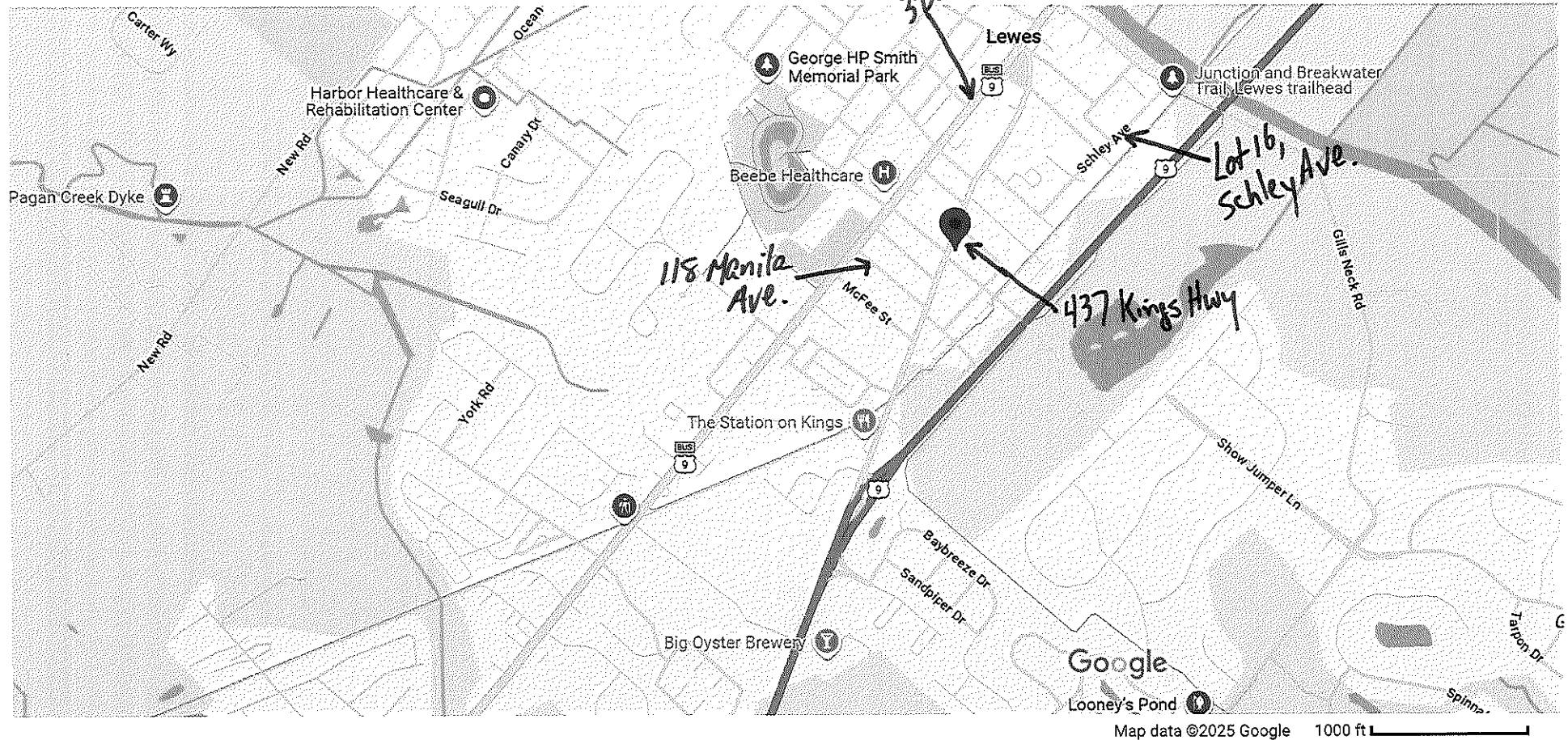
.1534 acre (6682 sq ft)

Sold 4/22/2022  
\$751,000  
(\$112/sf)

Owners: Alan J. Roth and Michael Rodgers  
Property Location: 437 Kings Highway, Lewes, DE 19958  
Parcel ID: 335-8.11-111.00

Google Maps

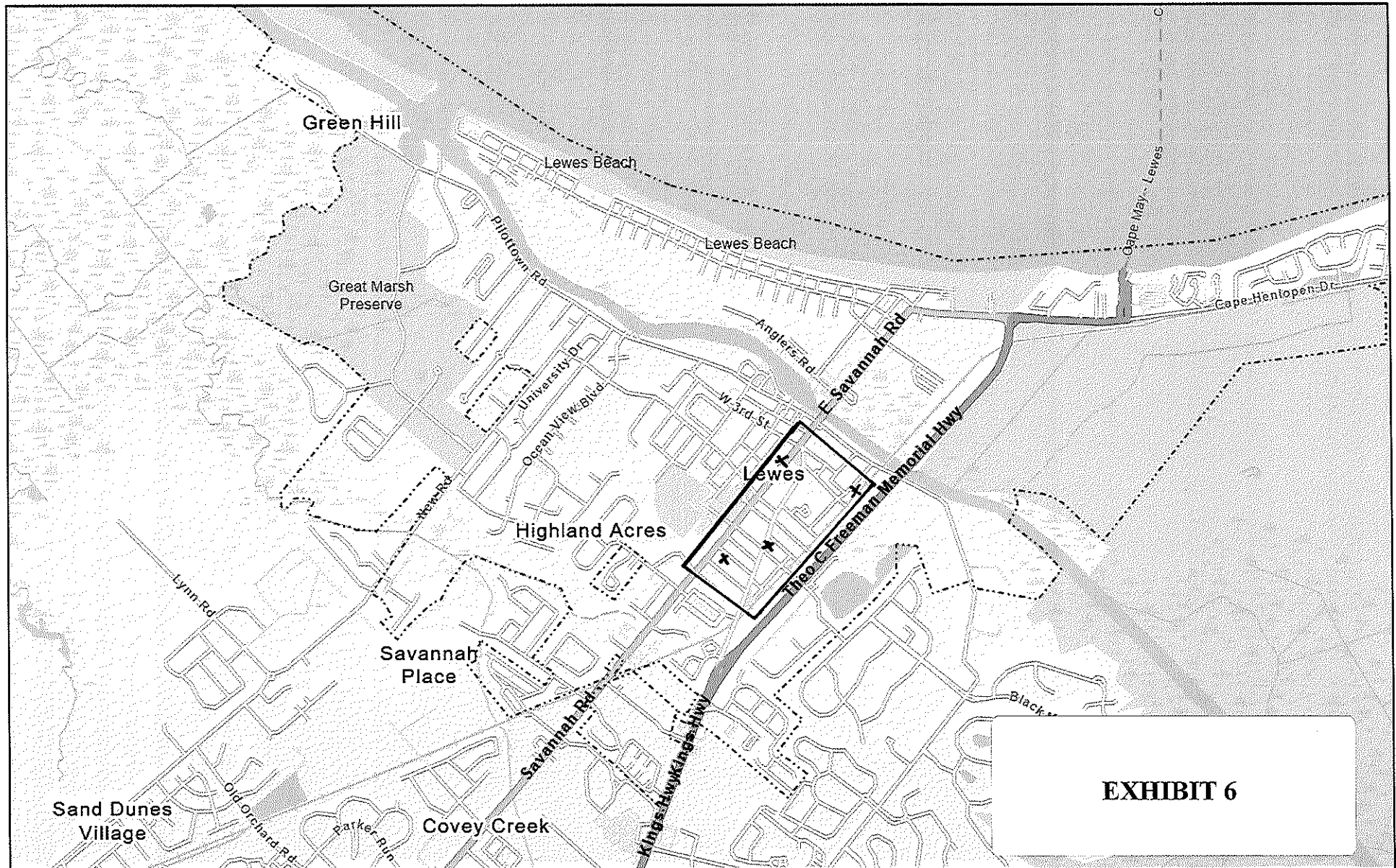
437 Kings Hwy



Owners: Alan J. Roth and Michael Rodgers  
Property Location: 437 Kings Highway, Lewes, DE 19958  
Parcel ID: 335-8.11-111.00

**EXHIBIT 5**

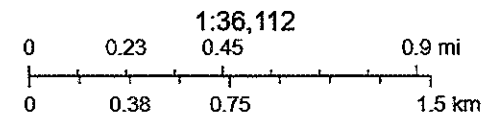
# City of Lewes Boundaries



**EXHIBIT 6**

March 3, 2025

Owners: Alan J. Roth and Michael Rodgers  
Property Location: 437 Kings Highway, Lewes, DE 19958  
Parcel ID: 335-8.11-111.00



Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, (c) OpenStreetMap contributors, and the GIS User Community

ID: 335-8.11-111.00

ROTH ALAN JOSEPH MICHAEL RODGERS 437 KINGS HWY LEWES DE 19958 2099

SW Data



Subkey:1

aring Values

Land; Bldg:

ices

alues

Bldg:

Hearings Hearing Values Notices Notes 2

Subkey	Status	Type	Case #	Tax Year	Who	When	Record	Status
1		I		2099	KAREN.KENNY	23-JAN-2025 11:57 AM	Current	

## Hearing

Type: I INFORMAL

Filing Date:

Subkey: 1

Docket #: ASSIGN

Reason Notes:

ASSESSMENT VALUE IS TOO HIGH WOULD BE WORTH LESS THAN A PIECE OF VACANT LAND AS OF JULY 1, 2023 EMAILED IN DOCUMENTS TO SUPPORT OWNER STATED HE WILL NOT LET US REVISIT THE PROPERTY TO UPDATE THE NEW DWELLING. STATES PROCESS IS AGGRAVATING

REMODELED DWELLING ON PROPERTY. OWNER DOES NOT WANT FIELD VISIT. THIS NEEDS TO BE ESTIMATED USING EXISITING INFO

Documentation Submitted: Y: Yes

Recommendation: 1: NO CHANGE

Hearing Status:

Reconciliation: 1: NO VALUE CHANGE

Date: 23-JAN-2025

Appellant Requested Value: 518,866

Referee Opinion Value \$:

### HEARING SCHEDULE

Date: SCHEDULE

Start Time:

Length (min):

Officer:

Location:

Owners: Alan J. Roth & Michael Rodgers  
Location: 437 Kings Hwy, Lewes, DE 19958  
Parcel ID: 335-8.11-111.00

EXHIBIT 7





LANDS N/F  
GRACE LOWE  
D.B. 2584-348

LANDS N/F  
GRACE LOWE  
D.B. 2584-345

LANDS N/F  
JAMES S. LAWRENCE  
D.B. 5209-170

LANDS N/F  
MARIANNE M. &  
ANDREW D. METZ  
D.B. 5425-246

PROPOSED LOT COVERAGE:  
TOTAL COVERAGE: 3,376 SQ. FT. (57.0%)  
NATURAL AREA: 2,542 SQ. FT. (43.0%)

## LEGEND:

- IRON PIPE (FOUND)
- ⊙ DRILL HOLE (SET)
- POINT IN WOODEN POST
- ⊗ POINT IN METAL POST
- ⋄ HUB WITH TACK (SET)

# BUILDING RESTRICTION LINE STAKEOUT PLAN FOR ALAN JOSEPH ROTH & MICHAEL RODGERS

437 KINGS HIGHWAY  
CITY OF LEWES

LEWES & REHOBOTH HUNDRED SUSSEX COUNTY  
STATE OF DELAWARE

NOVEMBER 16, 2022\*\* SCALE: 1" = 20'

Prepared by:

**FORESIGHT** Services

Surveying & Precision Measurement

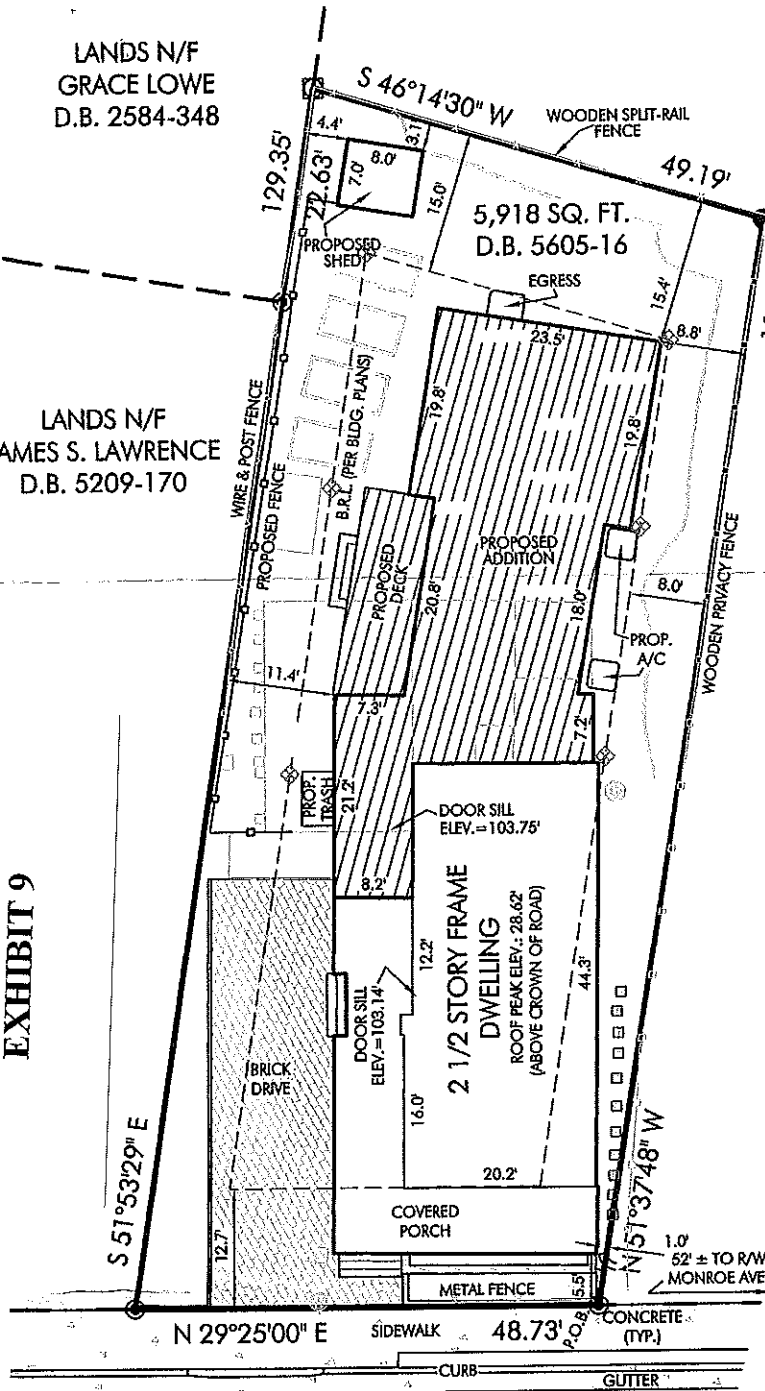
302 226 2229 phone

302 226 2239 fax

2103A Coastal Highway

Dewey Beach, DE 19971

EXHIBIT 9



KINGS HIGHWAY

REFERENCE BENCHMARK:  
"PK" NAIL SET IN CROWN OF ROAD  
ELEVATION SET TO: 100.00'

## NOTES:

\*ELEVATION INFORMATION IS IN REFERENCE TO THE CENTERLINE OF ROAD AS SHOWN ON THIS SURVEY PLAT. AN ELEVATION OF 100' WAS CHOSEN AT RANDOM. THE ELEVATION INFORMATION SHOWN IS NOT IN REFERENCE TO SEA LEVEL OR ANY KNOWN VERTICAL DATUM.

\*\*DRAWING REVISED ON 5/17/2023 TO SHOW B.R.L. STAKEOUT.

ALL SETBACKS MUST BE VERIFIED BY THE HOME OWNER, GENERAL CONTRACTOR, AND/OR THE DESIGNER. PLEASE CONTACT CITY OF LEWES TO VERIFY.

THIS DRAWING DOES NOT VERIFY THE EXISTENCE OR NON-EXISTENCE OF WETLANDS, UTILITIES, RIGHT-OF-WAYS OR EASEMENTS IN REFERENCE TO OR LOCATED ON THIS PROPERTY.

NO TITLE SEARCH PROVIDED OR STIPULATED.  
SURVEY CLASS: SUBURBAN



2021 - 2022

# Submission of Annual Income and Expense Reports



Name ALAN J. ROTH & MICHAEL ROGERS  
Addr1 437 KINGS HIGHWAY  
City LEWES State DE Zip 19958

Date: MARCH 3, 2025  
Parcel  
ID: 335-8.11-111.00  
Parcel  
Location: 437 KINGS HWY, LEWES

Sussex County, in conjunction with Tyler Technologies, is currently undergoing a county-wide reassessment of all real property resulting in new residential and commercial property values for the 2024 assessment roll. You are in receipt of this letter because the property listed above has been identified by the county as having either commercial, apartment, or industrial use. For reassessment projects like Sussex County, commercial properties are valued by the "cost approach" and the "income approach". This mailer concerns the gathering of information for the "income approach" to value.

To properly apply the income approach to value, we require current and relevant income and expense data from owners of commercial, industrial, and apartment properties in Sussex County. This information will be used to develop local economic models that calculate the estimated market value for various types of commercial properties. **Submitted information will be held in the strictest of confidence and at no time will it be available to any other party or subject to the freedom of information act, per FOIA sec. 10002 (o)(2).** Property owners/managers are requested to complete the forms provided to the best of their knowledge. Accurate and complete information is critical to determining fair and equitable values that reflect current local market conditions and will preclude the use of available published rental and expense information from nearby major commercial markets.

**NOTE:** We are not asking for your business's income and expenses, but rather the rent and leasing information of your property. Commercial properties are assumed to be leased or rented to tenants. If you are the owner/occupant and do not pay market rent to yourself please return the documents checked "Yes, this property is FULLY owner occupied." If you have vacancies, please provide the asking or expected rental rates for that space.

**All information provided will remain strictly confidential.** While there is no penalty for failure to provide this information at this time, submissions will ensure that the new assessments reflect the actual economic climate in Sussex County, and how it specifically relates to each property.

- **Owner-occupied property** - Check ☒ **Yes, this property is FULLY owner occupied.** You do not have to fill out this form, simply return it with the box checked "Yes".
- **Non owner-occupied properties** – Owners of real estate that is occupied by a unrelated business are asked to complete this form in its entirety for 2021 and first 6 months of 2022. **If a property is partially rented and partially owner occupied, you are also asked to complete this form in its entirety.** Please be careful to identify which portions of the building are rented and which ones are owner-occupied.
- **Owners of multiple properties** - Please copy and fill out a separate information survey for each property owned in Sussex County. Additional forms can be obtained by calling the number at the bottom of this cover letter.

**GENERAL INSTRUCTIONS: ADDITIONAL INFORMATION REGARDING THE COLLECTION OF INCOME & EXPENSE DATA CAN BE VIEWED ON OUR WEBSITE: <https://sussexcountvde.gov/board-assessment-review>**

**Please provide two income and expense reports for each property that you own. The first report summarizing the 12 months of 2021 and the second report summarizing the first 6 months (Jan thru June) of 2022.**

- Correct any ownership or property information shown that is incorrect.
- Complete **Actual Gross Income and Actual Expense Section** for 2021 and a second report for the first 6 months of 2022 – If a computer printout is available, please provide it along with these completed reports.
- Complete **Apartment Rent Schedule and Other Non-Apartment Rent Schedule** for 2021 and a second report for the first 6 months of 2022 – If a computer printout is available, please provide it along with these completed reports.
- Complete **Purchase Price Verification** Section for each property that you own.

If we have any questions, please write in a daytime phone number where we can reach you: 202-668-1650

**Please return this Income & Expense form before your Formal Appeal.**  
**Sussex County Tax Assessment, 2 The Circle, PO Box 589, Georgetown, DE 19947**  
**Email – [assessmentappeals@sussexcountvde.gov](mailto:assessmentappeals@sussexcountvde.gov) | Phone: 302-855-7824**

# Agent Full

437 Kings Hwy, Lewes, DE 19958

Closed | 11/30/21

Residential

\$790,000



MLS #: DESU2004682  
Tax ID #: 335-08.11-111.00  
Ownership Interest: Fee Simple  
Structure Type: Detached  
Levels/Stories: 2  
Waterfront: No  
Garage: No

Beds: 3  
Baths: 2 / 1  
Above Grade Fin SQFT: 2,500 / Estimated  
Assessor AbvGrd Fin SQFT: 0  
Price / Sq Ft: 316.00  
Year Built: 1900  
Style: Victorian  
Central Air: No  
Basement: No

## Location

County: Sussex, DE  
In City Limits: Yes  
MLS Area: Lewes Rehoboth Hundred - Sussex, DE County (31009)  
Legal Subdivision: LEWES  
Subdiv / Neigh: NONE AVAILABLE

School District: [Cape Henlopen](#)  
Sussex DE Quadrants: East of Rt 1

## Taxes and Assessment

Tax Annual Amt / Year: \$1,435 / 2020  
School Tax: \$816  
County Tax: \$85 / Annually  
City/Town Tax: \$534 / Annually  
Clean Green Assess: No  
Zoning: TN

Tax Assessed Value: 2020  
Historic: Yes  
Land Use Code: RS

## Rooms

			Bed	Bath
Primary Bedroom:	Upper 1	Flooring - HardWood	Main	1 Half
Primary Bathroom:	Upper 1	Flooring - HardWood	Upper 1	2 Full
Bedroom 2:	Upper 1	Flooring - HardWood		
Bedroom 3:	Upper 1	Flooring - HardWood		
Full Bath:	Upper 1	Flooring - HardWood		
Living Room:	Main	Flooring - HardWood		
Dining Room:	Main	Flooring - HardWood, Formal Dining Room		
Kitchen:	Main	Countertop(s) - Granite, Flooring - HardWood, Kitchen - Eat-in, Kitchen - Gas Cooking, Wet Bar		
Family Room:	Main	Fireplace - Electric, Flooring - HardWood		
Sitting Room:	Main	Flooring - HardWood		
Half Bath:	Main	Flooring - HardWood		

## Building Info

Above Grade Fin SQFT: 2,500 / Estimated  
Total Fin SQFT: 2,500 / Estimated  
Total SQFT: 2,500 / Estimated

Construction Materials: Stick Built, Wood Siding  
Roof: Architectural Shingle

## Lot

Lot Acres / SQFT: 0.14a / 6098sf / Assessor  
Fencing: Fully

Lot Size Dimensions: 49.00 x 129.00  
Lot Features: Landscaping

## Parking

Driveway - # of Spaces: 3  
Total Parking Spaces: 3

Features: Driveway

## Interior Features

Interior Features: Attic, Floor Plan-Traditional, Formal/Separate Dining Room, Kitchen - Eat-In, Upgraded Countertops, Window Treatments; Fireplace(s): 1, Electric; Dishwasher, Disposal, Dryer, Microwave, Oven/Range - Gas, Refrigerator, Washer, Water Heater; Accessibility Features: None; Door Features: Storm; Window Features: Screens, Storm

## Exterior Features

Exterior Features: Deck(s), Porch(es), Wrap Around; Pool: No Pool

## Utilities

Utilities: Window Unit(s); Cooling Fuel: Electric; Heating: Hot Water, Zoned; Heating Fuel: Oil; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer

## Remarks

Agent: Appointment only, 645-6664.

Public: DELIGHTFULLY LEWES! Amazing character and authenticity welcome you to this ideally located in-town Lewes charmer! Classic architectural details throughout including hardwood flooring throughout the entire home. Inviting floor plan also features an eat-in kitchen, formal living and dining rooms, light-filled family room, 3 spacious upstairs bedrooms, and a floored attic. Situated on a generously sized lot with wrap-around porch and rear deck. Within walking (or biking) distance to the beach, parks, library, and shopping & dining of downtown Lewes. Call Today!

## Listing Office

Listing Agent: [Lee Ann Wilkinson](#) (3258923) (Lic# Unknown) (302) 645-6664

Listing Agent Email: [leeann@leeannngroup.com](mailto:leeann@leeannngroup.com)

Responsible Broker: Sandy Wright (3260100) (Lic# RB-0003368-DE)

Listing Office: [BERKSHIRE HATHAWAY HOMESERVICES GALLO-L](#) (GALLO0) (Lic# R5-0002338)

16712 Kings Hwy, Lewes, DE 19958-4929

Office Manager: Sandy WRIGHT (3260100)

Office Phone: (302) 645-6661

Office Fax: (302) 645-7609

## Directions

Kings Hwy going toward the beach, home on right.

## Historical Compensation

Buyer Agency Comp: 2.5% Of Gross

Sub Agency Comp:  
Dual/Var Comm:

0% Of Gross  
No

## Listing Details

Original Price: \$849,900

Vacation Rental: No

Listing Agrmnt Type: Exclusive Right

Prospects Excluded: No

Listing Service Type: Full Service

Dual Agency: No

Sale Type: Standard

Listing Term Begins: 08/20/2021

Listing Entry Date: 08/20/2021

Possession: Settlement

Acceptable Financing: Cash, Conventional

Federal Flood Zone: No

Disclosures: Prop Disclosure

Previous List Price:

\$820,000

Owner Name:

Holly L Sullivan

DOM / CDOM:

39 / 39

Original MLS Name:

BRIGHT

Off Market Date:

12/01/21

Documents Available:

Seller's Property Disclosure, Survey  
House Location

Seller Concessions:

## Sale/Lease Contract

Selling Agent: [Lee Ann Wilkinson](#) (3258923) (Lic# Unknown)

(302) 645-6664

Selling Agent Email: [leeann@leeannngroup.com](mailto:leeann@leeannngroup.com)

Selling Office: [BERKSHIRE HATHAWAY HOMESERVICES GALLO-L](#) (GALLO0) (Lic# R5-0002338)

Responsible Broker: Sandy Wright (3260100) (Lic# RB-0003368-DE)

16712 Kings Hwy, Lewes, DE 19958-4929

Office Phone: (302) 645-6661

Office Fax:

(302) 645-7609

Concessions: No

Agreement of Sale Dt: 09/26/21

Close Date:

11/30/21

Close Sale Type: Standard Sale

Close Price:

\$790,000.00

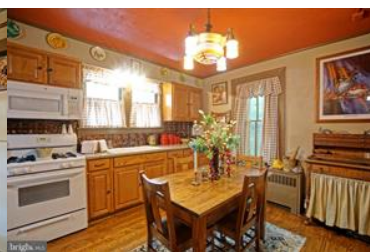
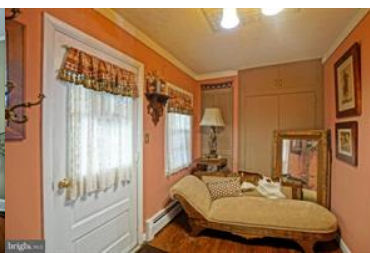
Buyer Financing: Conventional

Last List Price:

\$819,900.00





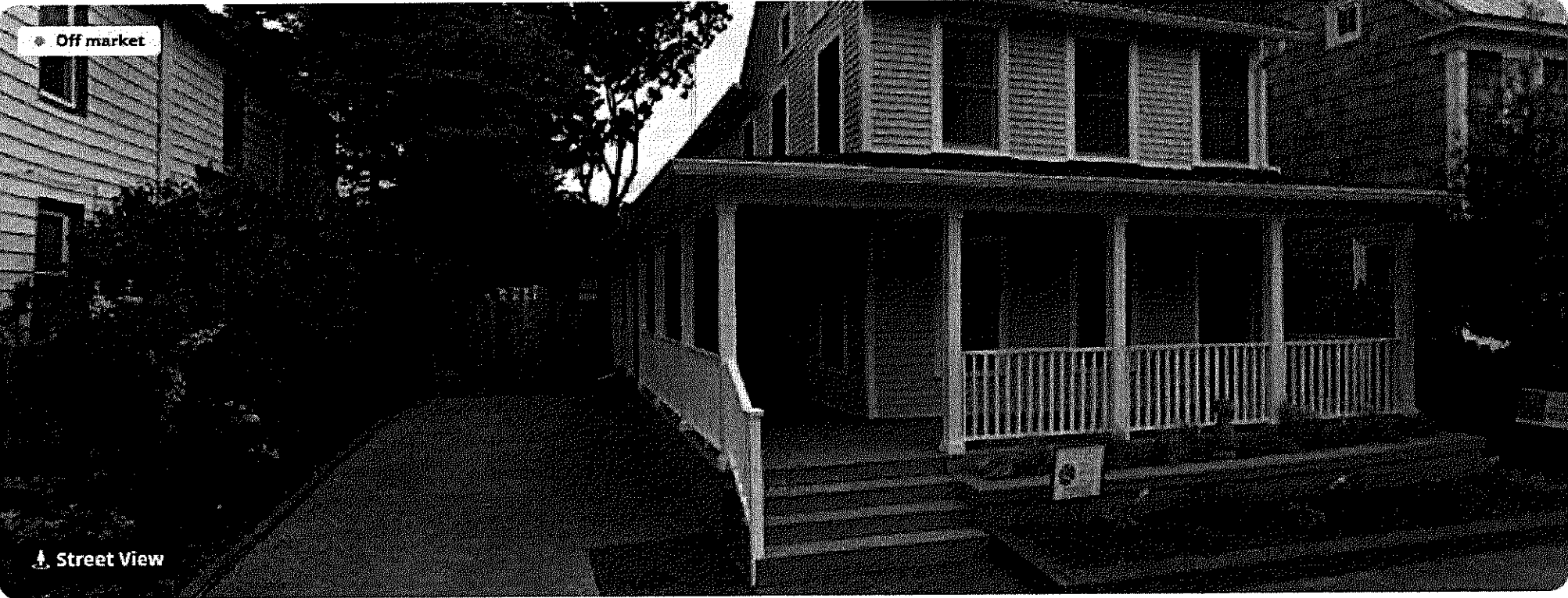






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Off market

Street View


 Zestimate®

\$961,200

437 Kings Hwy, Lewes, DE 19958

--  
beds    --  
baths    --  
sqft

Claim this home

Est. refi payment: \$5,433/mo  Refinance your loan

Reviewed  
3/27/25

**1) In appeals before the Board of Assessment Review, there is *no* “presumption” under State law that the County’s assessment is correct.**

9 Del. Code § 8301 provides each of Delaware’s three counties with the authority for the annual assessment of property and persons. Section 8301(c) states simply, “The procedure in Sussex County shall be as provided in Chapter 70 of this title.”

Those procedures for Sussex County are found in 9 Del. Code § 7004(e)-(l). *Nowhere* in these provisions is a “presumption of correctness” attributed to either the initial assessment made by the County’s contractor Tyler Technologies or by the Assessor’s office following Tyler’s informal review/appeal. Nor is such a presumption found in 9 Del. Code § 8312(b), which spells out evidentiary procedures that county boards of assessment and Finance Departments must use in assessment appeals.

The County appears to be bootstrapping that presumption at *this preliminary stage of the appeals process* from the *next* subsection 9 Del. Code § 8312, subsection (c), which provides that *in an appeal to the Superior Court* from a decision of the Board of Assessment Review, “The decision of each board of assessment or Department or Office of Finance shall be prima facie correct and the burden of proof shall be on the appellant to show that such body acted contrary to law, fraudulently, arbitrarily or capriciously.” We are not yet at the Superior Court. No similar provision appears in Chapter 70 or in section 8312(b). The County therefore cannot claim that the State has granted it such a presumption at this stage of the appeals process.

**2) Even if such a presumption existed, it could not survive the arbitrary and capricious decisionmaking of Tyler Technologies and the Assessor’s office.**

The County has declined my FOIA request for all notes, emails, memos, etc. relating to my telephone conversation with County Assessor Chris Keeler about the highly unsatisfactory and unprofessional “informal review/appeal” of my case conducted by Tyler Technologies staffer Karen Kenny and my meeting immediately thereafter with Ms. Kenny’s manager, Mr. Ryan Zuck. Ms. Kenny had not reviewed any of my pre-submitted evidence before my meeting with her, showed little interest in examining it during our meeting, and indicated that she would not be the person deciding my case (which Mr. Zuck confirmed). She attempted to bully me into having my property reinspected more than 18 months after the relevant assessment date of July 1, 2023 and asked me only one material question – “what did I think my property was worth?”

In her summary of the informal review, she mischaracterized my comment about the process when she claimed I stated the process was “aggravating.” In fact, I stated that the process was “outrageous,” which is why I demanded to see Mr. Zuck. I believe her recommendation of “no change” in my assessment was spiteful and retaliatory, rather than evidence-based, and the material produced to me by the County provides no evidentiary basis for supporting its assessment. Delaware case law would support my position:

“The case law addressing the ‘arbitrary and capricious’ standard contemplates that the scope of judicial inquiry is not limited to the adequacy of the evidence considered by the decision-

making agency. The inquiry may also include the adequacy of the process by which the relevant evidence and facts were obtained. If the law were otherwise, an agency could rely solely upon selected facts or evidence that would support one particular outcome while at the same time blinding itself – or refusing to inquire into – material facts or evidence that might compel an opposite outcome. This approach, if countenanced, would be the essence of arbitrariness.

“As this Court has stated in *Willdel Realty v. New Castle County*, Del. Ch., 270 A.2d 174, 178 (1970):

‘Arbitrary and capricious’ is usually ascribed to action which is unreasonable or irrational, or in that which is unconsidered or which is wilful and not the result of a winnowing or sifting process. It means action taken without consideration of and in disregard of the facts and circumstances of the cases. . . .

“Implicit in the deferential ‘arbitrary and capricious’ standard of review is the premise that the agency has employed a decision-making process rationally designed to uncover and address the available facts and evidence that bear materially upon the issue being decided. Indeed, it would seem that any decision made without such a process would be arbitrary by definition. . . .

“. . . But here there were no established rules. Rather, the Department made the rules up as it went along, never told Harmony what they were, and only after the game was over was Harmony told that it had flunked. Both the underlying legislative purpose and the factual record preclude any deference being given to a decision arrived at in this fashion.”

*Harmony Construction, Inc. v. Del. Dep’t of Transportation*, 668 A.2d 746, 750-51 (Del. Ch. 1995); accord, *Express Scripts, Inc. v. Del. State Empl. Benefits Comm’n*, 2021 WL 5873177 (Del. Ch. 2021) (unpublished) (quoting *Willdel* and citing *Harmony*).



Permit Date:

27-OCT-2023

Status:

1: Open

Number:

202315079

Date Completed:

Amount:

1,000

Type:

A026: ACC STRUCT 400'+ TOWN W/O BC

Issued for Parid:

335-8.11-111.00

Property Location:

Notes:

6X8 SHED

Permit Date:

24-OCT-2023

Status:

1: Open

Number:

202314860

Date Completed:

Amount:

21,802

Type:

A016: RES ADD TOWN W/O BC

Issued for Parid:

335-8.11-111.00

Property Location:

Notes:

PAVER PATIO 212 SF, RETAINING WALL 168 LF

Permit Date:

22-FEB-2023

Status:

1: Open

Number:

202302289

Date Completed:

Amount:

389,360

Type:

A016: RES ADD TOWN W/O BC

Issued for Parid:

335-8.11-111.00

Property Location:

Notes:

ADDING 820 SQ FT ADDITION AND REMODELING EXISTING





# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 27288 WOODLAND RD

Parcel ID: 531-15.00-60.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 3, 2025

## CURRENT OWNER

ROHLICH JOHN PATRICK  
27288 WOODLAND ROAD  
SEAFORD DE 19973

## GENERAL INFORMATION

Living Units 1  
Neighborhood 3AR029  
Alternate ID 531150000600000000  
Vol / Pg 3853/193  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000			56,420
Residual	AC 2.8300			38,620

Total Acres: 3.83  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	95,000	95,000	0	95,000
Building	0	415,500	415,500	0	477,790
Total	0	510,500	510,500	0	572,790

Value Flag Cost Approach  
TD531DM2

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
06/10/24	SLM	Data Mailer Change	Owner
07/26/23	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
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## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 27288 WOODLAND RD

Parcel Id: 531-15.00-60.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 3, 2025

## Dwelling Information

Style	Ranch	Year Built	1963
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	Partial	# Car Bsmt Gar	0
FBLA Size	x	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	4	Full Baths	2
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	2
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	

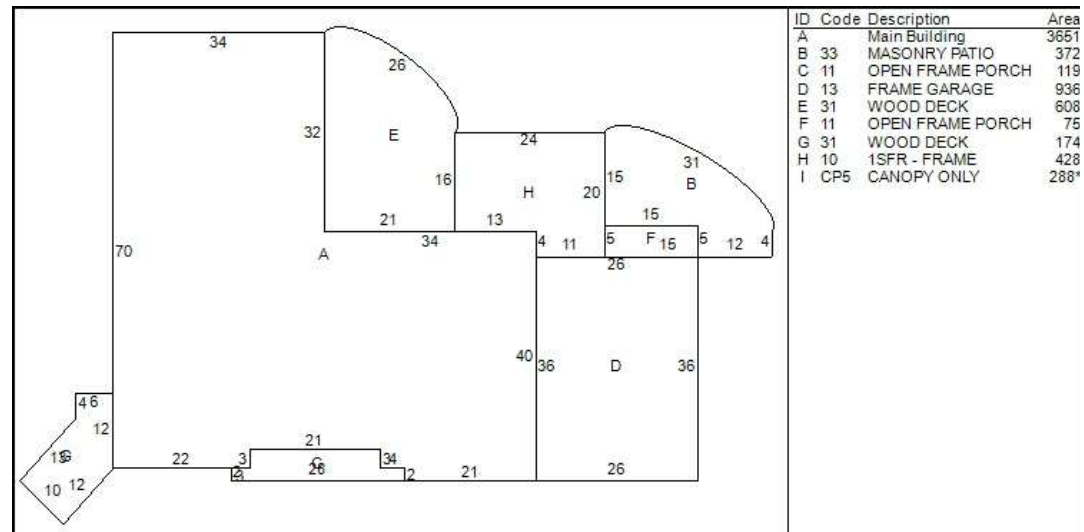
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	610,995	% Good	56
Plumbing	10,780	% Good Override	
Basement	-21,210	Functional	
Heating	50,680	Economic	
Attic	0	% Complete	100
Other Features	2,960	C&D Factor	
		Adj Factor	1
		Additions	43,000
Subtotal	654,210		
Ground Floor Area	3,651		
Total Living Area	4,079	Dwelling Value	409,400

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Canopy	12 x 24		288	1	2000	C	A	6,050

## Condominium / Mobile Home Information

Complex Name  
Condo ModelUnit 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@sussexcountyde.gov](mailto:assessmentappeals@sussexcountyde.gov). If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

**REMEMBER:**

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

**Property Identification**

Owner(s): John Patrick Rohlich Parcel ID: 531-15.00-60.00

Street Address of Parcel: 27288 Woodland Road

Current Assessment: \$ 777,500

Purchase Price (Total of Land and Improvement): \$ 1 Date of Purchase: 12/22/2010

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
2022	\$21,713	Central Heating and Air

**Description of Property**

Lot size/Land Area 3.83 Style of Home Ranch

Number of: Bedrooms: 4 Bathrooms:    Fireplaces: 2

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: entry porch, 8x12 west side composite deck, two rear concrete patio areas

Describe outbuildings or accessory structures other than main dwelling:

Wood shed

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 430,000

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

<input checked="" 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 type="checkbox"/>	Other (provide detail below or in a separate attachment)

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

Tyler assessment varies greatly from appraisal. Value shall be equal to the appraised value by Stephen R. Huston, SRA of \$430,000 per documents 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: \_\_\_\_\_ Bathrooms: \_\_\_\_\_ Fireplaces: \_\_\_\_\_

☐ Finished Basement ☐ Finished Attic ☐ Central Air

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

Describe Garage or Other Improvements:

--------------

Additional Comments:

----------------------

2. Parcel Number \_\_\_\_\_ Owner \_\_\_\_\_

Address \_\_\_\_\_

Sales Price \$ \_\_\_\_\_ Date of Sale \_\_\_\_\_

Lot Size/Land Area \_\_\_\_\_ Style of House \_\_\_\_\_

Number of: Bedrooms: \_\_\_\_\_ Bathrooms: \_\_\_\_\_ Fireplaces: \_\_\_\_\_

☐ Finished Basement ☐ Finished Attic ☐ Central Air

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

Describe Garage or Other Improvements:

Additional Comments:

3. Parcel Number \_\_\_\_\_ Owner \_\_\_\_\_

Address \_\_\_\_\_

Sales Price \$ \_\_\_\_\_ Date of Sale \_\_\_\_\_

Lot Size/Land Area \_\_\_\_\_ Style of House \_\_\_\_\_

Number of: Bedrooms: \_\_\_\_\_ Bathrooms: \_\_\_\_\_ Fireplaces: \_\_\_\_\_

☐ Finished Basement ☐ Finished Attic ☐ Central Air

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

Describe Garage or Other Improvements:

Additional Comments:



### Witnesses or Agents

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

Stephen R. Huston

Name

Huston Appraisal Company

Firm or Company

5069 Morgans Way, Laurel, DE, 19955

Address

302.745.2603

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: \$ 430,000

Signature of Owner or agent<sup>1</sup> John Rohlich Sign in front of the Board of Assessment Review. If signed by an agent, attach a statement from the owner authorizing the agent to present this appeal and represent the interest of the owner herein.

Print Name and Title: John P Rohlich

Mailing Address: 27288 Woodland Road

Seaford De, 19973

E Mail Address: JPRohlich@gmail.com Telephone: 302.217.2497

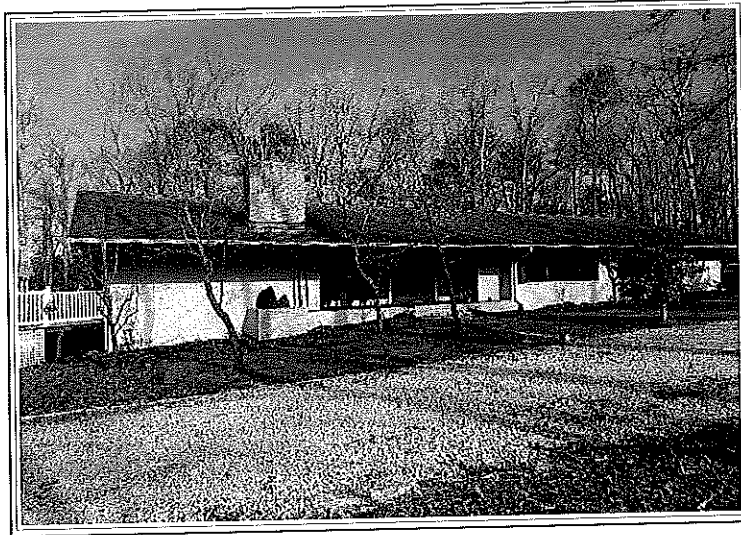
Please use ☐ mailing address ☒ e mail for Notice of Hearing and Notice of Decision

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

I request that Assessment disclose witnesses and exhibits. ☒

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

APPRAISAL OF



A Single Unit Residence

LOCATED AT:

27288 Woodland Road  
Seaford, DE 19973

CLIENT:

Mr. John P. Rohlich  
27288 Woodland Road  
Seaford, DE 19973

AS OF:

June 30, 2023

BY:

Stephen R. Huston, SRA  
Certified Residential Real Property Appraiser

Huston Appraisal Company

File No. 03102025Rohlich

March 18, 2025

Mr. John P. Rohlich  
27288 Woodland Road  
Seaford, DE 19973

File Number: 03102025Rohlich

Dear Mr. Rohlich,

In accordance with your request, I have appraised the real property at:

27288 Woodland Road  
Seaford, DE 19973

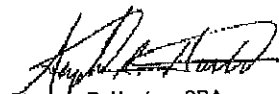
The purpose of this appraisal is to develop an opinion of the defined value of the subject property, as improved.  
The property rights appraised are the fee simple interest in the site and improvements.

In my opinion, the defined value of the property as of June 30, 2023 is:

\$430,000  
Four Hundred Thirty Thousand Dollars

The attached report contains the description, analysis and supportive data for the conclusions,  
final opinion of value, descriptive photographs, assignment conditions and appropriate certifications.

Respectfully submitted,



Stephen R. Huston, SRA  
Certified Residential Real Property Appraiser  
DE #X2-0000165

# Restricted-Use Residential Appraisal Report

File No. 03102025Rohlich

The purpose of this appraisal report is to provide the client with a credible opinion of the defined value of the subject property, given the intended use of the appraisal.

Client Name/Intended User: **Mr. John P. Rohlich** E-mail: **jprohlich@gmail.com**

Client Address: **27288 Woodland Road** City: **Seaford** State: **DE** Zip: **19973**

Additional Intended User(s): **This report is intended for use by the client ordering the appraisal, Mr. John P. Rohlich. This report is not intended for any other use by any other parties. This report cannot be re-assigned or re-addressed.**

Intended Use: **The intended use of this report is to estimate the market value as of the effective date, in conjunction with the Sussex County property tax re-assessment. The appraisal effective date is retrospective as of June 30, 2023.**

Property Address: **27288 Woodland Road** City: **Seaford** State: **DE** Zip: **19973**

Owner of Public Record: **John P. Rohlich** County: **Sussex**

Legal Description: **Parcel 60.00, north side of county road 536 / Sussex County deed book 3853, page 193 / Seaford Hundred**

Assessor's Parcel #: **531-15.00-60.00** Tax Year: **2023** R.E. Taxes \$: **1,624.00**

Neighborhood Name: **unincorporated area** Map Reference: **ED 57 A** Census Tract: **0504.01**

Property Rights Appraised: ☒ Fee Simple ☐ Leasehold ☐ Other (describe)

My research: ☐ did ☒ did not reveal any prior sales or transfers of the subject property for the three years prior to the effective date of this appraisal.

Prior Sale/Transfer: Date \_\_\_\_\_ Price \_\_\_\_\_ Source(s) \_\_\_\_\_

Analysis of prior sale or transfer history of the subject property (and comparable sales, if applicable): **No prior sale of the subject property within the past three years of the June 30, 2023 appraisal effective date.**

Offerings, options and contracts as of the effective date of the appraisal: **As of the June 30, 2023 retrospective appraisal date, no offerings, options or contracts on the subject property are known or have been disclosed to this appraiser.**

Neighborhood Characteristics			One-Unit Housing Trends			One-Unit Housing		Present Land Use %	
Location	<input type="checkbox"/> Urban <input type="checkbox"/> Suburban <input checked="" type="checkbox"/> Rural	Property Values	<input type="checkbox"/> Increasing <input checked="" type="checkbox"/> Stable <input type="checkbox"/> Declining	PRICE	AGE	One-Unit	50 %		
Built-Up	<input type="checkbox"/> Over 75% <input checked="" type="checkbox"/> 25-75% <input type="checkbox"/> Under 25%	Demand/Supply	<input type="checkbox"/> Shortage <input checked="" type="checkbox"/> In Balance <input type="checkbox"/> Over Supply	\$ (000)	(yrs)	2-4 Unit	%		
Growth	<input type="checkbox"/> Rapid <input checked="" type="checkbox"/> Stable <input type="checkbox"/> Slow	Marketing Time	<input type="checkbox"/> Under 3 mths <input checked="" type="checkbox"/> 3-6 mths <input type="checkbox"/> Over 6 mths	150+ Low	0	Multi-Family	%		
Neighborhood Boundaries: <b>Competitive area is bounded by the Maryland state line to the west and south, Kent County to the north and U.S. Route 113 to the east.</b>				550+ High	80+	Commercial	%		
Neighborhood Description: <b>The subject property is situated on the north side of county road 536 (Woodland Road), approximately one mile south-west of in-town Seaford for all local facilities. The typical dwelling in the rural subject area is of average to good custom quality; dwelling sizes, ages and styles are mixed including manufactured homes.</b>				275+ Pred.	25+	Other vacant	50 %		

Market Conditions (including support for the above conclusions): **Market conditions as of June 30, 2023 were considered good with moderate mortgage interest rates and minimal competitive inventory levels. Similar re-sales within the immediate rural neighborhood/area were limited. The typical appraisal will require the consideration of sales in excess of six months since the date of transaction in order to obtain reasonable property compatibility.**

Dimensions: **see attached plat map** Area: **3.83 acres** Shape: **rectangular; irregular** View: **residential / wooded**

Specific Zoning Classification: **AR-1** Zoning Description: **agricultural & residential (Sussex County codes)**

Zoning Compliance: ☒ Legal ☐ Legal Nonconforming (Grandfathered Use) ☐ No Zoning ☐ Illegal (describe)

Is the highest and best use of the subject property as improved (or as proposed per plans and specifications) the present use? ☒ Yes ☐ No If No, describe: **No imminent zoning changes are known or anticipated for the subject area. Current residential use is conforming within the classification.**

Utilities		Public		Other (describe)		Off-site Improvements—Type		Public		Private	
Electricity	<input checked="" type="checkbox"/>	Water	<input type="checkbox"/>	<input checked="" type="checkbox"/> well	Street	<b>asphalt</b>	<input checked="" type="checkbox"/>				
Gas	<input type="checkbox"/>	Sanitary Sewer	<input type="checkbox"/>	<input checked="" type="checkbox"/> septic system	Alley	<b>none</b>	<input type="checkbox"/>				

Site Comments: **The subject site is more typical in size and amenities for the immediate rural neighborhood/area. No adverse easements, encroachments, influences or conditions observed. The site size is as recited in the Sussex County tax record and plat map (see attached). The rear (northerly) portion of the subject parcel has areas of ground depressions and is considered below average in level topography.**

GENERAL DESCRIPTION		FOUNDATION		EXTERIOR DESCRIPTION		INTERIOR	
Units	<input checked="" type="checkbox"/> One <input type="checkbox"/> One w/Acc. unit <input type="checkbox"/>	<input type="checkbox"/> Concrete Slab <input checked="" type="checkbox"/> Crawl Space	Foundation Walls	<b>concrete block</b>	Floors	<b>wood/vinyl</b>	
# of Stories	<b>1</b>	<input type="checkbox"/> Full Basement <input checked="" type="checkbox"/> Partial Basement	Exterior Walls	<b>brick/aluminum</b>	Walls	<b>drywall/panel</b>	
Type	<input checked="" type="checkbox"/> Det. <input type="checkbox"/> Alt. <input type="checkbox"/> S-Det./End Unit	Basement Area	<b>2,792 sq. ft.</b>	Roof Surface	<b>comp. shingle</b>	Trim/Finish	<b>wood</b>
<input checked="" type="checkbox"/> Existing <input type="checkbox"/> Proposed <input type="checkbox"/> Under Const.		Basement Finish	<b>0 %</b>	Gutters & Downspouts	<b>aluminum</b>	Bath Floor	<b>ceramic</b>
Design (Style)	<b>ranch</b>	<input checked="" type="checkbox"/> Outside Entry/Exit <input checked="" type="checkbox"/> Sump Pump	Window Type	<b>thermopane</b>	Bath Wainscot	<b>ceramic</b>	
Year Built	<b>1965</b>		Storm Sash/Insulated	<b>aluminum</b>	Car Storage	<input type="checkbox"/> None	
Effective Age (Yrs)	<b>40+</b>		Screens	<b>aluminum</b>	<input checked="" type="checkbox"/> Driveway	# of Cars	<b>3+</b>
Attic	<input type="checkbox"/> None	Heating	<input type="checkbox"/> FWA <input type="checkbox"/> HW <input type="checkbox"/> Radiant	Amenities	<input checked="" type="checkbox"/> Wood Stove(s) #1	Driveway Surface	<b>loose stone</b>
<input checked="" type="checkbox"/> Drop Stair <input type="checkbox"/> Stairs		<input checked="" type="checkbox"/> Other ht. pp. <input type="checkbox"/> Fuel electric	Fireplace(s) #	<input checked="" type="checkbox"/> Fence rear	<input checked="" type="checkbox"/> Garage	# of Cars	<b>3</b>
<input type="checkbox"/> Floor <input type="checkbox"/> Scuttle		Cooling	<input checked="" type="checkbox"/> Central Air Conditioning	<input checked="" type="checkbox"/> Patio/Deck 3	<input checked="" type="checkbox"/> Carport	# of Cars	
<input type="checkbox"/> Finished <input type="checkbox"/> Heated		<input type="checkbox"/> Individual <input type="checkbox"/> Other	<input type="checkbox"/> Pool	<input type="checkbox"/> Other	<input checked="" type="checkbox"/> Att.	<input type="checkbox"/> Det.	<input type="checkbox"/> Built-In
Appliances	<input checked="" type="checkbox"/> Refrigerator <input checked="" type="checkbox"/> Range/Oven <input checked="" type="checkbox"/> Dishwasher <input type="checkbox"/> Disposal <input type="checkbox"/> Microwave <input checked="" type="checkbox"/> Washer/Dryer <input type="checkbox"/> Other (describe)						
Finished area above grade contains:		<b>10 Rooms</b>	<b>4 Bedrooms</b>	<b>3 Bath(s)</b>	<b>4,306 Square Feet of Gross Living Area Above Grade</b>		
Additional Features: <b>One fireplace with woodstove insert; there is an additional brick fireplace in the living room that is reported not currently operable; open front entry porch; 9x12 west side composite deck; two rear concrete patio areas; metal and wood fenced area in the rear yard.</b>							
Comments on the Improvements: <b>*See Text Addendum.</b>							

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Page 1 of 2

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(GPAR™) General Purpose Appraisal Report 12/2005  
GPAR1001\_0511122014

Restricted-Use  
Residential Appraisal Report

File No. 03102025Rohlich

FEATURE	SUBJECT	COMPARABLE SALE NO. 1		COMPARABLE SALE NO. 2		COMPARABLE SALE NO. 3	
27288 Woodland Road Address: Seaford, DE 19973		24577 Old Meadow Road Seaford, DE 19973		26565 River Road Seaford, DE 19973		6350 Seashore Highway Bridgeville, DE 19933	
Proximity to Subject		4.11 miles NE		1.30 miles SE		9.58 miles NE	
Sale Price	\$	\$ 450,000		\$ 425,000		\$ 450,000	
Sale Price/Gross Liv. Area	\$ 0.00 sq. ft.	\$ 100.00 sq. ft.		\$ 130.77 sq. ft.		\$ 118.42 sq. ft.	
Data Source(s)		Bright MLS # DESU176804		Bright MLS # DESU172892		Bright MLS # DESU2030484	
Verification Source(s)		tax map # 231-12.00-3.00		tax map # 132-6.00-75.04		tax map # 131-5.00-43.01	
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+(-) \$ Adjustment	DESCRIPTION	+(-) \$ Adjustment	DESCRIPTION	+(-) \$ Adjustment
Sale or Financing		none		none		none	
Concessions							
Date of Sale/Time		05/24/2021	0	05/21/2021	0	01/05/2023	0
Location	average/rural	average/rural		average/rural		average/rural	
Leasehold/Fee Simple	fee simple	fee simple		fee simple		fee simple	
Site	3.83 acres	3.50 acres	0	1.62 acres	+17,680	5 acres	-9,360
View	residential/rural	residential/rural		residential/rural		residential/rural	
Design (Style)	ranch	colonial	0	cape cod	0	colonial	0
Quality of Construction	average/good	average/good		average/good		average/good	
Actual Age	58 act./40+ eff.	54 act./40+ eff.	0	24 act./15+ eff.	-12,500	49 act./25+ eff.	0
Condition	average	average		good/average	-21,000	good/renovated	-45,000
Above Grade	Total Bdrms Baths	Total Bdrms Baths		Total Bdrms Baths		Total Bdrms Baths	
Room Count	10 4 3	8 4 4.5	-7,500	10 4 3	0	8+ 5 5.5	-10,000
Gross Living Area	30.00 4,306 sq. ft.	4,500 sq. ft.	-5,820	3,250 sq. ft.	31,680	3,800 sq. ft.	15,180
Basement & Finished	2,792 SF unfin.	1,168 SF	0	1,400 SF 90%	0	none	+20,000
Rooms Below Grade	2	finished / 2+	0	finished / 2+	0		
Functional Utility	average	average		average		average	
Heating/Cooling	heat pump/AC	heat pump/AC		FWA/AC	0	heat pump/AC	
Energy Efficient Items	standard	standard		standard		standard	
Garage/Carport	3 car attached	2 car attached	+3,500	2 att./2 detach.	-3,500	2 car detached	+3,500
Porch/Patio/Deck	e.porch/patios/d	decks/patio	0	op. porch/deck	0	op. porch/patio	0
		in-ground pool	-10,000				
Net Adjustment (Total)			\$ 19,820		\$ 12,360		\$ 25,680
Adjusted Sale Price of Comparables		Net Adj. -4.4%	\$ 430,180	Net Adj. 2.9%	\$ 437,360	Net Adj. -5.7%	\$ 424,320
		Gross Adj. 6.0%		Gross Adj. 20.3%		Gross Adj. 22.9%	
Summary of Sales Comparison Approach *See Text Addendum.							
COST APPROACH TO VALUE							
Site Value Comments Due to the dwelling age and inherent subjectivity in estimating accrued depreciation, the Cost Approach is not considered a reliable approach to value the subject and is not being developed.							
ESTIMATED <input type="checkbox"/> REPRODUCTION OR <input type="checkbox"/> REPLACEMENT COST NEW							
Source of cost data							
Quality rating from cost service Effective date of cost data							
Comments on Cost Approach (gross living area calculations, depreciation, etc.)							
Opinion of Site Value							
Dwelling Sq. Ft. @ \$							
Sq. Ft. @ \$							
Garage/Carport Sq. Ft. @ \$							
Total Estimate of Cost-New							
Less Physical Functional External							
Depreciation							
Depreciated Cost of Improvements							
*As-is* Value of Site Improvements							
INDICATED VALUE BY COST APPROACH							
INCOME APPROACH TO VALUE							
Estimated Monthly Market Rent \$ X Gross Rent Multiplier = \$ Indicated Value by Income Approach							
Summary of Income Approach (including support for market rent and GRM) The Income Approach is not considered reliable for the subject property and is not being developed.							
Indicated Value by: Sales Comparison Approach \$430,000 Cost Approach (if developed) \$ N/A Income Approach (if developed) \$ N/A							
The final value estimate is based on the Sales Comparison Approach which is considered the most reliable method. The Cost and Income Approaches are not considered reliable for the subject property and have not been developed herein. The indicated, rounded value range retrospective as of June 30, 2023 was \$424,000 to \$437,000. Most weight and emphasis is placed on Comparable Sale 1 which required the least gross adjustment.							
This appraisal is made <input checked="" type="checkbox"/> "as is," <input type="checkbox"/> subject to completion per plans and specifications on the basis of a hypothetical condition that the improvements have been completed, <input type="checkbox"/> subject to the following repairs or alterations on the basis of a hypothetical condition that the repairs or alterations have been completed <input type="checkbox"/> subject to the following:							
Based on the scope of work, assumptions, limiting conditions and appraiser's certification, my (our) opinion of the defined value of the real property that is the subject of this report is \$ 430,000 as of June 30, 2023, which is the effective date of this appraisal.							

## Text Addendum

Borrower: Mr. John P. Rohlich (Client)	File No.: 03102025Rohlich
Property Address: 27288 Woodland Road	Case No.:
City: Seaford	State: DE Zip: 19973
Lender: Mr. John P. Rohlich (Client)	

The value estimate recited herein is retrospective as of June 30, 2023. The date of physical property inspection by this appraiser was March 10, 2025. This appraiser has previously inspected the subject property on June 7, 2010.

Retrospective value opinion: A value opinion effective as of a specified historical date. The term retrospective does not define a type of value. Instead, it identifies a value opinion as being effective at some specific prior date. Value as of a historical date is frequently sought in connection with property tax appeals, damage models, lease renegotiation, deficiency judgments, estate tax, and condemnation. Inclusion of the type of value with this term is appropriate, e.g., "retrospective market value opinion." Source: Appraisal Institute

Comments on the Improvements: The subject dwelling was constructed in 1965, is rated of average to good custom quality and is rated in overall average condition for its estimated effective age. There have been no significant interior or exterior renovations and/or updates. Mr. John P. Rohlich was present during the property inspection and provided dwelling information. The primary dwelling HVAC system is by electric heat pump. There is also an additional hot water baseboard system and wood fired boiler which is minimally utilized according to Mr. Rohlich. This appraiser has previously inspected the subject property on June 7, 2010. Mr. Rohlich reported that the HVAC system was replaced subsequent to 2010 and there has also been new drywall and windows replaced in areas. No dwelling physical or functional inadequacies were observed.

Summary of Sales Comparison Approach: The search for comparable sales comprised the subject Seaford Hundred, the adjacent and competitive Nanticoke, Broadcreek and Northwest Fork Hundred market areas, all single-family detached residential transactions settled between January 1, 2021 through June 30, 2023. A more specific and concentrated search was completed for transactions comprising sales of properties with reported dwelling finished above-grade livable area of between 3,000 and 5,000 square feet, in addition to site sizes between two and ten acres. A total of three closed transactions have been identified and selected for adjustment and analysis herein.

Adjustments to the comparables: The three sales bracket the subject dwelling in reported dwelling size; Comparable Sale 1 is superior for which downward adjustment was applied. Comparable Sales 2 & 3 are inferior and upward adjustment was applied. The three sales also bracket the subject in site size. Comparable Sale 2 is inferior and upward adjustment was applied. Comparable Sale 3 is superior and downward adjustment was applied. Comparable Sale 1 is approximately equal in site size and no additional adjustment is observed. Both Sales 1 & 2 offer basements which are inferior in size as compared to the subject although are finished and no additional adjustment is observed. Comparable Sale 3 does not offer a basement amenity and upward adjustment was applied. Comparable Sales 1 & 3 are inferior in garage capacity and upward adjustment was applied. Comparable Sale 2 is superior, offering a two-car attached garage and also a two-car detached garage and downward adjustment was applied. Comparable Sale 2 is considered superior to the subject in dwelling condition for which a rounded 5% downward adjustment was applied; Sale 2 is also superior to the subject in dwelling age and downward adjustment was applied. Comparable Sale 3 has been extensively renovated/updated prior to the sale and a rounded 10% condition adjustment was applied. Both Comparable Sales 1 & 3 are superior to the subject in bath count and downward adjustment was applied. Comparable Sale 1 offered a 20x40 in-ground pool and downward adjustment was applied. All comparable sales are located in rural locations, outside of established or restricted subdivisions, similar to the subject.

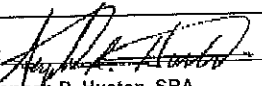
#### Sale Terms

Comparable Sale 1: Listed for sale at \$490,000 on February 1, 2021 and sold for \$450,000 on May 24, 2021. Total days on market were 74. Sale terms were standard with conventional financing. There were no additional reported seller paid concessions and/or contributions.

Comparable Sale 2: Listed for sale at \$439,900 on November 10, 2020 and sold for \$425,000 on May 21, 2021. Total days on market were 148. Sale terms were standard with conventional financing. There were no additional reported seller paid concessions and/or contributions.

Comparable Sale 3: Listed for sale at \$474,900 on October 8, 2023, reduced to a terminal list price of \$449,000 and sold for \$450,000 on January 5, 2023. Total days on market were 19. Sale terms were standard with conventional financing. There were no additional seller paid concessions and/or contributions.

All comparable sale locations have been previously viewed by this appraiser. Comparable sale interior dwelling photographs were viewed through the Bright MLS data system (Sussex County Association of Realtors - member).

Appraiser: 	Supervisory Appraiser:
Name: Stephen R. Huston, SRA	Name:

### FLOORPLAN SKETCH

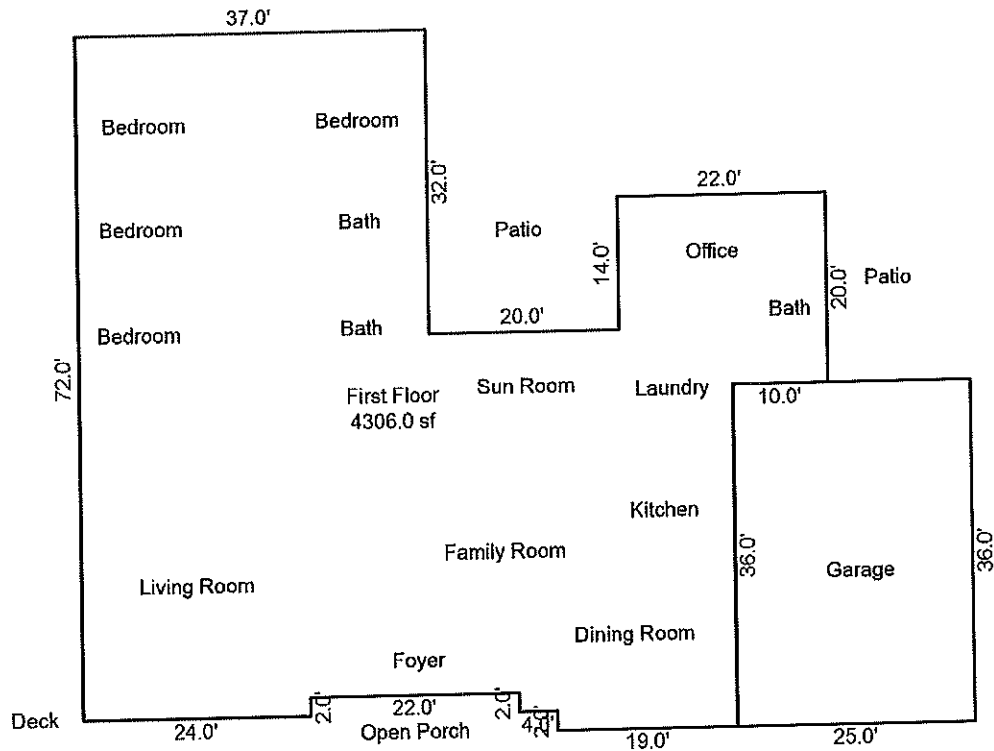
Client: **Mr. John P. Rohlich**  
Property Address: **27288 Woodland Road**  
City: **Seaford**

File No.: 03102025Rohlich

Case No.:

State: DE

Zip: 19973



One story ranch style dwelling  
with partial, unfinished basement

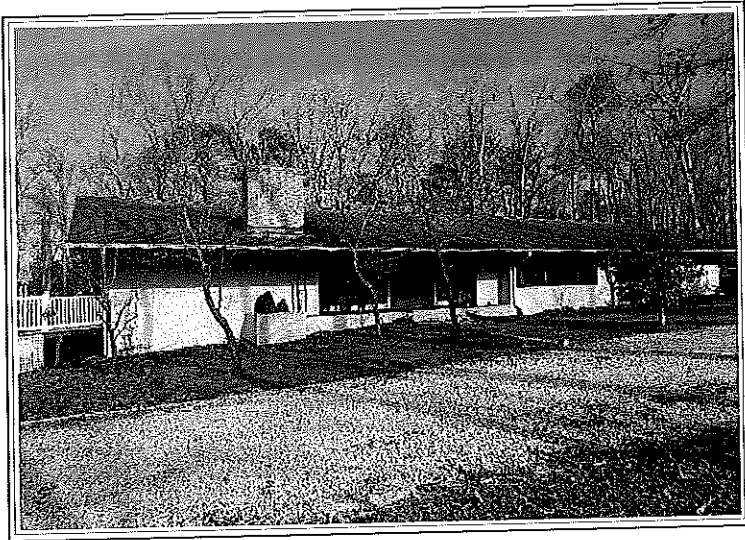
\*All dimensions/square foot calculations are approximate +/-.

Sketch by Apex Sketch

AREA CALCULATIONS SUMMARY					AREA CALCULATIONS BREAKDOWN					
Code	Description	Factor	Net Size	Perimeter	Net Totals	Name	Base x	Height x	Width =	Area
GLA1	First Floor	1.0	4306.0	338.0	4306.0	First Floor		22.0 x	20.0 =	440.0
								36.0 x	12.0 =	432.0
								40.0 x	11.0 =	440.0
								7.0 x	2.0 =	14.0
								72.0 x	24.0 =	1728.0
								70.0 x	13.0 =	910.0
								38.0 x	9.0 =	342.0
Net LIVABLE					(rounded) 4,306	7 total items	(rounded)			4,306

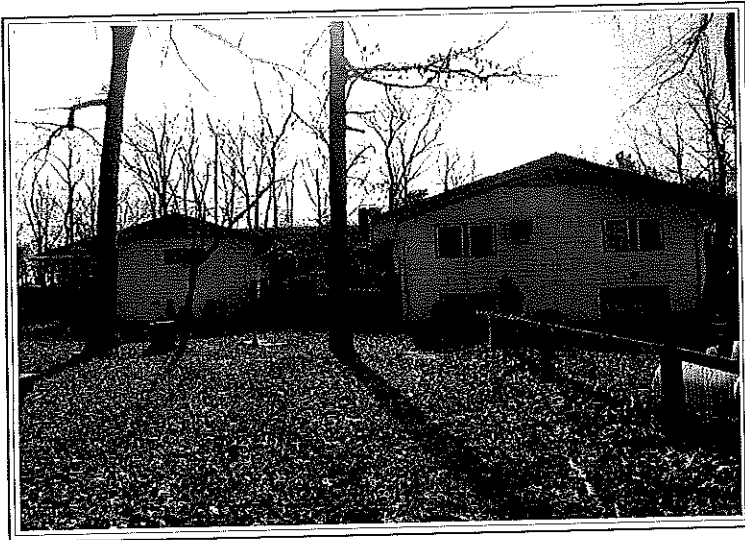
SUBJECT PROPERTY PHOTO ADDENDUM

Client: Mr. John P. Rohlich	File No.: 03102025Rohlich
Property Address: 27288 Woodland Road	Case No.:
City: Seaford	State: DE Zip: 19973

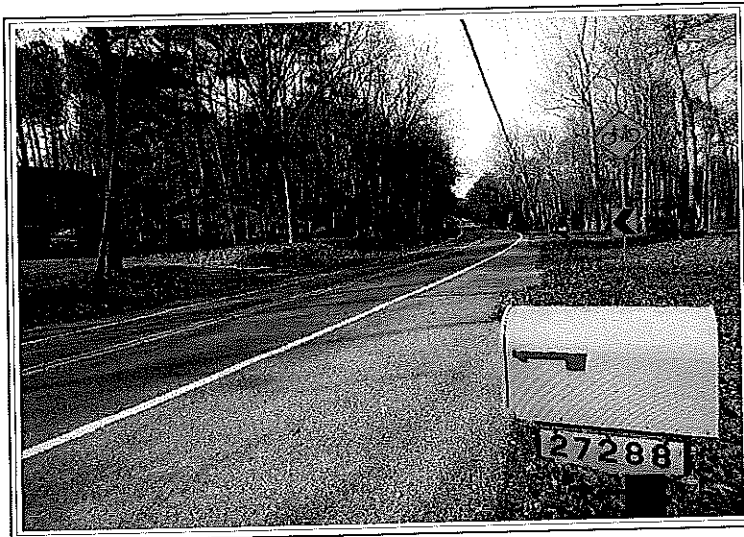


FRONT VIEW OF  
SUBJECT PROPERTY

Appraised Date: June 30, 2023  
Appraised Value: \$ 430,000



REAR VIEW OF  
SUBJECT PROPERTY

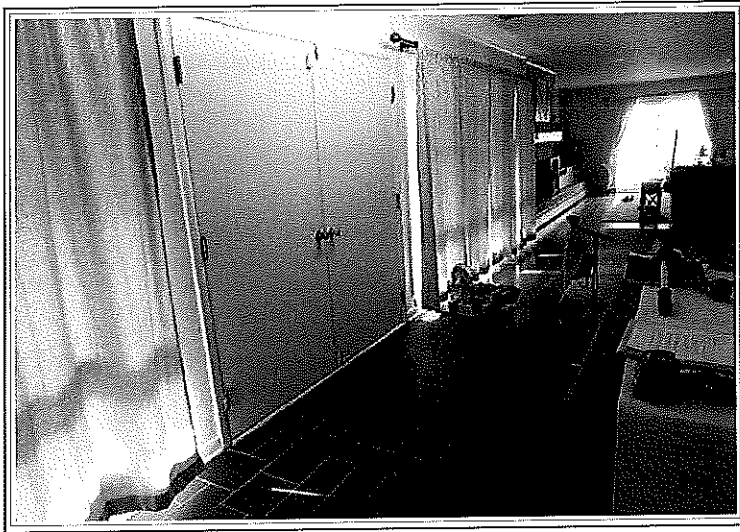


STREET SCENE



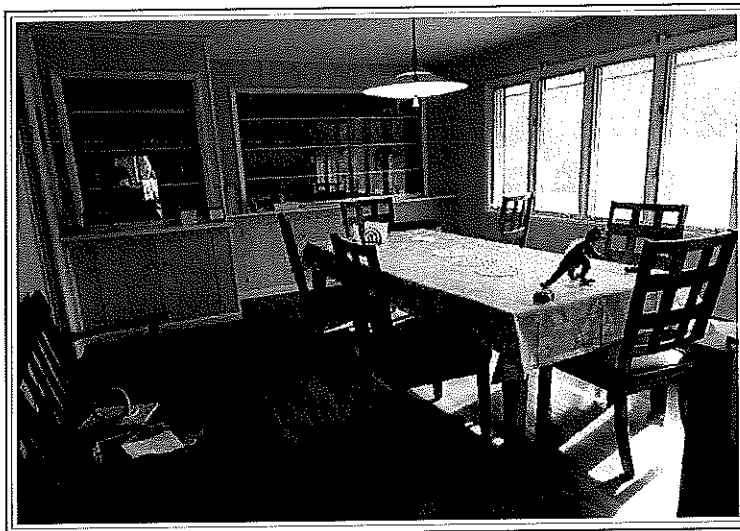
Additional Subject Photographs

Client: Mr. John P. Rohlich	File No.: 03102025Rohlich
Property Address: 27288 Woodland Road	Case No.:
City: Seaford	State: DE Zip: 19973



Dwelling interior photographs:

Foyer / front entry



Dining Room



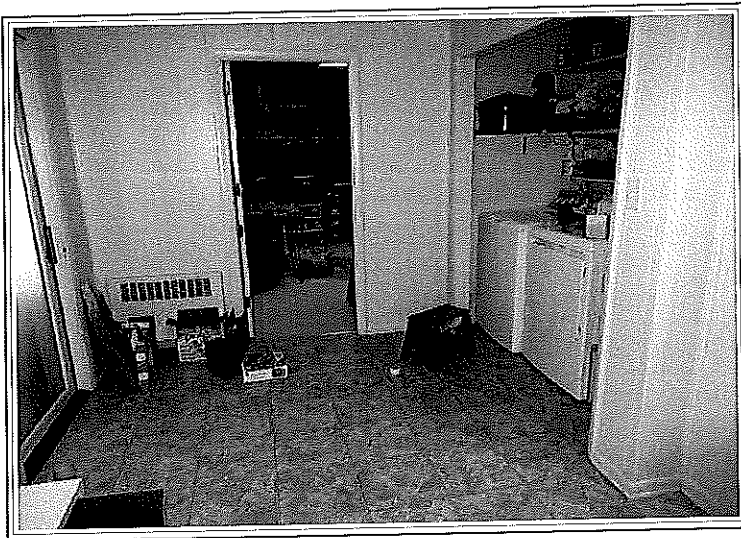
Kitchen

Additional Subject Photographs

Client: Mr. John P. Rohlich	File No.: 03102025Rohlich
Property Address: 27288 Woodland Road	Case No.:
City: Seaford	State: DE Zip: 19973



Additional kitchen view



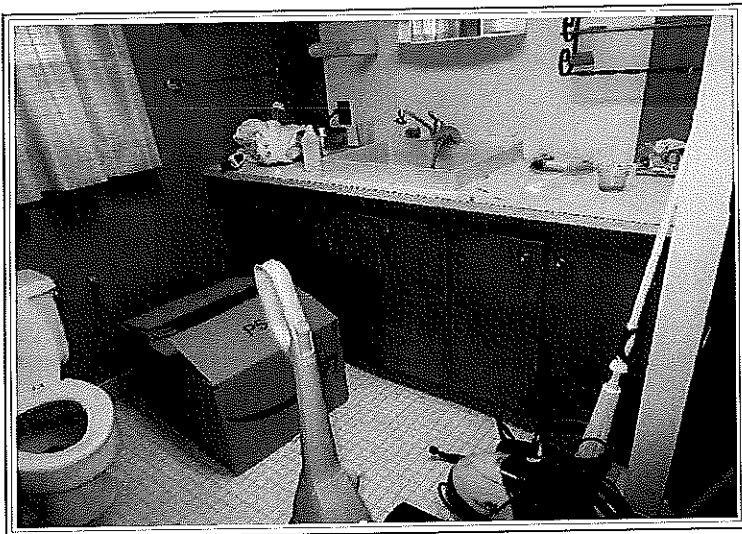
Laundry closet to right



Office / shop area

Additional Subject Photographs

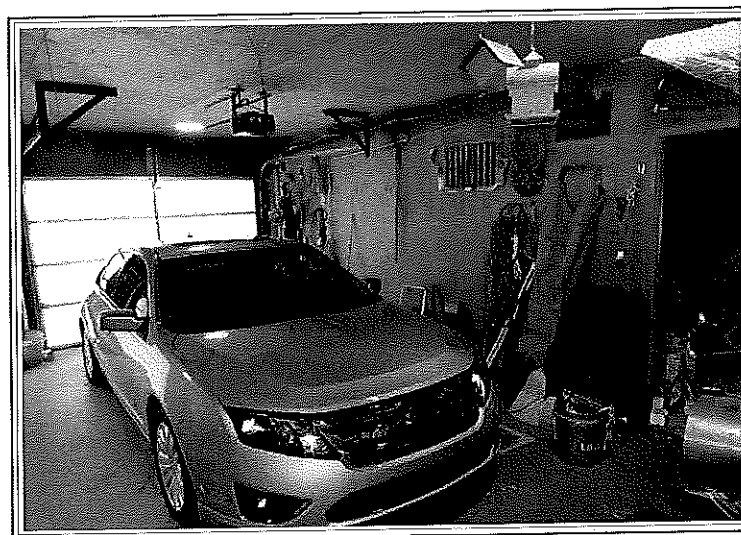
Client: Mr. John P. Rohlich	File No.: 03102025Rohlich
Property Address: 27288 Woodland Road	Case No.:
City: Seaford	State: DE Zip: 19973



Bath 1



Three-car attached garage; interior view



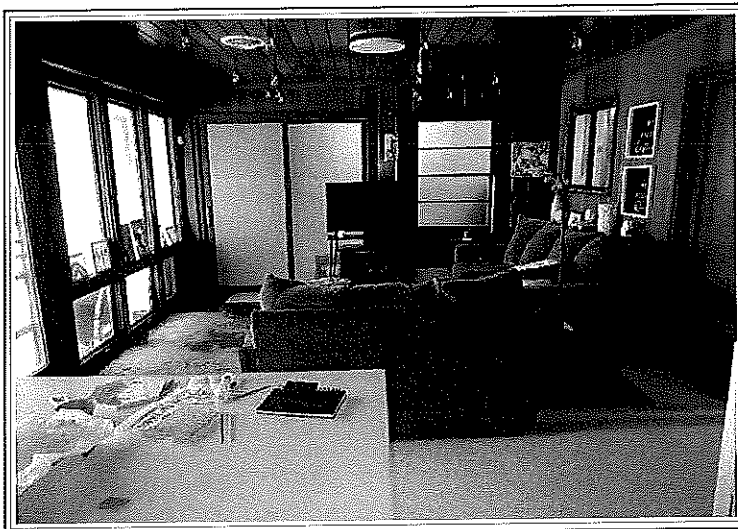
Additional garage interior view

Additional Subject Photographs

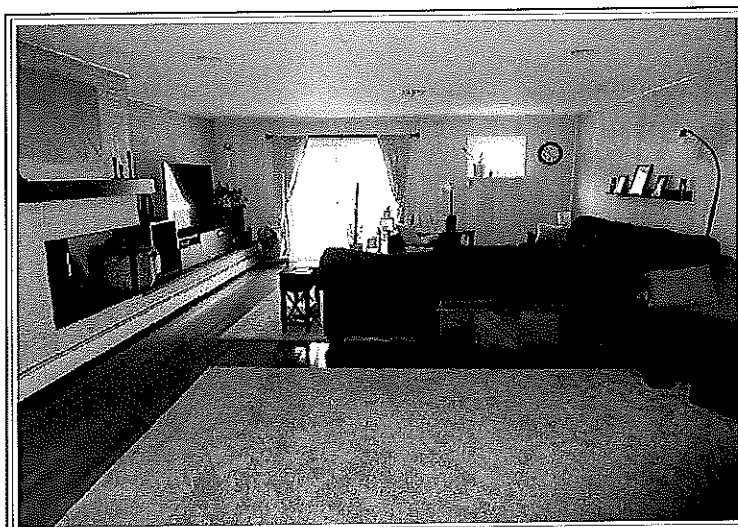
Client: Mr. John P. Rohlich	File No.: 03102025Rohlich
Property Address: 27288 Woodland Road	Case No.:
City: Seaford	State: DE Zip: 19973



Family Room; fireplace with wood stove insert



Sun Room



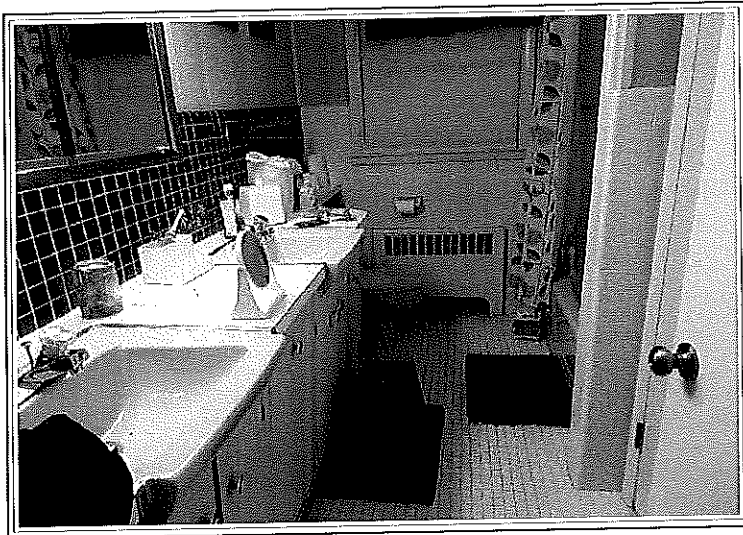
Living Room (fireplace is not operable)

Additional Subject Photographs

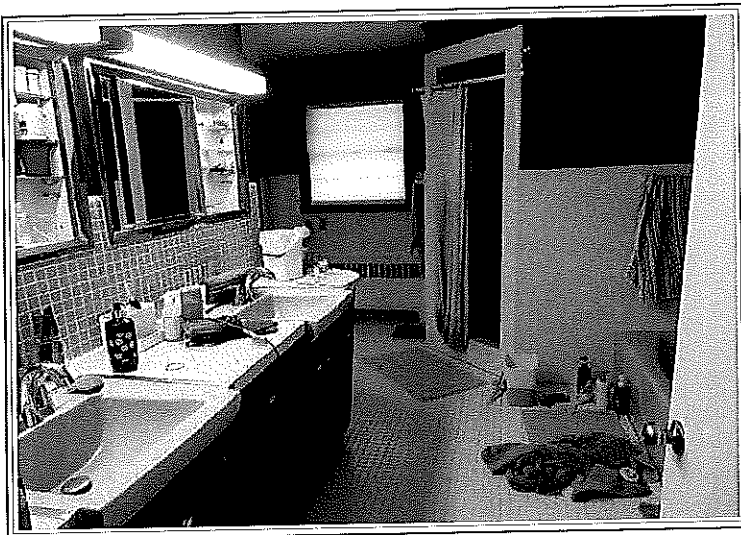
Client: Mr. John P. Rohlich	File No.: 03102025Rohlich
Property Address: 27288 Woodland Road	Case No.:
City: Seaford	State: DE Zip: 19973



Additional living room view



Bath 2



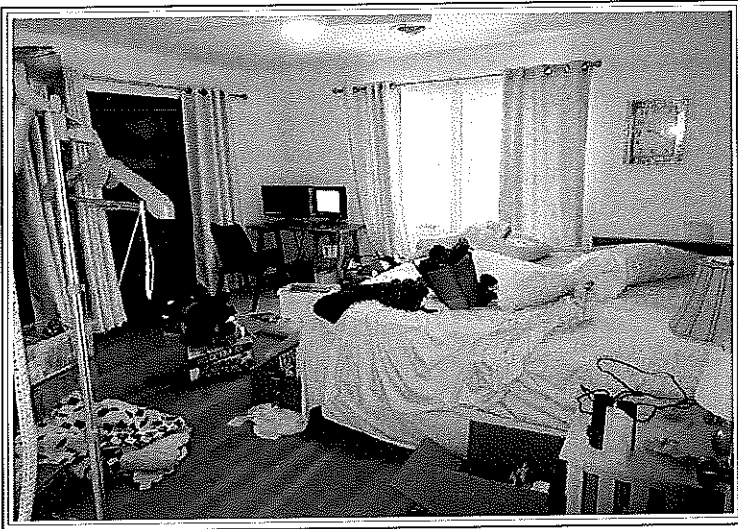
Bath 3



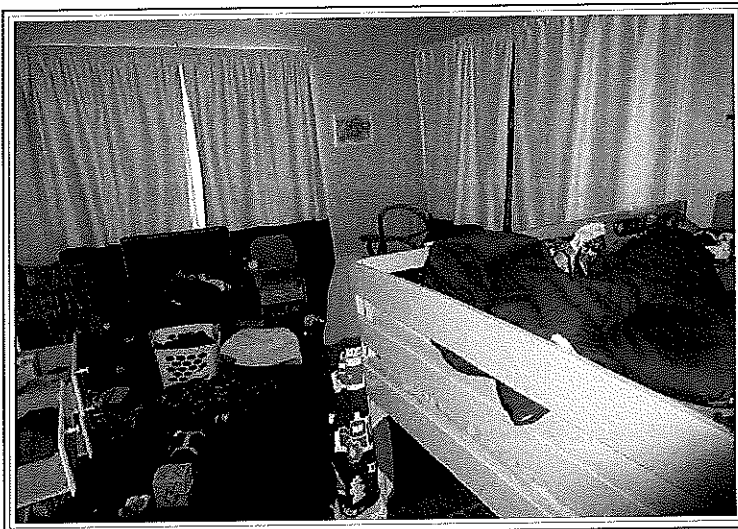
Additional Subject Photographs

Client: Mr. John P. Rohlich  
Property Address: 27288 Woodland Road  
City: Seaford

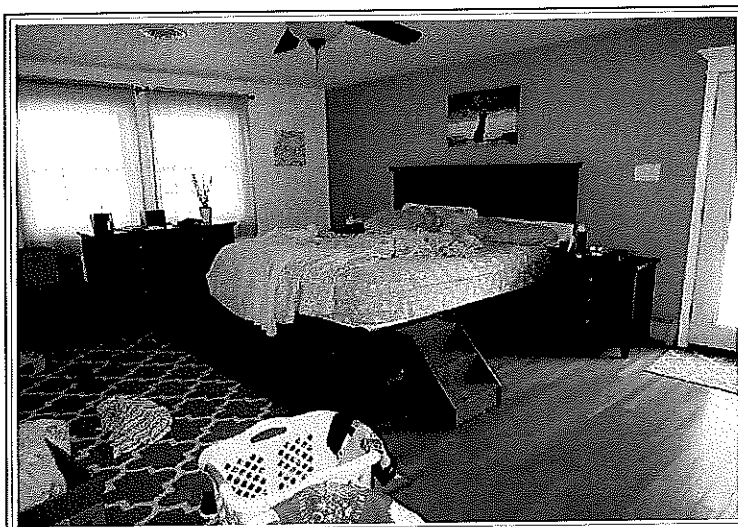
File No.: 03102025Rohlich  
Case No.:  
State: DE Zip: 19973



Bedroom 1



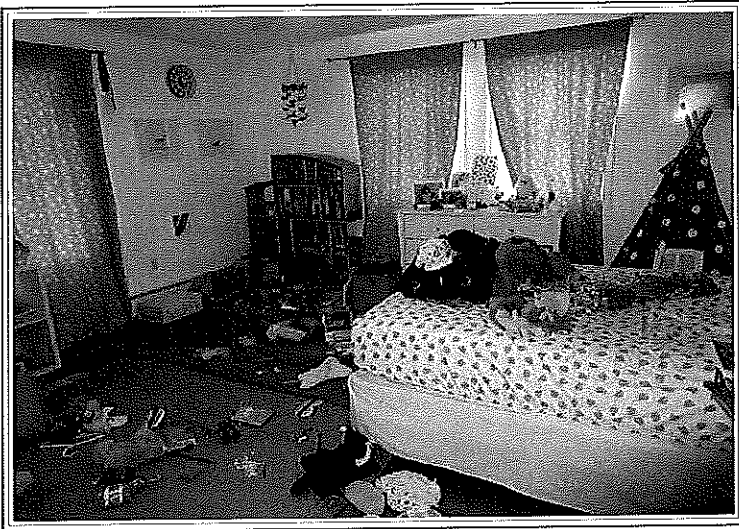
Bedroom 2



Bedroom 3

Additional Subject Photographs

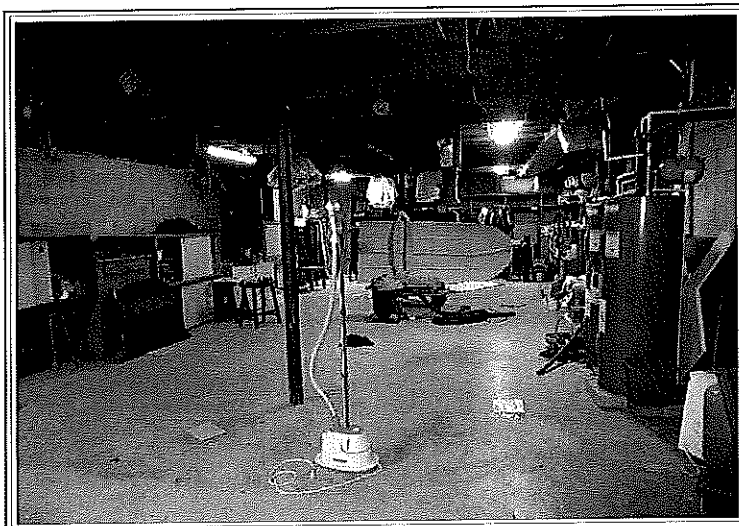
Client: Mr. John P. Rohlich	File No.: 03102025Rohlich
Property Address: 27288 Woodland Road	Case No.:
City: Seaford	State: DE Zip: 19973



Bedroom 4



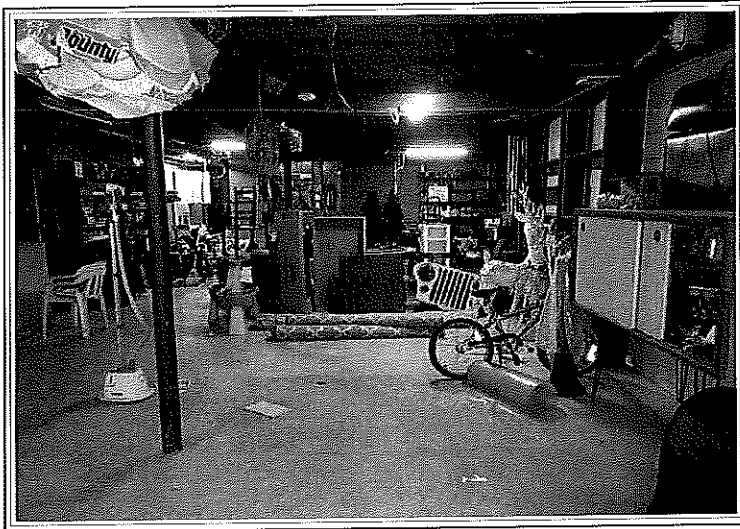
2,792 square foot +/- unfinished basement



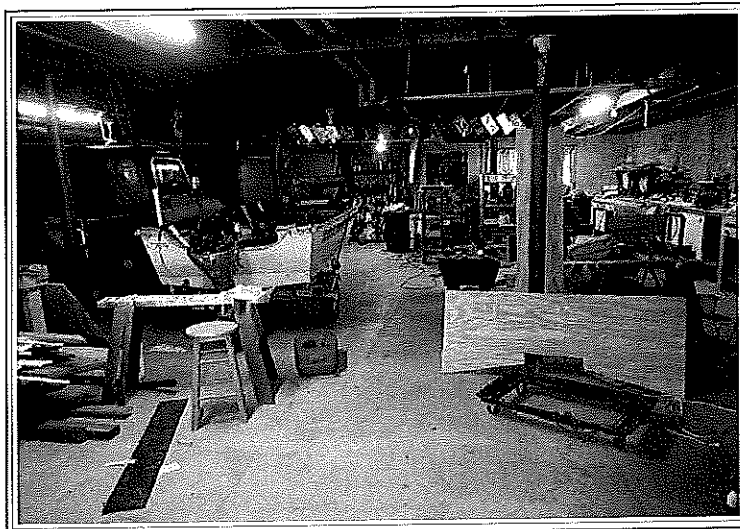
Additional basement view

Additional Subject Photographs

Client: Mr. John P. Rohlich	File No.: 03102025Rohlich
Property Address: 27288 Woodland Road	Case No.:
City: Seaford	State: DE Zip: 19973



Additional basement view



Additional basement view

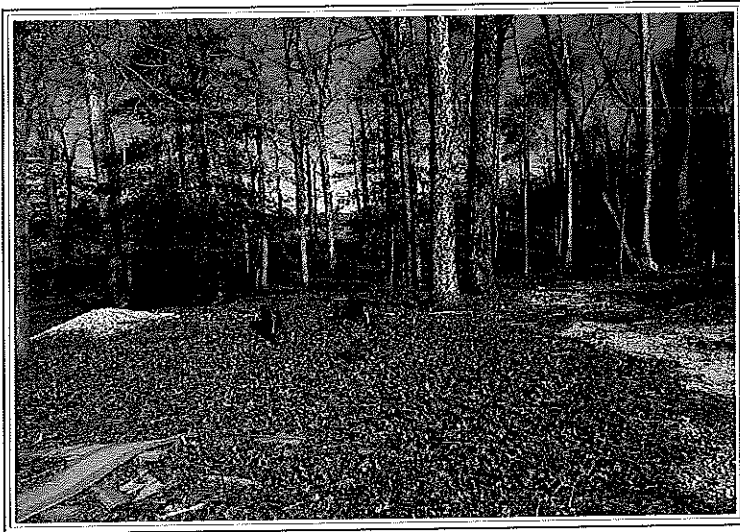


Front entry lane



Additional Subject Photographs

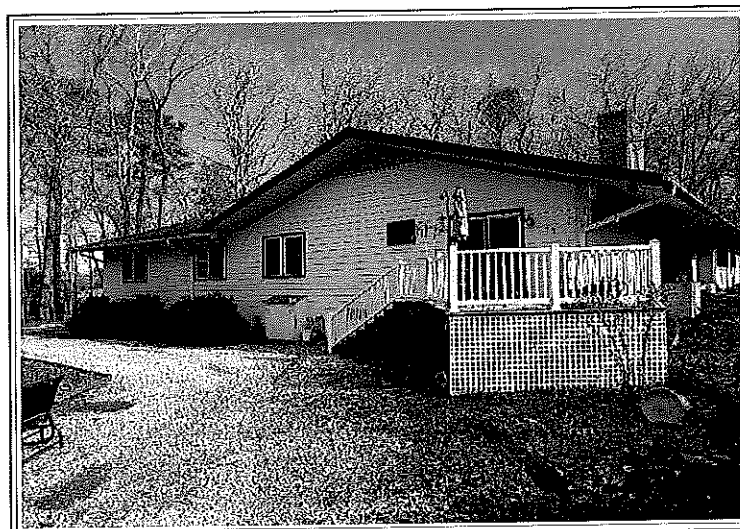
Client: Mr. John P. Rohlich	File No.: 03102025Rohlich
Property Address: 27288 Woodland Road	Case No.:
City: Seaford	State: DE Zip: 19973



Rear yard area



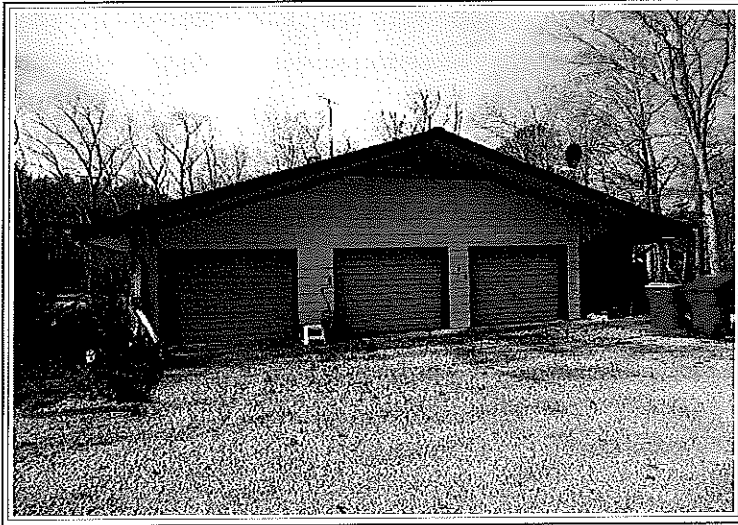
Additional rear yard area view



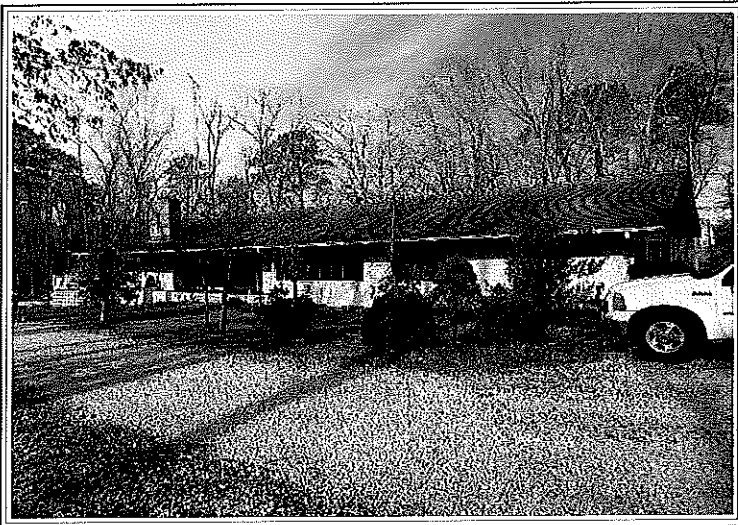
Dwelling west side view

Additional Subject Photographs

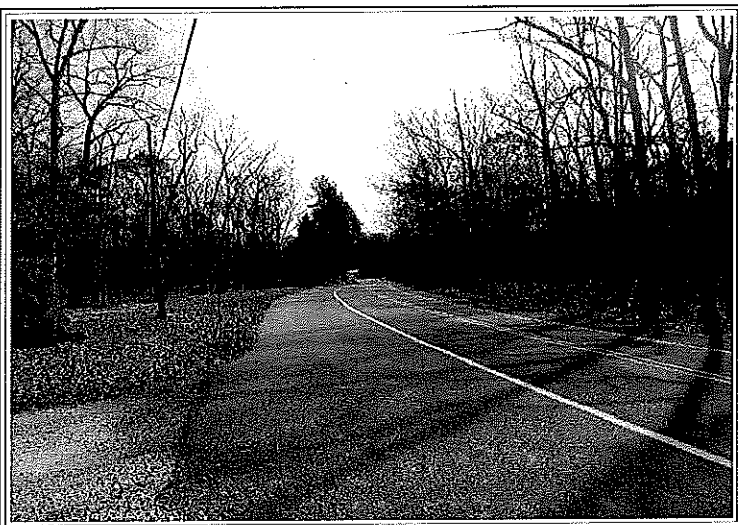
Client: Mr. John P. Rohlich	File No.: 03102025Rohlich
Property Address: 27288 Woodland Road	Case No.:
City: Seaford	State: DE Zip: 19973



Dwelling east side view



Additional front view



Additional street and neighborhood view; Woodland Road looking east

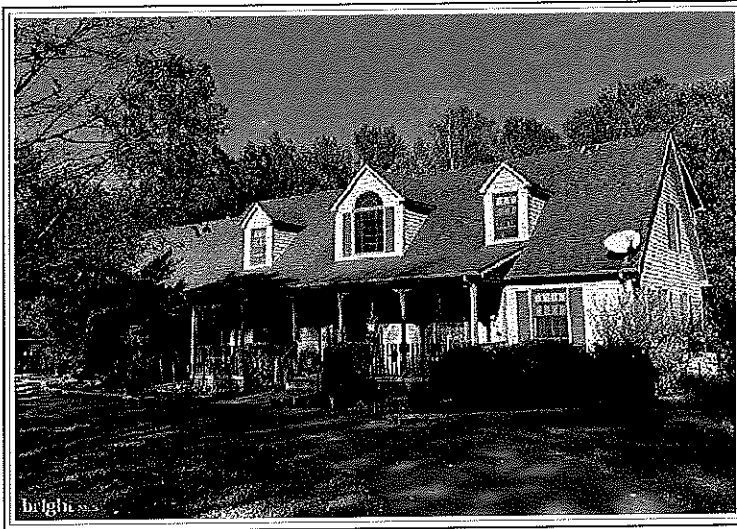
# COMPARABLE PROPERTY PHOTO ADDENDUM

Client: Mr. John P. Rohlich	File No.: 03102025Rohlich
Property Address: 27288 Woodland Road	Case No.:
City: Seaford	State: DE Zip: 19973



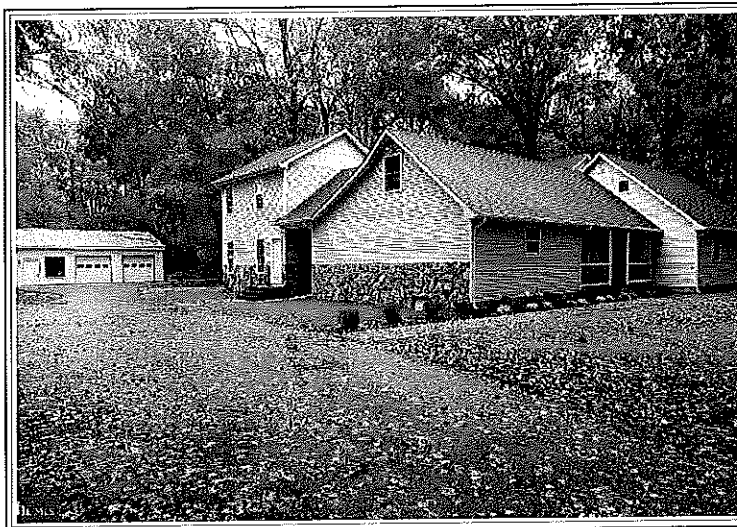
## COMPARABLE SALE #1

24577 Old Meadow Road  
Seaford, DE 19973  
Sale Date: 05/24/2021  
Sale Price: \$ 450,000



## COMPARABLE SALE #2

26565 River Road  
Seaford, DE 19973  
Sale Date: 05/21/2021  
Sale Price: \$ 425,000



## COMPARABLE SALE #3

6350 Seashore Highway  
Bridgeville, DE 19933  
Sale Date: 01/05/2023  
Sale Price: \$ 450,000

PLAT MAP

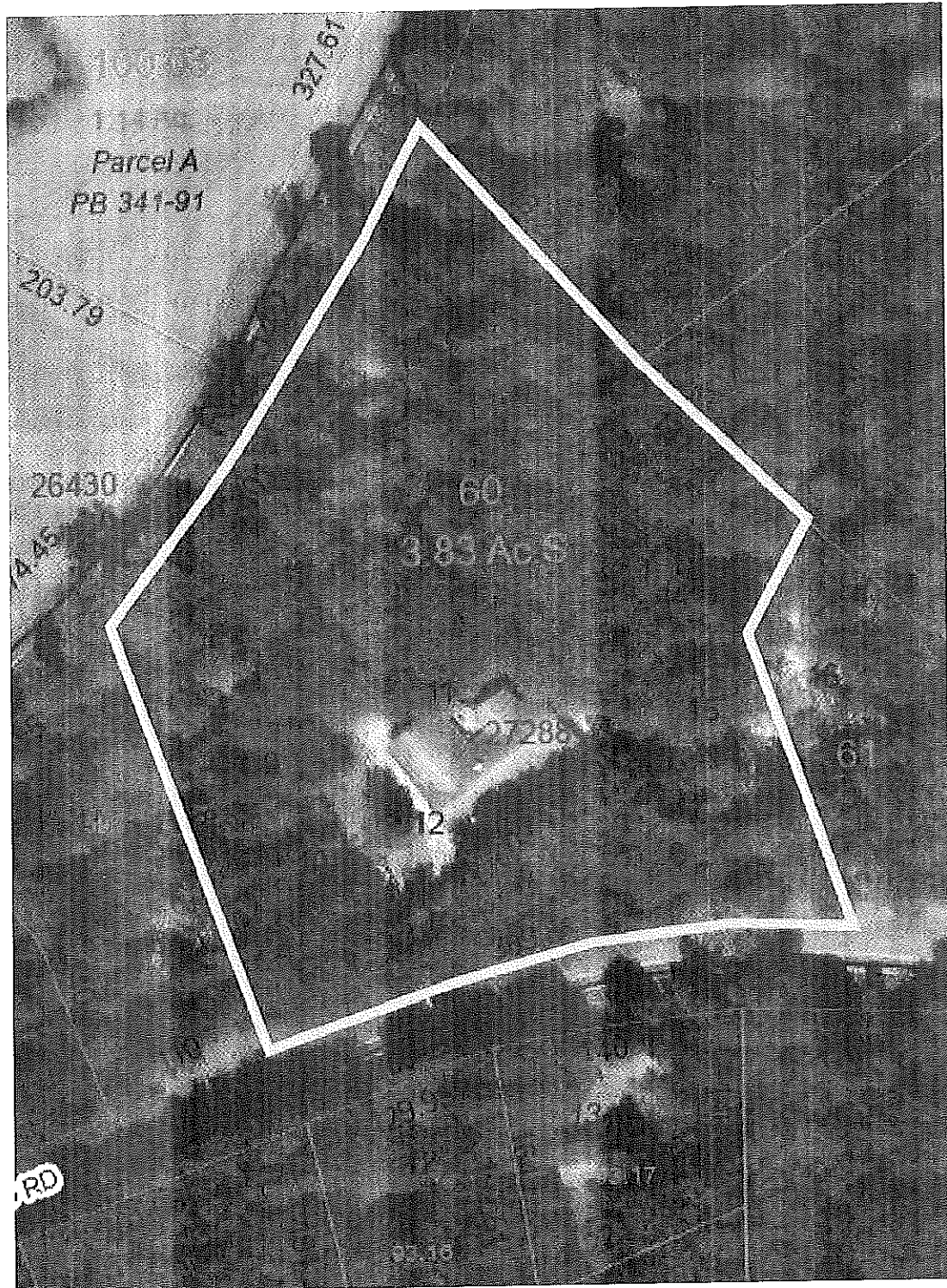
Client: Mr. John P. Rohlich  
Property Address: 27288 Woodland Road  
City: Seaford

File No.: 03102025Rohlich

Case No.:

State: DE

Zip: 19973



AERIAL MAP

Client: Mr. John P. Rohlich  
Property Address: 27288 Woodland Road  
City: Seaford

File No.: 03102025Rohlich

Case No.:

State: DE

Zip: 19973





# LOCATION MAP

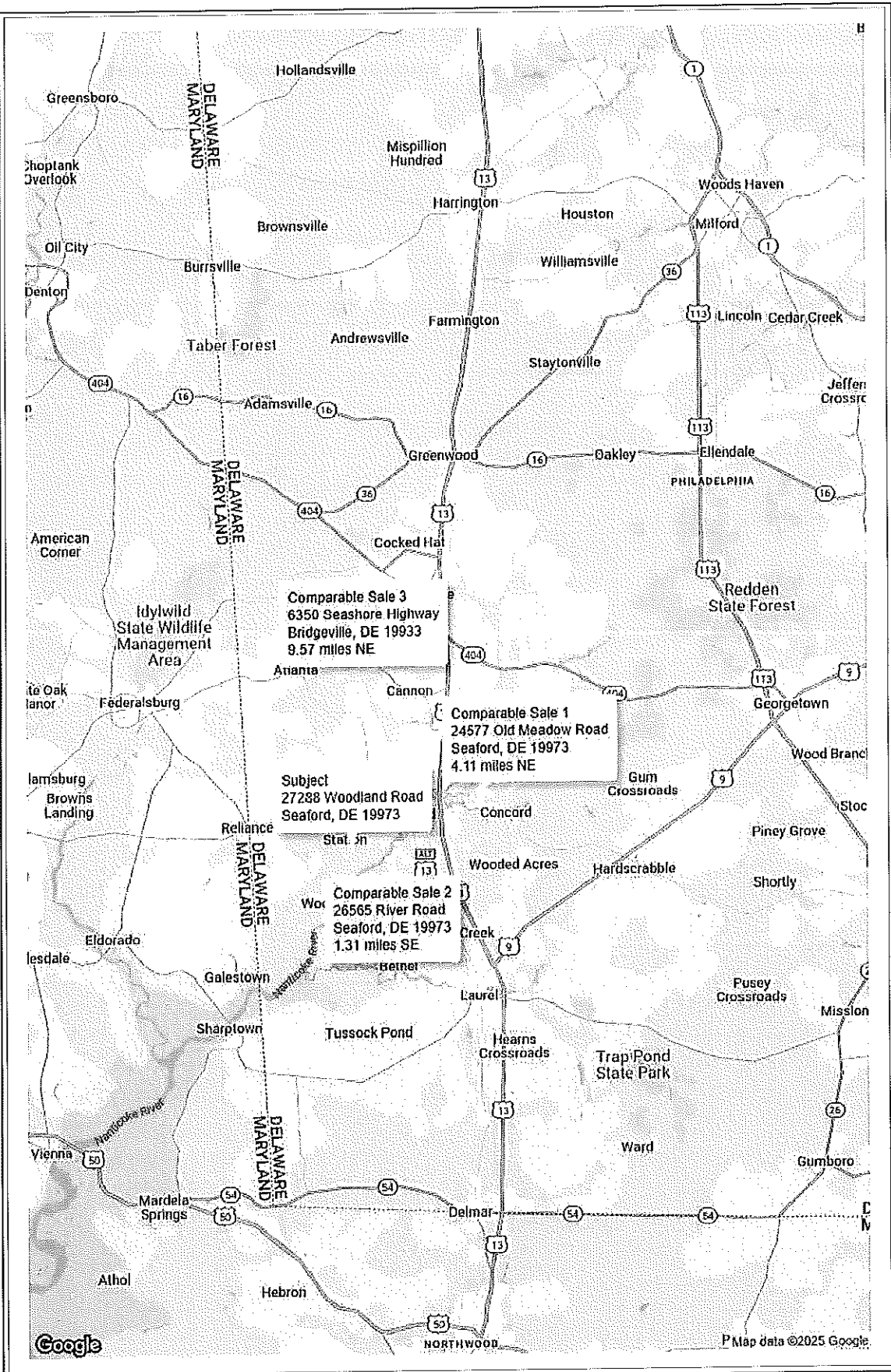
Client: Mr. John P. Rohlich  
 Property Address: 27288 Woodland Road  
 City: Seaford

File No.: 03102025Rohlich

Case No.:

State: DE

Zip: 19973



# FLOOD MAP





Client: <b>Mr. John P. Rohlich</b>	File No.: <b>03102025Rohlich</b>
Property Address: <b>27288 Woodland Road</b>	Case No.:
City: <b>Seaford</b>	State: <b>DE</b> Zip: <b>19973</b>



## FLOOD INFORMATION

**Community:** SUSSEX COUNTY  
**Property is NOT in a FEMA Special Flood Hazard Area**  
**Map Number:** 10005C0382K  
**Panel:** 10005C0382  
**Zone:** X  
**Map Date:** 03-16-2015  
**FIPS:** 10005  
**Source:** FEMA DFIRM

## LEGEND

-  = FEMA Special Flood Hazard Area - High Risk
-  = Moderate and Minimal Risk Areas
- Road View:**
-  = Forest
-  = Water

## Sky Flood™

No representations or warranties to any party concerning the content, accuracy or completeness of this flood report, including any warranty of merchantability or fitness for a particular purpose is implied or provided. Visual scaling factors differ between map layers and are separate from flood zone information at marker location. No liability is accepted to any third party for any use or misuse of this flood map or its data.

## Scope of Work, Assumptions and Limiting Conditions

Scope of work is defined in the Uniform Standards of Professional Appraisal Practice as "the type and extent of research and analyses in an assignment." In short, scope of work is simply what the appraiser did and did not do during the course of the assignment. It includes, but is not limited to: the extent to which the property is identified and inspected, the type and extent of data researched, the type and extent of analyses applied to arrive at opinions or conclusions.

The scope of this appraisal and ensuing discussion in this report are specific to the needs of the client, other identified intended users and to the intended use of the report. This report was prepared for the sole and exclusive use of the client and other identified intended users for the identified intended use and its use by any other parties is prohibited. The appraiser is not responsible for unauthorized use of the report.

The appraiser's certification appearing in this appraisal report is subject to the following conditions and to such other specific conditions as are set forth by the appraiser in the report. All extraordinary assumptions and hypothetical conditions are stated in the report and might have affected the assignment results.

1. The appraiser assumes no responsibility for matters of a legal nature affecting the property appraised or title thereto, nor does the appraiser render any opinion as to the title, which is assumed to be good and marketable. The property is appraised as though under responsible ownership.
  2. Any sketch in this report may show approximate dimensions and is included only to assist the reader in visualizing the property. The appraiser has made no survey of the property.
  3. The appraiser is not required to give testimony or appear in court because of having made the appraisal with reference to the property in question, unless arrangements have been previously made thereto.
  4. Neither all, nor any part of the content of this report, copy or other media thereof (including conclusions as to the property value, the identity of the appraiser, professional designations, or the firm with which the appraiser is connected), shall be used for any purposes by anyone but the client and other intended users as identified in this report, nor shall it be conveyed by anyone to the public through advertising, public relations, news, sales, or other media, without the written consent of the appraiser.
  5. The appraiser will not disclose the contents of this appraisal report unless required by applicable law or as specified in the Uniform Standards of Professional Appraisal Practice.
  6. Information, estimates, and opinions furnished to the appraiser, and contained in the report, were obtained from sources considered reliable and believed to be true and correct. However, no responsibility for accuracy of such items furnished to the appraiser is assumed by the appraiser.
  7. The appraiser assumes that there are no hidden or unapparent conditions of the property, subsoil, or structures, which would render it more or less valuable. The appraiser assumes no responsibility for such conditions, or for engineering or testing, which might be required to discover such factors. This appraisal is not an environmental assessment of the property and should not be considered as such.
  8. The appraiser specializes in the valuation of real property and is not a home inspector, building contractor, structural engineer, or similar expert, unless otherwise noted. The appraiser did not conduct the intensive type of field observations of the kind intended to seek and discover property defects. The viewing of the property and any improvements is for purposes of developing an opinion of the defined value of the property, given the intended use of this assignment. Statements regarding condition are based on surface observations only. The appraiser claims no special expertise regarding issues including, but not limited to: foundation settlement, basement moisture problems, wood destroying (or other) insects, pest infestation, radon gas, lead based paint, mold or environmental issues. Unless otherwise indicated, mechanical systems were not activated or tested.
- This appraisal report should not be used to disclose the condition of the property as it relates to the presence/absence of defects. The client is invited and encouraged to employ qualified experts to inspect and address areas of concern. If negative conditions are discovered, the opinion of value may be affected.

Unless otherwise noted, the appraiser assumes the components that constitute the subject property improvement(s) are fundamentally sound and in working order.

Any viewing of the property by the appraiser was limited to readily observable areas. Unless otherwise noted, attics and crawl space areas were not accessed. The appraiser did not move furniture, floor coverings or other items that may restrict the viewing of the property.

9. Appraisals involving hypothetical conditions related to completion of new construction, repairs or alteration are based on the assumption that such completion, alteration or repairs will be competently performed.
10. Unless the intended use of this appraisal specifically includes issues of property insurance coverage, this appraisal should not be used for such purposes. Reproduction or Replacement cost figures used in the cost approach are for valuation purposes only, given the intended use of the assignment. The Definition of Value used in this assignment is unlikely to be consistent with the definition of Insurable Value for property insurance coverage/use.
11. The ACI General Purpose Appraisal Report (GPAP<sup>TM</sup>) is not intended for use in transactions that require a Fannie Mae 1004/Freddie Mac 70 form, also known as the Uniform Residential Appraisal Report (URAR).

### Additional Comments Related To Scope Of Work, Assumptions and Limiting Conditions

Huston Appraisal Company (Donna G. Huston/deceased) has previously appraised the subject property on June 7, 2010. Stephen R. Huston, SRA, has not previously appraised or provided services for the property that is the subject of this report within the past three years.

As of the current date, Stephen R. Huston, SRA, has completed the continuing education program for the Designated members of the Appraisal Institute. The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.

**Exposure Period:** The retrospective exposure period is estimated at between -1 and 4+ months.

**Additional comments regarding Intended Use/User:** The intended user of this report is the client requesting the appraisal, Mr. John P. Rohlich. No additional intended users are identified by the appraiser. This report contains sufficient information to enable the client to understand the report. Any other party receiving a copy of this report is not an intended user, nor does receiving a copy of this report result in an appraiser-client relationship. Use of this report by any other party(ies) is not intended by the appraiser. The intended use is to evaluate the property that is the subject of this report for property tax assessment appeal, subject to the stated scope of work, purpose, reporting requirements and definition of market value.



**Appraiser's Certification**

The appraiser(s) certifies that, to the best of the appraiser's knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are the appraiser's personal, impartial, and unbiased professional analyses, opinions, and conclusions.
3. Unless otherwise stated, the appraiser has no present or prospective interest in the property that is the subject of this report and has no personal interest with respect to the parties involved.
4. The appraiser has no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
5. The appraiser's engagement in this assignment was not contingent upon developing or reporting predetermined results.
6. The appraiser's compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
7. The appraiser's analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
8. Unless otherwise noted, the appraiser has made a personal inspection of the property that is the subject of this report.
9. Unless noted below, no one provided significant real property appraisal assistance to the appraiser signing this certification. Significant real property appraisal assistance provided by:

Additional Certifications:

Definition of Value: ☒ Market Value ☐ Other Value: \_\_\_\_\_

Source of Definition: \*See below.

**Market Value:** As defined by the Office of the Comptroller of Currency (OCC) under 12 CFR, Part 34, Subpart C-Appraisals, 34.42 Definitions, the Board of Governors of the Federal Reserve System (FRS) and the Federal Deposit Insurance Corporation in compliance with Title XI of FIRREA, as well as by the Uniform Standards of Professional Appraisal Practice as promulgated by the Appraisal Foundation, is as follows:

Market value means the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby,

- 1) Buyer and seller are typically motivated;
- 2) Both parties are well informed or well advised, and acting in what they consider their own best interest;
- 3) A reasonable time is allowed for exposure in the open market;
- 4) Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
- 5) The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

ADDRESS OF THE PROPERTY APPRAISED:

**27288 Woodland Road**

**Seaford, DE 19973**

EFFECTIVE DATE OF THE APPRAISAL: **June 30, 2023**

APPRAISED VALUE OF THE SUBJECT PROPERTY \$ **430,000**

APPRAISER

Signature: \_\_\_\_\_

Name: **Stephen R. Huston, SRA**

Company Name: **Huston Appraisal Company**

Company Address: **5069 Morgans Way**

**Laurel, DE 19956**

Telephone Number: **302-745-2603**

Email Address: **srhuston1@comcast.net**

State Certification # **X2-0000165**

or License # \_\_\_\_\_

or Other (describe): \_\_\_\_\_ State #: \_\_\_\_\_

State: **DE**

Expiration Date of Certification or License: **10/31/2025**

Date of Signature and Report: **03/18/2025**

Date of Property Viewing: **March 10, 2025**

Degree of property viewing:

☒ Interior and Exterior ☐ Exterior Only ☐ Did not personally view

SUPERVISORY APPRAISER

Signature: \_\_\_\_\_

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

Company Name: \_\_\_\_\_

Company Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

State Certification # \_\_\_\_\_

or License # \_\_\_\_\_

State: \_\_\_\_\_

Expiration Date of Certification or License: \_\_\_\_\_

Date of Signature: \_\_\_\_\_

Date of Property Viewing: \_\_\_\_\_

Degree of property viewing:

☐ Interior and Exterior ☐ Exterior Only ☐ Did not personally view

**APPRAISAL OF**



**A Single Unit Residence**

**LOCATED AT:**

**27288 Woodland Road  
Seaford, DE 19973**

**CLIENT:**

**Mr. John P. Rohlich  
27288 Woodland Road  
Seaford, DE 19973**

**AS OF:**

**June 30, 2023**

**BY:**

**Stephen R. Huston, SRA  
Certified Residential Real Property Appraiser**

March 18, 2025

Mr. John P. Rohlich  
27288 Woodland Road  
Seaford, DE 19973

File Number: 03102025Rohlich

Dear Mr. Rohlich,

In accordance with your request, I have appraised the real property at:

27288 Woodland Road  
Seaford, DE 19973

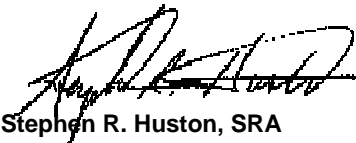
The purpose of this appraisal is to develop an opinion of the defined value of the subject property, as improved. The property rights appraised are the fee simple interest in the site and improvements.

In my opinion, the defined value of the property as of June 30, 2023 is:

\$430,000  
Four Hundred Thirty Thousand Dollars

The attached report contains the description, analysis and supportive data for the conclusions, final opinion of value, descriptive photographs, assignment conditions and appropriate certifications.

Respectfully submitted,



Stephen R. Huston, SRA  
Certified Residential Real Property Appraiser  
DE #X2-0000165

Restricted-Use  
Residential Appraisal Report

File No. 03102025Rohlich

PURPOSE

The purpose of this appraisal report is to provide the client with a credible opinion of the defined value of the subject property, given the intended use of the appraisal.  
Client Name/Intended User **Mr. John P. Rohlich** E-mail **jprohlich@gmail.com**  
Client Address **27288 Woodland Road** City **Seaford** State **DE** Zip **19973**  
Additional Intended User(s) **This report is intended for use by the client ordering the appraisal, Mr. John P. Rohlich. This report is not intended for any other use by any other parties. This report cannot be re-assigned or re-addressed.**  
Intended Use **The intended use of this report is to estimate the market value as of the effective date, in conjunction with the Sussex County property tax re-assessment. The appraisal effective date is retrospective as of June 30, 2023.**

SUBJECT

Property Address **27288 Woodland Road** City **Seaford** State **DE** Zip **19973**  
Owner of Public Record **John P. Rohlich** County **Sussex**  
Legal Description **Parcel 60.00, north side of county road 536 / Sussex County deed book 3853, page 193 / Seaford Hundred**  
Assessor's Parcel # **531-15.00-60.00** Tax Year **2023** R.E. Taxes \$ **1,624.00**  
Neighborhood Name **unincorporated area** Map Reference **ED 57 A** Census Tract **0504.01**  
Property Rights Appraised ☒ Fee Simple ☐ Leasehold ☐ Other (describe)

SALES HISTORY

My research ☐ did ☒ did not reveal any prior sales or transfers of the subject property for the three years prior to the effective date of this appraisal.  
Prior Sale/Transfer:      Date      Price      Source(s)  
Analysis of prior sale or transfer history of the subject property (and comparable sales, if applicable) **No prior sale of the subject property within the past three years of the June 30, 2023 appraisal effective date.**  
  
  
  
  
  
  
  
  
  
Offerings, options and contracts as of the effective date of the appraisal **As of the June 30, 2023 retrospective appraisal date, no offerings, options or contracts on the subject property are known or have been disclosed to this appraiser.**

NEIGHBORHOOD

Neighborhood Characteristics			One-Unit Housing Trends			One-Unit Housing		Present Land Use %			
Location	<input type="checkbox"/> Urban	<input type="checkbox"/> Suburban	<input checked="" type="checkbox"/> Rural	Property Values	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining	PRICE	AGE	One-Unit	<b>50</b> %
Built-Up	<input type="checkbox"/> Over 75%	<input checked="" type="checkbox"/> 25-75%	<input type="checkbox"/> Under 25%	Demand/Supply	<input type="checkbox"/> Shortage	<input checked="" type="checkbox"/> In Balance	<input type="checkbox"/> Over Supply	\$(000)	(yrs)	2-4 Unit	%
Growth	<input type="checkbox"/> Rapid	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Slow	Marketing Time	<input type="checkbox"/> Under 3 mths	<input checked="" type="checkbox"/> 3-6 mths	<input type="checkbox"/> Over 6 mths	<b>150+</b>	Low	<b>0</b>	Multi-Family %
Neighborhood Boundaries <b>Competitive area is bounded by the Maryland state line to the west and south, Kent County to the north and U.S. Route 113 to the east.</b>								<b>550+</b>	High	<b>80+</b>	Commercial %
								<b>275+</b>	Pred.	<b>25+</b>	Other <b>vacant</b> <b>50</b> %
Neighborhood Description <b>The subject property is situated on the north side of county road 536 (Woodland Road), approximately one mile south-west of in-town Seaford for all local facilities. The typical dwelling in the rural subject area is of average to good custom quality; dwelling sizes, ages and styles are mixed including manufactured homes.</b>											
Market Conditions (including support for the above conclusions) <b>Market conditions as of June 30, 2023 were considered good with moderate mortgage interest rates and minimal competitive inventory levels. Similar re-sales within the immediate rural neighborhood/area were limited. The typical appraisal will require the consideration of sales in excess of six months since the date of transaction in order to obtain reasonable property compatibility.</b>											

SITE

Dimensions **see attached plat map** Area **3.83 acres** Shape **rectangular; irregular** View **residential / wooded**  
Specific Zoning Classification **AR-1** Zoning Description **agricultural & residential (Sussex County codes)**  
Zoning Compliance ☒ Legal ☐ Legal Nonconforming (Grandfathered Use) ☐ No Zoning ☐ Illegal (describe)  
Is the highest and best use of the subject property as improved (or as proposed per plans and specifications) the present use? ☒ Yes ☐ No If No, describe. **No imminent zoning changes are known or anticipated for the subject area. Current residential use is conforming within the classification.**  

Utilities	Public	Other (describe)	Public	Other (describe)	Off-site Improvements—Type	Public	Private	
Electricity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Water	<input type="checkbox"/>	<input checked="" type="checkbox"/> well	Street <b>asphalt</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Gas	<input type="checkbox"/>	<input checked="" type="checkbox"/> propane	Sanitary Sewer	<input type="checkbox"/>	<input checked="" type="checkbox"/> septic system	Alley <b>none</b>	<input type="checkbox"/>	<input type="checkbox"/>

  
Site Comments **The subject site is more typical in size and amenities for the immediate rural neighborhood/area. No adverse easements, encroachments, influences or conditions observed. The site size is as recited in the Sussex County tax record and plat map (see attached). The rear (northerly) portion of the subject parcel has areas of ground depressions and is considered below average in level topography.**

IMPROVEMENTS

GENERAL DESCRIPTION		FOUNDATION		EXTERIOR DESCRIPTION		INTERIOR	
				materials		materials	
Units	<input checked="" type="checkbox"/> One <input type="checkbox"/> One w/Acc. unit <input type="checkbox"/>	<input type="checkbox"/> Concrete Slab	<input checked="" type="checkbox"/> Crawl Space	Foundation Walls	<b>concrete block</b>	Floors	<b>wood/vinyl</b>
# of Stories	<b>1</b>	<input type="checkbox"/> Full Basement	<input checked="" type="checkbox"/> Partial Basement	Exterior Walls	<b>brick/aluminum</b>	Walls	<b>drywall/panel</b>
Type	<input checked="" type="checkbox"/> Det. <input type="checkbox"/> Att. <input type="checkbox"/> S-Det./End Unit	Basement Area <b>2,792</b> sq. ft.		Roof Surface	<b>comp. shingle</b>	Trim/Finish	<b>wood</b>
	<input checked="" type="checkbox"/> Existing <input type="checkbox"/> Proposed <input type="checkbox"/> Under Const.	Basement Finish <b>0</b> %		Gutters & Downspouts	<b>aluminum</b>	Bath Floor	<b>ceramic</b>
Design (Style)	<b>ranch</b>	<input checked="" type="checkbox"/> Outside Entry/Exit	<input checked="" type="checkbox"/> Sump Pump	Window Type	<b>thermopane</b>	Bath Wainscot	<b>ceramic</b>
Year Built	<b>1965</b>			Storm Sash/Insulated	<b>aluminum</b>	Car Storage	<input type="checkbox"/> None
Effective Age (Yrs)	<b>40+</b>			Screens	<b>aluminum</b>	<input checked="" type="checkbox"/> Driveway	# of Cars <b>3+</b>
Attic	<input type="checkbox"/> None	Heating	<input type="checkbox"/> FWA <input type="checkbox"/> HW <input type="checkbox"/> Radiant	Amenities	<input checked="" type="checkbox"/> WoodStove(s) # <b>1</b>	Driveway Surface	<b>loose stone</b>
<input checked="" type="checkbox"/> Drop Stair	<input type="checkbox"/> Stairs	<input checked="" type="checkbox"/> Other <b>ht. pp.</b>	Fuel <b>electric</b>	<input type="checkbox"/> Fireplace(s) #	<input checked="" type="checkbox"/> Fence <b>rear</b>	<input checked="" type="checkbox"/> Garage	# of Cars <b>3</b>
<input type="checkbox"/> Floor	<input type="checkbox"/> Scuttle	Cooling	<input checked="" type="checkbox"/> Central Air Conditioning	<input checked="" type="checkbox"/> Patio/Deck <b>3</b>	<input checked="" type="checkbox"/> Porch <b>open</b>	<input type="checkbox"/> Carport	# of Cars
<input type="checkbox"/> Finished	<input type="checkbox"/> Heated	<input type="checkbox"/> Individual	<input type="checkbox"/> Other	<input type="checkbox"/> Pool	<input type="checkbox"/> Other	<input checked="" type="checkbox"/> Att.	<input type="checkbox"/> Det. <input type="checkbox"/> Built-in
Appliances <input checked="" type="checkbox"/> Refrigerator <input checked="" type="checkbox"/> Range/Oven <input checked="" type="checkbox"/> Dishwasher <input type="checkbox"/> Disposal <input type="checkbox"/> Microwave <input checked="" type="checkbox"/> Washer/Dryer <input type="checkbox"/> Other (describe)							
Finished area above grade contains: <b>10</b> Rooms <b>4</b> Bedrooms <b>3</b> Bath(s) <b>4,306</b> Square Feet of Gross Living Area Above Grade							
Additional Features <b>One fireplace with woodstove insert; there is an additional brick fireplace in the living room that is reported not currently operable; open front entry porch; 9x12 west side composite deck; two rear concrete patio areas; metal and wood fenced area in the rear yard.</b>							
Comments on the Improvements <b>*See Text Addendum.</b>							

File No. **03102025Rohlich**

## RECONCILIATION

Borrower: <b>Mr. John P. Rohlich (Client)</b>		File No.: <b>03102025Rohlich</b>	
Property Address: <b>27288 Woodland Road</b>		Case No.:	
City: <b>Seaford</b>	State: <b>DE</b>	Zip: <b>19973</b>	
Lender: <b>Mr. John P. Rohlich (Client)</b>			

The value estimate recited herein is retrospective as of June 30, 2023. The date of physical property inspection by this appraiser was March 10, 2025. This appraiser has previously inspected the subject property on June 7, 2010.

Retrospective value opinion: A value opinion effective as of a specified historical date. The term retrospective does not define a type of value. Instead, it identifies a value opinion as being effective at some specific prior date. Value as of a historical date is frequently sought in connection with property tax appeals, damage models, lease renegotiation, deficiency judgments, estate tax, and condemnation. Inclusion of the type of value with this term is appropriate, e.g., "retrospective market value opinion." Source: Appraisal Institute

Comments on the Improvements: The subject dwelling was constructed in 1965, is rated of average to good custom quality and is rated in overall average condition for its estimated effective age. There have been no significant interior or exterior renovations and/or updates. Mr. John P. Rohlich was present during the property inspection and provided dwelling information. The primary dwelling HVAC system is by electric heat pump. There is also an additional hot water baseboard system and wood fired boiler which is minimally utilized according to Mr. Rohlich. This appraiser has previously inspected the subject property on June 7, 2010. Mr. Rohlich reported that the HVAC system was replaced subsequent to 2010 and there has also been new drywall and windows replaced in areas. No dwelling physical or functional inadequacies were observed.

Summary of Sales Comparison Approach: The search for comparable sales comprised the subject Seaford Hundred, the adjacent and competitive Nanticoke, Broadcreek and Northwest Fork Hundred market areas, all single-family detached residential transactions settled between January 1, 2021 through June 30, 2023. A more specific and concentrated search was completed for transactions comprising sales of properties with reported dwelling finished above-grade livable area of between 3,000 and 5,000 square feet, in addition to site sizes between two and ten acres. A total of three closed transactions have been identified and selected for adjustment and analysis herein.

Adjustments to the comparables: The three sales bracket the subject dwelling in reported dwelling size; Comparable Sale 1 is superior for which downward adjustment was applied. Comparable Sales 2 & 3 are inferior and upward adjustment was applied. The three sales also bracket the subject in site size. Comparable Sale 2 is inferior and upward adjustment was applied. Comparable Sale 3 is superior and downward adjustment was applied. Comparable Sale 1 is approximately equal in site size and no additional adjustment is observed. Both Sales 1 & 2 offer basements which are inferior in size as compared to the subject although are finished and no additional adjustment is observed. Comparable Sale 3 does not offer a basement amenity and upward adjustment was applied. Comparable Sales 1 & 3 are inferior in garage capacity and upward adjustment was applied. Comparable Sale 2 is superior, offering a two-car attached garage and also a two-car detached garage and downward adjustment was applied. Comparable Sale 2 is considered superior to the subject in dwelling condition for which a rounded 5% downward adjustment was applied; Sale 2 is also superior to the subject in dwelling age and downward adjustment was applied. Comparable Sale 3 has been extensively renovated/updated prior to the sale and a rounded 10% condition adjustment was applied. Both Comparable Sales 1 & 3 are superior to the subject in bath count and downward adjustment was applied. Comparable Sale 1 offered a 20x40 in-ground pool and downward adjustment was applied. All comparable sales are located in rural locations, outside of established or restricted subdivisions, similar to the subject.

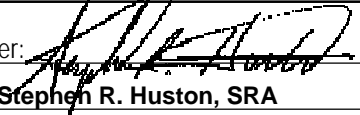
Sale Terms

Comparable Sale 1: Listed for sale at \$490,000 on February 1, 2021 and sold for \$450,000 on May 24, 2021. Total days on market were 74. Sale terms were standard with conventional financing. There were no additional reported seller paid concessions and/or contributions.

Comparable Sale 2: Listed for sale at \$439,900 on November 10, 2020 and sold for \$425,000 on May 21, 2021. Total days on market were 148. Sale terms were standard with conventional financing. There were no additional reported seller paid concessions and/or contributions.

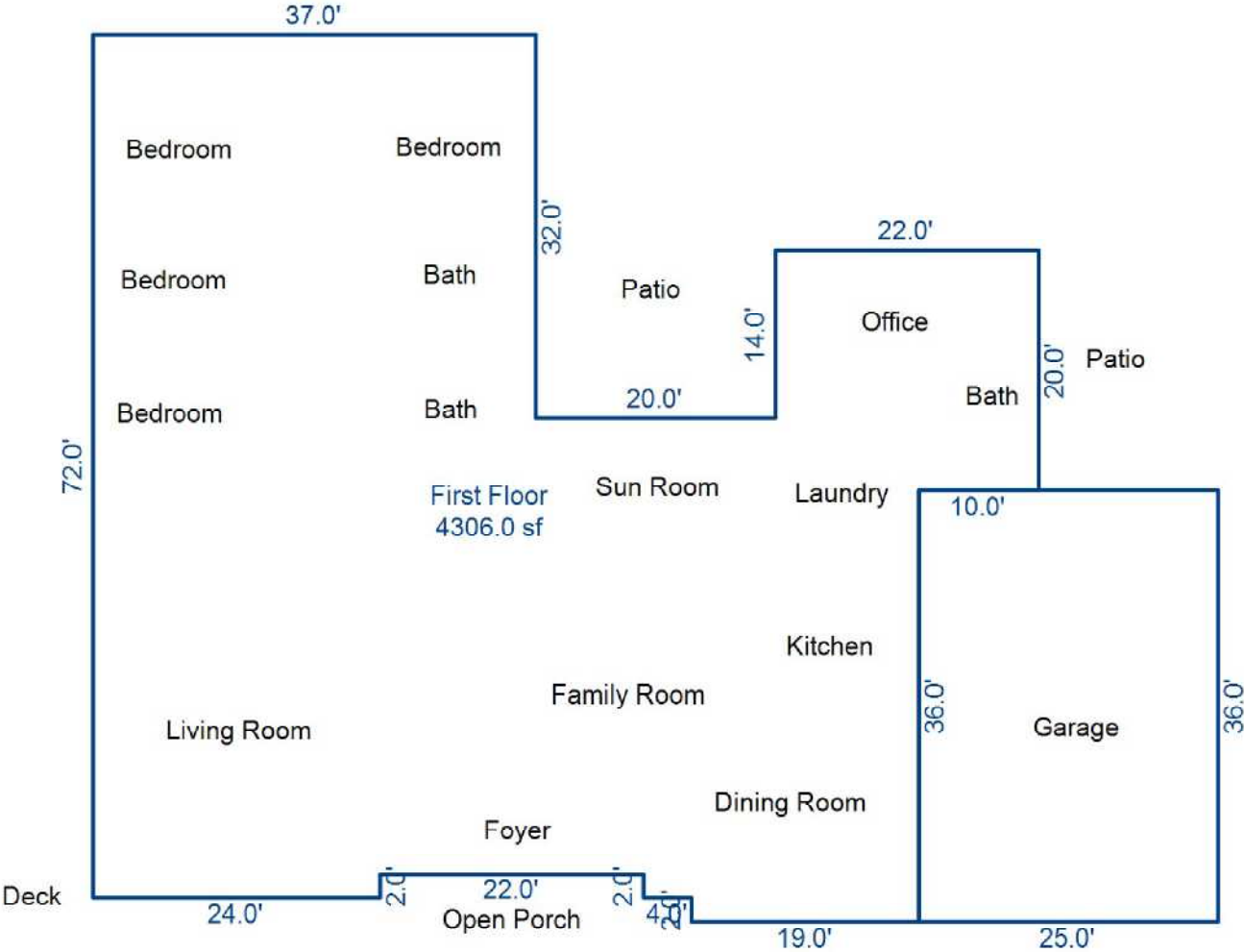
Comparable Sale 3: Listed for sale at \$474,900 on October 8, 2023, reduced to a terminal list price of \$449,000 and sold for \$450,000 on January 5, 2023. Total days on market were 19. Sale terms were standard with conventional financing. There were no additional seller paid concessions and/or contributions.

All comparable sale locations have been previously viewed by this appraiser. Comparable sale interior dwelling photographs were viewed through the Bright MLS data system (Sussex County Association of Realtors - member).

Appraiser: 	Supervisory Appraiser:
Name: <b>Stephen R. Huston, SRA</b>	Name:

FLOORPLAN SKETCH

Client: <b>Mr. John P. Rohlich</b>	File No.: <b>03102025Rohlich</b>
Property Address: <b>27288 Woodland Road</b>	Case No.:
City: <b>Seaford</b>	State: <b>DE</b> Zip: <b>19973</b>



One story ranch style dwelling  
with partial, unfinished basement  
\*All dimensions/square foot calculations are approximate +/-.

Sketch by Apex Sketch

AREA CALCULATIONS SUMMARY						AREA CALCULATIONS BREAKDOWN							
Code	Description	Factor	Net Size	Perimeter	Net Totals	Name	Base	x	Height	x	Width	=	Area
GLA1	First Floor	1.0	4306.0	338.0	4306.0	First Floor			22.0	x	20.0	=	440.0
									36.0	x	12.0	=	432.0
									40.0	x	11.0	=	440.0
									7.0	x	2.0	=	14.0
									72.0	x	24.0	=	1728.0
									70.0	x	13.0	=	910.0
									38.0	x	9.0	=	342.0



SUBJECT PROPERTY PHOTO ADDENDUM

Client: <b>Mr. John P. Rohlich</b>	File No.: <b>03102025Rohlich</b>
Property Address: <b>27288 Woodland Road</b>	Case No.:
City: <b>Seaford</b>	State: <b>DE</b> Zip: <b>19973</b>



FRONT VIEW OF  
SUBJECT PROPERTY

Appraised Date: **June 30, 2023**  
Appraised Value: **\$ 430,000**



REAR VIEW OF  
SUBJECT PROPERTY

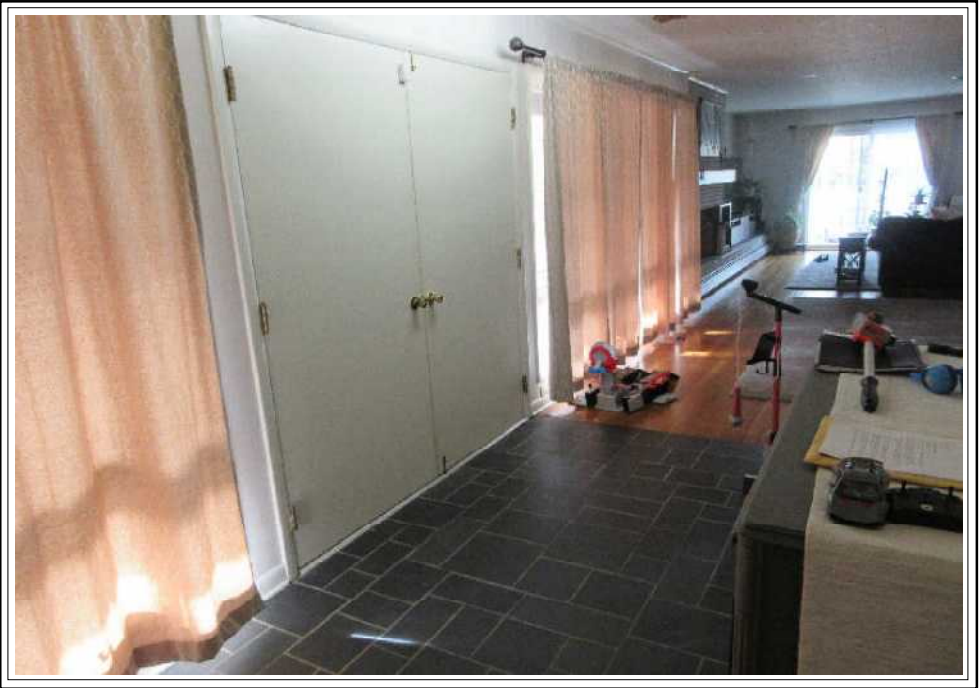


STREET SCENE



Additional Subject Photographs

Client: <b>Mr. John P. Rohlich</b>	File No.: <b>03102025Rohlich</b>
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Dwelling interior photographs:

Foyer / front entry



Dining Room



Kitchen

Additional Subject Photographs

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Additional kitchen view



Laundry closet to right

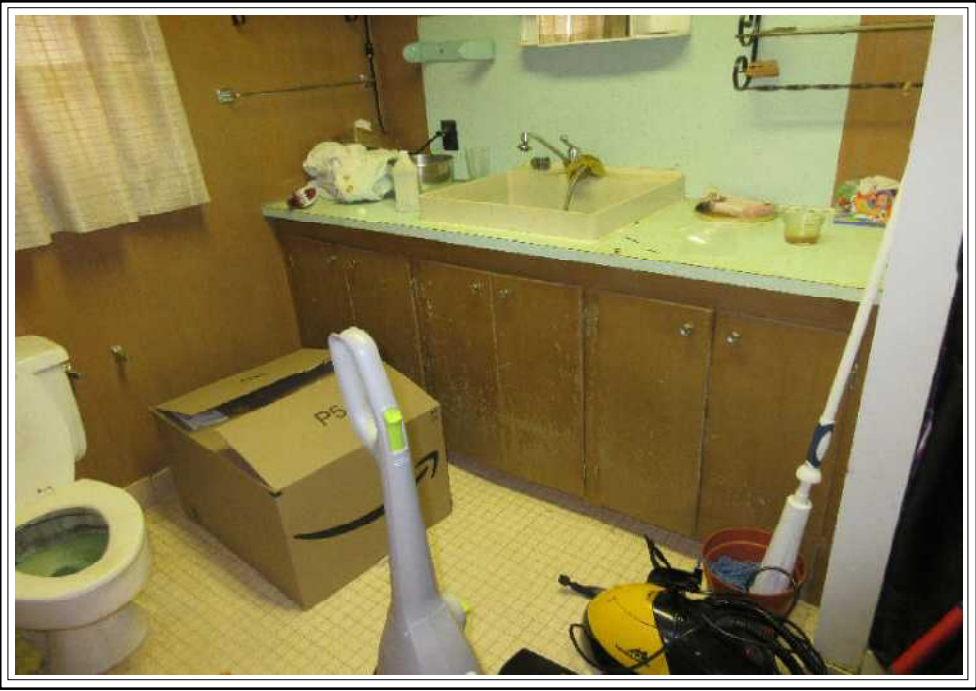


Office / shop area



Additional Subject Photographs

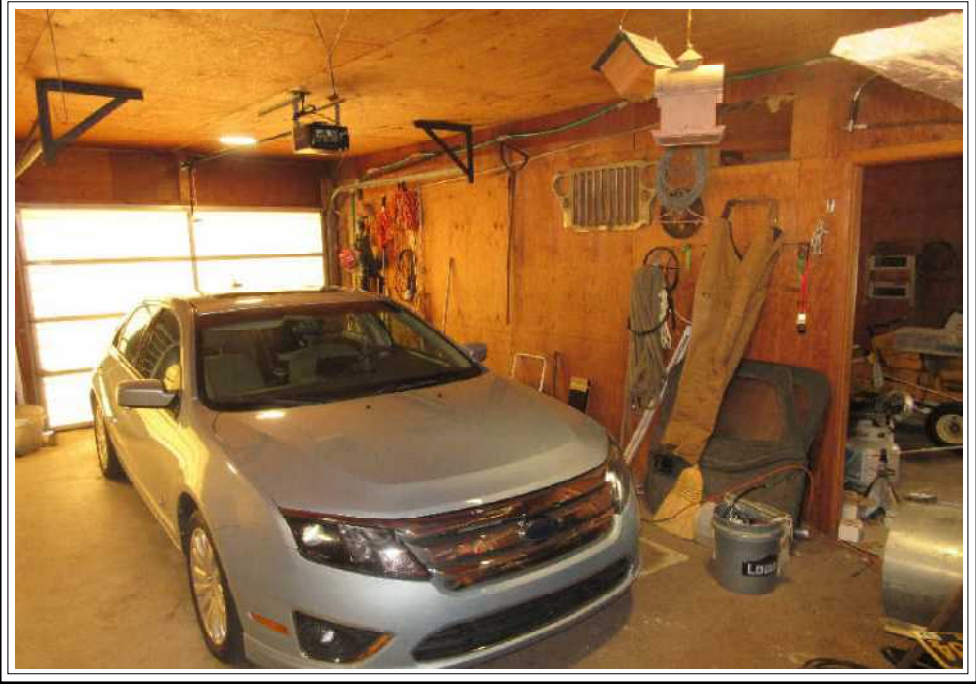
Client: <b>Mr. John P. Rohlich</b>	File No.: <b>03102025Rohlich</b>
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City: <b>Seaford</b>	State: <b>DE</b> Zip: <b>19973</b>



Bath 1



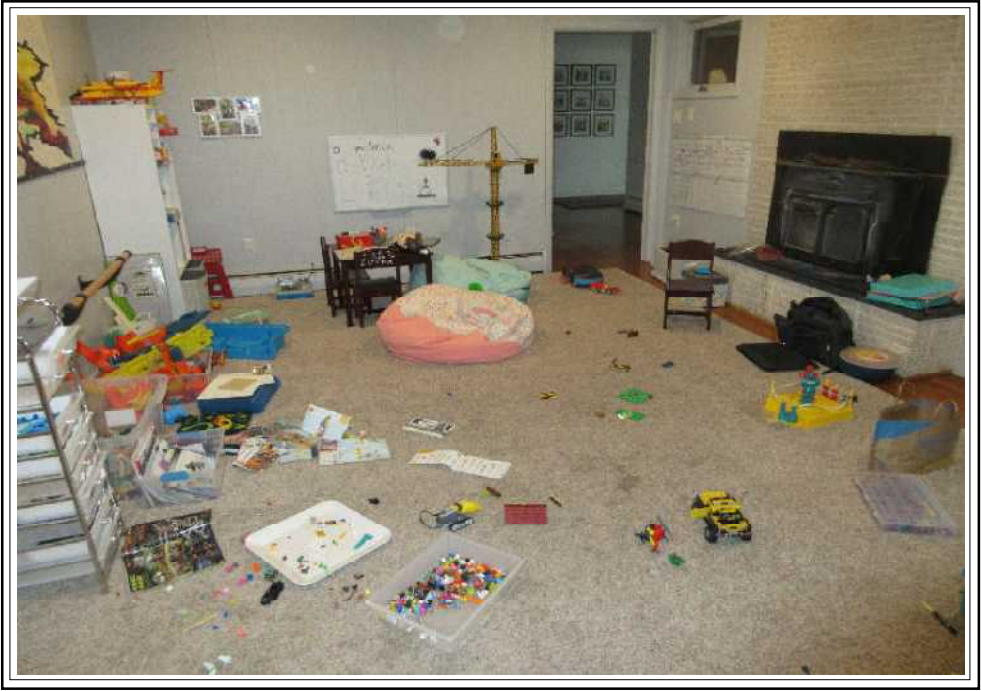
Three-car attached garage; interior view



Additional garage interior view

Additional Subject Photographs

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Family Room; fireplace with wood stove insert



Sun Room



Living Room (fireplace is not operable)



Additional Subject Photographs

Client: <b>Mr. John P. Rohlich</b>	File No.: <b>03102025Rohlich</b>
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Additional living room view



Bath 2



Bath 3

Additional Subject Photographs

Client: <b>Mr. John P. Rohlich</b>		File No.: <b>03102025Rohlich</b>
Property Address: <b>27288 Woodland Road</b>		Case No.:
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Bedroom 1



Bedroom 2

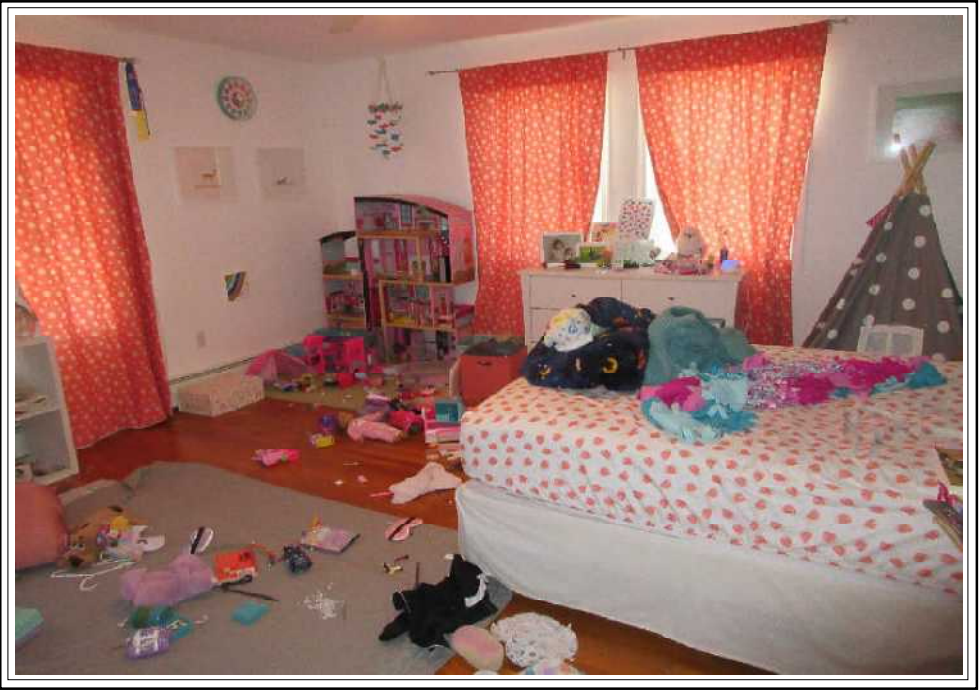


Bedroom 3



Additional Subject Photographs

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Bedroom 4



2,792 square foot +/- unfinished basement



Additional basement view



Additional Subject Photographs

Client: <b>Mr. John P. Rohlich</b>	File No.: <b>03102025Rohlich</b>
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City: <b>Seaford</b>	State: <b>DE</b> Zip: <b>19973</b>



Additional basement view



Additional basement view



Front entry lane



Additional Subject Photographs

Client: <b>Mr. John P. Rohlich</b>	File No.: <b>03102025Rohlich</b>
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Rear yard area



Additional rear yard area view



Dwelling west side view



Additional Subject Photographs

Client: <b>Mr. John P. Rohlich</b>		File No.: <b>03102025Rohlich</b>
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Dwelling east side view



Additional front view



Additional street and neighborhood view; Woodland Road looking east



COMPARABLE PROPERTY PHOTO ADDENDUM

Client: <b>Mr. John P. Rohlich</b>	File No.: <b>03102025Rohlich</b>
Property Address: <b>27288 Woodland Road</b>	Case No.:
City: <b>Seaford</b>	State: <b>DE</b> Zip: <b>19973</b>



COMPARABLE SALE #1

**24577 Old Meadow Road**  
**Seaford, DE 19973**  
Sale Date: **05/24/2021**  
Sale Price: \$ **450,000**



COMPARABLE SALE #2

**26565 River Road**  
**Seaford, DE 19973**  
Sale Date: **05/21/2021**  
Sale Price: \$ **425,000**



COMPARABLE SALE #3

**6350 Seashore Highway**  
**Bridgeville, DE 19933**  
Sale Date: **01/05/2023**  
Sale Price: \$ **450,000**



PLAT MAP

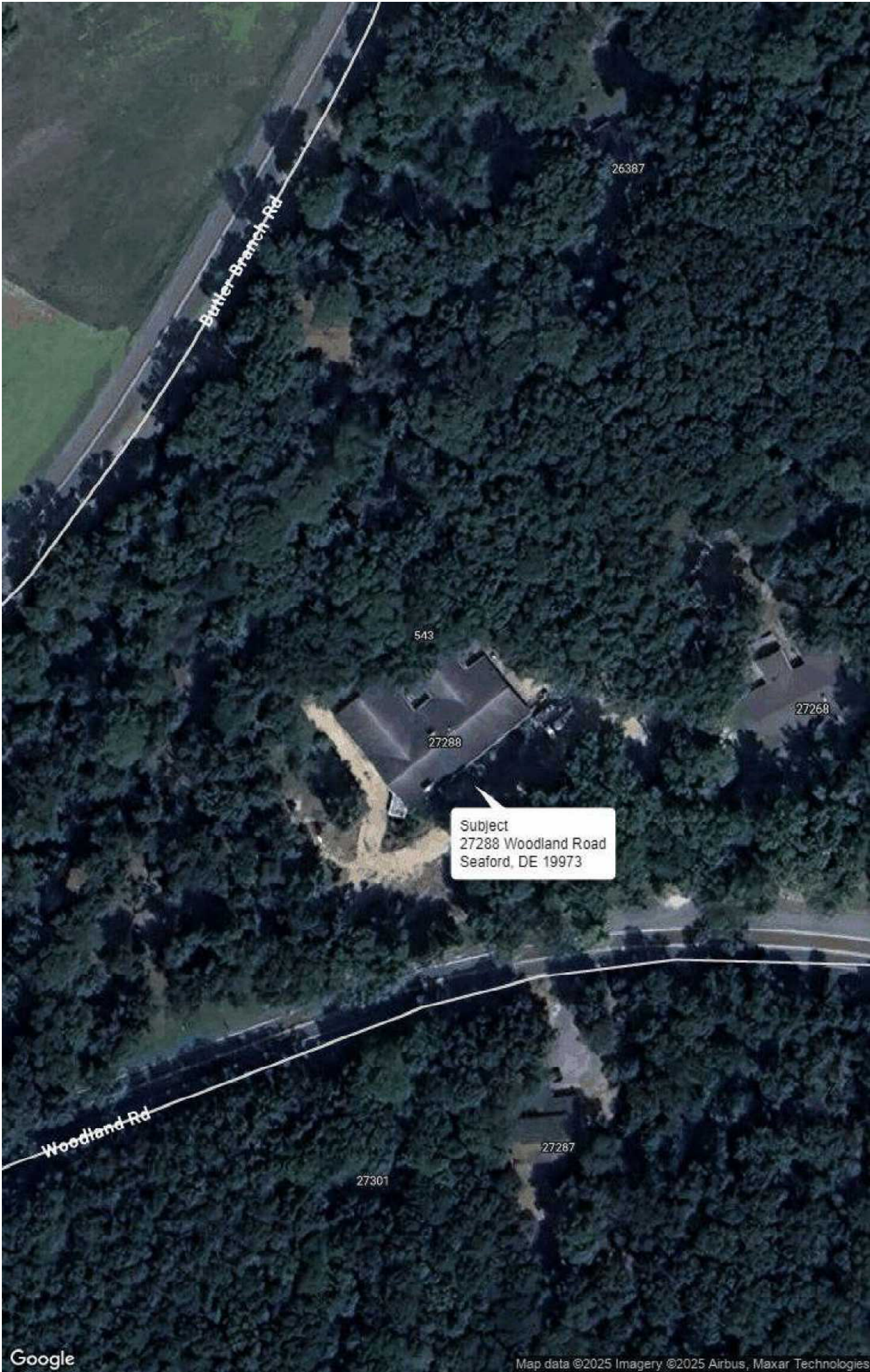
Client: <b>Mr. John P. Rohlich</b>	File No.: <b>03102025Rohlich</b>
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AERIAL MAP

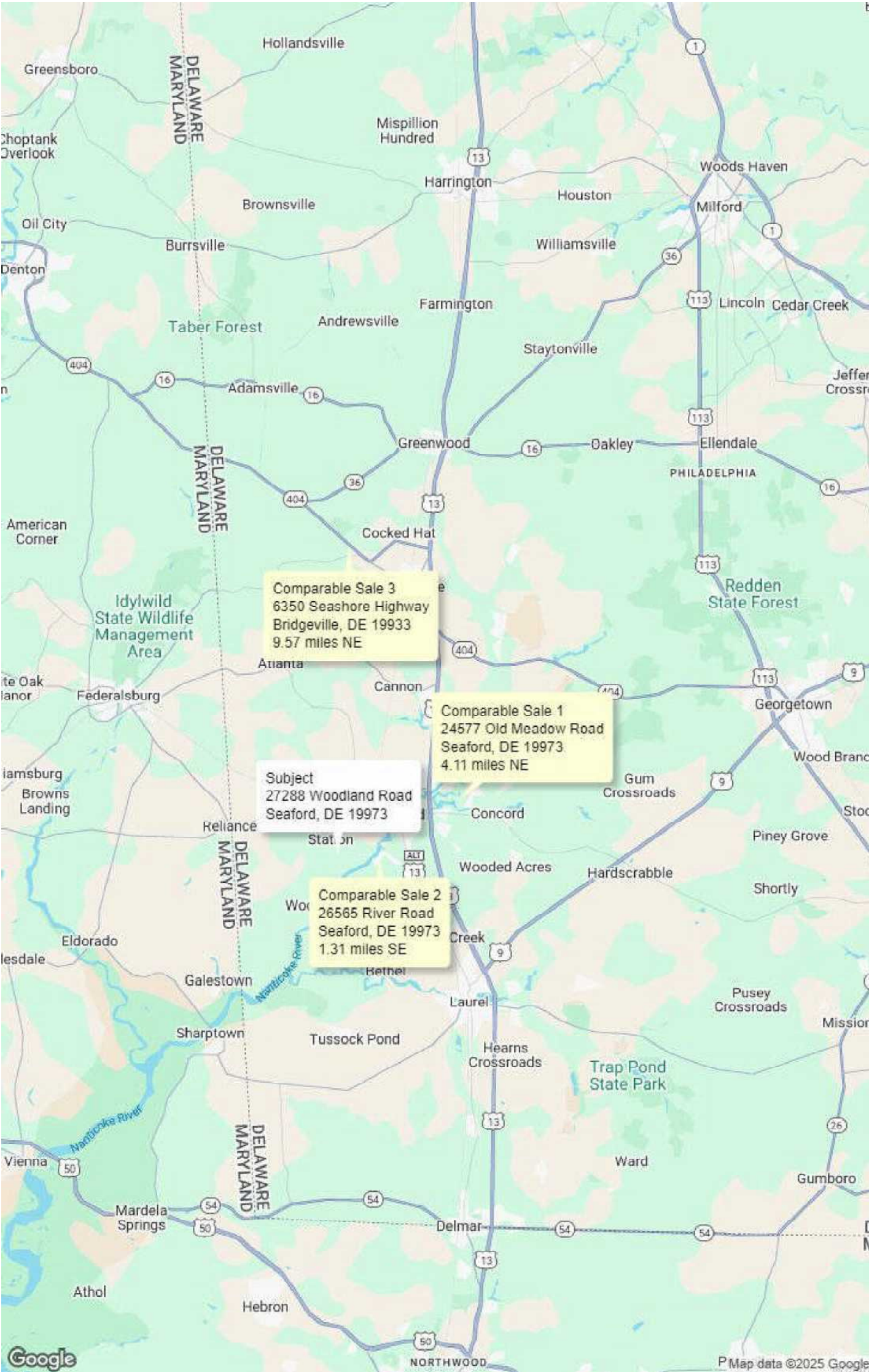
Client: <b>Mr. John P. Rohlich</b>	File No.: <b>03102025Rohlich</b>
Property Address: <b>27288 Woodland Road</b>	Case No.:
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LOCATION MAP

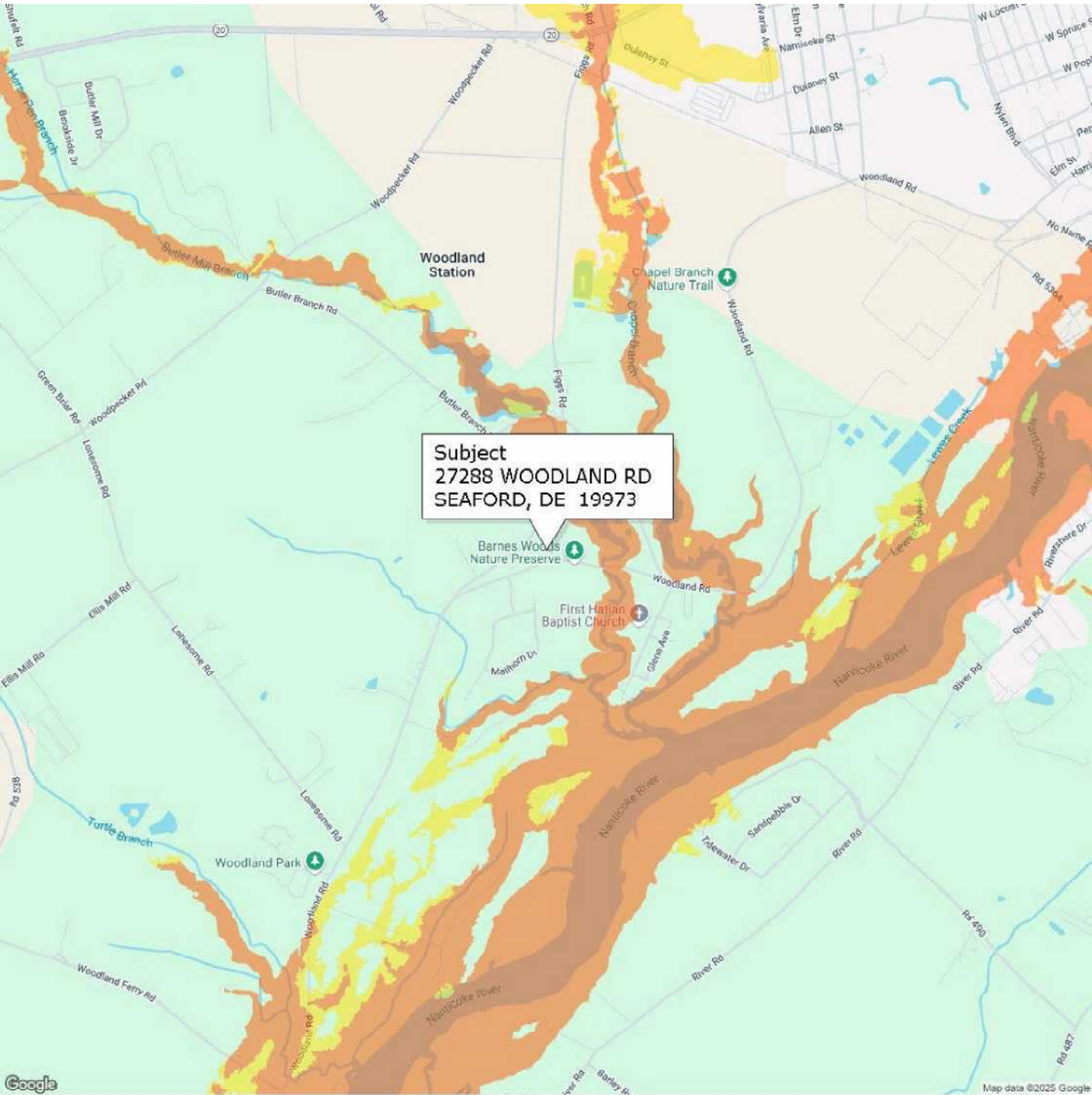
Client: <b>Mr. John P. Rohlich</b>	File No.: <b>03102025Rohlich</b>
Property Address: <b>27288 Woodland Road</b>	Case No.:
City: <b>Seaford</b>	State: <b>DE</b> Zip: <b>19973</b>





FLOOD MAP

Client: <b>Mr. John P. Rohlich</b>	File No.: <b>03102025Rohlich</b>
Property Address: <b>27288 Woodland Road</b>	Case No.:
City: <b>Seaford</b>	State: <b>DE</b> Zip: <b>19973</b>



FLOOD INFORMATION

Community: SUSSEX COUNTY  
Property is NOT in a FEMA Special Flood Hazard Area  
Map Number: 10005C0382K  
Panel: 10005C0382  
Zone: X  
Map Date: 03-16-2015  
FIPS: 10005  
Source: FEMA DFIRM

LEGEND

- = FEMA Special Flood Hazard Area – High Risk
- = Moderate and Minimal Risk Areas
- Road View:
  - = Forest
  - = Water

Sky Flood™

No representations or warranties to any party concerning the content, accuracy or completeness of this flood report, including any warranty of merchantability or fitness for a particular purpose is implied or provided. Visual scaling factors differ between map layers and are separate from flood zone information at marker location. No liability is accepted to any third party for any use or misuse of this flood map or its data.

Scope of Work, Assumptions and Limiting Conditions

Scope of work is defined in the Uniform Standards of Professional Appraisal Practice as " the type and extent of research and analyses in an assignment." In short, scope of work is simply what the appraiser did and did not do during the course of the assignment. It includes, but is not limited to: the extent to which the property is identified and inspected, the type and extent of data researched, the type and extent of analyses applied to arrive at opinions or conclusions.

The scope of this appraisal and ensuing discussion in this report are specific to the needs of the client, other identified intended users and to the intended use of the report. This report was prepared for the sole and exclusive use of the client and other identified intended users for the identified intended use and its use by any other parties is prohibited. The appraiser is not responsible for unauthorized use of the report.

The appraiser's certification appearing in this appraisal report is subject to the following conditions and to such other specific conditions as are set forth by the appraiser in the report. All extraordinary assumptions and hypothetical conditions are stated in the report and might have affected the assignment results.

1. The appraiser assumes no responsibility for matters of a legal nature affecting the property appraised or title thereto, nor does the appraiser render any opinion as to the title, which is assumed to be good and marketable. The property is appraised as though under responsible ownership.
2. Any sketch in this report may show approximate dimensions and is included only to assist the reader in visualizing the property. The appraiser has made no survey of the property.
3. The appraiser is not required to give testimony or appear in court because of having made the appraisal with reference to the property in question, unless arrangements have been previously made thereto.
4. Neither all, nor any part of the content of this report, copy or other media thereof (including conclusions as to the property value, the identity of the appraiser, professional designations, or the firm with which the appraiser is connected), shall be used for any purposes by anyone but the client and other intended users as identified in this report, nor shall it be conveyed by anyone to the public through advertising, public relations, news, sales, or other media, without the written consent of the appraiser.
5. The appraiser will not disclose the contents of this appraisal report unless required by applicable law or as specified in the Uniform Standards of Professional Appraisal Practice.
6. Information, estimates, and opinions furnished to the appraiser, and contained in the report, were obtained from sources considered reliable and believed to be true and correct. However, no responsibility for accuracy of such items furnished to the appraiser is assumed by the appraiser.
7. The appraiser assumes that there are no hidden or unapparent conditions of the property, subsoil, or structures, which would render it more or less valuable. The appraiser assumes no responsibility for such conditions, or for engineering or testing, which might be required to discover such factors. This appraisal is not an environmental assessment of the property and should not be considered as such.
8. The appraiser specializes in the valuation of real property and is not a home inspector, building contractor, structural engineer, or similar expert, unless otherwise noted. The appraiser did not conduct the intensive type of field observations of the kind intended to seek and discover property defects. The viewing of the property and any improvements is for purposes of developing an opinion of the defined value of the property, given the intended use of this assignment. Statements regarding condition are based on surface observations only. The appraiser claims no special expertise regarding issues including, but not limited to: foundation settlement, basement moisture problems, wood destroying (or other) insects, pest infestation, radon gas, lead based paint, mold or environmental issues. Unless otherwise indicated, mechanical systems were not activated or tested.

This appraisal report should not be used to disclose the condition of the property as it relates to the presence/absence of defects. The client is invited and encouraged to employ qualified experts to inspect and address areas of concern. If negative conditions are discovered, the opinion of value may be affected.

Unless otherwise noted, the appraiser assumes the components that constitute the subject property improvement(s) are fundamentally sound and in working order.

Any viewing of the property by the appraiser was limited to readily observable areas. Unless otherwise noted, attics and crawl space areas were not accessed. The appraiser did not move furniture, floor coverings or other items that may restrict the viewing of the property.

9. Appraisals involving hypothetical conditions related to completion of new construction, repairs or alteration are based on the assumption that such completion, alteration or repairs will be competently performed.
10. Unless the intended use of this appraisal specifically includes issues of property insurance coverage, this appraisal should not be used for such purposes. Reproduction or Replacement cost figures used in the cost approach are for valuation purposes only, given the intended use of the assignment. The Definition of Value used in this assignment is unlikely to be consistent with the definition of Insurable Value for property insurance coverage/use.
11. The ACI General Purpose Appraisal Report (GPAR™) is not intended for use in transactions that require a Fannie Mae 1004/Freddie Mac 70 form, also known as the Uniform Residential Appraisal Report (URAR).

Additional Comments Related To Scope Of Work, Assumptions and Limiting Conditions

Huston Appraisal Company (Donna G. Huston/deceased) has previously appraised the subject property on June 7, 2010. Stephen R. Huston, SRA, has not previously appraised or provided services for the property that is the subject of this report within the past three years.

As of the current date, Stephen R. Huston, SRA, has completed the continuing education program for the Designated members of the Appraisal Institute. The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.

Exposure Period: The retrospective exposure period is estimated at between -1 and 4+ months.

Additional comments regarding Intended Use/User: The intended user of this report is the client requesting the appraisal, Mr. John P. Rohlich. No additional intended users are identified by the appraiser. This report contains sufficient information to enable the client to understand the report. Any other party receiving a copy of this report is not an intended user, nor does receiving a copy of this report result in an appraiser-client relationship. Use of this report by any other party(ies) is not intended by the appraiser. The intended use is to evaluate the property that is the subject of this report for property tax assessment appeal, subject to the stated scope of work, purpose, reporting requirements and definition of market value.



Appraiser's Certification

The appraiser(s) certifies that, to the best of the appraiser's knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are the appraiser's personal, impartial, and unbiased professional analyses, opinions, and conclusions.
3. Unless otherwise stated, the appraiser has no present or prospective interest in the property that is the subject of this report and has no personal interest with respect to the parties involved.
4. The appraiser has no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
5. The appraiser's engagement in this assignment was not contingent upon developing or reporting predetermined results.
6. The appraiser's compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
7. The appraiser's analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
8. Unless otherwise noted, the appraiser has made a personal inspection of the property that is the subject of this report.
9. Unless noted below, no one provided significant real property appraisal assistance to the appraiser signing this certification. Significant real property appraisal assistance provided by:

Additional Certifications:

Definition of Value: ☒ Market Value ☐ Other Value:

Source of Definition: \*See below.

**Market Value: As defined by the Office of the Comptroller of Currency (OCC) under 12 CFR, Part 34, Subpart C-Appraisals, 34.42 Definitions, the Board of Governors of the Federal Reserve System (FRS) and the Federal Deposit Insurance Corporation in compliance with Title XI of FIRREA, as well as by the Uniform Standards of Professional Appraisal Practice as promulgated by the Appraisal Foundation, is as follows:**

**Market value means the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby,**

- 1) Buyer and seller are typically motivated;
- 2) Both parties are well informed or well advised, and acting in what they consider their own best interest;
- 3) A reasonable time is allowed for exposure in the open market;
- 4) Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
- 5) The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

ADDRESS OF THE PROPERTY APPRAISED:

**27288 Woodland Road**

**Seaford, DE 19973**

EFFECTIVE DATE OF THE APPRAISAL: **June 30, 2023**

APPRAISED VALUE OF THE SUBJECT PROPERTY \$ **430,000**

APPRAISER

Signature:

Name: **Stephen R. Huston, SRA**

Company Name: **Huston Appraisal Company**

Company Address: **5069 Morgans Way**

**Laurel, DE 19956**

Telephone Number: **302-745-2603**

Email Address: **srhuston1@comcast.net**

State Certification # **X2-0000165**

or License #

or Other (describe): State #:

State: **DE**

Expiration Date of Certification or License: **10/31/2025**

Date of Signature and Report: **03/18/2025**

Date of Property Viewing: **March 10, 2025**

Degree of property viewing:

☒ Interior and Exterior ☐ Exterior Only ☐ Did not personally view

SUPERVISORY APPRAISER

Signature:

Name:

Company Name:

Company Address:

Telephone Number:

Email Address:

State Certification #

or License #

State:

Expiration Date of Certification or License:

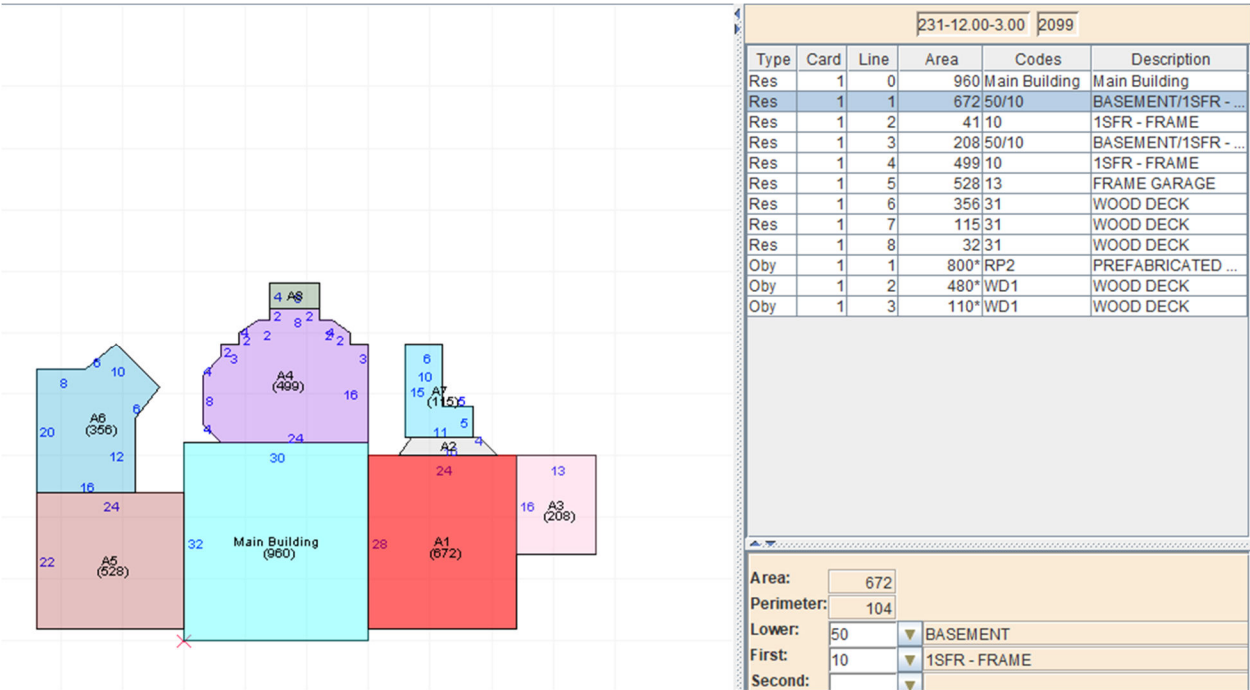
Date of Signature:

Date of Property Viewing:

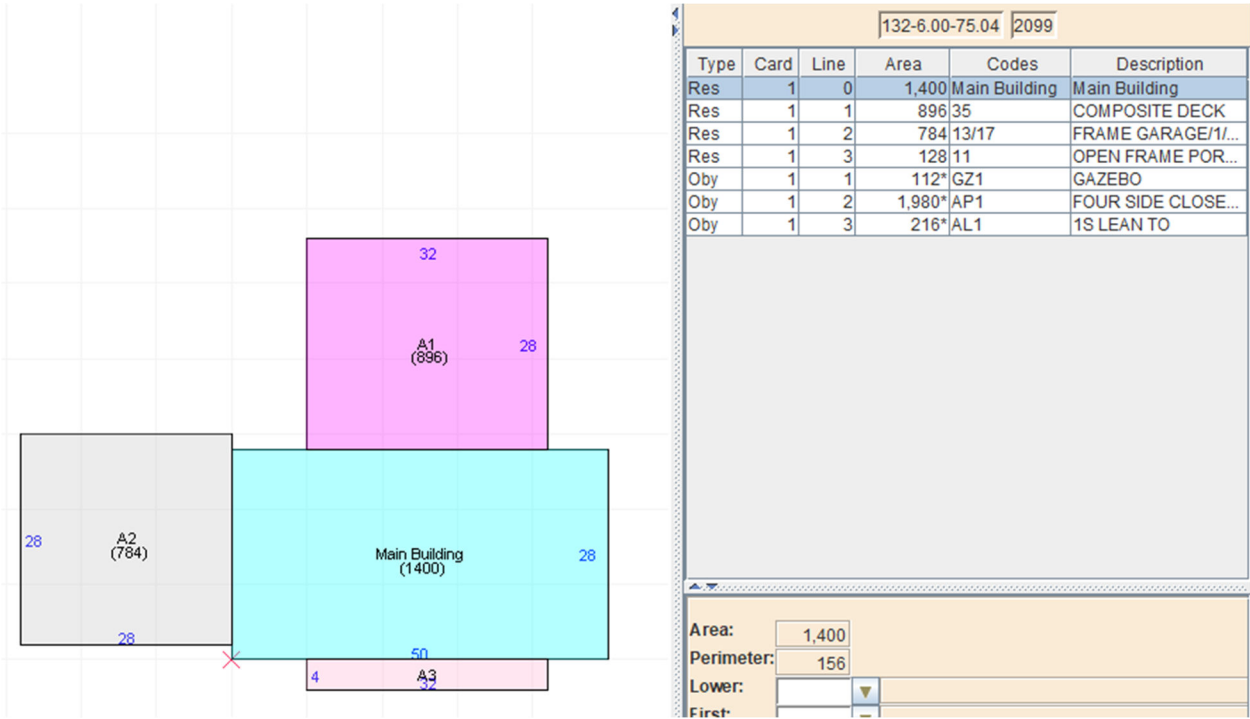
Degree of property viewing:

☐ Interior and Exterior ☐ Exterior Only ☐ Did not personally view

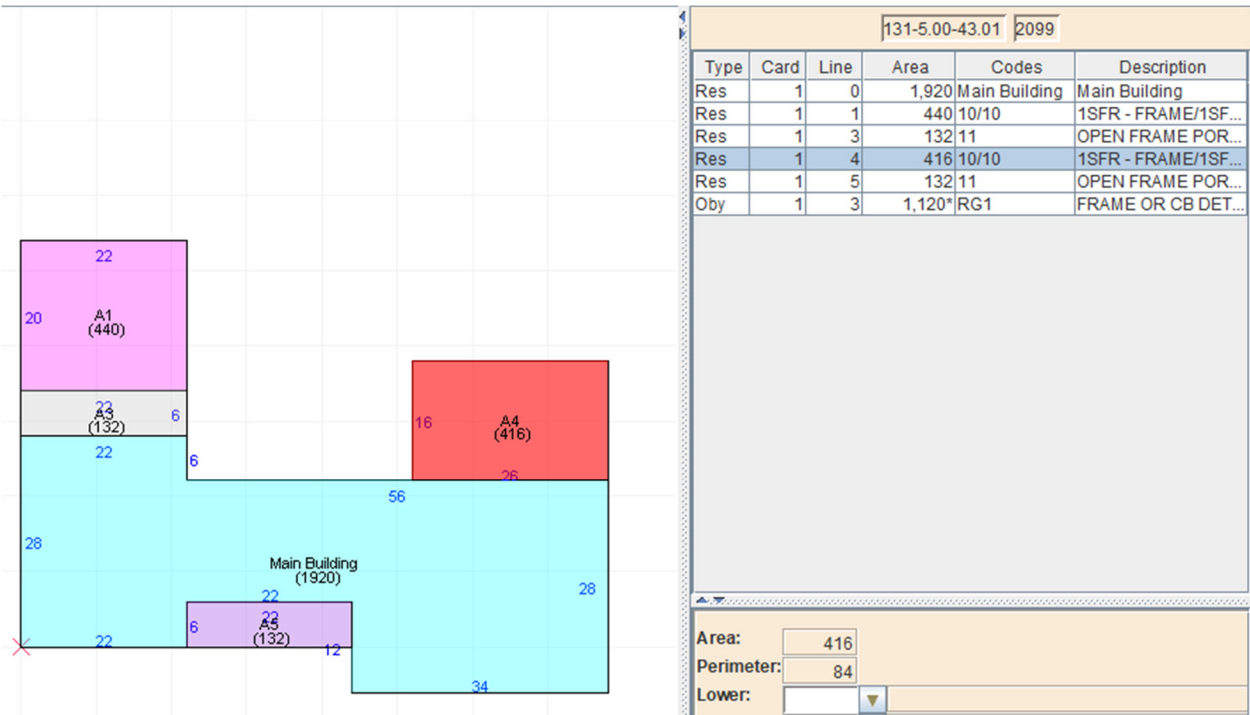
Comp 1 ----- 3,340 SF



Comp 2 ----- 2,492



Comp 3 ----- 4,112







# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 34078 BEACHWOOD DR

Parcel ID: 533-6.00-146.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 18, 2025

## CURRENT OWNER

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

## GENERAL INFORMATION

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

## Property Notes



## Land Information

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

Total Acres: .5069  
Spot:

Location:

## Assessment Information

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

Value Flag TD533DM3  
Cost Approach

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

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

## Permit Information

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

## Sales/Ownership History

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



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 34078 BEACHWOOD DR

Parcel Id: 533-6.00-146.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 18, 2025

## Dwelling Information

Style	Ranch	Year Built	2005
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	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 &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

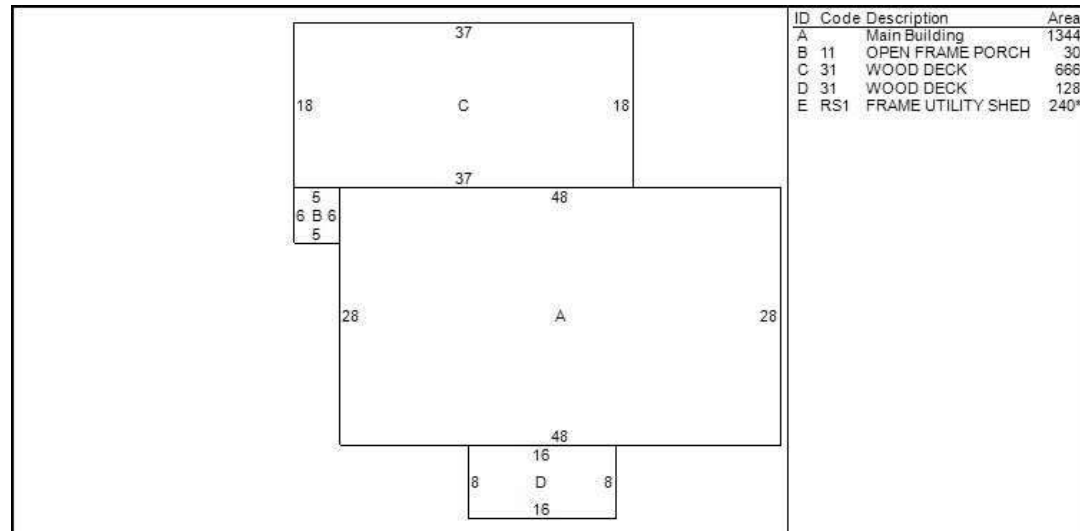
## Grade &amp; Depreciation

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

## Dwelling Computations

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

## Building Notes



## Outbuilding Data

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

## Condominium / Mobile Home Information

Complex Name  
Condo 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@sussexcountyde.gov](mailto:assessmentappeals@sussexcountyde.gov). If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

**REMEMBER:**

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

**Property Identification**

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

Street Address of Parcel: 34078 Beachwood Dr

Current Assessment: \$ 298,900

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

Special Conditions of Sale: N/A

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

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

Year	Cost	Change

**Description of Property**

Lot size/Land Area .76 acres Style of Home Ranch

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

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

Describe outbuildings or accessory structures other than main dwelling:

Shed on property

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 225,000



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

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

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

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

### Comparable Sales

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

You must submit 3 comparable sales.

1. Parcel Number 533-06.00-141.00 Owner Karen Koyns

Address 35775 Clam Ave

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

Lot Size/Land Area .47 Style of House Ranch

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

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

Describe Garage or Other Improvements:

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

Additional Comments:

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

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

Address 34640 Pepper Rd

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

Lot Size/Land Area .32 Style of House Ranch

Number of: Bedrooms: 3 Bedrooms: 1 Fireplaces:

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions:

Describe Garage or Other Improvements:

Completely remodeled, 1,152 sq ft 1 bath

Additional Comments:

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

Address 32201 Phillips Rd

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

Lot Size/Land Area .70 Style of House Ranch

Number of: Bedrooms: 3 Bedrooms: 2 Fireplaces:

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions

Describe Garage or Other Improvements:

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

Additional Comments:

### **Witnesses or Agents**

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

\_\_\_\_\_  
Name

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

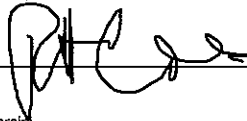
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Address

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Contact Information (phone and/or e mail)

### **Owner Certification**

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$ 220,000

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



Print Name and Title: Mr Robert Corsini

Mailing Address: 34078 Beachwood Dr

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

E Mail Address: robcorsini6@gmail.com

Telephone: 443-614-2014

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

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

I request that Assessment disclose witnesses and exhibits. ☒

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

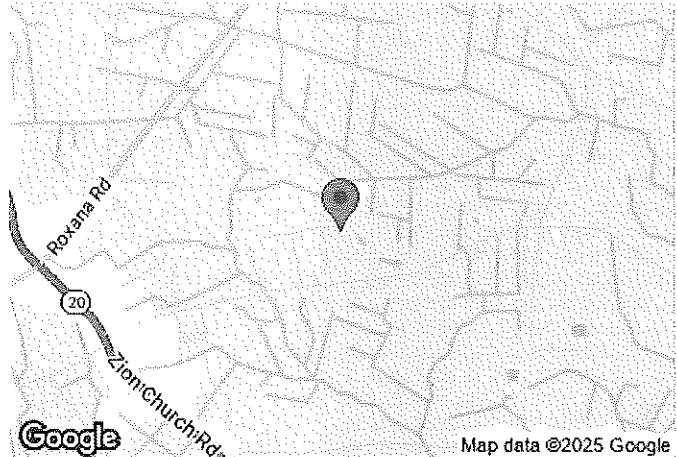
## Agent Full

34078 Beachwood Dr, Frankford, DE 19945

Closed | 08/15/19

Residential

\$205,000



MLS #: DESU131930  
 Tax ID #: 533-06.00-146.00  
 Ownership Interest: Fee Simple  
 Structure Type: Detached  
 Levels/Stories: 1  
 Furnished: No  
 Waterfront: No  
 Views: Trees/Woods  
 Garage: No

*Subject  
Property*

Beds: 3  
 Baths: 2 / 0  
 Above Grade Fin SQFT: 1,344 / Assessor  
 Assessor AbvGrd Fin SQFT: 1,344  
 Price / Sq Ft: 152.53  
 Year Built: 2005  
 Style: Ranch/Rambler  
 Central Air: Yes  
 Basement: No

**Location**

County: Sussex, DE  
 In City Limits: No  
 MLS Area: Baltimore Hundred - Sussex, DE County (31001)  
 Legal Subdivision: Beachwood (Roxana)  
 Subdiv / Neigh: BEACHWOOD

School District: Indian River  
 Sussex DE Quadrants: Between Rt 1 & 113

*298,000*

**Association / Community Info**

Property Manager: No

Association Recreation Fee: No

**Taxes and Assessment**

Tax Annual Amt / Year: \$582 / 2018  
 School Tax: \$514  
 County Tax: \$69 / Annually  
 Clean Green Assess: No  
 Zoning: A

Block/Lot: 8

**Rooms**

	Bed	Bath
Main	3	2 Full

**Building Info**

Above Grade Fin SQFT: 1,344 / Assessor  
 Total Fin SQFT: 1,344 / Assessor  
 Tax Total Fin SQFT: 1,344  
 Total SQFT: 1,344 / Assessor  
 Foundation Details: Crawl Space

Construction Materials: Stick Built, Vinyl Siding  
 Flooring Type: Laminated  
 Roof: Architectural Shingle

**Lot**

Lot Acres / SQFT: 0.5a / 21780sf / Estimated  
 Views: Trees/Woods

**Ground Rent**

Ground Rent Exists: No

**Parking**

Total Parking Spaces: Unknown

Features: Driveway

**Interior Features**

Interior Features: Attic, Kitchen - Eat-In, Primary Bath(s), Recessed Lighting, Skylight(s); Fireplace(s): 1, Wood; Dishwasher, Disposal, Dryer, Oven/Range - Electric, Range Hood, Refrigerator, Washer, Water Conditioner - Owned,

Water Heater; Accessibility Features: None; Dryer In Unit, Washer In Unit

**Exterior Features**

Exterior Features: Deck(s); Pool: No Pool; Other Structures: Shed

**Utilities**

Utilities: Central A/C; Cooling Fuel: Electric; Heating: Heat Pump(s); Heating Fuel: Electric; Hot Water: Electric; Water Source: Well; Sewer: Mound System

**Remarks**

Agent: Vacant - Show Anytime. Water testing results and septic replacement report from Dec 2015 avail.

Public: Don't miss this 3 bed/2 bath rancher located in the quiet neighborhood of Beachwood. Spacious back deck with outside shower overlooks large yard. 3 sided wood burning fireplace can be viewed from the living room and kitchen. Great closet space. Community has no HOA fees. Work trailers and boats permitted. Property is on well and septic.

**Listing Office**Listing Agent: KIM DERRICKSON (3258811) (Lic# RS-0016963) (302) 539-7511Listing Agent Email: [kim@wilgusassociates.com](mailto:kim@wilgusassociates.com)Broker of Record: MICHAEL WILGUS (3259348) [Click for License](#)Listing Office: WILGUS ASSOCIATES B (WILGUS) (Lic# RM-0000053)

PO Box 309, Bethany Beach, DE 19930-0309

Office Phone: (302) 539-7511

Office Fax: (302) 539-1857

**Directions**

From 26 West, , left on Rt 17, left at Rt 20, left onto Wilgus Cemetery Road, left into Beachwood, right on Clam, right on Beachwood. House on right.

**Historical Compensation**

Buyer Agency Comp: 2.5% Of Gross

Sub Agency Comp: \$0  
Dual/Var Comm: No**Listing Details**

Original Price: \$265,000

Vacation Rental: No

Listing Agrmnt Type: Exclusive Right

Prospects Excluded: No

Listing Service Type: Full Service

Dual Agency: Yes

Sale Type: Standard

Listing Term Begins: 02/25/2019

Listing Entry Date: 02/25/2019

Possession: Immediate

Acceptable Financing: Cash, Conventional

Federal Flood Zone: No

Previous List Price: \$255,900

DOM / CDOM: 122 / 122

Original MLS Name: BRIGHT

Off Market Date: 08/16/19

Home Warranty: No

Documents Available: Seller's Property Disclosure

Seller Concessions:

**Sale/Lease Contract**Selling Agent: KYLIE GIVENS (3258872) (Lic# Unknown)

(302) 604-0510

Selling Agent Email: [kylie@wilgusassociates.com](mailto:kylie@wilgusassociates.com)Selling Office: WILGUS ASSOCIATES B (WILGUS) (Lic# RM-0000053)

Broker of Record: MICHAEL WILGUS (3259348)

PO Box 309, Bethany Beach, DE 19930-0309

Office Phone: (302) 539-7511

Office Fax: (302) 539-1857

Concessions: No

Agreement of Sale Dt: 06/26/19

Close Date: 08/15/19

Close Sale Type: Standard Sale

Close Price: \$205,000.00

Buyer Financing: USDA

Last List Price: \$235,000.00

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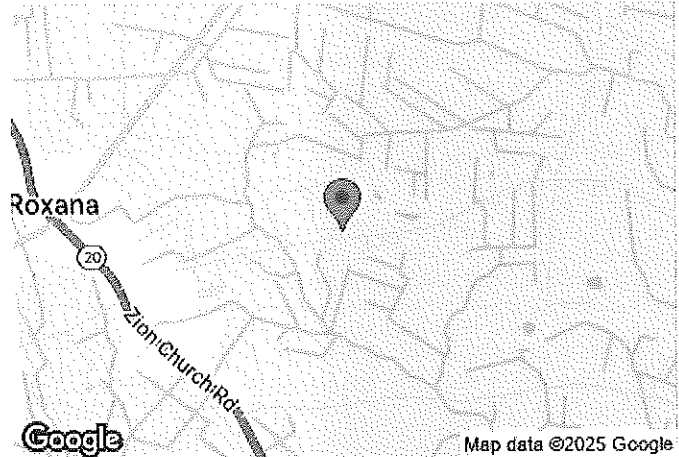
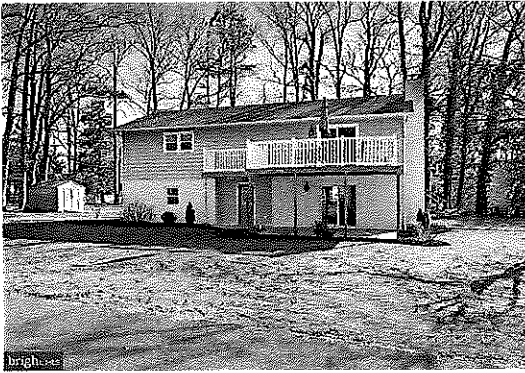


35775 Clam Ave, Frankford, DE 19945

Closed | 03/10/21

Residential

\$284,000



MLS #: DESU176326  
 Tax ID #: 533-06.00-141.00  
 Ownership Interest: Fee Simple  
 Structure Type: Detached  
 Levels/Stories: 2  
 Waterfront: No  
 Garage: No

Beds: 3  
 Baths: 3  
 Above Grade Fin SQFT: 2,200 / Estimated  
 Assessor AbvGrd Fin SQFT: 0  
 Price / Sq Ft: 129.09  
 Year Built: 1974  
 Style: Coastal  
 Central Air: Yes  
 Basement: No

### Location

County: Sussex, DE  
 In City Limits: No  
 MLS Area: Baltimore Hundred - Sussex, DE County (31001)  
 Legal Subdivision: Beachwood (Roxana)  
 Subdiv / Neigh: BEACHWOOD

School District: Indian River  
 High School: Indian River  
 Middle/Junior School: Selbyville  
 Elementary School: Lord Baltimore  
 Sussex DE Quadrants: Between Rt 1 & 113

### Association / Community Info

Property Manager: No

Association Recreation Fee: No

### Taxes and Assessment

Tax Annual Amt / Year: \$542 / 2020  
 School Tax: \$478  
 County Tax: \$64 / Annually  
 Clean Green Assess: No  
 Zoning: AR-1

Tax Assessed Value: 2020  
 Historic: No  
 Land Use Code: RS  
 Block/Lot: 3

### Rooms

	Bed	Bath
Main	2	2 Full
Lower 1	1	1 Full

### Building Info

Above Grade Fin SQFT: 2,200 / Estimated  
 Total Fin SQFT: 2,200 / Estimated  
 Total SQFT: 2,200 / Estimated  
 Foundation Details: Slab

Construction Materials: Aluminum Siding  
 Flooring Type: Carpet, Ceramic Tile, Laminated  
 Roof: Asphalt

### Lot

Lot Acres / SQFT: 0.47a / 20473sf / Estimated

Lot Size Dimensions: 89.00 x 152.00

### Ground Rent

Ground Rent Exists: No

### Parking

Driveway - # of Spaces: 2  
 Total Parking Spaces: 2

Features: Driveway

### Interior Features

Interior Features: Ceiling Fan(s), Combination Kitchen/Dining, Wet/Dry Bar; Fireplace(s): 1, Other, Wood; Dishwasher, Dryer, Microwave, Oven/Range - Electric, Water Conditioner - Owned; Accessibility Features: None; Security System; Door Features: Sliding Glass; Lower Floor Laundry

**Exterior Features**

Exterior Features: Deck(s); Pool: No Pool

**Utilities**

Utilities: Ceiling Fan(s), Central A/C; Cooling Fuel: Electric; Electric Service: 200+ Amp Service; Heating: Heat Pump(s); Heating Fuel: Electric; Hot Water: Electric; Water Source: Well; Sewer: Low Pressure Pipe (LPP)

**Remarks**

Public: This lovely updated 3 bed, 3 bath home in the community of Beachwood is waiting for you. As soon as you walk through the front door you will immediately be greeted by the updates that have been done to the home the past few years. Freshly painted walls, new flooring, and a new roof. Every bedroom as well as the living room has new ceiling fans. In the kitchen you will love making meals on the new appliances Combination kitchen and dining room- plenty of space to entertain your guests on the main floor or the lower level where you will find a new mini bar area. During the warmer months enjoy hanging out on the deck!

**Listing Office**

Listing Agent: ASHLEY BROSNAHAN (3256745) (Lic# Unknown) (302) 841-4200  
 Listing Agent Email: ashley@bethanybeach-homes.com  
 Broker of Record: Nick D'Ambrosia (18809) Click for License  
 Listing Office: Long & Foster Real Estate, Inc. (LONG001) (Lic# RM-0000186)  
 33298 Coastal Hwy, Bethany Beach, DE 19930-3781  
 Office Manager: Todd Vickers (3260550)  
 Office Phone: (302) 539-9040 Office Fax: (302) 539-2185

**Directions**

Turn right onto Rd 381A/ Wilgus Cemetery Rd. Turn Right onto Oyster Dr. Home will be on your right.

**Historical Compensation**

Buyer Agency Comp:	2.5% Of Gross	Sub Agency Comp:	0% Of Gross
		Dual/Var Comm:	No

**Listing Details**

Original Price:	\$279,000	Owner Name:	Brosnahan Megan Ee
Vacation Rental:	No	DOM / CDOM:	4 / 4
Listing Agrmnt Type:	Exclusive Right	Original MLS Name:	BRIGHT
Prospects Excluded:	No	Off Market Date:	03/10/21
Listing Service Type:	Full Service	Lease Considered:	No
Dual Agency:	Yes	Home Warranty:	No
Sale Type:	Standard	Pets Allowed:	Yes
Listing Term Begins:	01/22/2021	Pet Restrictions:	No Pet Restrictions
Listing Entry Date:	01/22/2021	Seller Concessions:	
Possession:	Settlement		
Acceptable Financing:	Cash, Conventional		
Federal Flood Zone:	No		
Disclosures:	Agent Related to Owner		

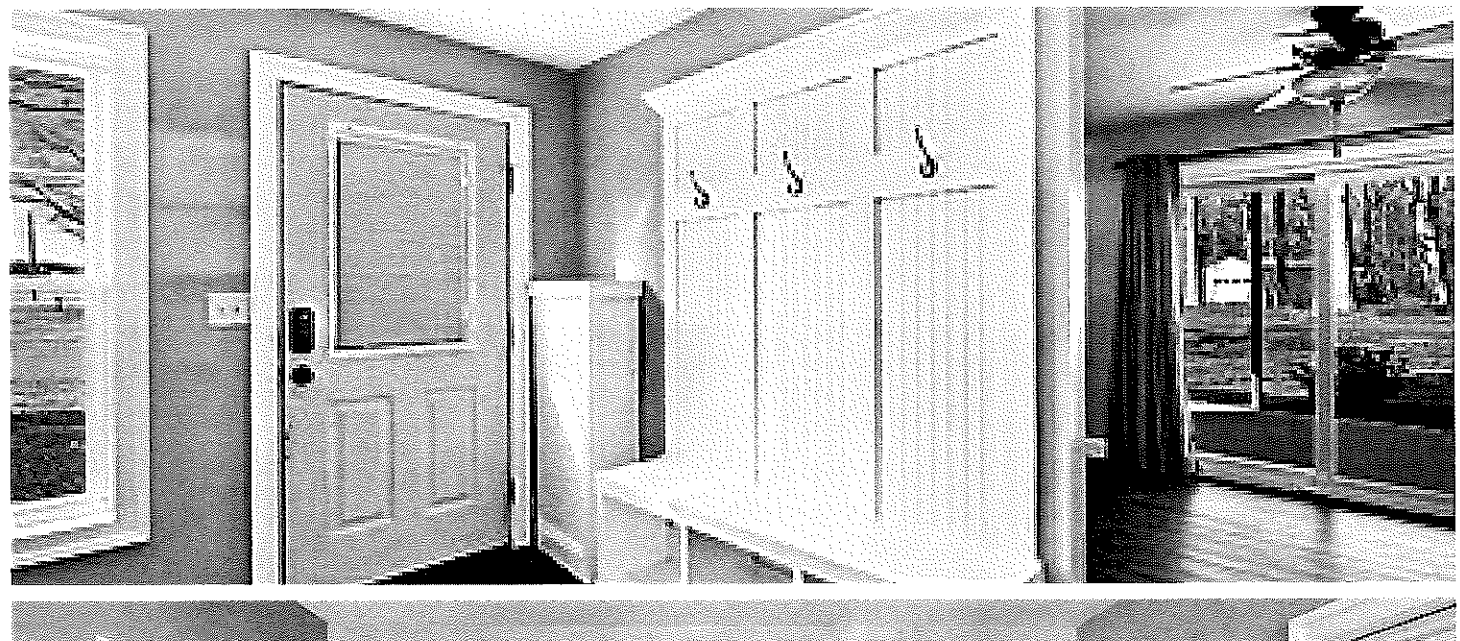
**Sale/Lease Contract**

Selling Agent:	<u>JAMIE COLEMAN</u> (3258170) (Lic# Unknown)	(302) 344-7158	
Selling Agent Email:	<u>jcoleman@psre.com</u>		
Selling Office:	<u>Patterson-Schwartz-Rehoboth</u> (PSREAREH) (Lic# R5-0002482)		
Responsible Broker:	Joe Pluscht (3167947) (Lic# R1-0002876-DE)		
	18958 Coastal Hwy, Rehoboth Beach, DE 19971-6196		
Office Phone:	(302) 703-6987		
Selling Office Email:	<u>bpeiffer@psre.com</u>		
Concessions:	No		
Agreement of Sale Dt:	01/25/21	Close Date:	03/10/21
Close Sale Type:	Standard Sale	Close Price:	\$284,000.00
Buyer Financing:	VA	Last List Price:	\$279,000.00

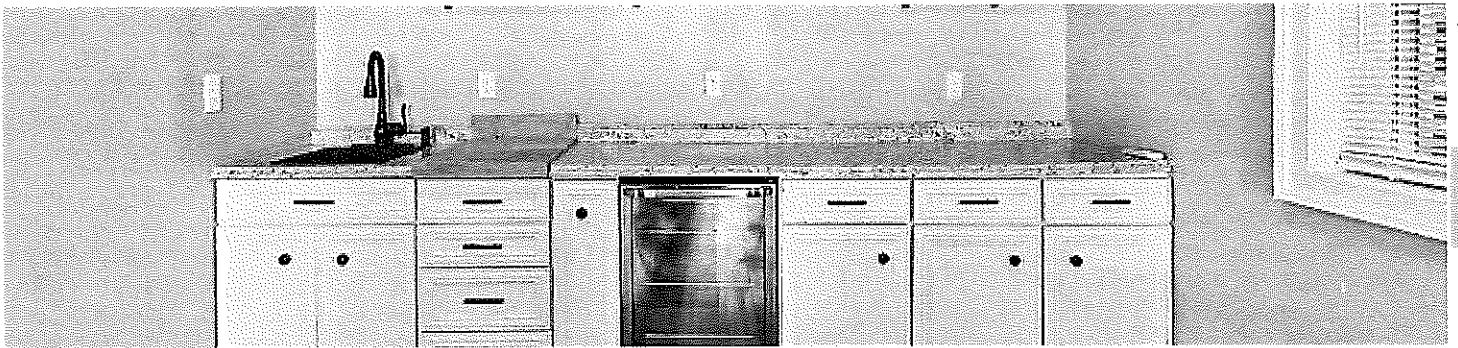
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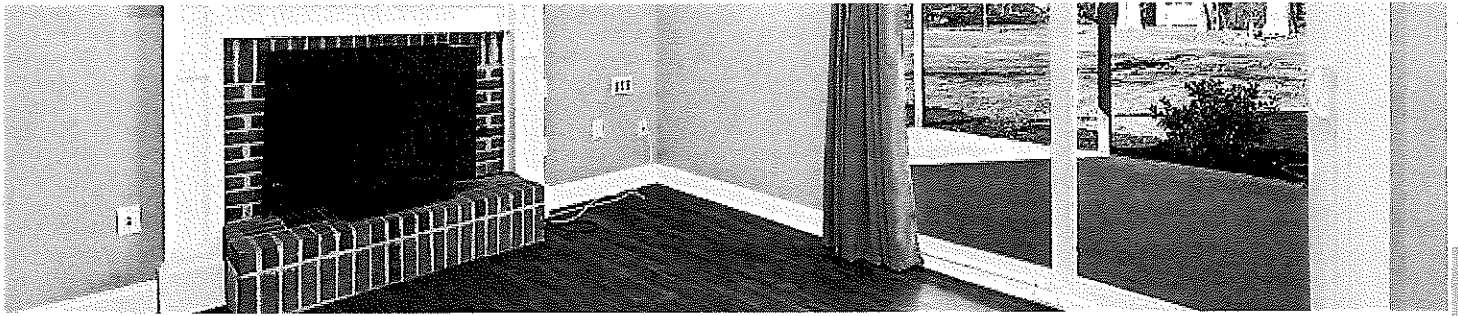
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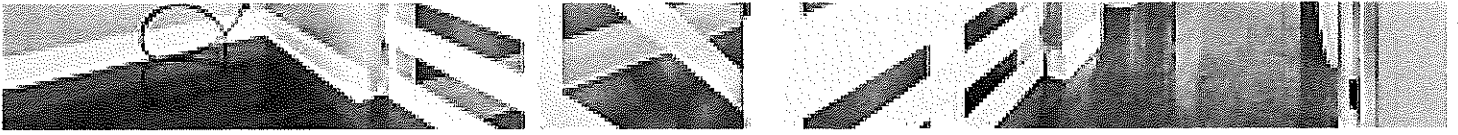
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Agent Full

Renovated

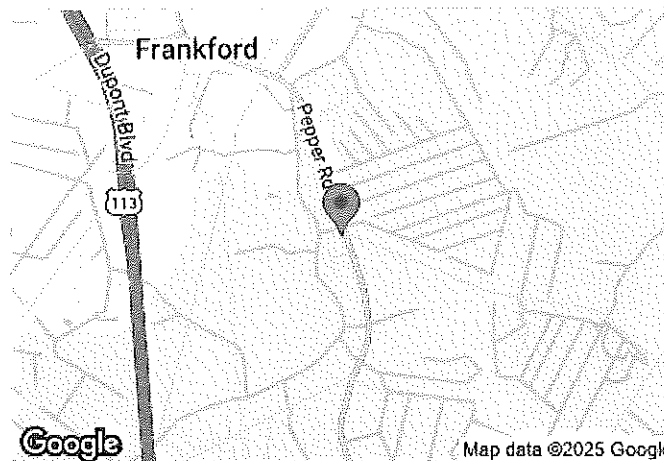
2

34640 Pepper Rd, Frankford, DE 19945

Closed | 03/31/23

Residential

\$237,000



MLS #: DESU2031100  
 Tax ID #: 533-04.00-44.00  
 Ownership Interest: Fee Simple  
 Structure Type: Detached  
 Levels/Stories: 1  
 Waterfront: No  
 Garage: No

Beds: 3  
 Baths: 1  
 Above Grade Fin SQFT: 1,152 / Assessor  
 Assessor AbvGrd Fin SQFT: 1,152  
 Price / Sq Ft: 205.73  
 Year Built: 1971  
 Style: Modular/Pre-Fabricated, Ranch/Rambler  
 Central Air: No  
 Basement: No

### Location

County: Sussex, DE  
 In City Limits: No  
 MLS Area: Baltimore Hundred - Sussex, DE County (31001)  
 Legal Subdivision: BRANCHWOOD  
 Subdiv / Neigh: NONE AVAILABLE

School District: Indian River  
 Sussex DE Quadrants: Between Rt 1 & 113

### Taxes and Assessment

Tax Annual Amt / Year: \$372 / 2022  
 School Tax: \$331  
 County Tax: \$41 / Annually  
 Clean Green Assess: No  
 Zoning: GR

Tax Assessed Value: 2022  
 Land Use Code: RS  
 Block/Lot: 2

### Rooms

Living Room:	Main	21 x 11
Kitchen:	Main	20 x 11, Countertop(s) - Granite, Dining Area, Flooring - Laminated, Island, Kitchen - Country, Kitchen - Eat-in, Kitchen - Electric Cooking
Bedroom 1:	Main	11 x 11, Ceiling Fan(s)
Bedroom 2:	Main	8 x 11, Ceiling Fan(s)
Bedroom 3:	Main	9 x 10, Ceiling Fan(s)
Laundry:	Main	8 x 6

	Bed	Bath
Main	3	1 Full

### Building Info

Yr Major Reno/Remodel: 2022  
 Above Grade Fin SQFT: 1,152 / Assessor  
 Total Fin SQFT: 1,152 / Assessor  
 Tax Total Fin SQFT: 1,152  
 Total SQFT: 1,152 / Assessor  
 Foundation Details: Block

Construction Materials: Frame

### Lot

Lot Acres / SQFT: 0.32a / 13939sf / Assessor

Lot Size Dimensions: 100.00 x 140.00

### Parking

Total Parking Spaces: Unknown

Features: Driveway

**Interior Features**

Interior Features: Accessibility Features: None

**Exterior Features**

Exterior Features: Pool: No Pool

**Utilities**

Utilities: Heat Pump(s); Cooling Fuel: Electric; Heating: Forced Air, Heat Pump(s); Heating Fuel: Electric; Hot Water: Electric; Water Source: Well; Sewer: Gravity Septic Field, Septic Exists

**Remarks**

Agent: Owners name is: Mark Stephan Thomas The contractor will be fixing the subflooring by the front door due to a loose nail underneath. ATTENTION REALTORS! Use the front yard to turn around to leave the home. The road and intersection can be quite busy.

Public: This completely rehabbed home is almost finished and ready for a new homeowner. Come take a look at all of the renovations. New roof, windows, drywall, paint, exterior doors, insulation, flooring, appliances, HVAC, electrical upgrades, even the smoke detectors are combination smoke/carbon dioxide. A new well line is being run; everything is done. Perfect for the homeowner who just wants to move in. Centrally located to secondary routes leading to the beach or west to routes 113 and Route 13, this could be the home for you. Call today!

**Listing Office**

Listing Agent: Maria Bennett (3259209) (Lic# RS-0012971) (302) 541-8787  
 Listing Agent Email: [mariaebennettrealtor@gmail.com](mailto:mariaebennettrealtor@gmail.com)  
 Broker of Record: Sherri Custodio (3260222) [Click for License](#)  
 Listing Office: [Iron Valley Real Estate at The Beach](#) (IVREATB1) (Lic# Unknown)  
 19323 Lighthouse Plaza Blvd Unit 6, Rehoboth Beach, DE 19971  
 Office Manager: Leslie Huss (3356488)  
 Office Phone: (302) 541-8787

**Directions**

Route 113 South to left on Daisey St. Right on Main Street which will turn into Pepper Rd. Home on Right almost across the street from the intersection of Gum Rd and Pepper Rd.

**Historical Compensation**

Buyer Agency Comp:	2.5% Of Gross	Sub Agency Comp:	0% Of Gross
		Dual/Var Comm:	No

**Listing Details**

Original Price:	\$229,900	Owner Name:	Stephan Thomas Mark
Vacation Rental:	No	DOM / CDOM:	10 / 10
Listing Agrmnt Type:	Exclusive Right	Original MLS Name:	BRIGHT
Prospects Excluded:	No	Off Market Date:	04/01/23
Listing Service Type:	Full Service	Seller Concessions:	
Dual Agency:	Yes		
Sale Type:	Standard		
Listing Term Begins:	10/19/2022		
Listing Entry Date:	10/19/2022		
Possession:	Immediate		
Acceptable Financing:	Cash, FHA, USDA, VA		
Federal Flood Zone:	No		

**Sale/Lease Contract**

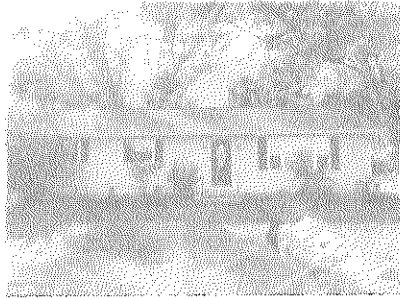
Sell Team Name:	<a href="#">The Schrockstars Team</a>		
Selling Agent:	TONI SCHROCK (3259242) (Lic# RS-0022818)	(302) 841-9296	
Selling Agent Email:	<a href="mailto:toni@theschrockstars.com">toni@theschrockstars.com</a>		
Selling Office:	(NRP14) (Lic# Unknown)		
Broker of Record:	Nick D'Ambrosia (18809)		
	25935 Plaza Dr 15, Millsboro, DE 19966		
Office Phone:	(302) 947-9100		
Co-Selling Agent:	<a href="#">Andrea Krivda</a> (3338620) (Lic# RS-0037932)		
Concessions:	No		
Agreement of Sale Dt:	11/05/22	Close Date:	03/31/23
Close Sale Type:	Standard Sale	Close Price:	\$237,000.00
Buyer Financing:	USDA	Last List Price:	\$229,900.00



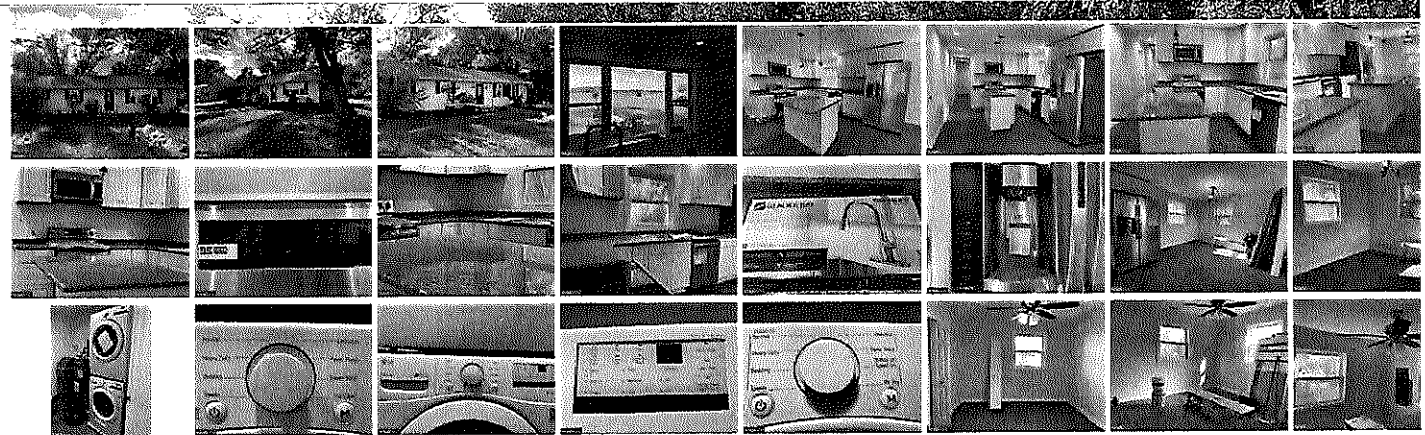
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34640 Pepper Rd, Frankford, DE 19945

(27) Photos



1 / 27



MLS #: DESU031100  
 Listing ID #: 34640  
 Living Area: 1,152 sq ft  
 Structure Type: Detached  
 Level: 1/2 Stories  
 Waterfront: No  
 Garage: No

**Location**

County: Sussex, DE  
 In City Limits: No  
 ZIP Code: Baltimore Hundred - Sussex, DE Co (31001)  
 Legal Subdivision: BRANCHWOOD  
 Subdiv. Status: NONE AVAILABLE

**Taxes and Assessment**

Annual Tax Amount: \$372 / 2022  
 School Tax: \$331  
 County Tax: \$41 / Annually  
 Clean Green Program: No  
 Zoning: GR

**Rooms**

Living Room	Main	21 x 11
Kitchen	Main	20 x 11, Countertop(s) - Laminated, Island, Kitchen Kitchen - Electric Cooking
Bedroom 1	Main	11 x 11, Ceiling Fan(s)
Bedroom 2	Main	8 x 11, Ceiling Fan(s)
Bedroom 3	Main	9 x 10, Ceiling Fan(s)
Boudry	Main	8 x 6

**Building Info**

Building Year/Model: 2022  
 Above Grade for BQPE: 1,152 / Assessor  
 Total Sq Ft: 1,152 / Assessor  
 Total Area for Sq Ft: 1,152  
 Total Sq Ft: 1,152 / Assessor  
 Foundation Material: Block

**Lot**

Lot Area: 0.32a / 13939sq / Assessor

Construction Materials: Frame

Lot Area Dimensions: 100.00 x 140.00

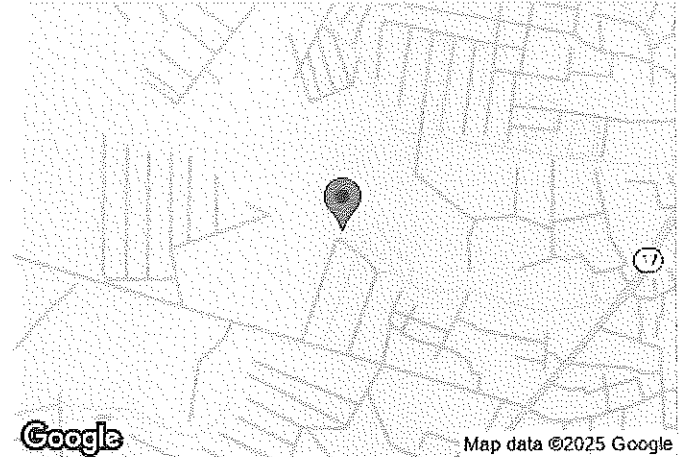
## Agent Full

32201 Phillips Rd, Selbyville, DE 19975

Closed | 04/23/21

Residential

\$265,000



MLS #: DESU179824  
 Tax ID #: 533-10.00-5.05  
 Ownership Interest: Fee Simple  
 Structure Type: Detached  
 Levels/Stories: 1  
 Furnished: No  
 Waterfront: No  
 Views: Garden/Lawn, Panoramic, Trees/Woods  
 Garage: Yes

Beds: 3  
 Baths: 2  
 Above Grade Fin SQFT: 1,500 / Estimated  
 Assessor AbvGrd Fin SQFT: 1,344  
 Price / Sq Ft: 176.67  
 Year Built: 1995  
 Property Condition: Excellent  
 Style: Ranch/Rambler  
 Central Air: No  
 Basement: No

**Location**

County: Sussex, DE  
 In City Limits: No  
 MLS Area: Baltimore Hundred - Sussex, DE County (31001)  
 Subdiv / Neigh: NONE AVAILABLE

School District: Indian River  
 High School: Sussex Central  
 Middle/Junior School: Selbyville  
 Elementary School: Phillip C. Showell  
 Cross Street: Roxana Rd/Route 20  
 Sussex DE Quadrants: Between Rt 1 & 113

**Taxes and Assessment**

Tax Annual Amt / Year: \$536 / 2020  
 Clean Green Assess: No  
 Zoning: AR-1

Tax Assessed Value: 2020  
 Land Use Code: RS

**Rooms**

Living Room: Main 20 x 12, Ceiling Fan(s), Flooring - HardWood  
 Dining Room: Main 9 x 8, Flooring - HardWood  
 Kitchen: Main  
 Primary Bedroom: Main 12 x 12, Flooring - Carpet  
 Bedroom 2: Main 13 x 12, Flooring - Carpet  
 Bedroom 3: Main 12 x 9, Flooring - Carpet  
 Sun/Florida Room: Main 14 x 13, Flooring - HardWood

	Bed	Bath
Main	3	2 Full

**Building Info**

Above Grade Fin SQFT: 1,500 / Estimated  
 Total Fin SQFT: 1,500 / Estimated  
 Tax Total Fin SQFT: 1,344  
 Total SQFT: 1,500 / Estimated  
 Wall & Ceiling Types: Dry Wall  
 Foundation Details: Crawl Space

Construction Materials: Aluminum Siding, Frame  
 Flooring Type: Carpet, Ceramic Tile, Hardwood  
 Roof: Metal, Pitched

**Lot**

Lot Acres / SQFT: 0.7a / 30492sf / Assessor  
 Views: Garden/Lawn, Panoramic, Trees/Woods  
 Fencing: Chain Link, Decorative, Partially, Rear, Wood

Lot Size Dimensions: 150.00 x 198.00

**Ground Rent**

Ground Rent Exists: No

**Parking**



Detached Garage - # of Spaces

2

Features:

Detached Garage, Garage - Front Entry, Oversized Garage, Stone Driveway

**Total Parking Spaces****2****Interior Features**

Interior Features:

Carpet, Ceiling Fan(s), Dining Area, Floor Plan-Traditional, Kitchen - Table Space, Primary Bath(s), Window Treatments, Wood Floors; No Fireplace; Built-In Range, Exhaust Fan, Oven/Range - Electric, Refrigerator, Stove, Water Conditioner - Owned, Water Heater; Accessibility Features: Other; Main Entrance Lock, Smoke Detector; Door Features: Insulated, Sliding Glass; Window Features: Double Pane, Insulated, Screens; Dryer In Unit, Has Laundry, Washer In Unit

**Exterior Features**

Exterior Features:

Outbuilding(s), Satellite Dish; Deck(s), Porch(es); Pool: No Pool

**Utilities**

Utilities:

Window Unit(s); Cooling Fuel: Electric; Heating: Baseboard - Electric; Heating Fuel: Electric; Hot Water: Electric; Water Source: Well; Sewer: Low Pressure Pipe (LPP)

**Remarks**

Agent:

Seller had soil evaluation performed. Septic System is being replaced. The septic design has begun.

Public:

3BR 2BA Single Family Ranch Home situated on nice private homesite just a few short miles to Bethany Beach & Fenwick Island. This home features a spacious living room with large windows allowing lots of natural light to fill the room. Hardwood floors are beautiful and make cleaning a breeze. The kitchen allows plenty of room to add an island if you desire. The rear living room opens to the deck for entertaining. The detached 2 car garage is large enough to fit two cars or a great place for your hobbies. The rear fenced yard is great for many uses. This home has been lovingly maintained. New carpet is ordered, brush removal in rear yard has been contracted, and new septic will be installed.

**Listing Office**

Listing Agent:

Shannon Smith Hunt (3260191) (Lic# Unknown)

(302) 344-0500

Listing Agent Email:

shannonsmith@northroprealty.com

Broker of Record:

Nick D'Ambrosia (18809) Click for License

Listing Office:

Northrop Realty (NRP9) (Lic# Unknown)

37077 Coastal Hwy, Fenwick Island, DE 19944-4056

Office Manager:

Chrissy Steele (3257227)

Office Phone:

(302) 539-0800

Co-Listing Agent:

Mrs. Christine M Lombardi (3257175) (Lic# Unknown)

(302) 236-2257

Co-Listing Agent Email:

christinelombardi@northroprealty.com**Directions**

Turn right onto DE-20/DE-54/Lighthouse Road. Keep right to stay on DE-20/Zion Church Rd. Turn left onto DE-17/ Roxana Rd. Turn right onto Phillips Rd. Welcome Home!

**Historical Compensation**

Buyer Agency Comp: 2.5% Of Gross

Sub Agency Comp:

0% Of Gross

Dual/Var Comm:

No

**Listing Details**

Original Price:

\$299,000

Vacation Rental:

No

Listing Agrmnt Type:

Exclusive Right

Prospects Excluded:

No

Listing Service Type:

Full Service

Dual Agency:

Yes

Sale Type:

Standard

Listing Term Begins:

03/25/2021

Listing Entry Date:

03/25/2021

Possession:

Settlement

Acceptable Financing:

Cash, Conventional, FHA, USDA, VA

Federal Flood Zone:

No

Disclosures:

Prop Disclosure

Owner Name:

Carney Barbara Phillips

DOM / CDOM:

12 / 12

Original MLS Name:

BRIGHT

Off Market Date:

04/29/21

Documents Available:

Seller's Property Disclosure

Pets Allowed:

Yes

Pet Restrictions:

No Pet Restrictions

Seller Concessions:

**Sale/Lease Contract**

Selling Agent:

KATHY GOODMAN (3258680) (Lic# Unknown)

(302) 245-4096

Selling Agent Email:

kathygoodman@remax.net

Selling Office:

ReMax Coastal (RMCOAST) (Lic# RM-0000581)

Responsible Broker:

Tim Rhodes (3260517) (Lic# RB-0020593-DE)  
300 Ocean View Pkwy, Bethany Beach, DE 19930-9211

Office Phone:

(302) 537-3400

Concessions:

No

Agreement of Sale Dt:

04/05/21

Close Date:

04/23/21

Close Sale Type:

Standard Sale

Close Price:

\$265,000.00

Buyer Financing:

Cash

Last List Price:

\$299,000.00



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## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 38185 ROY CREEK LN

Parcel ID: 533-19.12-123.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 15, 2025

## CURRENT OWNER

SMITH MICHAEL E SUSAN C SMITH  
38185 ROY CREEK LN  
SELBYVILLE DE 19975

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1AR092  
Alternate ID 533191201230000000  
Vol / Pg 3384/148  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2629	Waterfront - Ca	544,240

Total Acres: .2629  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	544,200	544,200	0	544,200
Building	0	388,600	388,600	0	599,000
Total	0	932,800	932,800	0	1,143,200

Value Flag Cost Approach  
TD533DM7

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
10/28/22	NGV	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/12/21	202111703	48,000	A017 Reframe & Extend Existing Screen	
10/25/13	201312448	26,112	A017 31x16 Master Bedroom,Bsth ,Laun	
04/24/12	100491-7	4,800	D010 Pergola-Bayville Manor Lot 3	
03/24/09	100491-6	13,000	D010 Inground Pool-Bayville Manor Lot 3	
08/14/08	100491-5	5,140	D010 Deck/Scr Porch/Deck-Bayview Ma	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/17/06	465,000			3384/148		
10/03/86	36,000					
08/15/84	25,000					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 38185 ROY CREEK LN

Parcel Id: 533-19.12-123.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 15, 2025

## Dwelling Information

Style	Conventional	Year Built	1987
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 &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

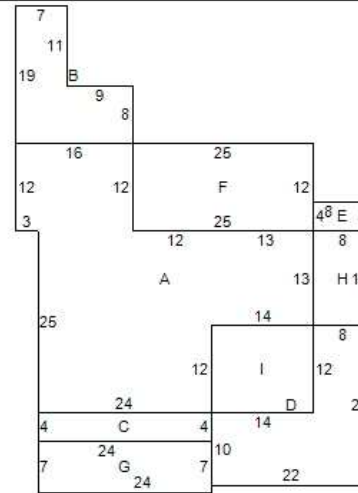
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	270,864	% Good	72
Plumbing	10,310	% Good Override	
Basement	-10,730	Functional	
Heating	22,470	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.44
		Additions	47,700
Subtotal	292,910		
Ground Floor Area	974		
Total Living Area	2,633	Dwelling Value	372,400

## Building Notes



ID	Code	Description	Area
A		Main Building	974
B	10	1SFR - FRAME	205
C	11	OPEN FRAME PORCH	96
D	13	FRAME GARAGE	316
E	31	WOOD DECK	32
F	31/11	WOOD DECK/OPEN F...	300
G	31	WOOD DECK	168
H	10/10/10	1SFR - FRAME/1SFR - ...	104
I	13/10	FRAME GARAGE/1SF...	168
J	RP3	REINFORCED CONC...	576*
K	RS1	FRAME UTILITY SHED	96*
L	BD1	BOAT DOCK (WOOD...	104*
M	BK1	BULKHEAD	44*

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Rc Pool	x		576	1	2009	C	A	9,350
Frame Shed	8 x 12		96	1	2012	C	A	890
Boat Dock	4 x 26		104	1	1987	C	A	2,370
Bulkhead	1 x 44		44	1	1987	C	A	3,560

## Condominium / Mobile Home Information

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

[illegible]

**Martha Shaw**

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**From:** Susan Smith <scs0216@msn.com>  
**Sent:** Friday, February 28, 2025 12:31 PM  
**To:** Assessment Appeals  
**Subject:** Appeal of January 2025 Assessment  
**Attachments:** reassess 1.png; reassess 2.png; reassess 3.png; reassess 4.png

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

We are attaching our appeal form to have our property assessed at a lower value. Our first assessment that arrived in December 2024, assessed us at \$543,600. This week we received a new reassessment for \$973,100, which was a \$430,000 increase from the December assessment.

Please review our appeal, and contact us for any additional information.

Susan and Michael Smith  
38185 Roy

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

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

**REMEMBER:**

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

**Property Identification**

Owner(s): Michael E & Susan C Smith Parcel ID: 533-19.12-123.00

Street Address of Parcel: 38185 Roy Creek Lane Selbyville DE

Current Assessment: \$ 973,100

Purchase Price (Total of Land and Improvement): \$ 460,000 Date of Purchase: 11/2006

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
2013	60,000	Addition first flr bedroom
2023	50,000	Screened porch w/upper deck

**Description of Property**

Lot size/Land Area 11,454 sq ft Style of Home two story

Number of: Bedrooms: 5 Bathrooms: 3.5 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: Screened porch, bedroom addition

Describe outbuildings or accessory structures other than main dwelling:

One shed, one inground pool, one hot-tub, one attached garage

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 750,000

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:

Reviewing comparable sales in 2023, taking size & location into factor, we feel the appropriate appraisal should reflect \$700,000.

### 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 53320.09146.00 Owner \_\_\_\_\_  
Address 38075 Keenwick Rd Selbyville DE  
Sales Price \$ 1,290,000 Date of Sale 7-24-2023  
Lot Size/Land Area 10,000 sq ft Style of House rancher  
Number of: Bedrooms: 3 Bedrooms: 3 Fireplaces: 1  
☐ Finished Basement ☐ Finished Attic ☐ Central Air  
Porches and Additions: porch

Describe Garage or Other Improvements:

Back deck, water, marina, garage, sprinkler

Additional Comments:

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2. Parcel Number 53319.00757.00 Owner \_\_\_\_\_

Address 38024 Fenwick Shoals Blvd Selbyville DE

Sales Price \$ 575,000 Date of Sale 5/26/23

Lot Size/Land Area .26 Style of House 2 story

Number of: Bedrooms: 4 Bedrooms: 4 Fireplaces: \_\_\_\_\_

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: Screen porch, deck

Describe Garage or Other Improvements:

neighborhood pool, gated community, attached 2 garages

Additional Comments:

3. Parcel Number 53320.0934.00 Owner \_\_\_\_\_

Address 38295 Maple Lane Selbyville

Sales Price \$ 560,000 Date of Sale 12-8-23

Lot Size/Land Area .6098 sft Style of House 2 story (single story)

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions deck

Describe Garage or Other Improvements:

Additional Comments:

This house is cottage like has an attic loft w/ upper cantilever deck

### 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: \$ 700,000

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

Susan C Smith

Print Name and Title:

Susan C Smith - owner

Mailing Address:

38185 Roy Creek Ln  
Selbyville DE  
19975

E Mail Address:

SCS0216@msn.com

Telephone:

301-502-1903

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

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

I request that Assessment disclose witnesses and exhibits. ☐

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