

Sussex



County

## BOARD OF ASSESSMENT REVIEW MEETING

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

### AGENDA

May 21, 2025

10:00 A.M.

#### Call to Order

#### Approval of Agenda

#### Public Comments

#### Consent Agenda

1. Parcel - 334-23.10-1.00 - Linda Tiano
2. Parcel - 334-25.00-5.00 – Harold Dukes Jr. and Glenn Davis
3. Parcel - 335-4.14-3.00 – Carol Orr Trustee
4. Parcel - 335-4.19-76.00 – D and C Dock Rentals LLC
5. Parcel - 335-8.07-43.00 – Ronald and Alice Morris
6. Parcel - 335-8.07-43.01 – Ronald and Alice Morris
7. Parcel - 335-8.07-48.00 – Ronald and Alice Morris
8. Parcel - 335-8.07-272.01 – Seth Harris
9. Parcel - 335-11.00-59.00-T77 – Robert Renauld Jr.
10. Parcel - 335-11.00-73.00 – Lillie Belknap
11. Parcel - 335-12.00-3.11-S-5 – James and Margaret Mulvaney TTEE
12. Parcel - 335-12.00-373.00 – Joel Christensen
13. Parcel - 430-19.00-6.00-56521 – William Richards
14. Parcel - 531-11.00-58.00 – Gerald Bell Jr.
15. Parcel - 531-12.08-29.00 – Joryrsb Rd LLC
16. Parcel - 531-13.00-5.02 – Thad Palmer TTEE IRR TR



17. Parcel - 532-23.00-33.00 – Maurice and Ruth Tingle
18. Parcel - 533-17.00-763.00 – Jay Zappacosta REV TR
19. Parcel - 533-20.00-24.00 – Diffandbowl LLC
20. Parcel - 533-20.00-25.00 – Diffandbowl LLC
21. Parcel - 533-20.00-26.00 – Diffandbowl LLC
22. Parcel - 134-13.16-122.00 – Robert and Sally Francis
23. Parcel - 134-16.00-908.00 – Joseph Giorgianni TTEE
24. Parcel - 134-17.00-56.06-301 – James Dietsch
25. Parcel - 134-17.08-115.03 – 118 Cedarwood LLC
26. Parcel - 134-18.00-187.00 – Marc Picione
27. Parcel - 134-22.00-13.00-408 – June Landis
28. Parcel - 134-22.00-13.00-409 – June Landis
29. Parcel - 134-23.16-315.00-1 – Garrett and Janet Legates
30. Parcel - 134-23.16-315.00-2 – Brian and Cyndia Sullivan
31. Parcel - 134-23.20-97.00-2 – Patrick Crawford
32. Parcel - 135-11.00-215.00 – John Shickman
33. Parcel - 135-11.00-317.00 – John Stoeckel
34. Parcel - 135-14.00-197.00 – Sun Behavioral Delaware LLC
35. Parcel - 135-15.17-54.00 – C and G DE LLC
36. Parcel - 135-15.17-196.00 – Christian Grace LLC
37. Parcel - 135-19.00-81.00 – Charles Steuerwald
38. Parcel - 135-20.00-4.00 – Robert and Barbara Markelz
39. Parcel - 135-22.00-35.09 – Robert Carusi
40. Parcel - 230-1.00-56.00 – Jason and Sarah Kniep
41. Parcel - 230-1.00-106.00 – Sandra Duncavage
42. Parcel - 230-7.00-74.00 – Gerald and Linda Minnich
43. Parcel - 230-18.00-14.04 – Eric Wharton
44. Parcel - 230-24.00-42.00 – Scott and Jeannette Pauli
45. Parcel - 230-24.00-80.00 – Alexander and Cathleen Louvis
46. Parcel - 230-27.17-5.00 – Scot Randolph
47. Parcel - 231-12.00-482.00 – Charles Holderried TTEE
48. Parcel - 232-12.14-38.00 – Justus James
49. Parcel - 234-6.00-698.00 – Kevin Moylan
50. Parcel - 234-6.00-1253.00 – Maureen Witkiewicz TTEE IRR LIV TR
51. Parcel - 234-12.00-113.00 – Edward Carp
52. Parcel - 234-12.00-122.00 – Paul and Elizabeth Benson
53. Parcel - 234-16.00-709.00 – Ronald Rollmann
54. Parcel - 234-17.00-856.00 – William Irvin Jr.
55. Parcel - 234-17.08-166.01 – Carl Molter
56. Parcel - 234-18.00-712.00 – Terry Lamberth
57. Parcel - 234-24.00-34.00-50752 – Leonard and Rosemary Kulis
58. Parcel - 234-28.00-105.00 – Norwood Financial Services LLC



59. Parcel - 234-29.00-350.00-52734 – Richard Stuart Jr.
60. Parcel - 234-30.00-297.00 – Joseph Freedman TTEE REV TR
61. Parcel - 234-34.00-286.00 – Wade Heath Jr.
62. Parcel - 235-8.00-140.00 – Kenneth Lubas
63. Parcel - 235-10.00-48.00 – Carolyn Merek
64. Parcel - 235-22.00-528.00 – Simon Gross
65. Parcel - 235-25.00-40.00 – David and Isabelle Webb
66. Parcel - 235-25.00-40.07 – David and Isabelle Webb
67. Parcel - 235-26.00-308.00 – Rudy Raymond
68. Parcel - 235-27.00-233.00 – Stephen Katona
69. Parcel - 235-27.00-361.00 – Fran Leibowitz
70. Parcel - 332-1.07-147.00 – SR Brick LLC
71. Parcel - 332-1.07-181.00 – Mark Barnak
72. Parcel - 334-6.00-163.00 – Barney Kirkpatrick
73. Parcel - 334-6.00-1258.00 – Roger Griffin III
74. Parcel - 334-11.00-249.00 – Joanne Picone
75. Parcel - 334-11.00-923.00 – Christopher Auth
76. Parcel - 334-12.00-124.02-14 – Michael Moran
77. Parcel - 334-12.00-636.00 – James and Halina Lovett
78. Parcel - 334-13.00-1138.00 – William Shively TTEE
79. Parcel - 334-13.00-1710.00 – Edward Barnett TTEE
80. Parcel - 334-13.15-8.00 – Michael Vitalo
81. Parcel - 334-13.20-121.01-5 – Ross Goldberg
82. Parcel - 334-13.20-132.00 – Kathleen and Edwin Kane
83. Parcel - 334-13.20-146.00-3 – Sandra Jaso TTEE REV TR
84. Parcel - 334-14.13-301.00 – Donald Witters Jr.
85. Parcel - 334-18.00-609.00 – Robin Weems
86. Parcel - 334-18.00-697.00 – Daniel Howard Trustee
87. Parcel - 334-18.00-726.00 – Stephen Hrybyk
88. Parcel - 334-19.00-7.00 – Lisa Fittipaldi
89. Parcel - 334-19.00-154.01-91 – Charles McSweeney
90. Parcel - 334-19.00-283.00 – Mozelle Thompson
91. Parcel - 334-19.00-954.00 – Ronald Barrows
92. Parcel - 334-20.00-28.00 – Thomas and Patricia Sugrue
93. Parcel - 334-20.00-38.00 – Robert and Hope Pritchard
94. Parcel - 334-20.00-70.00 – Brian Murphy
95. Parcel - 334-20.06-44.00 – JCM Family Limited Partnership
96. Parcel - 334-20.09-132.03 – Edward Gross TTEE
97. Parcel - 334-20.18-100.00-3 – Marlene Tarr
98. Parcel - 334-20.18-177.00 – Steven Sylvester TTEE
99. Parcel - 334-20.18-212.00 – Harold Dukes Jr.
100. Parcel - 334-20.18-218.00 – Harold Dukes Jr.

**Property Assessment Appeal Hearings:**

Appellant	Parcel Number	Property
Michael Maxwell	134-8.00-153.00-234D	30138 Cedar Shores Rd. Ocean View, DE 19970
Paul Bilger	134-9.00-432.00	31016 Heather Ln. Bethany Beach, DE 19930
Anastasia Kotsiras	134-13.19-247.00	505 Candlelight Ln. Bethany Beach, DE 19930
Louis Kotsiras	134-13.19-248.00	507 Candlelight Ln. Bethany Beach, DE 19930
William Brown	234-18.00-22.02	23739 Herring Reach Ct. Lewes, DE 19958
John Ezell	335-8.00-1121.00	36873 Crossrail Way Lewes, DE 19958
Gregory Null TTEE of GKN LIV TR	335-8.00-1133.00	36858 Crossrail Way Lewes, DE 19958
Deborah Deubert Trustee	533-20.09-116.00	37821 Cedar Rd. Selbyville, DE 19975

**Adjourn**

In accordance with 29 Del. C. §10004(e)(2), this Agenda was posted on May 14, 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](#)





Outlook

---

**Re: Assessment Appeal 334-23.10-1.00**

---

From Linda Tiano <linda.tiano@yahoo.com>

Date Mon 4/14/2025 3:52 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 revised assessment Of \$3,192,500

On Apr 11, 2025, at 9:11 AM, Dianne Ruscavage  
<dianne.ruscavage@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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,*  
*Dianne*

<334-23.10-1.00.pdf>



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 22020 COASTAL HWY

Parcel ID: 334-23.10-1.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

TIANO LINDA V  
22020 COASTAL HWY  
REHOBOTH BEACH DE 19971

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6GR004  
Alternate ID 334231000010000000  
Vol / Pg 4033/298  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3117	Waterview - B; Traffic - Heavy		1,647,130
Wetland/Waste	AC 10.1983	Waterview - B; Traffic - Heavy		6,630

Total Acres: 10.51  
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,653,800	1,653,800	0	1,653,800
Building	0	1,538,700	1,421,800	0	1,538,650
Total	0	3,192,500	3,075,600	0	3,192,450

Value Flag Market Approach  
TD334DM1

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
01/29/24	KFK	Info At Door	Owner

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/24/09	77341-1	314,122	D010 Dwelling W/Add-W/Rt 1 502'S/Bay	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/29/12	2,125,000			4033/298		
09/07/06	1,787,500					
11/23/05	2,050,000					







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-25.00-5.00

Sussex County Board of Assessment VS Harold Dukes & Glenn Davis  
(Owner Name)

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

Original Value: \$244,400

Stipulated Value: \$6,600

Date: April 11, 2025

Signature of Owner or duly authorized agent: Harold E. Dukes Jr.

Printed Name: Harold E. Dukes Jr.

Date: 4/4/25

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 ID334-25.00-5.00. The adjustment reflects a change in land value that brings the assessed value to \$6,600.





# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :

Parcel ID: 334-25.00-5.00

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

DUKES HAROLD E JR & GLENN R  
DAVIS  
PO BOX 151  
GEORGETOWN DE 19947

## GENERAL INFORMATION

Living Units 0  
Neighborhood 6VC001  
Alternate ID 334250000050000000  
Vol / Pg 2216/103  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Wetland/Waste	AC	2.7500	-96	6,600

Total Acres: 2.75  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	6,600	6,600	0	0
Building	0	0	0	0	0
Total	0	6,600	6,600	0	0

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

## Entrance Information

Date	ID	Entry Code	Source
01/05/24	KFK	Vacant Land	Other

## Permit Information

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

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/03/97	8,900			2216/103		



Situs :

Parcel Id: 334-25.00-5.00

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 24, 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
------	--------	--------	------	-----	--------	-------	-----------	-------

## 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 2024

In the Matter of Appeal

Parcel ID 335-4.14-3.00

Sussex County Board of Assessment VS Carol Orr 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: \$1,665,000

Stipulated Value: \$2,709,200

Date: April 14, 2025

Signature of Owner or duly authorized agent: *Clifford T. Orr*

Printed Name: Clifford T. Orr, POA

Date: 4/14/25

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

Printed Name: Christopher S. Kester

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 335-4.14-3.00. The adjustment reflects a change in year built, bedrooms, story height and approach that brings the assessed value to \$2,709,200.



# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 2502 BAY AV

Parcel ID: 335-4.14-3.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

ORR T CAROL TRUSTEE  
% CLIFFORD ORR  
137 LAKEVIEW DR  
MC KEES ROCKS PA 15136

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6PR001  
Alternate ID 335041400030000000  
Vol / Pg 2222/39  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1722			2,137,170

Total Acres: .1722  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	2,137,200	2,137,200	0	2,137,200
Building	0	572,000	572,000	0	884,410
Total	0	2,709,200	2,709,200	0	3,021,610

Value Flag Cost Approach  
TD335DM1

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
07/18/24	JXL	Data Mailer Change	Owner
03/12/24	BDJ	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/16/14	201404451	7,920	A016 Replace Concrete Pad With Deck	
10/11/94	82381-3	5,235	D010 Add. & Remodeling-Lewes Beach	
10/11/94	82381-4	0	D010 Add. & Remodeling-Lewes Beach	
09/08/94	82381-2	15,483	D010 Replace Porch-Lewes	
03/30/92	82381-1	8,655	D010 Siding-Lewes	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
---------------	-------	------	----------	----------------	-----------	---------



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 2502 BAY AV

Parcel Id: 335-4.14-3.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Cape Cod	Year Built	1946
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &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	7		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

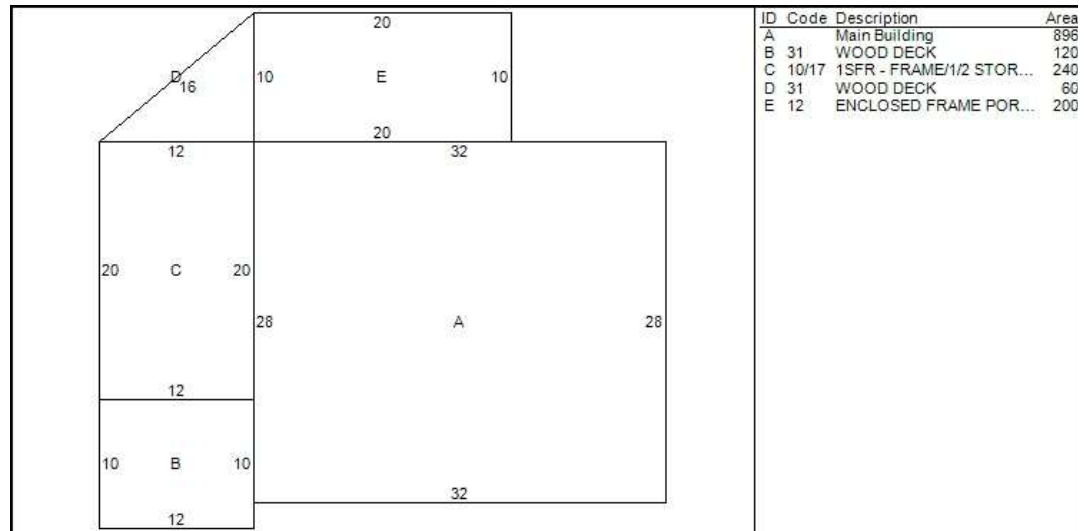
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	217,302	% Good	61
Plumbing	4,220	% Good Override	
Basement	0	Functional	
Heating	18,030	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	3.5
Subtotal	239,550	Additions	17,300
Ground Floor Area	896		
Total Living Area	1,704	Dwelling Value	572,000

## 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)



**From:** "Katrina M. Mears" <[kmears@sussexcountyde.gov](mailto:kmears@sussexcountyde.gov)>

**Date:** April 5, 2025 at 9:16:15 AM EDT

**To:** [dapotterjr@outlook.com](mailto:dapotterjr@outlook.com)

**Subject:** 335-4.19-76.00.pdf Assessment Appeal

As a result of your recent appeal hearing, the value of your property is being adjusted according to the attached information. If you agree, please provide a signed document to me. If unable to do so, you may reply to the e-mail by April 15, 2025. Please restate the stipulated value if doing so. Otherwise, I will proceed with the 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*



**NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY**

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-4.19-76.00



Sussex County Board of Assessment VS D and C Dock Rental LLC

(Owner Name)

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

Original Value: \$445,600

Stipulated Value: \$317,100

Date: April 6, 2025

Signature of Owner or duly authorized agent: David A. Potter

Printed Name: DAVID A. POTTER, JR., MANAGING M

Date: 3/27/26

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

#### Summary

Based on the appellants' application for appeal, the submitted com  
referees' recommendations, our Assessment staff has conducted a  
adjusted the valuation of Parcel ID 335-4.19-76.00. The adjustment  
value that brings the assessed value to \$317,100.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs :****Parcel ID: 335-4.19-76.00****Class: Residential - Ancillary Use**

Card: 1 of 1

Printed: April 23, 2025

**CURRENT OWNER**D AND C DOCK RENTAL LLC  
PO BOX 677  
LEWES DE 19958**GENERAL INFORMATION**Living Units 0  
Neighborhood 6PR006  
Alternate ID 335041900760000000  
Vol / Pg 6107/98  
District  
Zoning TOWN CODES  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC	0.5152	Restrictions - N Waterfront - Ca	-30	299,820

Total Acres: .5152  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	299,800	299,800	0	0
Building	0	17,300	17,300	0	0
Total	0	317,100	317,100	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
02/07/24	TJJ	Occupant Not At Home	Other
02/06/24	SDC	Vacant Land	Other

**Permit Information**

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

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/24/24				6107/98	Deed	D AND C DOCK RENTAL LLC



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel Id: 335-4.19-76.00

Class: Residential - Ancillary Use

Card: 1 of 1

Printed: April 23, 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
Boat Dock	x		720	1	2000	C	A	16,410
Deck Lghts	x		94	1	2000	C	A	920

## 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 335-8.07-48.00

Sussex County Board of Assessment VS David A. MacIsaac  
(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: \$855,000 Stipulated Value: \$996,000

Date: April 7, 2025

Signature of Owner or duly authorized agent: Alice Morris

Printed Name: Alice Morris

Date: 2025

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Taylor

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 335-8.07-48.00. The adjustment reflects a change in economic depreciation and approach that brings the assessed value to \$996,000.



NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-8.07-43.00

Sussex County Board of Assessment VS David A. MacIsaac  
(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: \$734,500 Stipulated Value: \$996,000

Date: April 7, 2025

Signature of Owner or duly authorized agent: Alice Morris

Printed Name: Alice Morris

Date: 2025

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Taylor

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 335-8.07-43.00. The adjustment reflects a change in condition of the dwelling that brings the assessed value to \$734,500.



Morris, 405 Burton Ave . Stipulated Value \$996, 900.jpeg



Morris, 421 Burton Ave, Stipulated Value \$710, 400.jpeg



Morris, 423 Burton Ave, Stipulated Value \$734,500.jpeg

On Sat, Apr 5, 2025 at 11:08 AM Katrina M. Mears <[kmears@sussexcountyde.gov](mailto: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 : 423 BURTON AV****Parcel ID: 335-8.07-43.00****Class: Mobile Home**

Card: 1 of 1

Printed: April 23, 2025

**CURRENT OWNER**MORRIS RONALD G & ALICE K  
405 BURTON AVE  
LEWES DE 19958**GENERAL INFORMATION**Living Units 1  
Neighborhood 6PR007  
Alternate ID 335080700430000000  
Vol / Pg 0/0  
District  
Zoning TOWN CODES  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0918		469,910

Total Acres: .0918  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	469,900	469,900	0	469,900
Building	0	264,600	189,300	0	264,630
Total	0	734,500	659,200	0	734,530

Value Flag TD335DM1  
Market ApproachManual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
09/09/24	JXL	Data Mailer Change	Owner
02/01/24	MAE	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
07/25/14	201406702	1,870	A085	Replace Existing 13x16 Shed Roof
06/28/94	84294-5	24,576	D010	Addition-Burton'S Subd.Lot 25
06/27/94	84294-4	2,600	D010	Renovations-Burton'S Subd.Lot 75
07/07/89	84294-3	450	D010	Remodeling-Burton Ave.
07/07/89	84294-2	500	D010	Remodeling-Burton Subd.Lot 75

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/24/86	18,750			0/0		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 423 BURTON AV

Parcel Id: 335-8.07-43.00

Class: Mobile Home

Card: 1 of 1

Printed: April 23, 2025

## Dwelling Information

Style	Cabin/Cottage	Year Built	1986
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	Forced Warm Air	Pre-Fab	

## Room Detail

Bedrooms	1	Full Baths	1
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	3
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	

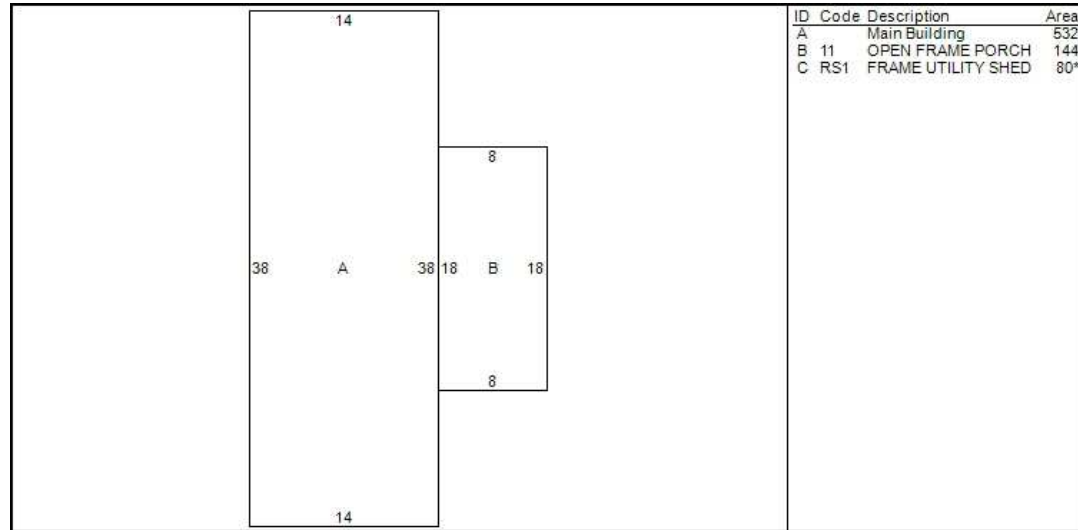
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	105,471	% Good	73
Plumbing	3,620	% Good Override	
Basement	-5,850	Functional	
Heating	8,750	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.24
		Additions	2,600
Subtotal	111,990		
Ground Floor Area	532		
Total Living Area	532	Dwelling Value	188,900

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	10 x 8		80	1	2000	C	A	410

## 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 335-8.07-48.00

Sussex County Board of Assessment VS Ronald & Alice Morris  
(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: \$ 1,055,600

Stipulated Value: \$ 996,900

Date: April 7, 2025

Signature of Owner or duly authorized agent: Alice Morris

Printed Name: Alice Morris

Date: 3/31/25

Signature of Sussex County Government Representative: Chris 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 335-8.07-48.00. The adjustment reflects a change in economic depreciation and approach that brings the assessed value to \$996,900.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 405 BURTON AV****Parcel ID: 335-8.07-48.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**MORRIS RONALD G & ALICE K  
405 BURTON AVE  
LEWES DE 19958**GENERAL INFORMATION**Living Units 1  
Neighborhood 6PR007  
Alternate ID 335080700480000000  
Vol / Pg 1937/70  
District  
Zoning TOWN CODES  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0918		469,910

Total Acres: .0918  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	469,900	469,900	0	469,900
Building	0	527,000	527,000	0	585,740
Total	0	996,900	996,900	0	1,055,640

**Value Flag** Cost Approach  
**TD335DM1****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
02/01/24	MAE	Info At Door	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
10/23/97	84302-1	93,640	D010 Dwellingw/6 Porches-Burton'S Ave	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/27/93	30,000			1937/70		
08/11/93		1				



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 405 BURTON AV

Parcel Id: 335-8.07-48.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Conventional	Year Built	1997
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	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	Propane	Openings	
System Type	Forced Warm Air	Pre-Fab	

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

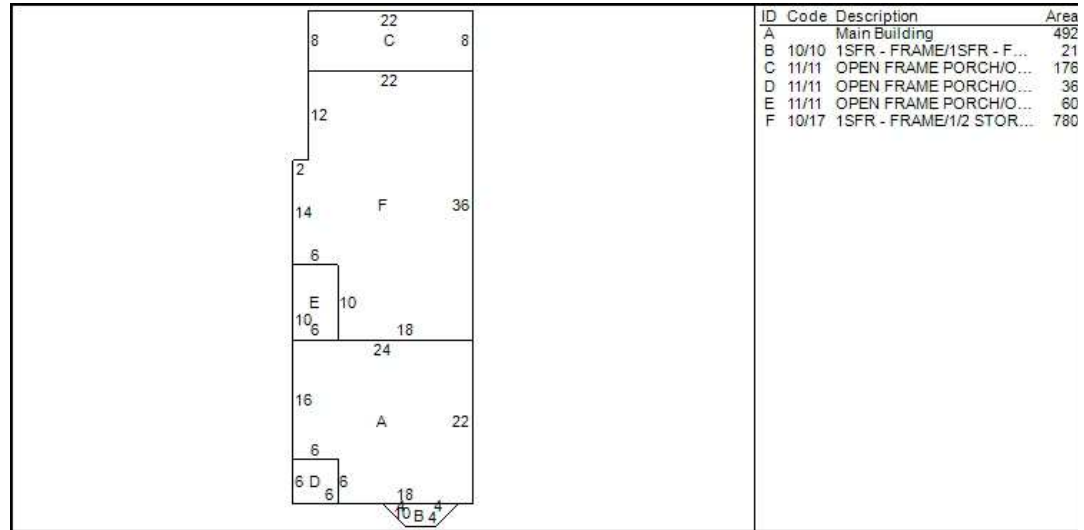
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	199,790	% Good	88
Plumbing	12,650	% Good Override	
Basement	-6,520	Functional	
Heating	0	Economic	95
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.24
Subtotal	205,920	Additions	63,100
Ground Floor Area	492		
Total Living Area	2,319	Dwelling Value	527,000

## 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)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-8.07-272.01

Sussex County Board of Assessment VS Seth Harris & Karen Rosen

(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: \$ 1,511,100

Stipulated Value: \$ 1,372,800

Date: 4/15/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Seth Harris

Date: 4/7/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 335-8.07-272.01. The adjustment reflects a change in grade and approach that brings the assessed value to \$1,372,800.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 423 W 3RD ST****Parcel ID: 335-8.07-272.01****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**HARRIS SETH D  
KAREN B ROSEN  
6309 LONDON LN  
BETHESDA MD 20817**GENERAL INFORMATION**Living Units 1  
Neighborhood 6PR007  
Alternate ID 335080702720100000  
Vol / Pg 5411/41  
District  
Zoning TOWN CODES  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1331			506,220

Total Acres: .1331  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	506,200	506,200	0	506,200
Building	0	866,600	866,600	0	940,230
Total	0	1,372,800	1,372,800	0	1,446,430

Value Flag TD335DM3  
Cost ApproachManual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
02/14/24	SDC	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
09/21/12	84212-1	188,344	D010 Dwelling W/Additions-N/West 3rd St	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/17/21	1,000,000	Land & Improv	Invalid Sale - Tyler	5411/41	Deed	HARRIS SETH D
06/01/12	325,000			4005/187		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 423 W 3RD ST

Parcel Id: 335-8.07-272.01

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Conventional	Year Built	2012
Story height	2	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	4	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	
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	

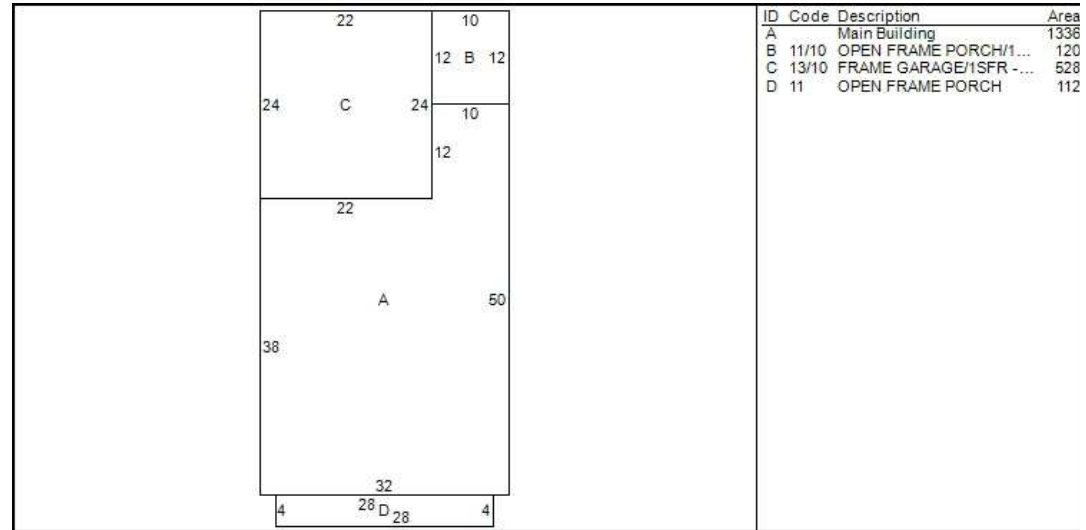
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	344,736	% Good	95
Plumbing	11,780	% Good Override	
Basement	-30,200	Functional	
Heating	28,600	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.24
Subtotal	354,920	Additions	49,700
Ground Floor Area	1,336		
Total Living Area	3,320	Dwelling Value	866,600

## Building Notes



ID	Code	Description	Area
A		Main Building	1336
B	11/10	OPEN FRAME PORCH/1...	120
C	13/10	FRAME GARAGE/1SFR -...	528
D	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: 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 21, 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 21, 2025

## Dwelling Information

<b>Style</b>	Twnhse Interior	<b>Year Built</b>	2020
<b>Story height</b>	1.75	<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>	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>	2
<b>Total Rooms</b>	6		
<b>Kitchen Type</b>		<b>Bath Type</b>	
<b>Kitchen Remod</b>	No	<b>Bath Remod</b>	No

## Adjustments

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

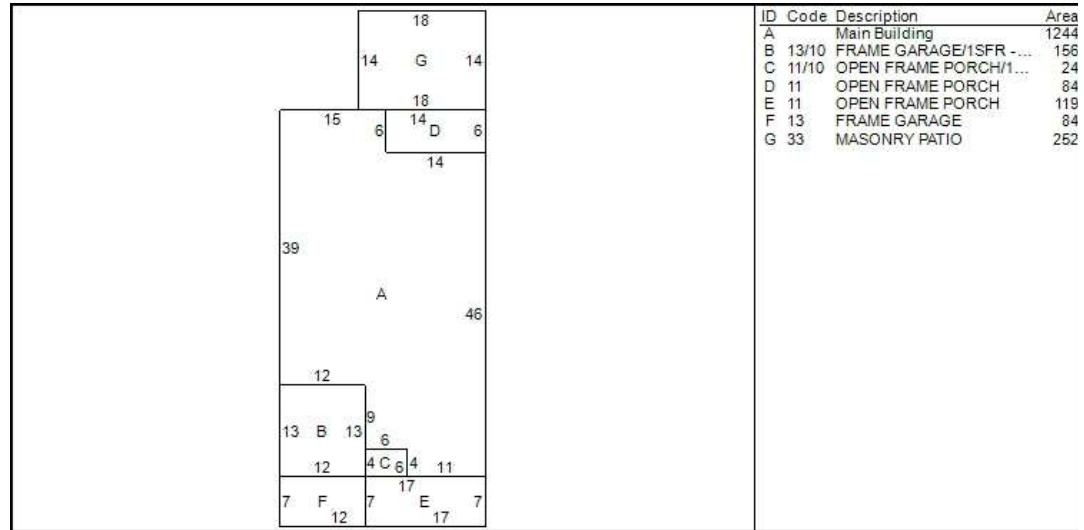
## Grade &amp; Depreciation

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

## Dwelling Computations

<b>Base Price</b>	316,506	<b>% Good</b>	99
<b>Plumbing</b>	10,780	<b>% Good Override</b>	
<b>Basement</b>	-29,860	<b>Functional</b>	
<b>Heating</b>	26,250	<b>Economic</b>	100
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.22
<b>Subtotal</b>	323,680	<b>Additions</b>	26,300
<b>Ground Floor Area</b>	1,244		
<b>Total Living Area</b>	2,357	<b>Dwelling Value</b>	423,000

## 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)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 336-11.00-73.00

Sussex County Board of Assessment VS Lillie Belknap  
(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: \$ 500,900 Stipulated Value: \$ 403,200

Date: 3/7/25

Signature of Owner or duly authorized agent: Lillie Belknap

Printed Name: Lillie Belknap

Date: 4-9-25

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, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 335-11.00-73.00. The adjustment reflects a modification to the cost approach to value and an economic depreciation that brings the assessed value to \$403,200.



## RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 120 TULIP DR

Parcel ID: 335-11.00-73.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 23, 2025

## CURRENT OWNER

BELKNAP LILLIE  
120 TULIP DR  
LEWES DE 19958

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR213  
Alternate ID 335110000730000000  
Vol / Pg 0/0  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.5800		294,300

Total Acres: .58  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	294,300	294,300	0	294,300
Building	0	108,900	108,900	0	206,640
Total	0	403,200	403,200	0	500,940

Value Flag Cost Approach  
TD335DM2Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
02/16/24	CMP	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/15/90	81834-2	5,000	D010 Deck-Dutch Acreslot 32	
10/02/84	81834-1	25,000	D010 Dwelling & Shed-Dutch Acres Lot 3	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/30/90	66,500			0/0		
09/25/84	11,500					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 120 TULIP DR

Parcel Id: 335-11.00-73.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 23, 2025

## Dwelling Information

Style	Cabin/Cottage	Year Built	1970
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	2	Full Baths	1
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	5	Bath Type	
Kitchen Type		Bath Remod	No
Kitchen Remod	No		

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

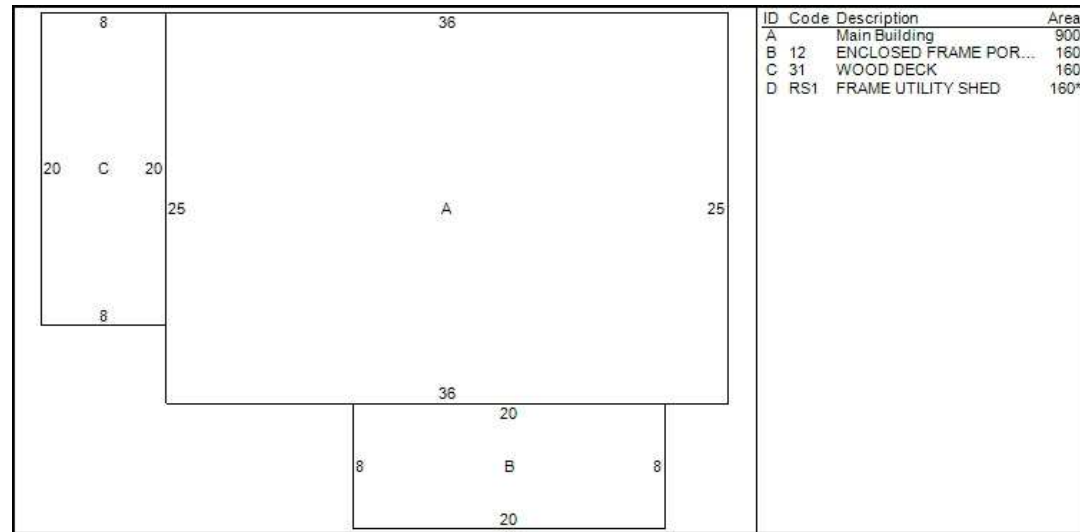
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	157,670	% Good	74
Plumbing	2,540	% Good Override	
Basement	-8,750	Functional	
Heating	13,080	Economic	85
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	164,540	Additions	4,600
Ground Floor Area	900		
Total Living Area	900	Dwelling Value	108,100

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	10 x 16		160	1	2000	C	A	820

## 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 335-12.00-3.11-S-5

Sussex County Board of Assessment VS James & Margaret Mulvaney  
(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: \$942,300

Stipulated Value: \$859,000

Date: 4/8/2025

Signature of Owner or duly authorized agent:

Printed Name: JAMES M. MULVANEY

Date: 4/3/25

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 335-12.00-3.11-S-5. The adjustment reflects a change in economic depreciation that brings the assessed value to \$859,000.

12030 COLLINS RD.  
LEWES, DE 19958

**RESIDENTIAL PROPERTY RECORD CARD**

2099

**SUSSEX COUNTY****Situs : 12030 COLLINS RD****Parcel ID: 335-12.00-3.11-S-5****Class: Residential - Condo**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**

MULVANEY JAMES M MARGARET A TTEE  
12030 COLLINS RD UNIT S 5  
LEWES DE 19958

**GENERAL INFORMATION**

Living Units 1  
Neighborhood 6AR168C  
Alternate ID 3351200000311S5000  
Vol / Pg 5796/124  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

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

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2790			109,800

Total Acres: .279  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	109,800	109,800	0	0
Building	0	749,200	749,200	0	0
Total	0	859,000	859,000	0	0

Value Flag Cost Approach  
TD335DM4

Manual Override Reason  
Base Date of Value  
Effective Date of Value

**Entrance Information**

Date	ID	Entry Code	Source
02/07/24	MEP	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
10/25/22			Invalid Sale - Tyler	5796/124	Deed	MULVANEY JAMES M MARGARET A TTEE
11/04/20	689,393			5344/226	Deed	MULVANEY JAMES M



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 12030 COLLINS RD

Parcel Id: 335-12.00-3.11-S-5

Class: Residential - Condo

Card: 1 of 1

Printed: April 24, 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	Full	# Car Bsmt Gar	0
FBLA Size	903	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	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	

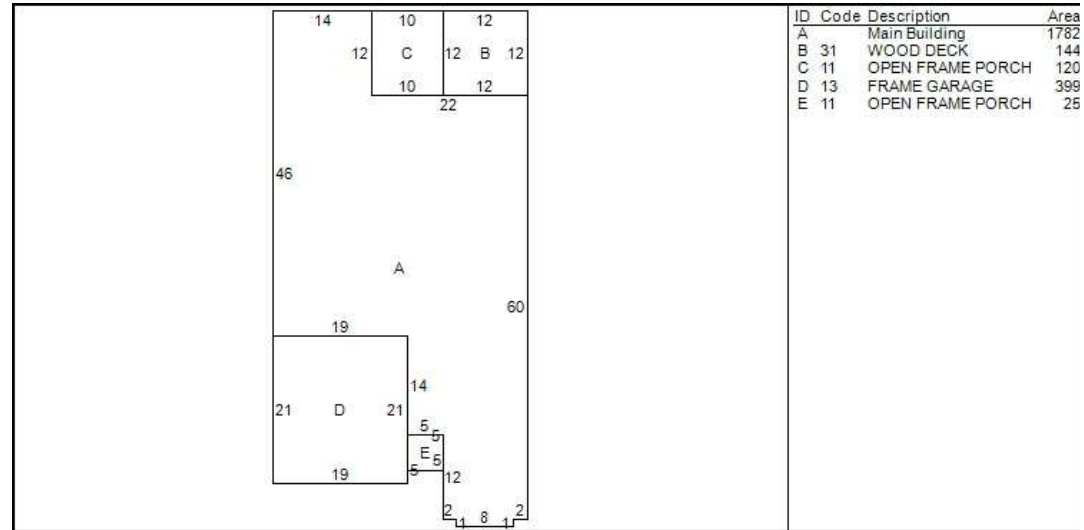
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	353,948	% Good	99
Plumbing	13,390	% Good Override	
Basement	0	Functional	
Heating	29,360	Economic	90
Attic	0	% Complete	100
Other Features	49,720	C&D Factor	
		Adj Factor	1.79
Subtotal	446,420	Additions	20,800
Ground Floor Area	1,782		
Total Living Area	1,782	Dwelling Value	749,200

## 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 335-12.00-373.00

Sussex County Board of Assessment VS Joel & Debra Christensen  
(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: \$ 1,285,700

Stipulated Value: \$ 997,700

Date: 4/15/25

Signature of Owner or duly authorized agent: Debra G. Christensen

Printed Name: Debra G. Christensen

Date: 4/9/25

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 335-12.00-373.00. The adjustment reflects a change in square footage, grade and economic depreciation that brings the assessed value to \$997,700.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 35503 RED TAIL RD****Parcel ID: 335-12.00-373.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 23, 2025

**CURRENT OWNER**CHRISTENSEN JOEL R  
DEBRA G CHRISTENSEN  
35503 RED TAIL RD  
LEWES DE 19958**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR219  
Alternate ID 335120003730000000  
Vol / Pg 4143/300  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.4982	Waterview - L2	449,350

Total Acres: .4982  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	449,400	449,400	0	449,400
Building	0	548,300	548,300	0	864,280
Total	0	997,700	997,700	0	1,313,680

Value Flag Cost Approach  
TD335DM3Manual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
08/07/24	KMB	Data Mailer Change	Owner
02/20/24	KFK	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
07/29/15	201506594	0	TEST	Wr 12802
05/09/14	201313456	301,582	A007	2 St Dwelling 76x63 Garage 24x28

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/01/13	275,000			4143/300		
08/16/10	220,000					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 35503 RED TAIL RD

Parcel Id: 335-12.00-373.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 23, 2025

## Dwelling Information

Style	Cape Cod	Year Built	2015
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	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	Geothermal	Pre-Fab	

## Room Detail

Bedrooms	5	Full Baths	4
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	

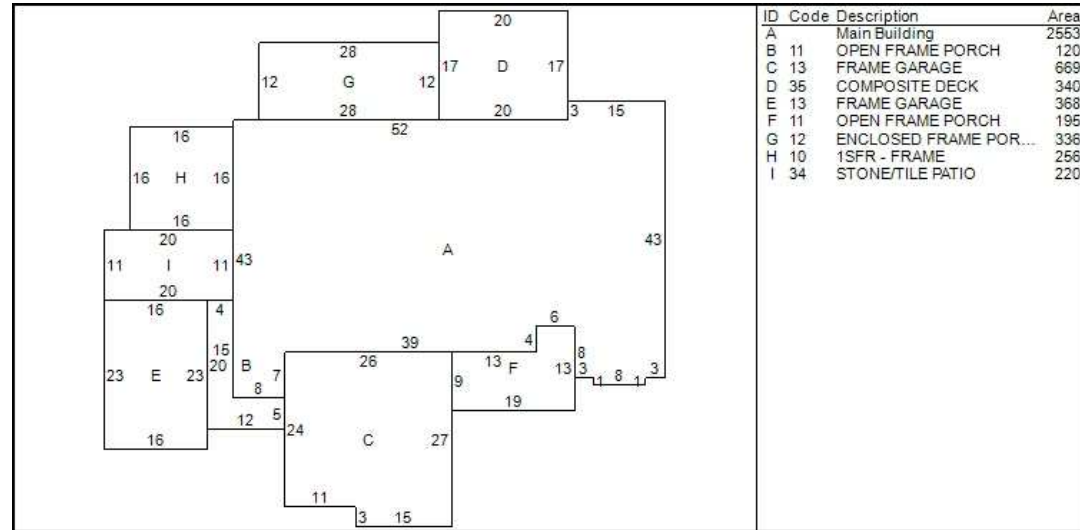
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	578,358	% Good	97
Plumbing	23,430	% Good Override	
Basement	0	Functional	
Heating	47,970	Economic	76
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	649,760	Additions	69,300
Ground Floor Area	2,553		
Total Living Area	3,447	Dwelling Value	548,300

## 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 430-19.00-6.00-56521

Sussex County Board of Assessment VS William Richards & Jennifer Brady

(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: \$ 110,700

Stipulated Value: \$ 87,300

Date: 4/23/25

Signature of Owner or duly authorized agent: James Brady agent

Printed Name: JAMES BRADY

Date: 4/3/25

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 430-19.00-6.00-56521. The adjustment reflects a change in type of heat and economic depreciation that brings the assessed value to \$87,300.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs :****Parcel ID: 430-19.00-6.00-56521****Class: Mobile Home Park**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**RICHARDS WILLIAM  
JENNIFER BRADY  
11247 SIXTH ST  
BRIDGEVILLE DE 19933**GENERAL INFORMATION**Living Units 1  
Neighborhood 5AC004M  
Alternate ID 430190000060056521  
Vol / Pg  
District  
Zoning  
Class Residential**Property Notes****Land Information**

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

Total Acres:  
Spot: Location: 6 NEIGHBORHOOD OR SPOT**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	0	0	0	0
Building	0	87,300	87,300	0	0
Total	0	87,300	87,300	0	0

Value Flag Cost Approach  
TD430DM2Manual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
05/15/24	TJA	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
11/08/21	202116332		A066 New Placement 2008 28x52 Marl	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
---------------	-------	------	----------	----------------	-----------	---------



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel Id: 430-19.00-6.00-56521

Class: Mobile Home Park

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Mobile Home - Dbl Wide	Year Built	2007
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color	52		

## 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	

## 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	27

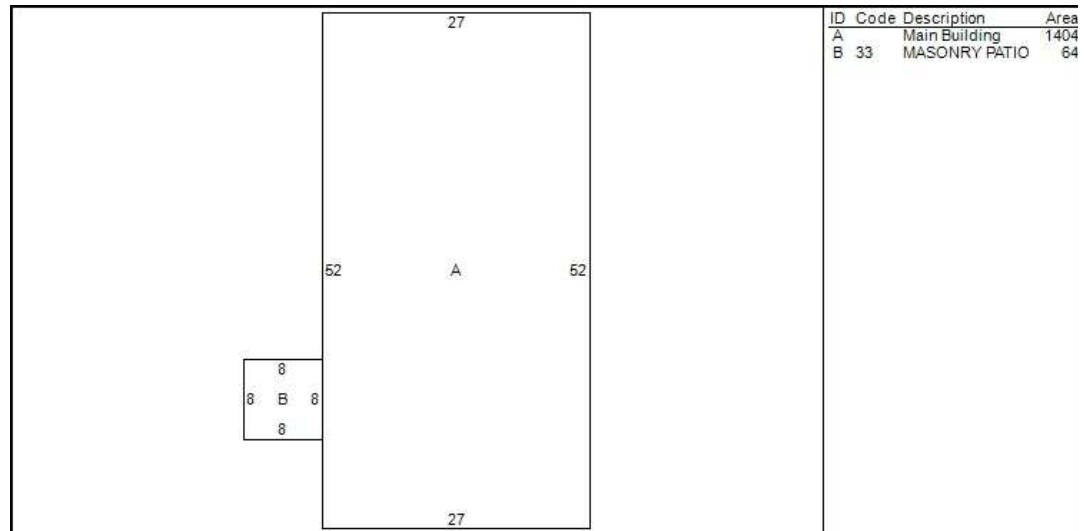
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	129,554	% Good	85
Plumbing	2,570	% Good Override	
Basement	-13,640	Functional	
Heating	9,820	Economic	80
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	128,300	Additions	100
Ground Floor Area	1,404		
Total Living Area	1,404	Dwelling Value	87,300

## Building Notes



## Outbuilding Data

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

## Condominium / Mobile Home Information

Complex Name	
Condo Model	LEW070076PAAB
Unit 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 21, 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 21, 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	

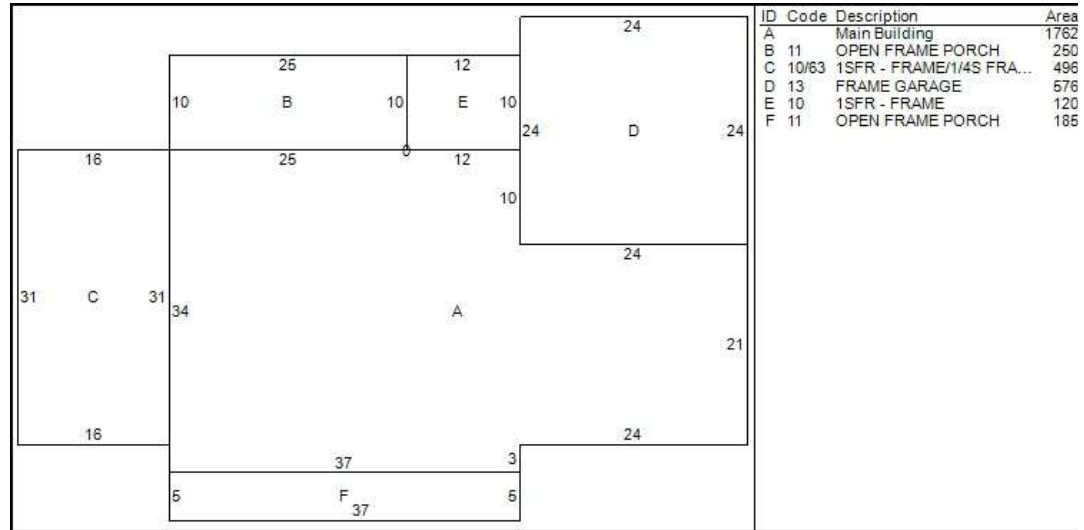
## Grade &amp; Depreciation

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)





---

Re: Assessment Appeal 531-12.08-29.00

---

From BOWINS <bowinss@aol.com>

Date Mon 4/14/2025 3:48 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 just corrected the accepted amount to \$101,400.

Sent from my iPhone

On Apr 14, 2025, at 3:44 PM, BOWINS <bowinss@aol.com> wrote:

This will confirm I accept the stipulated value of \$101,400.

Thank you.

Sent from my iPhone

On Apr 14, 2025, at 3:40 PM, Dianne Ruscavage  
<dianne.ruscavage@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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

***Kind Regards,  
Dianne***

<531-12.08-29.00.pdf>

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 513 OAK RD****Parcel ID: 531-12.08-29.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**JORYRSB RD LLC  
5 STRATTON LN  
STONY BROOK NY 11790**GENERAL INFORMATION**Living Units 1  
Neighborhood 3XR004  
Alternate ID 531120800290000000  
Vol / Pg 5939/163  
District  
Zoning TOWN CODES  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1653			36,290

Total Acres: .1653  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	36,300	36,300	0	36,300
Building	0	65,100	65,100	0	113,020
Total	0	101,400	101,400	0	149,320

Value Flag TD531DM2  
Cost ApproachManual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
08/18/23	SDC	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
07/11/23	95,000			5939/163		JORYRSB RD LLC
04/28/98	1			2283/202	Deed	



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 513 OAK RD

Parcel Id: 531-12.08-29.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Cabin/Cottage	Year Built	1953
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	Oil	Openings	1
System Type	Forced Warm Air	Pre-Fab	

## Room Detail

Bedrooms	3	Full Baths	1
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	

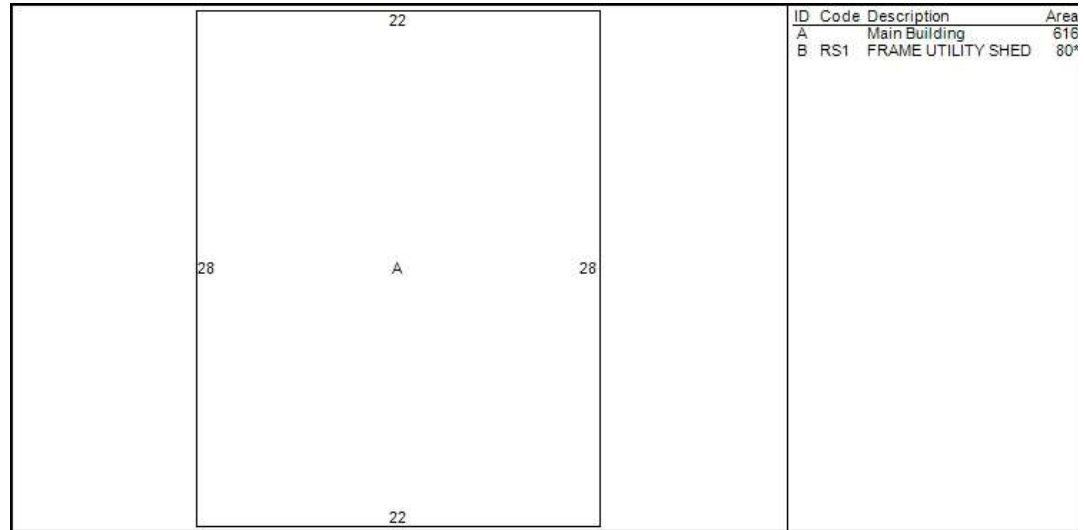
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	121,906	% Good	53
Plumbing	2,540	% Good Override	
Basement	-14,950	Functional	
Heating	10,110	Economic	
Attic	0	% Complete	100
Other Features	2,450	C&D Factor	
		Adj Factor	1
		Additions	
Subtotal	122,060		
Ground Floor Area	616		
Total Living Area	616	Dwelling Value	64,700

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	8 x 10		80	1	2000	C	A	410

## 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 531-13.00-5.02

Sussex County Board of Assessment VS Thad & Charles Palmer

(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: \$2,492,300

Stipulated Value: \$959,700

Date: 4-22-25

Signature of Owner or duly authorized agent: Thad E. Palmer

Printed Name: THAD PALMER

Date: 4/15/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 531-13.00-5.02. The adjustment reflects a change in square footage of building #4, removal of duplicate pole building, grades and income and expense that brings the assessed value to \$959,700.



<b>Situs :</b>	<b>PARCEL ID: 531-13.00-5.02</b>	<b>Class: 708</b>	<b>Card: 1 of 9</b>	<b>Printed: April 24, 2025</b>
----------------	----------------------------------	-------------------	---------------------	--------------------------------

CURRENT OWNER	GENERAL INFORMATION
PALMER THAD E TTEE IRR TR CHARLES E PALMER 117 NEW ST SEAFORD DE 19973 5650/242 02/24/2022	Living Units 0 Neighborhood 3XC001 Alternate ID 531130000050200000 Vol / Pg 5650/242 District Zoning TOWN CODES Class

**Property Notes**



Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 4.5000			165,000
Residual	AC 4.5000			67,500
Total Acres: 9				
Spot: Location: 8 INDUSTRIAL SITE				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	232,500	232,500	232,500	0
Building	0	727,200	2,062,100	727,200	0
Total	0	959,700	2,294,600	959,700	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Income Approach				
Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
01/14/25	NMJ	Estimated	Estimated
09/01/23	TJJ	Info At Door	Tenant

Permit Information				
Date Issued	Number	Price	Purpose	% Complete
02/04/25	202501431	80,000	A076	Pamler & Son: 48x80 Storage Buil
01/30/24	202401177	98,077	A076	48x96 Pole Building Storage
11/01/13	201313299	58,500	A026	Pole Barn/Storage 130.9' X 70'
02/10/97	91759-2	800	D010	Remodel.Office Bldg.-Harrington S
01/24/89	91759-1	1,000	D010	Office-Harrington St.

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/24/22			Invalid Sale - Tyler	5650/242	Deed	PALMER THAD E TTEE IRR TR
11/02/21			Invalid Sale - Tyler	5582/290	Deed	PALMER CHARLES E
11/02/21			Invalid Sale - Tyler	5582/280	Deed	PALMER RALPH B JR

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

<b>Situs :</b>	<b>Parcel Id: 531-13.00-5.02</b>	<b>Class: 708</b>	Card: 1 of 9	Printed: April 24, 2025
----------------	----------------------------------	-------------------	--------------	-------------------------

Building Information			Building Other Features													
Year Built/Eff Year	1970	/	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
Building #	1		1	Overhead Dr-Wood/Mtl		12	12		3							
Structure Type	Warehouse															
Identical Units	1															
Total Units	1															
Grade	C															
# Covered Parking																
# Uncovered Parking																
DBA	WORKS QUALITY															
	CARPET CARE															

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	2,400	200	Warehouse/Lt Mfg	12	Metal, Light	Steel	Normal	Hot Air	Central	Normal	2	3

Interior/Exterior Valuation Detail						Outbuilding Data									
Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD	Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	2,400	Warehouse/Lt Mfg	40	100	69,800	1	Carport	2000	12	20	1	240	C	A	910
						2	Conc Pave	1970			1	850	C	A	3,080



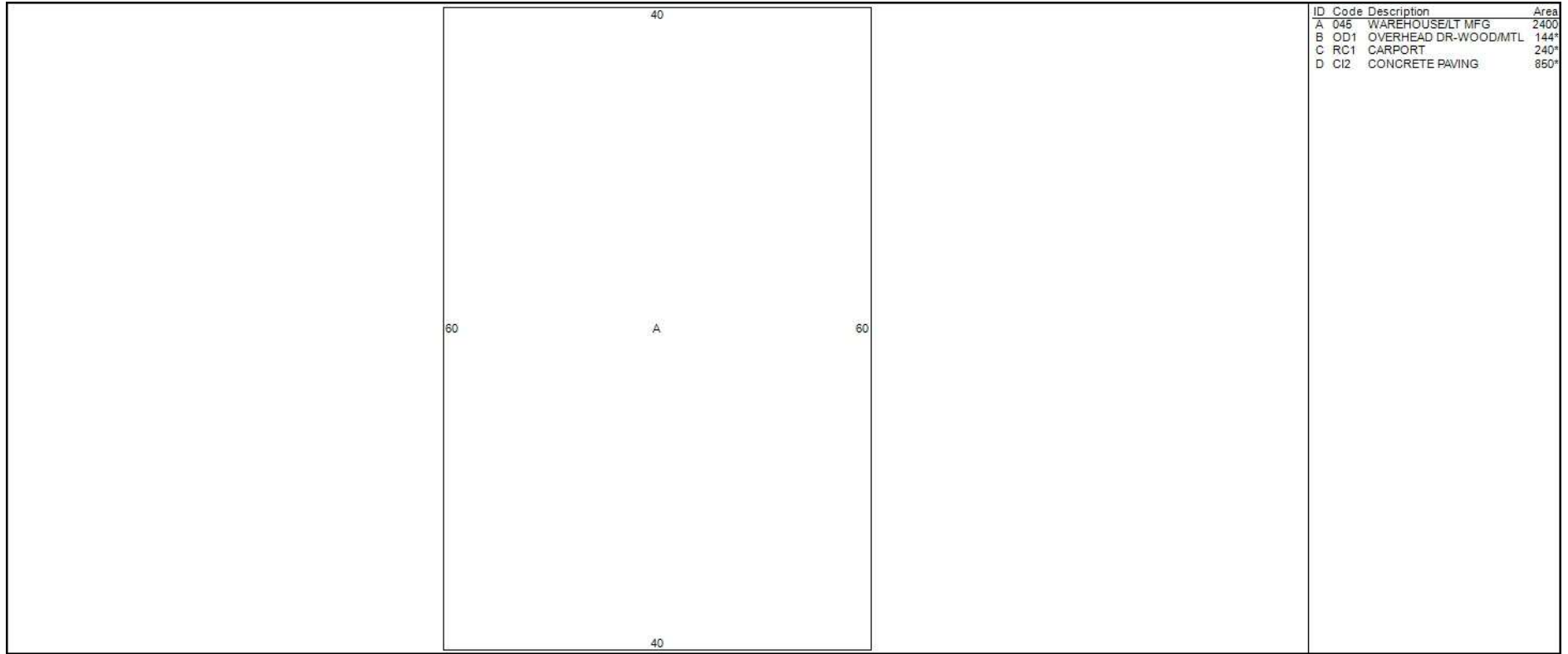
Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 1 of 9

Printed: April 24, 2025



Additional Property Photos



Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 1 of 9

Printed: April 24, 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
06	S	002 Multi Use Office	0	1,052	16.00		16,832	5		0	15,990	25			3,998	3,998	11,992
07	S	002 Whse / Lt Mfg	0	51,534	5.50	35.4	100,337	7		0	93,313	10			9,331	9,331	83,982

**Apartment Detail - Building 1 of 9**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

**Building Cost Detail - Building 1 of 9**

Total Gross Building Area	2,400
Replace, Cost New Less Depr	69,800
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	200
Final Building Value	139,600
Value per SF	58.17

**Notes - Building 1 of 9**

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

Total Net Income	95,974
Capitalization Rate	0.100000
Sub total	959,740
Residual Land Value	
Final Income Value	959,740
Total Gross Rent Area	52,586
Total Gross Building Area	52,586

<b>Situs :</b>	<b>PARCEL ID: 531-13.00-5.02</b>	<b>Class: 708</b>	<b>Card: 2 of 9</b>	<b>Printed: April 24, 2025</b>
----------------	----------------------------------	-------------------	---------------------	--------------------------------

CURRENT OWNER	GENERAL INFORMATION
PALMER THAD E TTEE IRR TR CHARLES E PALMER 117 NEW ST SEAFORD DE 19973 5650/242 02/24/2022	Living Units 0 Neighborhood 3XC001 Alternate ID 531130000050200000 Vol / Pg 5650/242 District Zoning TOWN CODES Class

Property Notes



Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	4.5000		165,000
Residual	AC	4.5000		67,500
Total Acres: 9				
Spot: Location: 8 INDUSTRIAL SITE				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	232,500	232,500	232,500	0
Building	0	727,200	2,062,100	727,200	0
Total	0	959,700	2,294,600	959,700	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Income Approach				
Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
01/14/25	NMJ	Estimated	Estimated
09/01/23	TJJ	Info At Door	Tenant

Permit Information				
Date Issued	Number	Price	Purpose	% Complete
02/04/25	202501431	80,000	A076	Pamler & Son: 48x80 Storage Buil
01/30/24	202401177	98,077	A076	48x96 Pole Building Storage
11/01/13	201313299	58,500	A026	Pole Barn/Storage 130.9' X 70'
02/10/97	91759-2	800	D010	Remodel.Office Bldg.-Harrington S
01/24/89	91759-1	1,000	D010	Office-Harrington St.

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/24/22			Invalid Sale - Tyler	5650/242	Deed	PALMER THAD E TTEE IRR TR
11/02/21			Invalid Sale - Tyler	5582/290	Deed	PALMER CHARLES E
11/02/21			Invalid Sale - Tyler	5582/280	Deed	PALMER RALPH B JR

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

**Situs :**

**Parcel Id: 531-13.00-5.02**

Class: 708

Card: 2 of 9

Printed: April 24, 2025

## Building Information

Year Built/Eff Year	1970 /
Building #	1
Structure Type	Office / Warehouse
Identical Units	1
Total Units	
Grade	C-
# Covered Parking	
# Uncovered Parking	
DBA	CENTURY SEALS

## Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units
1	Canopy Roof/Slab		6	16			1

### Interior/Exterior Information

Line	Level	From - To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	1,052	133	Multi-Use Office	8	Frame	Steel	Normal	Heat Pump	Central	Normal	3	2
2	01	01	100	1,596	195	Warehouse/Lt Mfg	9	Metal, Light	Steel	Normal	None	None	Normal	3	3

### Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	1,052	Multi-Use Office	40	100	48,820
2	1,596	Warehouse/Lt Mfg	45	100	40,140

## Outbuilding Data

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

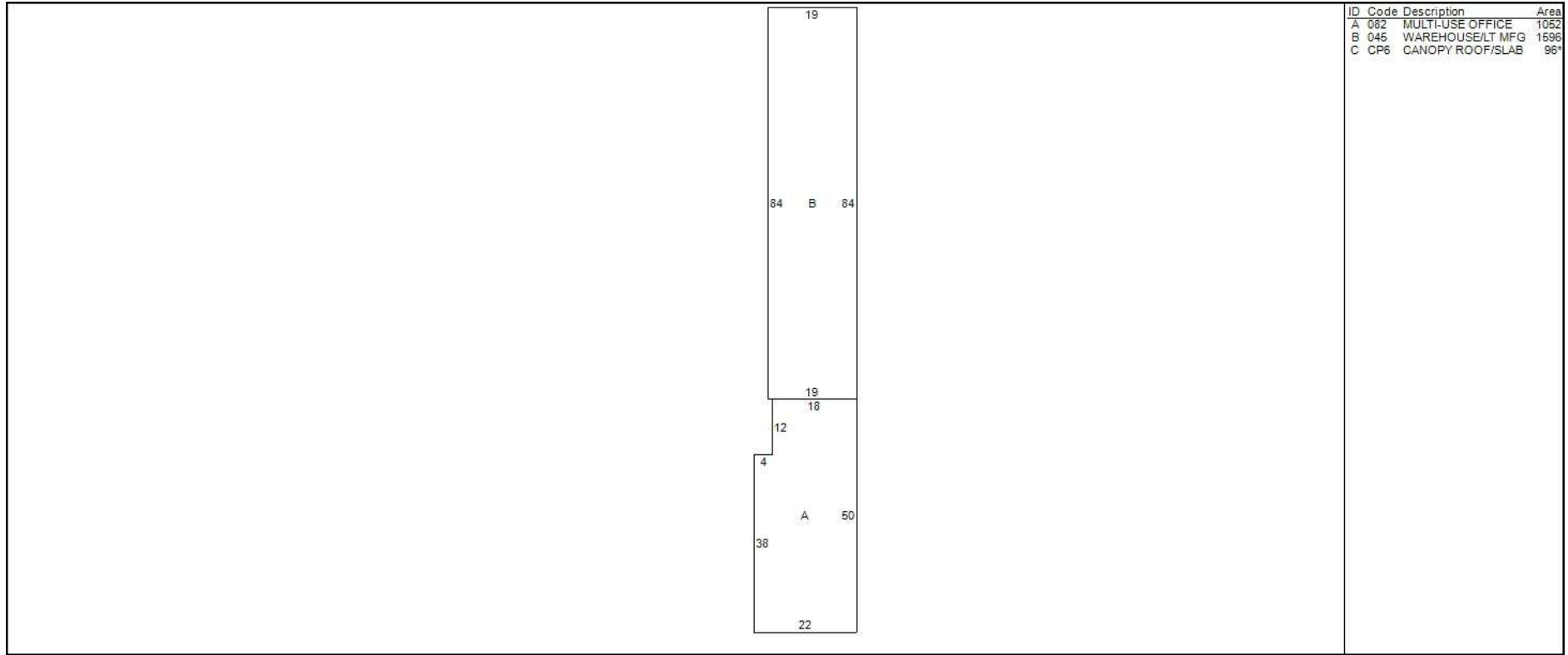
Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 2 of 9

Printed: April 24, 2025



**Additional Property Photos**



Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 2 of 9

Printed: April 24, 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
06	S	002 Multi Use Office	0	1,052	16.00		16,832	5		0	15,990	25			3,998	3,998	11,992
07	S	002 Whse / Lt Mfg	0	51,534	5.50	35.4	100,337	7		0	93,313	10			9,331	9,331	83,982

**Apartment Detail - Building 2 of 9**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

**Building Cost Detail - Building 2 of 9**

Total Gross Building Area	2,648
Replace, Cost New Less Depr	88,960
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	200
Final Building Value	177,920
Value per SF	67.19

**Notes - Building 2 of 9**

--

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

Total Net Income	95,974
Capitalization Rate	0.100000
Sub total	959,740
Residual Land Value	
Final Income Value	959,740
Total Gross Rent Area	52,586
Total Gross Building Area	52,586

<b>Situs :</b>	<b>PARCEL ID: 531-13.00-5.02</b>	<b>Class: 708</b>	<b>Card: 3 of 9</b>	<b>Printed: April 24, 2025</b>
----------------	----------------------------------	-------------------	---------------------	--------------------------------

CURRENT OWNER	GENERAL INFORMATION
PALMER THAD E TTEE IRR TR CHARLES E PALMER 117 NEW ST SEAFORD DE 19973 5650/242 02/24/2022	Living Units 0 Neighborhood 3XC001 Alternate ID 531130000050200000 Vol / Pg 5650/242 District Zoning TOWN CODES Class

Property Notes



Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	4.5000		165,000
Residual	AC	4.5000		67,500
Total Acres: 9 Spot: Location: 8 INDUSTRIAL SITE				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	232,500	232,500	232,500	0
Building	0	727,200	2,062,100	727,200	0
Total	0	959,700	2,294,600	959,700	0
Manual Override Reason Base Date of Value Effective Date of Value Value Flag Income Approach Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
01/14/25	NMJ	Estimated	Estimated
09/01/23	TJJ	Info At Door	Tenant

Permit Information				
Date Issued	Number	Price	Purpose	% Complete
02/04/25	202501431	80,000	A076	Pamler & Son: 48x80 Storage Buil
01/30/24	202401177	98,077	A076	48x96 Pole Building Storage
11/01/13	201313299	58,500	A026	Pole Barn/Storage 130.9' X 70'
02/10/97	91759-2	800	D010	Remodel.Office Bldg.-Harrington S
01/24/89	91759-1	1,000	D010	Office-Harrington St.

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/24/22			Invalid Sale - Tyler	5650/242	Deed	PALMER THAD E TTEE IRR TR
11/02/21			Invalid Sale - Tyler	5582/290	Deed	PALMER CHARLES E
11/02/21			Invalid Sale - Tyler	5582/280	Deed	PALMER RALPH B JR

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

Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 3 of 9

Printed: April 24, 2025

**Building Information**

Year Built/Eff Year 1990 /  
Building # 1  
Structure Type Warehouse  
Identical Units 1  
Total Units  
Grade D  
# Covered Parking  
# Uncovered Parking  
DBA CENTURY SEALS

**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	5,984	360	Warehouse/Lt Mfg	12	Metal, Light	Steel	Normal	None	None	Normal	3	3

**Interior/Exterior Valuation Detail**

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	5,984	Warehouse/Lt Mfg	45	100	130,100

**Outbuilding Data**

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



**Situs :**

**Parcel Id: 531-13.00-5.02**

Class: 708

Card: 3 of 9

Printed: April 24, 2025

ID	Code	Description	Area
A	046	WAREHOUSE/LT MFG	5984

### Additional Property Photos



Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 3 of 9

Printed: April 24, 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
06	S	002 Multi Use Office	0	1,052	16.00		16,832	5		0	15,990	25			3,998	3,998	11,992
07	S	002 Whse / Lt Mfg	0	51,534	5.50	35.4	100,337	7		0	93,313	10			9,331	9,331	83,982

**Apartment Detail - Building 3 of 9**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

**Building Cost Detail - Building 3 of 9**

Total Gross Building Area	5,984
Replace, Cost New Less Depr	130,100
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	200
Final Building Value	260,200
Value per SF	43.48

**Notes - Building 3 of 9**

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

Total Net Income	95,974
Capitalization Rate	0.100000
Sub total	959,740
Residual Land Value	
Final Income Value	959,740
Total Gross Rent Area	52,586
Total Gross Building Area	52,586

<b>Situs :</b>	<b>PARCEL ID: 531-13.00-5.02</b>	<b>Class: 708</b>	<b>Card: 4 of 9</b>	<b>Printed: April 24, 2025</b>
----------------	----------------------------------	-------------------	---------------------	--------------------------------

CURRENT OWNER	GENERAL INFORMATION
PALMER THAD E TTEE IRR TR CHARLES E PALMER 117 NEW ST SEAFORD DE 19973 5650/242 02/24/2022	Living Units 0 Neighborhood 3XC001 Alternate ID 531130000050200000 Vol / Pg 5650/242 District Zoning TOWN CODES Class

Property Notes



Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	4.5000		165,000
Residual	AC	4.5000		67,500
Total Acres: 9 Spot: Location: 8 INDUSTRIAL SITE				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	232,500	232,500	232,500	0
Building	0	727,200	2,062,100	727,200	0
Total	0	959,700	2,294,600	959,700	0
Manual Override Reason Base Date of Value Effective Date of Value Value Flag Income Approach Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
01/14/25	NMJ	Estimated	Estimated
09/01/23	TJJ	Info At Door	Tenant

Permit Information				
Date Issued	Number	Price	Purpose	% Complete
02/04/25	202501431	80,000	A076	Pamler & Son: 48x80 Storage Buil
01/30/24	202401177	98,077	A076	48x96 Pole Building Storage
11/01/13	201313299	58,500	A026	Pole Barn/Storage 130.9' X 70'
02/10/97	91759-2	800	D010	Remodel.Office Bldg.-Harrington S
01/24/89	91759-1	1,000	D010	Office-Harrington St.

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/24/22			Invalid Sale - Tyler	5650/242	Deed	PALMER THAD E TTEE IRR TR
11/02/21			Invalid Sale - Tyler	5582/290	Deed	PALMER CHARLES E
11/02/21			Invalid Sale - Tyler	5582/280	Deed	PALMER RALPH B JR

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

Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 4 of 9

Printed: April 24, 2025

**Building Information**

Year Built/Eff Year 1980 /  
Building # 1  
Structure Type Warehouse  
Identical Units 1  
Total Units  
Grade D-  
# Covered Parking  
# Uncovered Parking  
DBA NA

**Building Other Features**

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Overhead Dr-Wood/Mtl		12	14		7

**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	9,472	404	Warehouse/Lt Mfg	16	Metal, Light	Steel	Normal	None	None	Normal	3	3

**Interior/Exterior Valuation Detail**

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	9,472	Warehouse/Lt Mfg	45	100	203,990

**Outbuilding Data**

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

**Situs :**

**Parcel Id: 531-13.00-5.02**

Class: 708

Card: 4 of 9

Printed: April 24, 2025

The floor plan is a large rectangle with overall dimensions of 168" (width) by 9100" (length). The plan is divided into three main sections: a central rectangular area, a top-left corner area, and a top-right corner area.

**Central Rectangular Area:** This area is defined by dimensions of 70" (width) and 130" (height). The area calculation is shown as  $70 \times 130 = 9100$ .

**Top-Left Corner Area:** This area is a right-angled triangle with a base of 70" and a height of 130". The area calculation is shown as  $\frac{1}{2} \times 70 \times 130 = 4550$ .

**Top-Right Corner Area:** This area is a right-angled triangle with a base of 70" and a height of 130". The area calculation is shown as  $\frac{1}{2} \times 70 \times 130 = 4550$ .

**Total Area:** The total area of the warehouse is calculated as the sum of the three sections:  $9100 + 4550 + 4550 = 18200$ .

ID	Code	Description	Area
A	045	WAREHOUSE/LT MFG	9100
B	OD1	OVERHEAD DR-WOOD/MTL	168"

### Additional Property Photos



Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 4 of 9

Printed: April 24, 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
06	S	002 Multi Use Office	0	1,052	16.00		16,832	5		0	15,990	25			3,998	3,998	11,992
07	S	002 Whse / Lt Mfg	0	51,534	5.50	35.4	100,337	7		0	93,313	10			9,331	9,331	83,982

**Apartment Detail - Building 4 of 9**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

**Building Cost Detail - Building 4 of 9**

Total Gross Building Area	9,472
Replace, Cost New Less Depr	203,990
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	200
Final Building Value	407,980
Value per SF	43.07

**Notes - Building 4 of 9**

--

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

Total Net Income	95,974
Capitalization Rate	0.100000
Sub total	959,740
Residual Land Value	
Final Income Value	959,740
Total Gross Rent Area	52,586
Total Gross Building Area	52,586

<b>Situs :</b>	<b>PARCEL ID: 531-13.00-5.02</b>	<b>Class: 708</b>	<b>Card: 5 of 9</b>	<b>Printed: April 24, 2025</b>
----------------	----------------------------------	-------------------	---------------------	--------------------------------

CURRENT OWNER	GENERAL INFORMATION
PALMER THAD E TTEE IRR TR CHARLES E PALMER 117 NEW ST SEAFORD DE 19973 5650/242 02/24/2022	Living Units 0 Neighborhood 3XC001 Alternate ID 531130000050200000 Vol / Pg 5650/242 District Zoning TOWN CODES Class

Property Notes



Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	4.5000		165,000
Residual	AC	4.5000		67,500
Total Acres: 9				
Spot: Location: 8 INDUSTRIAL SITE				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	232,500	232,500	232,500	0
Building	0	727,200	2,062,100	727,200	0
Total	0	959,700	2,294,600	959,700	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Income Approach				
Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
01/14/25	NMJ	Estimated	Estimated
09/01/23	TJJ	Info At Door	Tenant

Permit Information				
Date Issued	Number	Price	Purpose	% Complete
02/04/25	202501431	80,000	A076	Pamler & Son: 48x80 Storage Buil
01/30/24	202401177	98,077	A076	48x96 Pole Building Storage
11/01/13	201313299	58,500	A026	Pole Barn/Storage 130.9' X 70'
02/10/97	91759-2	800	D010	Remodel.Office Bldg.-Harrington S
01/24/89	91759-1	1,000	D010	Office-Harrington St.

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/24/22			Invalid Sale - Tyler	5650/242	Deed	PALMER THAD E TTEE IRR TR
11/02/21			Invalid Sale - Tyler	5582/290	Deed	PALMER CHARLES E
11/02/21			Invalid Sale - Tyler	5582/280	Deed	PALMER RALPH B JR

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

Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 5 of 9

Printed: April 24, 2025

**Building Information**

Year Built/Eff Year 1980 /  
Building # 1  
Structure Type Warehouse  
Identical Units 1  
Total Units  
Grade D-  
# Covered Parking  
# Uncovered Parking  
DBA CENTURY SEALS

**Building Other Features**

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Overhead Dr-Wood/Mtl		11	11		3

**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	8,400	380	Warehouse/Lt Mfg	10	Metal, Light	Steel	Normal	None	None	None	2	3

**Interior/Exterior Valuation Detail**

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	8,400	Warehouse/Lt Mfg	40	100	147,010

**Outbuilding Data**

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



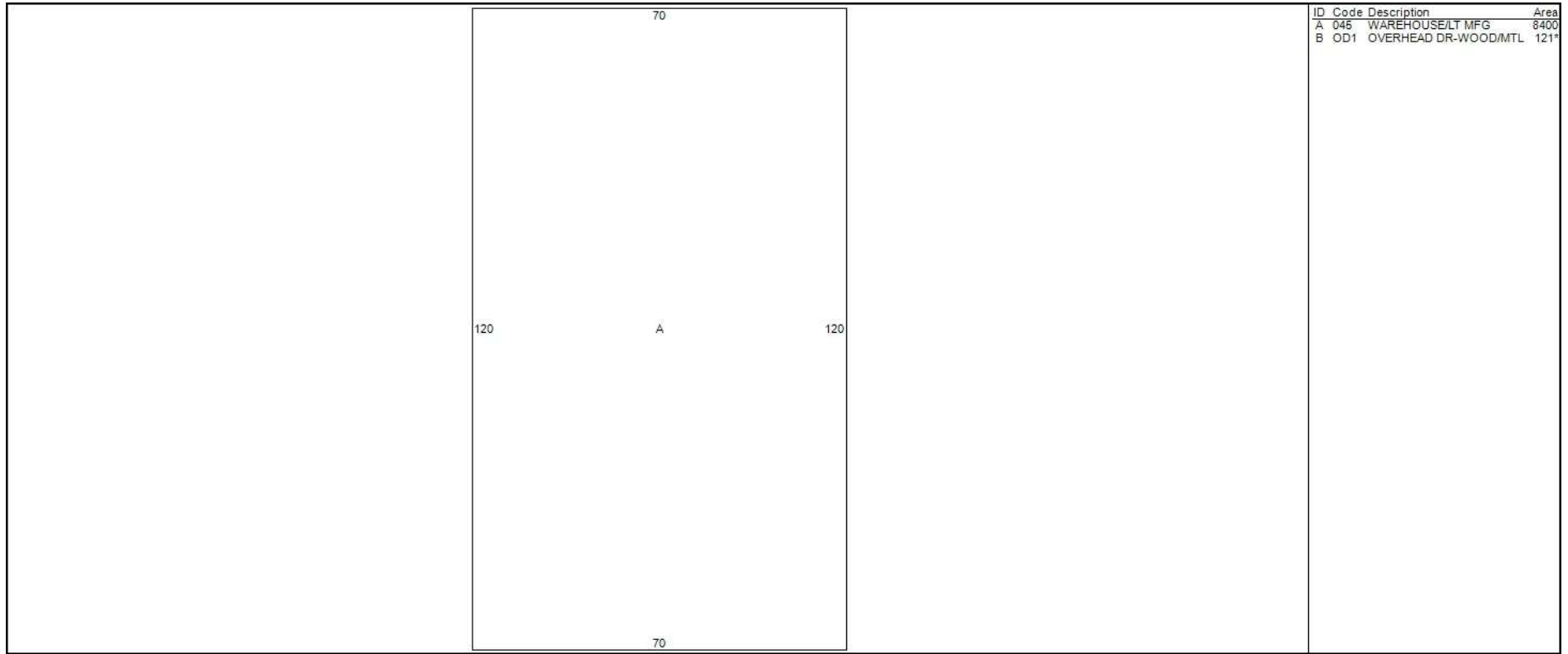
Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 5 of 9

Printed: April 24, 2025



**Additional Property Photos**



Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 5 of 9

Printed: April 24, 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
06	S	002 Multi Use Office	0	1,052	16.00		16,832	5		0	15,990	25			3,998	3,998	11,992
07	S	002 Whse / Lt Mfg	0	51,534	5.50	35.4	100,337	7		0	93,313	10			9,331	9,331	83,982

**Apartment Detail - Building 5 of 9**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

**Building Cost Detail - Building 5 of 9**

Total Gross Building Area	8,400
Replace, Cost New Less Depr	147,010
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	200
Final Building Value	294,020
Value per SF	35.00

**Notes - Building 5 of 9**

--

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

Total Net Income	95,974
Capitalization Rate	0.100000
Sub total	959,740
Residual Land Value	
Final Income Value	959,740
Total Gross Rent Area	52,586
Total Gross Building Area	52,586

<b>Situs :</b>	<b>PARCEL ID: 531-13.00-5.02</b>	<b>Class: 708</b>	<b>Card: 6 of 9</b>	<b>Printed: April 24, 2025</b>
----------------	----------------------------------	-------------------	---------------------	--------------------------------

CURRENT OWNER	GENERAL INFORMATION
PALMER THAD E TTEE IRR TR CHARLES E PALMER 117 NEW ST SEAFORD DE 19973 5650/242 02/24/2022	Living Units 0 Neighborhood 3XC001 Alternate ID 531130000050200000 Vol / Pg 5650/242 District Zoning TOWN CODES Class

Property Notes



Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	4.5000		165,000
Residual	AC	4.5000		67,500
Total Acres: 9				
Spot: Location: 8 INDUSTRIAL SITE				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	232,500	232,500	232,500	0
Building	0	727,200	2,062,100	727,200	0
Total	0	959,700	2,294,600	959,700	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Income Approach				
Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
01/14/25	NMJ	Estimated	Estimated
09/01/23	TJJ	Info At Door	Tenant

Permit Information				
Date Issued	Number	Price	Purpose	% Complete
02/04/25	202501431	80,000	A076	Pamler & Son: 48x80 Storage Buil
01/30/24	202401177	98,077	A076	48x96 Pole Building Storage
11/01/13	201313299	58,500	A026	Pole Barn/Storage 130.9' X 70'
02/10/97	91759-2	800	D010	Remodel.Office Bldg.-Harrington S
01/24/89	91759-1	1,000	D010	Office-Harrington St.

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/24/22			Invalid Sale - Tyler	5650/242	Deed	PALMER THAD E TTEE IRR TR
11/02/21			Invalid Sale - Tyler	5582/290	Deed	PALMER CHARLES E
11/02/21			Invalid Sale - Tyler	5582/280	Deed	PALMER RALPH B JR

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

Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 6 of 9

Printed: April 24, 2025

**Building Information**

Year Built/Eff Year 1980 /  
Building # 1  
Structure Type Warehouse  
Identical Units 1  
Total Units  
Grade D-  
# Covered Parking  
# Uncovered Parking  
DBA NA

**Building Other Features**

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Overhead Dr-Wood/Mtl		10	12		3
1	Overhead Dr-Wood/Mtl		10	10		1

**Interior/Exterior Information**

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	3,774	250	Warehouse/Lt Mfg	12	Metal, Light	Steel	Normal	None	None	Normal	3	3

**Interior/Exterior Valuation Detail**

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	3,774	Warehouse/Lt Mfg	45	100	82,000

**Outbuilding Data**

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

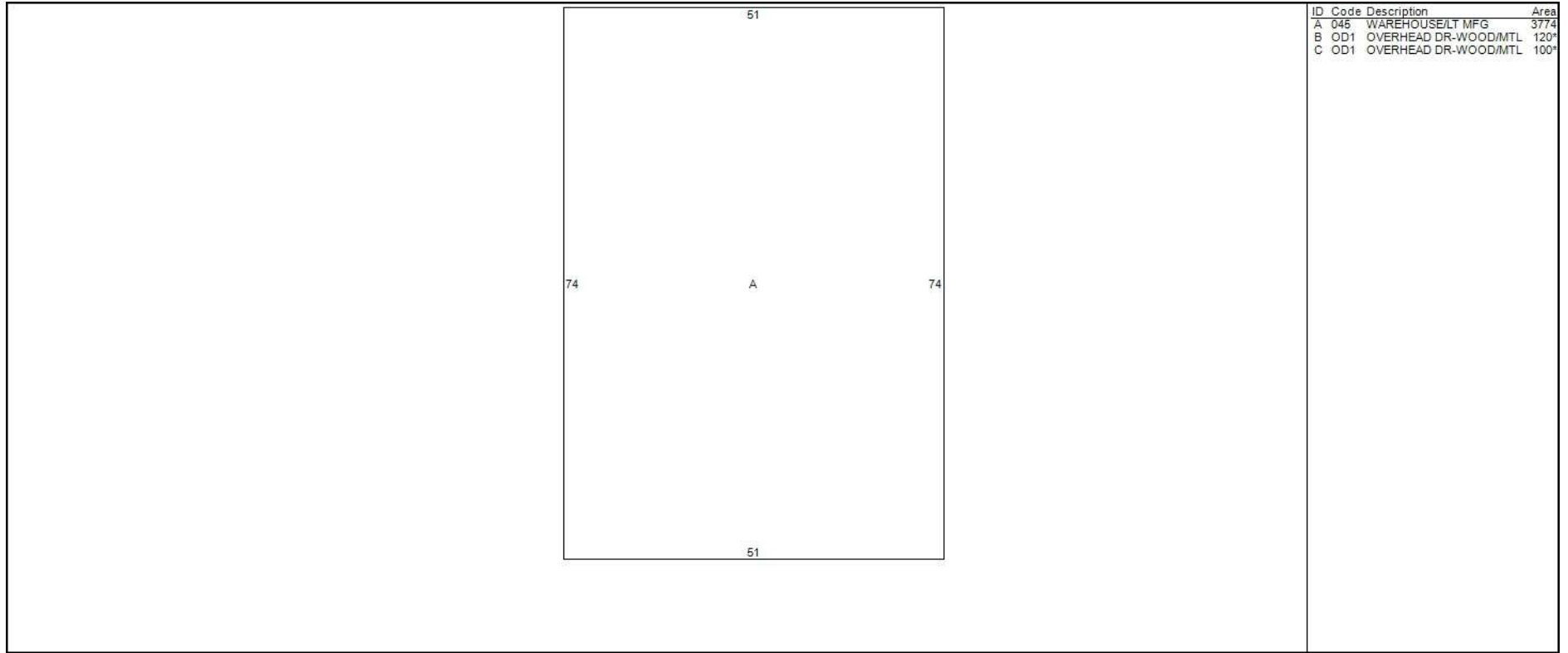
Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 6 of 9

Printed: April 24, 2025



Additional Property Photos



Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 6 of 9

Printed: April 24, 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
06	S	002 Multi Use Office	0	1,052	16.00		16,832	5		0	15,990	25			3,998	3,998	11,992
07	S	002 Whse / Lt Mfg	0	51,534	5.50	35.4	100,337	7		0	93,313	10			9,331	9,331	83,982

**Apartment Detail - Building 6 of 9**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

**Building Cost Detail - Building 6 of 9**

Total Gross Building Area	3,774
Replace, Cost New Less Depr	82,000
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	200
Final Building Value	164,000
Value per SF	43.46

**Notes - Building 6 of 9**

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

Total Net Income	95,974
Capitalization Rate	0.100000
Sub total	959,740
Residual Land Value	
Final Income Value	959,740
Total Gross Rent Area	52,586
Total Gross Building Area	52,586

<b>Situs :</b>	<b>PARCEL ID: 531-13.00-5.02</b>	<b>Class: 708</b>	<b>Card: 7 of 9</b>	<b>Printed: April 24, 2025</b>
----------------	----------------------------------	-------------------	---------------------	--------------------------------

CURRENT OWNER	GENERAL INFORMATION
PALMER THAD E TTEE IRR TR CHARLES E PALMER 117 NEW ST SEAFORD DE 19973 5650/242 02/24/2022	Living Units 0 Neighborhood 3XC001 Alternate ID 531130000050200000 Vol / Pg 5650/242 District Zoning TOWN CODES Class

**Property Notes**



Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	4.5000		165,000
Residual	AC	4.5000		67,500
Total Acres: 9				
Spot: Location: 8 INDUSTRIAL SITE				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	232,500	232,500	232,500	0
Building	0	727,200	2,062,100	727,200	0
Total	0	959,700	2,294,600	959,700	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Income Approach				
Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
01/14/25	NMJ	Estimated	Estimated
09/01/23	TJJ	Info At Door	Tenant

Permit Information				
Date Issued	Number	Price	Purpose	% Complete
02/04/25	202501431	80,000	A076	Pamler & Son: 48x80 Storage Buil
01/30/24	202401177	98,077	A076	48x96 Pole Building Storage
11/01/13	201313299	58,500	A026	Pole Barn/Storage 130.9' X 70'
02/10/97	91759-2	800	D010	Remodel.Office Bldg.-Harrington S
01/24/89	91759-1	1,000	D010	Office-Harrington St.

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/24/22			Invalid Sale - Tyler	5650/242	Deed	PALMER THAD E TTEE IRR TR
11/02/21			Invalid Sale - Tyler	5582/290	Deed	PALMER CHARLES E
11/02/21			Invalid Sale - Tyler	5582/280	Deed	PALMER RALPH B JR

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

**Situs :**

**Parcel Id: 531-13.00-5.02**

Class: 708

Card: 7 of 9

Printed: April 24, 2025

## Building Information

Year Built/Eff Year	1970 /
Building #	1
Structure Type	Warehouse
Identical Units	1
Total Units	
Grade	D-
# Covered Parking	
# Uncovered Parking	
DBA	NA

## Building Other Features

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

### Interior/Exterior Information

Line	Level	From - To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	4,896	344	Warehouse/Lt Mfg	11	Metal, Light	Steel	Normal	None	None	Normal	1	2

### Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	4,896	Warehouse/Lt Mfg	10	100	22,370

## Outbuilding Data

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



<b>Situs :</b>	<b>Parcel Id: 531-13.00-5.02</b>	<b>Class: 708</b>	<b>Card: 7 of 9</b>	<b>Printed: April 24, 2025</b>
----------------	----------------------------------	-------------------	---------------------	--------------------------------

			<table> <tr> <th>ID</th><th>Code</th><th>Description</th><th>Area</th></tr> <tr> <td>A</td><td>045</td><td>WAREHOUSE/LT MFG</td><td>4896</td></tr> </table>	ID	Code	Description	Area	A	045	WAREHOUSE/LT MFG	4896
ID	Code	Description	Area								
A	045	WAREHOUSE/LT MFG	4896								
	36										
	136	A	136								
	36										

**Additional Property Photos**



Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 7 of 9

Printed: April 24, 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
06	S	002 Multi Use Office	0	1,052	16.00		16,832	5		0	15,990	25			3,998	3,998	11,992
07	S	002 Whse / Lt Mfg	0	51,534	5.50	35.4	100,337	7		0	93,313	10			9,331	9,331	83,982

**Apartment Detail - Building 7 of 9**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

**Building Cost Detail - Building 7 of 9**

Total Gross Building Area	4,896
Replace, Cost New Less Depr	22,370
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	200
Final Building Value	44,740
Value per SF	9.14

**Notes - Building 7 of 9**

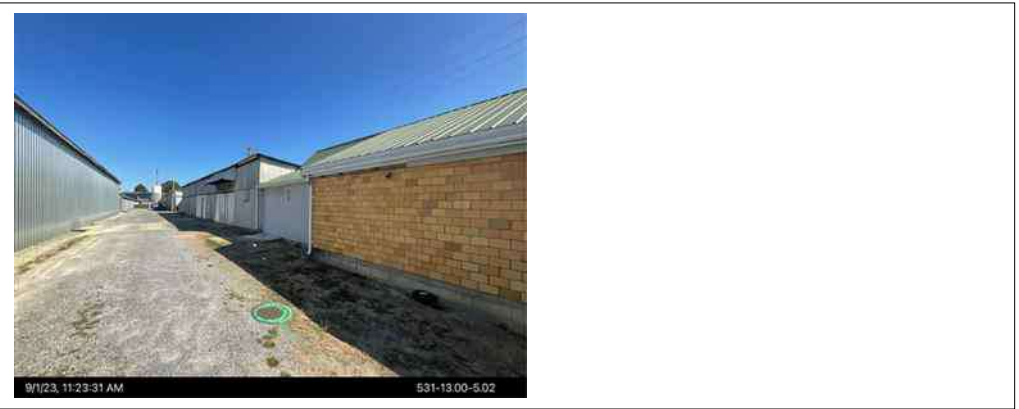
**Income Summary (Includes all Building on Parcel)**

Total Net Income	95,974
Capitalization Rate	0.100000
Sub total	959,740
Residual Land Value	
Final Income Value	959,740
Total Gross Rent Area	52,586
Total Gross Building Area	52,586

<b>Situs :</b>	<b>PARCEL ID: 531-13.00-5.02</b>	<b>Class: 708</b>	<b>Card: 8 of 9</b>	<b>Printed: April 24, 2025</b>
----------------	----------------------------------	-------------------	---------------------	--------------------------------

CURRENT OWNER	GENERAL INFORMATION
PALMER THAD E TTEE IRR TR CHARLES E PALMER 117 NEW ST SEAFORD DE 19973 5650/242 02/24/2022	Living Units 0 Neighborhood 3XC001 Alternate ID 531130000050200000 Vol / Pg 5650/242 District Zoning TOWN CODES Class

**Property Notes**



Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	4.5000		165,000
Residual	AC	4.5000		67,500
Total Acres: 9				
Spot: Location: 8 INDUSTRIAL SITE				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	232,500	232,500	232,500	0
Building	0	727,200	2,062,100	727,200	0
Total	0	959,700	2,294,600	959,700	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Income Approach				
Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
01/14/25	NMJ	Estimated	Estimated
09/01/23	TJJ	Info At Door	Tenant

Permit Information				
Date Issued	Number	Price	Purpose	% Complete
02/04/25	202501431	80,000	A076	Pamler & Son: 48x80 Storage Buil
01/30/24	202401177	98,077	A076	48x96 Pole Building Storage
11/01/13	201313299	58,500	A026	Pole Barn/Storage 130.9' X 70'
02/10/97	91759-2	800	D010	Remodel.Office Bldg.-Harrington S
01/24/89	91759-1	1,000	D010	Office-Harrington St.

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/24/22			Invalid Sale - Tyler	5650/242	Deed	PALMER THAD E TTEE IRR TR
11/02/21			Invalid Sale - Tyler	5582/290	Deed	PALMER CHARLES E
11/02/21			Invalid Sale - Tyler	5582/280	Deed	PALMER RALPH B JR

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

**Situs :**

**Parcel Id: 531-13.00-5.02**

Class: 708

Card: 8 of 9

Printed: April 24, 2025

Building Information	
Year Built/Eff Year	1970 /
Building #	1
Structure Type	Warehouse
Identical Units	1
Total Units	
Grade	D-
# Covered Parking	
# Uncovered Parking	
DBA	NA

Building Other Features															
Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units
1	Overhead Dr-Wood/Mtl		12	14			2								
1	Overhead Dr-Wood/Mtl		12	12			15								

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	11,340	594	Warehouse/Lt Mfg	14	Metal, Light	Steel	Normal	None	None	Normal	3	2

[illegible]

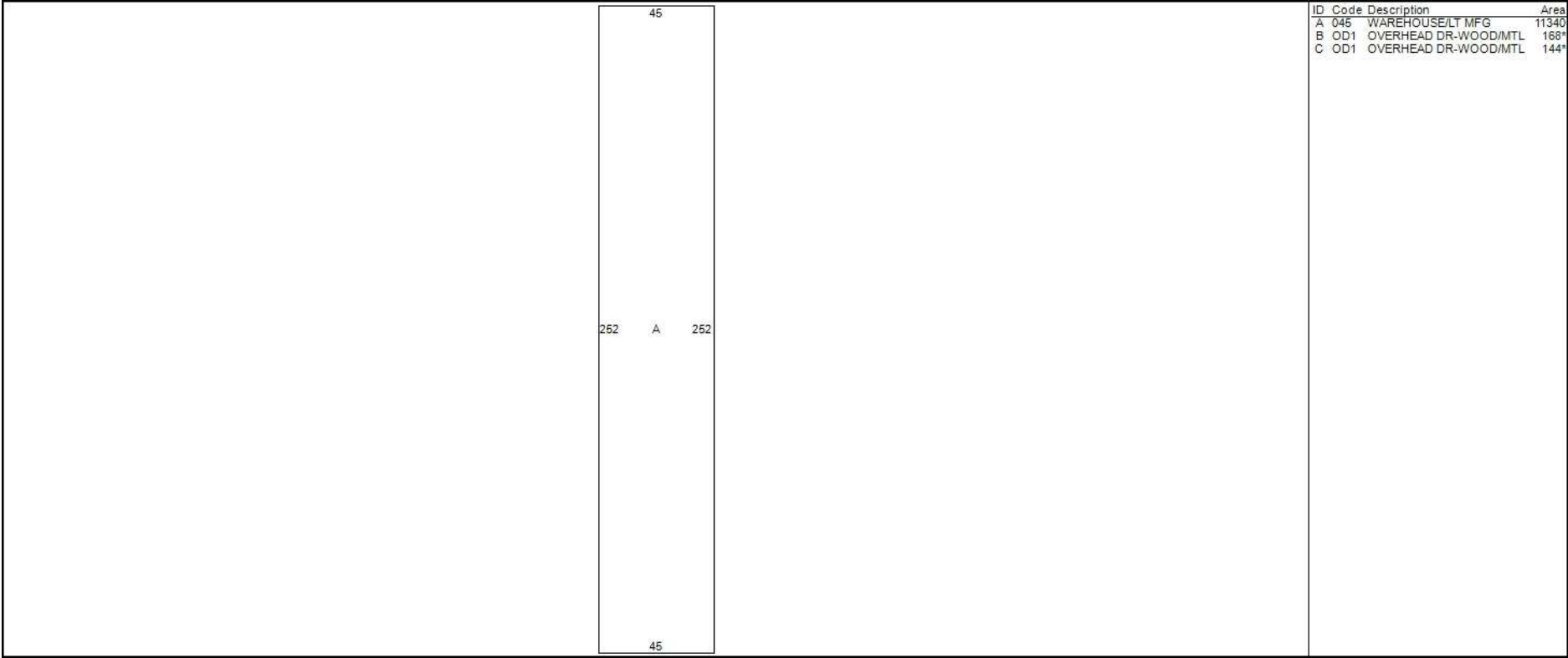
Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 8 of 9

Printed: April 24, 2025



Additional Property Photos



Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 8 of 9

Printed: April 24, 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
06	S	002 Multi Use Office	0	1,052	16.00		16,832	5		0	15,990	25			3,998	3,998	11,992
07	S	002 Whse / Lt Mfg	0	51,534	5.50	35.4	100,337	7		0	93,313	10			9,331	9,331	83,982

**Apartment Detail - Building 8 of 9**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

**Building Cost Detail - Building 8 of 9**

Total Gross Building Area	11,340
Replace, Cost New Less Depr	227,020
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	200
Final Building Value	454,040
Value per SF	40.04

**Notes - Building 8 of 9**

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

Total Net Income	95,974
Capitalization Rate	0.100000
Sub total	959,740
Residual Land Value	
Final Income Value	959,740
Total Gross Rent Area	52,586
Total Gross Building Area	52,586

<b>Situs :</b>	<b>PARCEL ID: 531-13.00-5.02</b>	<b>Class: 708</b>	<b>Card: 9 of 9</b>	<b>Printed: April 24, 2025</b>
----------------	----------------------------------	-------------------	---------------------	--------------------------------

CURRENT OWNER	GENERAL INFORMATION
PALMER THAD E TTEE IRR TR CHARLES E PALMER 117 NEW ST SEAFORD DE 19973 5650/242 02/24/2022	Living Units 0 Neighborhood 3XC001 Alternate ID 531130000050200000 Vol / Pg 5650/242 District Zoning TOWN CODES Class

Property Notes



Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	4.5000		165,000
Residual	AC	4.5000		67,500
Total Acres: 9				
Spot: Location: 8 INDUSTRIAL SITE				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	232,500	232,500	232,500	0
Building	0	727,200	2,062,100	727,200	0
Total	0	959,700	2,294,600	959,700	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Income Approach				
Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
01/14/25	NMJ	Estimated	Estimated
09/01/23	TJJ	Info At Door	Tenant

Permit Information				
Date Issued	Number	Price	Purpose	% Complete
02/04/25	202501431	80,000	A076	Pamler & Son: 48x80 Storage Buil
01/30/24	202401177	98,077	A076	48x96 Pole Building Storage
11/01/13	201313299	58,500	A026	Pole Barn/Storage 130.9' X 70'
02/10/97	91759-2	800	D010	Remodel.Office Bldg.-Harrington S
01/24/89	91759-1	1,000	D010	Office-Harrington St.

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/24/22			Invalid Sale - Tyler	5650/242	Deed	PALMER THAD E TTEE IRR TR
11/02/21			Invalid Sale - Tyler	5582/290	Deed	PALMER CHARLES E
11/02/21			Invalid Sale - Tyler	5582/280	Deed	PALMER RALPH B JR

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

**Situs :**

**Parcel Id: 531-13.00-5.02**

Class: 708

Card: 9 of 9

Printed: April 24, 2025

## Building Information

Year Built/Eff Year	1970 /
Building #	1
Structure Type	Warehouse
Identical Units	1
Total Units	
Grade	D-
# Covered Parking	
# Uncovered Parking	
DBA	NA

## Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Overhead Dr-Wood/Mtl		9	11		9							

### 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	3,672	284	Warehouse/Lt Mfg	10	Metal, Light	Steel	Normal	None	None	Normal	3	1

### Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	3,672	Warehouse/Lt Mfg	30	100	55,820

## Outbuilding Data

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



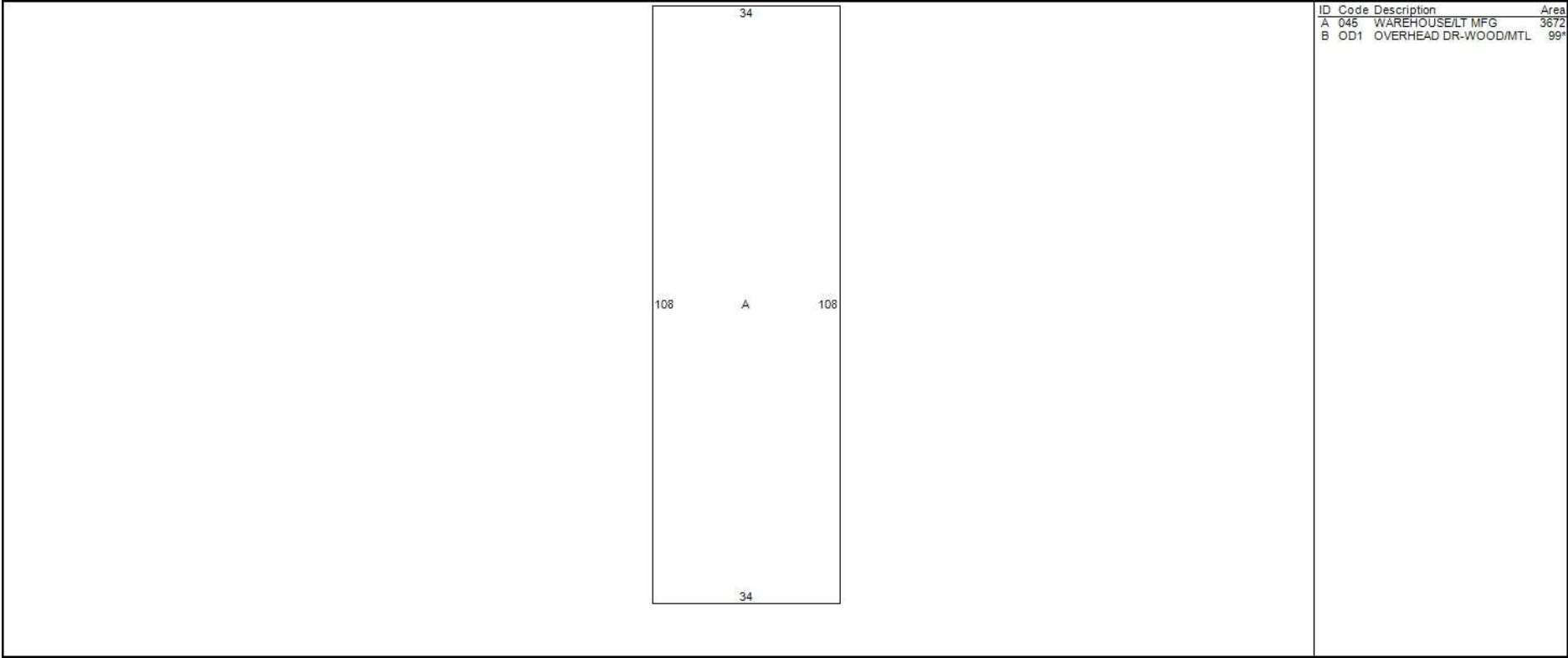
Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 9 of 9

Printed: April 24, 2025



Additional Property Photos



Situs :

Parcel Id: 531-13.00-5.02

Class: 708

Card: 9 of 9

Printed: April 24, 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
06	S	002 Multi Use Office	0	1,052	16.00		16,832	5		0	15,990	25			3,998	3,998	11,992
07	S	002 Whse / Lt Mfg	0	51,534	5.50	35.4	100,337	7		0	93,313	10			9,331	9,331	83,982

**Apartment Detail - Building 9 of 9**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

**Building Cost Detail - Building 9 of 9**

Total Gross Building Area	3,672
Replace, Cost New Less Depr	55,820
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	200
Final Building Value	111,640
Value per SF	30.40

**Notes - Building 9 of 9**

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

Total Net Income	95,974
Capitalization Rate	0.100000
Sub total	959,740
Residual Land Value	
Final Income Value	959,740
Total Gross Rent Area	52,586
Total Gross Building Area	52,586





Outlook

---

Re: Assessment Appeal 532-23.00-33.00

---

From MTINGLE57@COMCAST.NET <MTINGLE57@COMCAST.NET>

Date Tue 4/22/2025 6:25 AM

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

Cc melinda.tingle@edwardjones.com <melinda.tingle@edwardjones.com>

**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! Thank you for the prompt attention to this matter. Maurice F. Tingle accepts the stipulated assessment value of \$263,300 for the above referenced parcel. Ruth Ann Tingle is deceased. The letter of acceptance will also be forwarded to your email within a week or so. Thanks again. Maurice F. Tingle

On 04/16/2025 2:24 PM EDT Dianne Ruscavage <dianne.ruscavage@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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,  
Dianne*

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 18316 LINE CHURCH RD****Parcel ID: 532-23.00-33.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**TINGLE MAURICE F & RUTH ANN  
18316 LINE CHURCH RD  
DELMAR DE 19940**GENERAL INFORMATION**Living Units 1  
Neighborhood 7AR003  
Alternate ID 532230000330000000  
Vol / Pg 0/0  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.5645		49,380

Total Acres: .5645  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	49,400	49,400	0	49,400
Building	0	213,900	213,900	0	248,680
Total	0	263,300	263,300	0	298,080

Value Flag TD532DM6  
Cost ApproachManual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
07/15/22	BJJ	Entrance Gained	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
05/10/95	95028-1	9,112	D010 Reloc.Bldg.Garage-S/456110'W/62	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
---------------	-------	------	----------	----------------	-----------	---------



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 18316 LINE CHURCH RD

Parcel Id: 532-23.00-33.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Conventional	Year Built	1930
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	0
FBLA Size	408	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

## Heating &amp; Cooling

## Fireplaces

Heat Type	Central Part Ac	Stacks	
Fuel Type	Oil	Openings	
System Type	Forced Warm Air	Pre-Fab	

## Room Detail

Bedrooms	3	Full Baths	1
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	

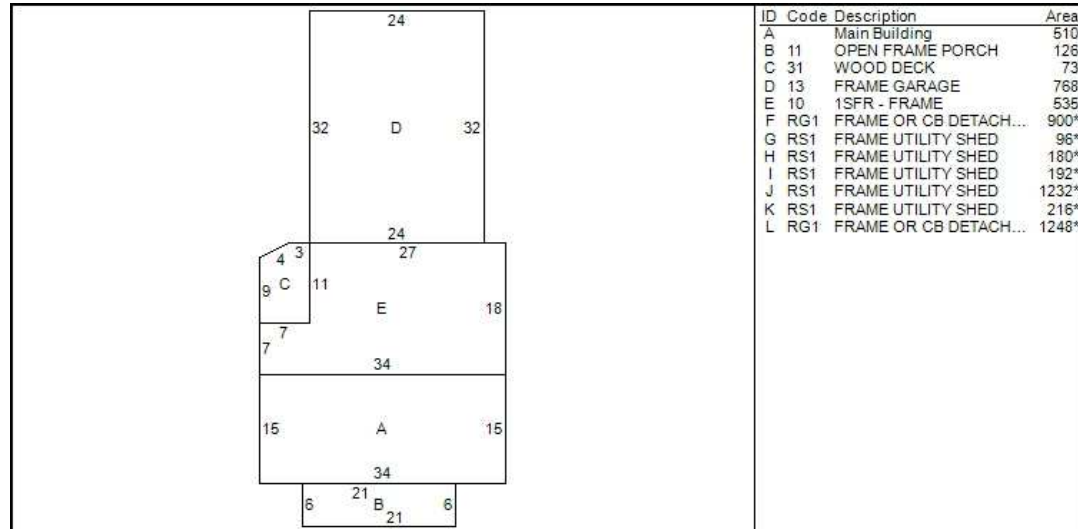
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	144,088	% Good	66
Plumbing		% Good Override	
Basement	-3,570	Functional	
Heating	5,980	Economic	
Attic	0	% Complete	100
Other Features	15,130	C&D Factor	
		Adj Factor	1.04
Subtotal	161,630	Additions	33,100
Ground Floor Area	510		
Total Living Area	1,555	Dwelling Value	145,400

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	25 x 36		900	1	2000	C	A	25,340
Frame Shed	8 x 12		96	1	2000	C	A	490
Frame Shed	10 x 18		180	1	2000	C	A	920
Frame Shed	12 x 16		192	1	2000	C	A	980
Frame Shed	22 x 56		1,232	1	2000	C	A	6,310
Frame Shed	12 x 18		216	1	2000	C	A	1,110
Det Garage	26 x 48		1,248	1	2000	C	A	33,380

## 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 533-17.00-763.00

Sussex County Board of Assessment VS Jay B. Jenner Zappacosta  
(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: \$720,200

Stipulated Value: \$646,000

Date: 4-7-25

Signature of Owner or duly authorized agent: Jay A. Zappacosta Jr.

Printed Name: JAY A. ZAPPACOSTA JR.

Date: 3/28/25

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 533-17.00-763.00. The adjustment reflects a change in story height, square footage, and economic depreciation that brings the assessed value to \$646,00.



**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 24022 MIDDLETON DR****Parcel ID: 533-17.00-763.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**ZAPPACOSTA JAY A REV TR  
JENNIFER A ZAPPACOSTA REV TR  
24022 MIDDLETON DR  
SELBYVILLE DE 19975**GENERAL INFORMATION**Living Units 1  
Neighborhood 1ZR008  
Alternate ID 53317075800000  
Vol / Pg 6239/265  
District  
Zoning  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2102	Waterfront - La	80,410

Total Acres: .2102  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	80,400	80,400	0	80,400
Building	0	565,600	565,600	0	481,460
Total	0	646,000	646,000	0	561,860

Value Flag TD533DM5  
Cost ApproachManual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
10/11/22	MAE	Info At Door	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
02/04/21	202101731	161,706	A006	2 St Dwelling 50x61 (Savannah) Ai

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/16/25				6239/265	Deed	ZAPPACOSTA JAY A REV TR
06/25/21	482,615	Land & Improv	Invalid Sale - Tyler	5495/76	Deed	ZAPPACOSTA JAY ANTHONY JR
03/01/21	95,000	Land Only	Unverified Sale	5418/140	Deed	NVR INC



Situs : 24022 MIDDLETON DR

Parcel Id: 533-17.00-763.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

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

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

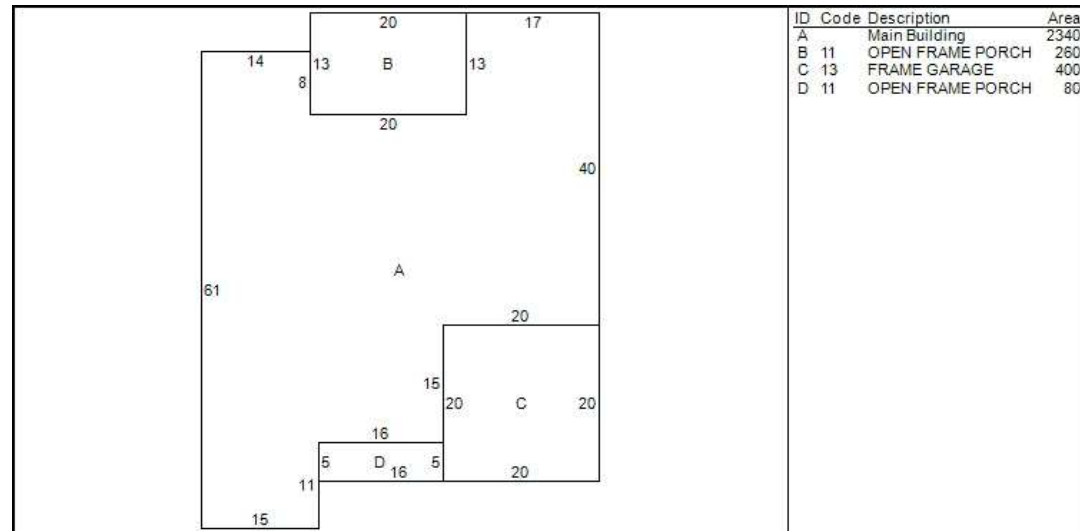
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	492,985	% Good	100
Plumbing	12,320	% Good Override	
Basement	-22,790	Functional	
Heating	40,890	Economic	92
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.12
		Additions	23,500
Subtotal	523,410		
Ground Floor Area	2,340		
Total Living Area	2,925	Dwelling Value	565,600

## 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)



**Katrina M. Mears**

---

**From:** RB Diff <rbdiff@gmail.com>  
**Sent:** Saturday, April 5, 2025 2:33 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.

The property owner, Diffandbowl LLC, accepts the values below:

Parcel 26 \$1,600  
Parcel 25 \$30,000  
Parcel 24 \$190,900  
Total \$222,500

On Tue, Apr 1, 2025 at 3:29 PM Katrina M. Mears <[kmears@sussexcountyde.gov](mailto:kmears@sussexcountyde.gov)> wrote:

As a result of your recent appeal hearing, the value of your parcels have been reduced according to the attached information. If you agree, please print, sign, scan, and return the documents 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 :****Parcel ID: 533-20.00-24.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**DIFFANDBOWL LLC  
11172 SIGNATURE BLVD  
SELBYVILLE DE 19975**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR083  
Alternate ID 533200000240000000  
Vol / Pg 5465/168  
District  
Zoning AGRICULTURAL/RESIDEI  
Class A**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1607			98,590
Wetland/Waste	AC	6.7768			3,220

Total Acres: 6.9375  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	101,800	101,800	0	101,800
Building	0	89,100	89,100	0	100,070
Total	0	190,900	190,900	0	201,870

Value Flag TD533DM2  
Cost ApproachManual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
10/26/22	MEP	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
05/16/95	100650-2	3,500	D010 Fence-W/54n/W Bennett Ave.	
03/26/93	100650-1	7,440	D010 Fence-S/W 541 Mile S/E 58b	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/12/21 12/20/88	300,000 16,000	Land & Improv	Invalid Sale - Tyler	5465/168 4097/299	Deed	DIFFANDBOWL LLC



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel Id: 533-20.00-24.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Cabin/Cottage	Year Built	1990
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	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	5	Full Baths	1
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	8		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

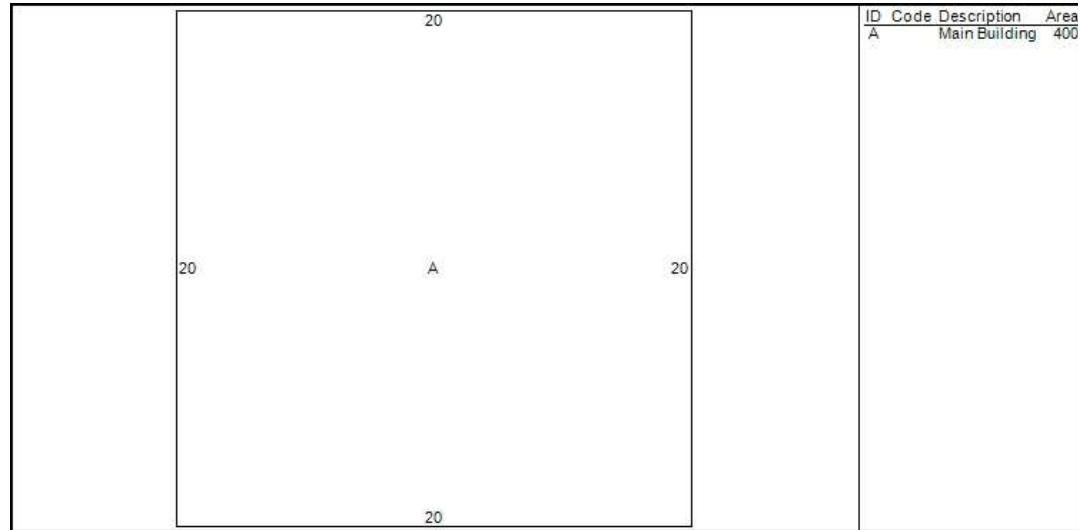
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	112,028	% Good	79
Plumbing	2,410	% Good Override	
Basement	-10,990	Functional	
Heating	9,290	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	112,740	Additions	
Ground Floor Area	400		
Total Living Area	600	Dwelling Value	89,100

## 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)



## **Katrina M. Mears**

---

**From:** RB Diff <rbdiff@gmail.com>  
**Sent:** Saturday, April 5, 2025 2:33 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.

---

The property owner, Diffandbowl LLC, accepts the values below:

Parcel 26 \$1,600  
Parcel 25 \$30,000  
Parcel 24 \$190,900  
Total \$222,500

On Tue, Apr 1, 2025 at 3:29 PM Katrina M. Mears <[kmears@sussexcountyde.gov](mailto:kmears@sussexcountyde.gov)> wrote:

As a result of your recent appeal hearing, the value of your parcels have been reduced according to the attached information. If you agree, please print, sign, scan, and return the documents 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 : 38808 ROOSEVELT AV

Parcel ID: 533-20.00-25.00

Class: Residential - Ancillary Use

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

DIFFANDBOWL LLC  
11172 SIGNATURE BLVD  
SELBYVILLE DE 19975

## GENERAL INFORMATION

Living Units 0  
Neighborhood 1AR083  
Alternate ID 533200000250000000  
Vol / Pg 5465/168  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Wetland/Waste	AC	4.1900		1,990

Total Acres: 4.19  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	2,000	2,000	0	0
Building	0	28,000	28,000	0	0
Total	0	30,000	30,000	0	0

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

## Entrance Information

Date	ID	Entry Code	Source
10/26/22	MEP	Vacant Land	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/26/24	202412888	1,000	A017	8x10 2nd Floor Deck W Stairs
01/05/24	202400159	29,537	A146	Replace 4x23 Pier, 6x34 Dock Anc
05/01/08	100651-7	1,000	D010	Finish Bp 250550-4/19 Acres
04/03/07	100651-6	300	D010	Finish Bp 250550-4.19 Acres
06/12/06	100651-4	13,200	D010	Det Garage-4.19 Ac

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/12/21			Invalid Sale - Tyler	5465/168	Deed	DIFFANDBOWL LLC



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 38808 ROOSEVELT AV

Parcel Id: 533-20.00-25.00

Class: Residential - Ancillary Use

Card: 1 of 1

Printed: April 24, 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
Boat Dock	164 x 5		820	1	1900	C	A	18,680
Boat Dock	34 x 5		170	1	1900	C	A	3,870
Wood Deck	24 x 24		576	1	1999	C	A	5,430

## 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:** RB Diff <rbdiff@gmail.com>  
**Sent:** Saturday, April 5, 2025 2:33 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.

The property owner, Diffandbowl LLC, accepts the values below:

Parcel 26 \$1,600  
Parcel 25 \$30,000  
Parcel 24 \$190,900  
Total \$222,500

On Tue, Apr 1, 2025 at 3:29 PM Katrina M. Mears <[kmears@sussexcountysde.gov](mailto:kmears@sussexcountysde.gov)> wrote:

As a result of your recent appeal hearing, the value of your parcels have been reduced according to the attached information. If you agree, please print, sign, scan, and return the documents 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 :****Parcel ID: 533-20.00-26.00****Class: Residential - Vacant Land**

Card: 1 of 1

Printed: April 23, 2025

**CURRENT OWNER**DIFFANDBOWL LLC  
11172 SIGNATURE BLVD  
SELBYVILLE DE 19975**GENERAL INFORMATION**Living Units 0  
Neighborhood 1AR083  
Alternate ID 533200000260000000  
Vol / Pg 5465/168  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Wetland/Waste AC	3.3100			1,570

Total Acres: 3.31  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	1,600	1,600	0	0
Building	0	0	0	0	0
Total	0	1,600	1,600	0	0

Manual Override Reason  
Base Date of Value  
Effective Date of Value

Value Flag Cost Approach  
Gross Building:

**Entrance Information**

Date	ID	Entry Code	Source
10/26/22	MEP	Vacant Land	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
07/26/95	100652-1	100	D010 Bulkhead Boardwalk-N/A	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/12/21 03/24/93	1		Invalid Sale - Tyler	5465/168 4097/299	Deed	DIFFANDBOWL LLC



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel Id: 533-20.00-26.00

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 23, 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
------	--------	--------	------	-----	--------	-------	-----------	-------

## Condominium / Mobile Home Information

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







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-13.00-122.00

Sussex County Board of Assessment VS Robert & Sally Francis 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: \$ 1,292,300 Stipulated Value: \$ 1,075,300

Date: 14 APRIL 2025

Signature of Owner or duly authorized agent: Kevin Jon Francis

Printed Name: KEVIN JON FRANCIS - TRUSTEE FOR ROBERT & SALLY FRANCIS TRUST

Date: 4/7/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-13.16-122.00. The adjustment reflects a change in grade, approach and economic depreciation that brings the assessed value to \$1,075,300.



**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 95 2ND ST B****Parcel ID: 134-13.16-122.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**FRANCIS ROBERT R SALLY D  
TRUSTEES  
10109 BURTON GLEN DR  
ROCKVILLE MD 20850**GENERAL INFORMATION**Living Units 1  
Neighborhood 1BR006  
Alternate ID 134131601220000000  
Vol / Pg 2058/48  
District  
Zoning TOWN CODES  
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0423	Location	-17	832,090

Total Acres: .0423  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	832,100	832,100	0	832,100
Building	0	243,200	243,200	0	367,490
Total	0	1,075,300	1,075,300	0	1,199,590

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

Date	ID	Entry Code	Source
04/17/23	KAC	Occupant Not At Home	Other

**Permit Information**

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

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
---------------	-------	------	----------	----------------	-----------	---------



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 95 2ND ST B

Parcel Id: 134-13.16-122.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Twnhse Interior	Year Built	1967
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	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	
Fuel Type	Electric	Openings	
System Type	Heat Pump	Pre-Fab	

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	169,449	% Good	39
Plumbing	8,030	% Good Override	
Basement	-4,200	Functional	
Heating	14,060	Economic	75
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	4.2
Subtotal	187,340	Additions	3,100
Ground Floor Area	561		
Total Living Area	1,190	Dwelling Value	243,200

## Building Notes

4	17	C	4	ID	Code	Description	Area
	17			A		Main Building	561
	33	A	33	B	11/11	OPEN FRAME PORCH/O...	136
	17			C	11/10	OPEN FRAME PORCH/1...	68
8	17	B	8				
	17						

## 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 134-16.00-908.00

Sussex County Board of Assessment VS Joseph & Laura Giorgianni 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: \$ 558,800

Stipulated Value: \$ 538,000

Date: 4/17/25

Signature of Owner or duly authorized agent:

Printed Name: Joseph Giorgianni, Laura Giorgianni

Date: 4/11/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-16.00-908.00. The adjustment reflects a change in economic depreciation that brings the assessed value to \$538,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 7 FAVATA PL****Parcel ID: 134-16.00-908.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**

GIORGIANNI JOSEPH TTEE  
LAURA S GIORGIANNI TTEE REV TR  
7 FAVATA PL  
OCEAN VIEW DE 19970

**GENERAL INFORMATION**

Living Units 1  
Neighborhood 1UR009  
Alternate ID 134160009080000000  
Vol / Pg 6167/309  
District  
Zoning TOWN CODES  
Class Residential

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

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1927			127,630

Total Acres: .1927  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	127,600	127,600	0	127,600
Building	0	410,400	410,400	0	381,460
Total	0	538,000	538,000	0	509,060

Manual Override Reason  
Base Date of Value  
Effective Date of Value

Value Flag Cost Approach  
TD134DM12

**Entrance Information**

Date	ID	Entry Code	Source
05/02/24	JXL	Data Mailer Change	Owner
12/30/22	LBM	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
02/24/20	202002104	17,000	A016	Paver Patio 700 Sq Ft, Trash Encl
12/10/19	201913785	1,400	A015	5 X 20 Screen Porch Extension
08/07/18	201808394	0	TEST	Mc 1127
07/27/18	201807701	119,633	A005	(Carolina Place) 2 St Dw 50x50, At

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/12/24				6167/309	Deed	GIORGIANNI JOSEPH TTEE
11/21/18	372,665			4980/183	Deed	GIORGIANNI JOSEPH
08/17/18	97,500			4934/123	Deed	NVR INC
05/01/12				3994/302	Deed	SILVERSTOCK WP LLC



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 7 FAVATA PL

Parcel Id: 134-16.00-908.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

<b>Style</b>	Cape Cod	<b>Year Built</b>	2018
<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>	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 &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>	

## Room Detail

<b>Bedrooms</b>	2	<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>	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>	

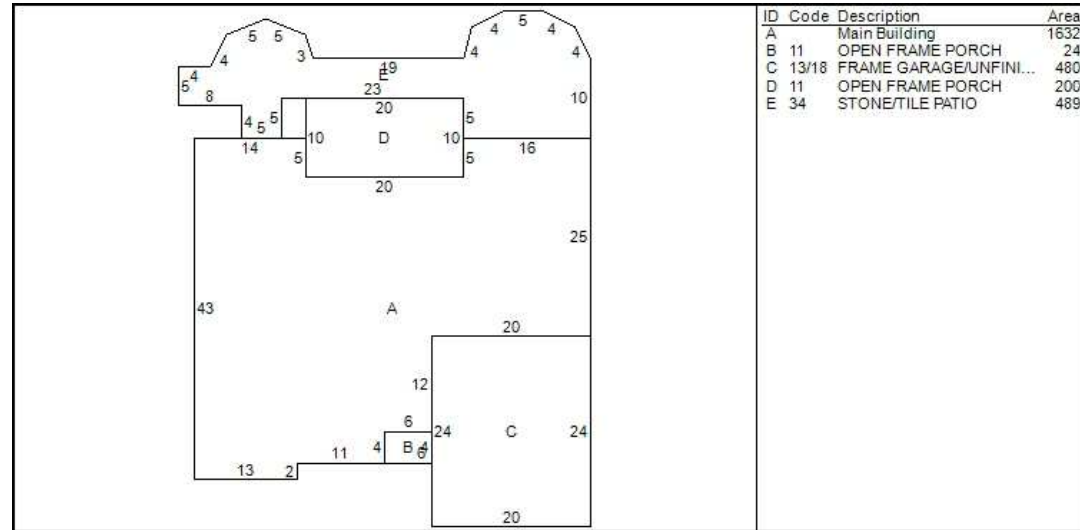
## Grade &amp; Depreciation

<b>Grade</b>	B-	<b>Market Adj</b>	
<b>Condition</b>	Average	<b>Functional</b>	
<b>CDU</b>	AVERAGE	<b>Economic</b>	95
<b>Cost &amp; Design</b>	0	<b>% Good Ovr</b>	
<b>% Complete</b>	100		

## Dwelling Computations

<b>Base Price</b>	347,585	<b>% Good</b>	98
<b>Plumbing</b>	8,840	<b>% Good Override</b>	
<b>Basement</b>	-16,070	<b>Functional</b>	
<b>Heating</b>	28,830	<b>Economic</b>	95
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.1
<b>Subtotal</b>	369,190	<b>Additions</b>	29,400
<b>Ground Floor Area</b>	1,632		
<b>Total Living Area</b>	2,040	<b>Dwelling Value</b>	410,400

## Building Notes



ID	Code	Description	Area
A		Main Building	1632
B	11	OPEN FRAME PORCH	24
C	13/18	FRAME GARAGE/UNFINI...	480
D	11	OPEN FRAME PORCH	200
E	34	STONE/TILE PATIO	489

## 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 134-17.00-56.06-301

Sussex County Board of Assessment VS James & Barbara Dietsch

(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: \$ 1,018,700

Stipulated Value: \$ 879,200

Date: 4/22/2025

Signature of Owner or duly authorized agent: James E. Dietsch & Barbara A. Dietsch

Printed Name: James E. Dietsch, Barbara A. Dietsch

Date: 4/14/25

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 134-17.00-56.06-301. The adjustment reflects a change in economic depreciation that brings the assessed value to \$879,200.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 301 HARBOUR HOUSE RD

Parcel ID: 134-17.00-56.06-301

Class: Residential - Condo

Card: 1 of 1

Printed: April 23, 2025

## CURRENT OWNER

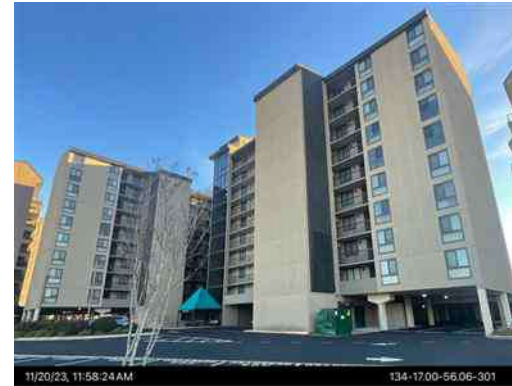
DIETSCH JAMES E  
BARBARA A DIETSCH  
2 AVONDALE DR  
OCEAN VIEW DE 19970

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1AR165C  
Alternate ID 134170000560600301  
Vol / Pg 5731/336  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes

COMMON LAND PCT - ESTIMATED



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0302	Waterfront - Oc	111,870

Total Acres: .0302  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	111,900	111,900	0	0
Building	0	767,300	767,300	0	0
Total	0	879,200	879,200	0	0

Value Flag Cost Approach  
TD134DM18

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
11/20/23	SMD	Normal Review	Other

## Permit Information

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

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/01/22	855,000	Improv Only	Valid Sale - Tyler	5731/336	Deed	DIETSCH JAMES E



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 301 HARBOUR HOUSE RD

Parcel Id: 134-17.00-56.06-301

Class: Residential - Condo

Card: 1 of 1

Printed: April 23, 2025

## Dwelling Information

Style	Condo Flat	Year Built	1979
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Stucco	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

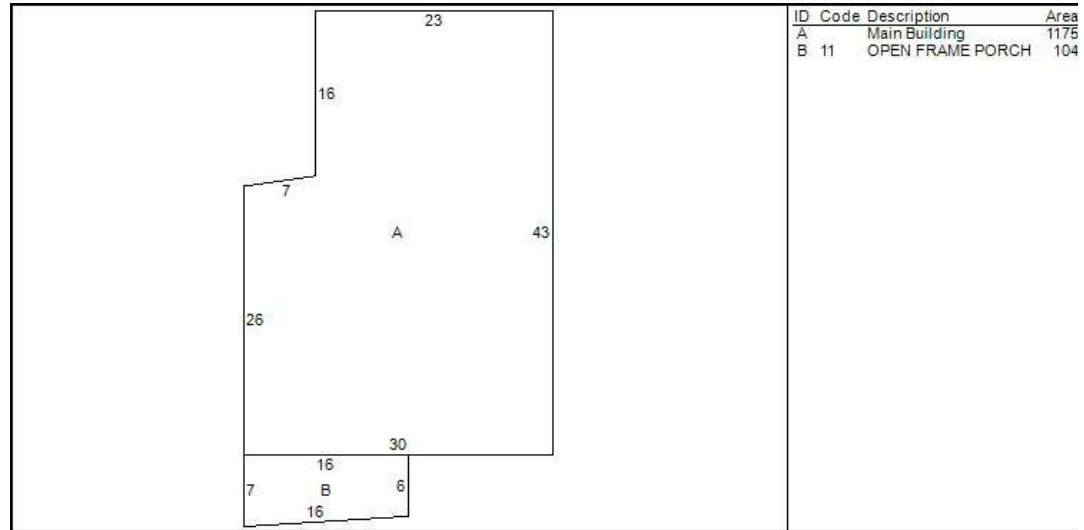
## Grade &amp; Depreciation

Grade	C+	Market Adj	
Condition	Fair	Functional	
CDU	FAIR	Economic	110
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	212,732	% Good	70
Plumbing	7,030	% Good Override	
Basement	-26,090	Functional	
Heating	17,650	Economic	110
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	4.65
		Additions	2,300
Subtotal	211,320		
Ground Floor Area	1,175		
Total Living Area	1,175	Dwelling Value	767,300

## Building Notes



## Outbuilding Data

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

## Condominium / Mobile Home Information

Complex Name  
Condo Model

Unit Number	301
Unit Level	3
Unit Parking	
Model (MH)	

Unit Location	2
Unit View	Waterfront-Ocean
Model Make (MH)	





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-17.08-115.03

Sussex County Board of Assessment VS 118 Cedarwood LLC  
(Owner Name)

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

Original Value: \$2,531,800

Stipulated Value: \$2,162,400

Date: 4/9/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Steven Rosen

Date: 4/9/25

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 134-17.08-115.03. The adjustment reflects a change in land influence factor and economic depreciation that brings the assessed value to \$2,162,400.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 118 CEDARWOOD ST****Parcel ID: 134-17.08-115.03****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**118 CEDARWOOD LLC  
1517 NEAR THICKERT LN  
STEVENSON MD 21153**GENERAL INFORMATION**Living Units 1  
Neighborhood 1BR009  
Alternate ID 134170801150300000  
Vol / Pg 5874/76  
District  
Zoning TOWN CODES  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1304	Location	-10	1,229,830

Total Acres: .1304  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	1,229,800	1,229,800	0	1,229,800
Building	0	932,600	932,600	0	1,510,770
Total	0	2,162,400	2,162,400	0	2,740,570

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

Date	ID	Entry Code	Source
11/23/22	ANW	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
01/09/19	201900431	4,981	A016 16 X 25, 6 X 6, 25 X 6 Deck Under	
07/31/18	201808084	0	TEST Bb 4528	
10/12/17	201710979	265,269	A006 3 St Dwelling 76x26, Att Garage 14	
09/01/17	201709339	0	TEST Bb 4412 Disc	
01/21/04	19263-3	15,024	D010 2 Story Addition-Sea Villas Lto 13 I	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/21/23			Invalid Sale - Tyler	5874/76	Deed	118 CEDARWOOD LLC
06/21/90	265,000			4019/327		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 118 CEDARWOOD ST

Parcel Id: 134-17.08-115.03

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

<b>Style</b>	Conventional	<b>Year Built</b>	2018
<b>Story height</b>	2	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Composite	<b>Amenities</b>	E3-Res EI (3-Stops)
<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>	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>	5	<b>Full Baths</b>	4
<b>Family Rooms</b>		<b>Half Baths</b>	2
<b>Kitchens</b>		<b>Extra Fixtures</b>	3
<b>Total Rooms</b>	8		
<b>Kitchen Type</b>		<b>Bath Type</b>	
<b>Kitchen Remod</b>	No	<b>Bath Remod</b>	No

## Adjustments

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

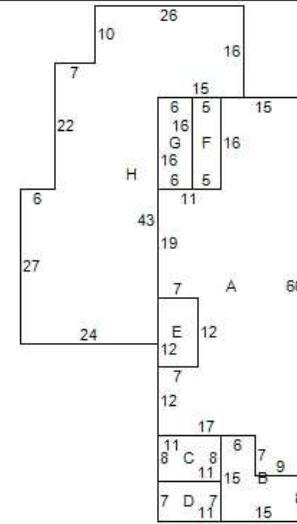
## Grade &amp; Depreciation

<b>Grade</b>	B+	<b>Market Adj</b>	
<b>Condition</b>	Average	<b>Functional</b>	
<b>CDU</b>	AVERAGE	<b>Economic</b>	80
<b>Cost &amp; Design</b>	0	<b>% Good Ovr</b>	
<b>% Complete</b>	100		

## Dwelling Computations

<b>Base Price</b>	392,100	<b>% Good</b>	98
<b>Plumbing</b>	26,780	<b>% Good Override</b>	
<b>Basement</b>	0	<b>Functional</b>	
<b>Heating</b>	32,520	<b>Economic</b>	80
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	18,290	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	2.16
<b>Subtotal</b>	469,690	<b>Additions</b>	63,500
<b>Ground Floor Area</b>	1,337		
<b>Total Living Area</b>	3,268	<b>Dwelling Value</b>	932,600

## Building Notes



ID	Code	Description	Area
A		Main Building	1337
B	50/10/11/53	BASEMENT/1SFR	162
C	50/10/11/53	BASEMENT/1SFR	88
D	50/11/11/53	BASEMENT/OPEN	77
E	11/10/10	OPEN FRAME PO	84
F	50/10/53	BASEMENT/1SFR	80
G	50/10/53	BASEMENT/1SFR	96
H	31	WOOD DECK	1394

## 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**

---

**From:** Marc P Picione <mppicione@gmail.com>  
**Sent:** Saturday, April 12, 2025 10:35 AM  
**To:** Katrina M. Mears  
**Subject:** Re: 134-18.00-187.00.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 Katrina

The assessment of \$580,600.00 for our home Parcel ID: 134-18.00-187.00 is acceptable to Donna and Marc Picione.

Thank you all for your patience and kindness during this negotiation.

If there is another document you could send us stating that this will be the taxable value of the home for our records, please do.

If what you already sent is that document then all is good.

Thanks Marc & Donna Picione

On Fri, Apr 4, 2025 at 3:52 PM Katrina M. Mears <[kmears@sussexcountyde.gov](mailto: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 : 36151 WINDSOR PARK DR****Parcel ID: 134-18.00-187.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**

PICIONE MARC  
DONNA PICIONE  
36151 WINDSOR PARK DR  
FRANKFORD DE 19945

**GENERAL INFORMATION**

Living Units 1  
Neighborhood 1AR073  
Alternate ID 13418001870000000  
Vol / Pg 6131/18  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

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

Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC	0.1900	Corner Lot	-20	109,200

Total Acres: .19  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	109,200	109,200	0	109,200
Building	0	471,400	471,400	0	442,960
Total	0	580,600	580,600	0	552,160

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

**Value Flag** Cost Approach  
**RANDOM1 7.22.24**

**Entrance Information**

Date	ID	Entry Code	Source
05/21/24	GRS	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
03/20/25	202503562	6,000	A108	Adding New Gas Log Insert Firepl
06/26/23	202308602	174,918	A007	2 St Dw 50x60, Att Gar 20x23, Por

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/05/24	583,000			6131/18	Deed	PICIONE MARC
04/11/23			Invalid Sale - Tyler	5886/312	Deed	BEAZER HOMES LLC



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 36151 WINDSOR PARK DR

Parcel Id: 134-18.00-187.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

Dwelling Information

Style	Cape Cod	Year Built	2023
Story height	1.25	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Central Full Ac	Stacks	
Fuel Type	Gas	Openings	
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	6		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

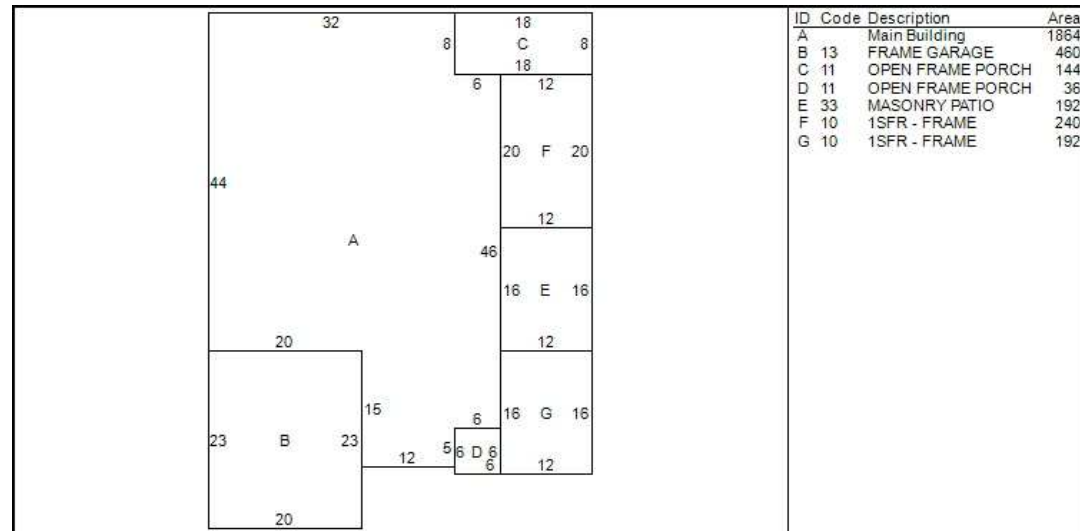
Grade & Depreciation

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

Dwelling Computations

Base Price	352,904	% Good	100
Plumbing	10,710	% Good Override	
Basement	-16,310	Functional	
Heating	29,270	Economic	90
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.25
Subtotal	376,570	Additions	38,200
Ground Floor Area	1,864		
Total Living Area	2,762	Dwelling Value	471,400

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)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-22.00-13.00-408

Sussex County Board of Assessment VS June Landis

(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: \$422,200

Stipulated Value: \$389,500

Date: 4/22/25

Signature of Owner or duly authorized agent: June L. Landis

Printed Name: June L. Landis

Date: 4/10/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-22.00-13.00-408. The adjustment reflects a change in economic depreciation that brings the assessed value to \$389,500.

**RESIDENTIAL PROPERTY RECORD CARD** 2099**SUSSEX COUNTY****Situs : 40126 FENWICK TOWER RD 408****Parcel ID: 134-22.00-13.00-408****Class: Residential - Condo**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**LANDIS JUNE L  
491 N 7TH AVE  
LIMERICK PA 19468**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR170C  
Alternate ID 134220000130000408  
Vol / Pg 4343/282  
District  
Zoning HIGH DENSITY RESIDEN'  
Class Residential**Property Notes**

COMMON LAND PCT - ESTIMATED

**Land Information**

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

Total Acres: .0456  
Spot:

Location: 13 EXCEL LOCATION (POS INFLU)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	44,000	44,000	0	0
Building	0	345,500	345,500	0	0
Total	0	389,500	389,500	0	0

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

Date	ID	Entry Code	Source
05/30/24	KMB	Data Mailer Change	Owner
06/01/23	SMD	Occupant Not At Home	Other
12/22/22	LBM	Occupant Not At Home	Other

**Permit Information**

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

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/29/97	148,000			4343/282		
08/26/91	15,000					
03/03/85	85,000					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 40126 FENWICK TOWER RD 408

Parcel Id: 134-22.00-13.00-408

Class: Residential - Condo

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Condo Flat	Year Built	1972
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Stucco	Amenities	
Masonry Trim	x	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	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	Yes	Bath Remod	Yes

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

## Grade &amp; Depreciation

Grade	C	Market Adj	
Condition	Good	Functional	
CDU	GOOD	Economic	105
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	123,464	% Good	81
Plumbing	2,680	% Good Override	
Basement	-15,140	Functional	
Heating	10,240	Economic	105
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	3.29
		Additions	1,900
Subtotal	121,240		
Ground Floor Area	580		
Total Living Area	580	Dwelling Value	345,500

## Building Notes

4	20	4	ID	Code	Description	Area
	B		A		Main Building	580
29	20	29	B	11	OPEN FRAME PORCH	80
	20					

## Outbuilding Data

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

## Condominium / Mobile Home Information

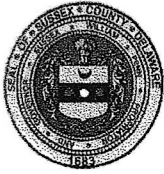
Complex Name  
Condo Model

Unit Number	408
Unit Level	4
Unit Parking	
Model (MH)	

Unit Location	3
Unit View	Waterfront-Ocean
Model Make (MH)	







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-22.00-13.00-409

Sussex County Board of Assessment VS June Landis

(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: \$422,200

Stipulated Value: \$389,500

Date: 4/22/25

Signature of Owner or duly authorized agent: June L. Landis

Printed Name: June L Landis

Date: 4/10/25

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 134-22.00-13.00-409. The adjustment reflects a change in economic depreciation that brings the assessed value to \$389,500.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 40126 FENWICK TOWER RD 409

Parcel ID: 134-22.00-13.00-409

Class: Residential - Condo

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

LANDIS JUNE L  
491 N 7TH AVE  
LIMERICK PA 19468

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1AR170C  
Alternate ID 134220000130000409  
Vol / Pg 4214/127  
District  
Zoning HIGH DENSITY RESIDEN'  
Class Residential

## Property Notes

COMMON LAND PCT - ESTIMATED



## Land Information

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

Total Acres: .0456  
Spot:

Location: 13 EXCEL LOCATION (POS INFLU)

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	44,000	44,000	0	0
Building	0	345,500	345,500	0	0
Total	0	389,500	389,500	0	0

Value Flag Cost Approach  
TD134DM18Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
06/13/24	SMD	Data Mailer Change	Owner
06/01/23	SMD	Occupant Not At Home	Other
12/22/22	LBM	Occupant Not At Home	Other

## Permit Information

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

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/02/92	1			4214/127		







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-23.16-315.00-1

Sussex County Board of Assessment VS Garrett & Janet Legates  
(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: \$ 1,581,100

Stipulated Value: \$ 1,200,800

Date: 4-16-2025

Signature of Owner or duly authorized agent: Garrett Legates

Printed Name: GARRETT LEGATES

Date: 4/10/25

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 134-23.16-315.00-1. The adjustment reflects a change in economic depreciation that brings the assessed value to \$1,200,800.



# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 40145 N CAROLINA AV 1

Parcel ID: 134-23.16-315.00-1

Class: Residential - Condo

Card: 1 of 1

Printed: April 21, 2025

## CURRENT OWNER

LEGATES GARRETT JR JANET M  
40145 N CAROLINA AVE UNIT 1  
FENWICK ISLAND DE 19944

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1JR003  
Alternate ID  
Vol / Pg 2528/337  
District  
Zoning  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0565	Location	712,430

Total Acres: .0565  
Spot:

Location: 13 EXCEL LOCATION (POS INFLU)

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	712,400	712,400	0	712,400
Building	0	488,400	488,400	0	526,350
Total	0	1,200,800	1,200,800	0	1,238,750

Value Flag Cost Approach  
TD134DM17

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
05/14/24	JTS	Data Mailer Change	Owner
01/17/23	ANW	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
---------------	-------	------	----------	----------------	-----------	---------









Outlook

---

**Re: Assessment Appeal 134-23.16-315.00-2**

---

From Brian Sullivan <bsulli123@gmail.com>

Date Fri 4/18/2025 2:40 PM

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

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

Hello, Dianne. I'm having difficulty with our printer so I am confirming acceptance of the stipulated value of \$1,200,800.00 via this email reply per your suggestion. Thank you for the time and effort spent on our behalf by you and your team and please confirm that you're in receipt of this acceptance.

All the best.

Brian

On Thu, Apr 17, 2025 at 9:29 AM Dianne Ruscavage <[dianne.ruscavage@sussexcountyde.gov](mailto:dianne.ruscavage@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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,*  
*Dianne*



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 40145 N CAROLINA AV 2

Parcel ID: 134-23.16-315.00-2

Class: Residential - Condo

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

SULLIVAN BRIAN W & CYNDIA Y  
SULLIVAN  
13802 SUMMER HILL DR  
PHOENIX MD 21131

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1JR003  
Alternate ID 134231603150000002  
Vol / Pg 3693/54  
District  
Zoning GENERAL BUSINESS  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0565	Location	712,430

Total Acres: .0565  
Spot:

Location: 13 EXCEL LOCATION (POS INFLU)

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	712,400	712,400	0	712,400
Building	0	488,400	488,400	0	526,350
Total	0	1,200,800	1,200,800	0	1,238,750

Value Flag Cost Approach  
TD134DM17

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
06/04/24	JTS	Desktop Review	Other
01/17/23	ANW	Occupant Not At Home	Other

## Permit Information

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

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/05/05	640,000			3693/54		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 40145 N CAROLINA AV 2

Parcel Id: 134-23.16-315.00-2

Class: Residential - Condo

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Twin	Year Built	1986
Story height	3	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	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	3	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	3
Total Rooms	4		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

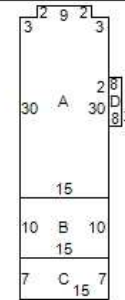
## Grade &amp; Depreciation

Grade	B-	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	174
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	239,116	% Good	82
Plumbing	16,200	% Good Override	
Basement	-14,660	Functional	
Heating	19,830	Economic	174
Attic	0	% Complete	100
Other Features	1,700	C&D Factor	
		Adj Factor	1.2
		Additions	31,400
Subtotal	262,190		
Ground Floor Area	468		
Total Living Area	1,720	Dwelling Value	486,600

## Building Notes



ID	Code	Description	Area
A		Main Building	468
B	10/10/53	1SFR - FRAME/1SFR - ...	150
C	11/53	OPEN FRAME PORC...	105
D	10	1SFR - FRAME	16
E	RC1	CARPORT	300*
F	RS1	FRAME UTILITY SHED	120*

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Carport	15 x 20		300	1	2000	C	A	1,130
Frame Shed	15 x 8		120	1	2000	C	A	620

## Condominium / Mobile Home Information

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





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-23.20-97.00-2

Sussex County Board of Assessment VS Patrick Suzanne Crawford

(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: \$ 1,656,700

Stipulated Value: \$ 1,119,700

Date: 4-21-25

Signature of Owner or duly authorized agent: Suzanne Crawford

Printed Name: Suzanne & Patrick Crawford

Date: 4/14/25

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 134-23.20-97.00-2. The adjustment reflects a change in location factor, square footage and approach that brings the assessed value to \$1,119,700.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 40129 VIRGINIA AV 2

Parcel ID: 134-23.20-97.00-2

Class: Residential - Condo

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

CRAWFORD PATRICK  
SUZANNE L CRAWFORD  
7899 EAGLE VIEW DR  
CHESAPEAKE BEACH MD 20732

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1JR003  
Alternate ID 134232000970000002  
Vol / Pg 3581/20  
District  
Zoning GENERAL BUSINESS  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0575	Location	498,000

Total Acres: .0575  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	498,000	498,000	0	498,000
Building	0	621,700	857,000	0	621,710
Total	0	1,119,700	1,355,000	0	1,119,710

Value Flag Market Approach  
TD134DM16

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
05/30/24	KMB	Data Mailer Change	Owner
01/11/23	ANW	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
06/26/98	232,500			3581/20		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 40129 VIRGINIA AV 2

Parcel Id: 134-23.20-97.00-2

Class: Residential - Condo

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Twin	Year Built	1997
Story height	3	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Composite	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

Basement	Full	# Car Bsmt Gar	1
FBLA Size	378	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	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	

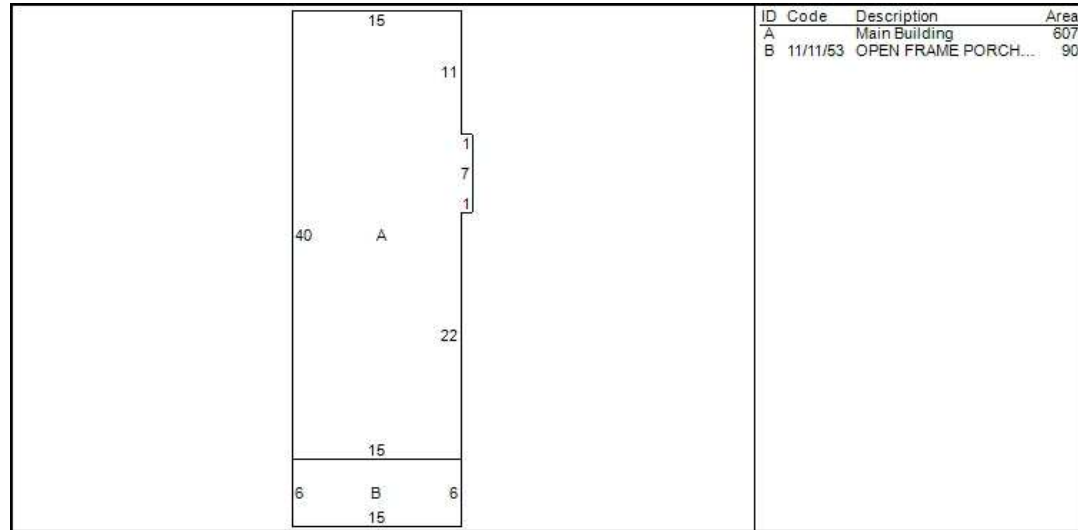
## Grade &amp; Depreciation

Grade	B	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	225
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	292,346	% Good	88
Plumbing	15,400	% Good Override	
Basement	0	Functional	
Heating	24,250	Economic	225
Attic	0	% Complete	100
Other Features	22,890	C&D Factor	
		Adj Factor	1.2
Subtotal	354,890	Additions	11,500
Ground Floor Area	607		
Total Living Area	1,821	Dwelling Value	857,000

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







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 135-11.00-215.00

Sussex County Board of Assessment VS John & Jean Shickman  
(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: \$ 577,100 Stipulated Value: \$ 538,500

Date: 4/13/2025

Signature of Owner or duly authorized agent: John Shickman Jean G Shickman  
Printed Name: John Shickman Jean G Shickman

Date: 4/9/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 135-11.00-215.00. The adjustment reflects a change in story over garage and approach that brings the assessed value to \$538,500.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 19256 ALCOTT WAY****Parcel ID: 135-11.00-215.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 23, 2025

**CURRENT OWNER**SHICKMAN JOHN S  
JEAN G SHICKMAN  
19256 ALCOTT WAY  
GEORGETOWN DE 19947**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR006  
Alternate ID 135110002150000000  
Vol / Pg 5234/178  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2066			90,300

Total Acres: .2066  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	90,300	90,300	0	90,300
Building	0	448,200	472,400	0	448,210
Total	0	538,500	562,700	0	538,510

Manual Override Reason  
Base Date of Value  
Effective Date of Value

Value Flag Market Approach  
Gross Building:

**Entrance Information**

Date	ID	Entry Code	Source
06/06/22	TT	Total Refusal	Owner
11/23/21	KVM	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
10/12/20	202012675	1,632	A018 16 X 12 Deck Under 30"	
12/13/19	201913950	178,813	A007 2nd Cartwright 52x49, Garage 22x2	
09/18/18	201809757	106,669	A007 1 St Dw 42 X 50(Cartwright) Att G	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/04/20	424,263			5234/178	Deed	SHICKMAN JOHN S



Situs : 19256 ALCOTT WAY

Parcel Id: 135-11.00-215.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 23, 2025

## Dwelling Information

<b>Style</b>	Cape Cod	<b>Year Built</b>	2020
<b>Story height</b>	1.5	<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 &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>	5	<b>Full Baths</b>	3
<b>Family Rooms</b>		<b>Half Baths</b>	0
<b>Kitchens</b>		<b>Extra Fixtures</b>	
<b>Total Rooms</b>	8		
<b>Kitchen Type</b>		<b>Bath Type</b>	
<b>Kitchen Remod</b>	No	<b>Bath Remod</b>	No

## Adjustments

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

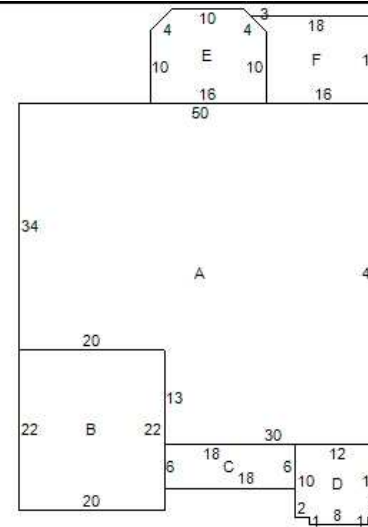
## Grade &amp; Depreciation

<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>	445,558	<b>% Good</b>	93
<b>Plumbing</b>	8,840	<b>% Good Override</b>	
<b>Basement</b>	-19,770	<b>Functional</b>	
<b>Heating</b>	36,960	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1
<b>Subtotal</b>	471,590	<b>Additions</b>	33,800
<b>Ground Floor Area</b>	2,090		
<b>Total Living Area</b>	3,263	<b>Dwelling Value</b>	472,400

## Building Notes



ID	Code	Description	Area
A		Main Building	2090
B	13	FRAME GARAGE	440
C	11	OPEN FRAME PORCH	108
D	10	1SFR - FRAME	128
E	12	ENCLOSED FRAME POR...	199
F	31	WOOD DECK	194

## Outbuilding Data

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

## Condominium / Mobile Home Information

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

**Unit Number**  
**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 21, 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 21, 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	

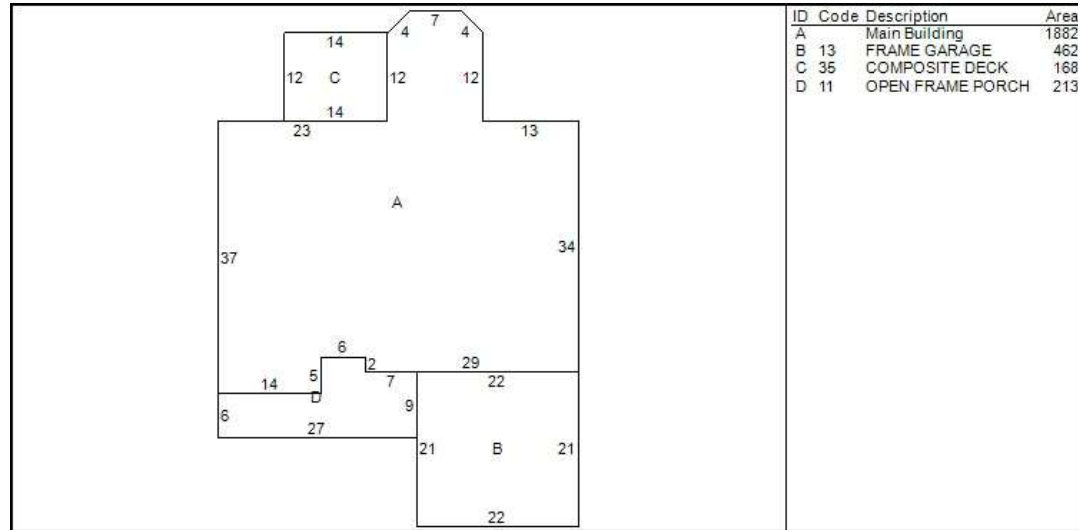
## Grade &amp; Depreciation

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



ID	Code	Description	Area
A		Main Building	1882
B	13	FRAME GARAGE	462
C	35	COMPOSITE DECK	168
D	11	OPEN FRAME PORCH	213

## 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 135-14.00-197.00

Sussex County Board of Assessment VS Sun Behavioral Delaware 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: \$25,903,700

Stipulated Value: \$24,781,400

Date: 4/15/2025

Signature of Owner or duly authorized agent: Tomi Gjickondi

Printed Name: Tomi Gjickondi - Crowe LLP

Date: 4/8/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 135-14.00-197.00. The adjustment reflects a change in square footage that brings the assessed value to \$24,781,400.

Situs : 21636 BIDEN AV

PARCEL ID: 135-14.00-197.00

Class: 809

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**

SUN BEHAVIORAL DELAWARE LLC  
% PATRICIA SMITH  
21655 BIDEN AVE  
GEORGETOWN DE 19947  
5113/264 08/30/2019

**GENERAL INFORMATION**

Living Units 0  
Neighborhood 1LC001  
Alternate ID 135140001970000000  
Vol / Pg 5113/264  
District  
Zoning TOWN CODES  
Class

**Property Notes**



**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Traffic - Heavy		90,000
Residual	AC 6.6600			119,880
Total Acres: 7.66 Spot: Location: 6 NEIGHBORHOOD OR SPOT				

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	209,900	209,900	0	0
Building	0	24,571,500	24,571,500	0	0
Total	0	24,781,400	24,781,400	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
12/12/22	TJJ	Info At Door	Tenant

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
06/28/24	202312662	7,899,083	A075	Sun De Outpatient & Congregate L
05/02/18	201700348	18,000,000	A075	Sun Behavioral Health - 2 St Bldg ;

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/30/19				5113/264	Deed	SUN BEHAVIORAL DELAWARE LLC
02/23/17	1,426,704			4669/217		

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

**Situs : 21636 BIDEN AV**

**Parcel Id: 135-14.00-197.00**

**Class: 809**

Card: 1 of 1

Printed: April 24, 2025

Building Information		
Year Built/Eff Year	2019	/
Building #	1	
Structure Type	Hospitals	
Identical Units	1	
Total Units	1	
Grade	B-	
# Covered Parking		
# Uncovered Parking		
DBA	SUN BEHAVIORAL	
	DELAWARE	

Building Other Features															
Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units
1	Elevator Hydraulic	Pasngi	3,500	150		3		1	Canopy Roof/Slab		1	1		1	
1	Sprinkler Sys Wet		1	1		1		1	Canopy Roof/Slab		1	1		1	
1	Enclosed Entry		13	9		1									
1	Canopy Only		9	27		1									
1	Enclosed Entry		8	14		1									
1	Canopy Roof/Slab		1	1		1									
1	Enclosed Entry		8	18		1									

Interior/Exterior Information															
Line	Level From - To		Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	12,180	488	Hospital	12	Brick & Con	Fire Resistant	Normal	Hot Air	Unit	Normal	3	3
2	01	01	100	12,545	578	Hospital	17	Brick & Con	Fire Resistant	Normal	Hot Air	Unit	Normal	3	3
3	01	02	100	28,245	980	Hospital	15	Brick & Con	Fire Resistant	Normal	Hot Air	Unit	Normal	3	3
4	02	02	100	12,180	644	Hospital	20	Brick & Con	Fire Resistant	Normal	Unit Heat	Unit	Normal	3	3

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	12,180	Hospital	83	100	3,500,100
2	12,545	Hospital	83	100	3,271,490
3	28,245	Hospital	83	100	14,387,470
4	12,180	Hospital	83	100	3,177,190

Outbuilding Data									
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	2019			1	80,000	C	A	206,210
2	Conc Pave	2019			1	5,000	C	A	29,020

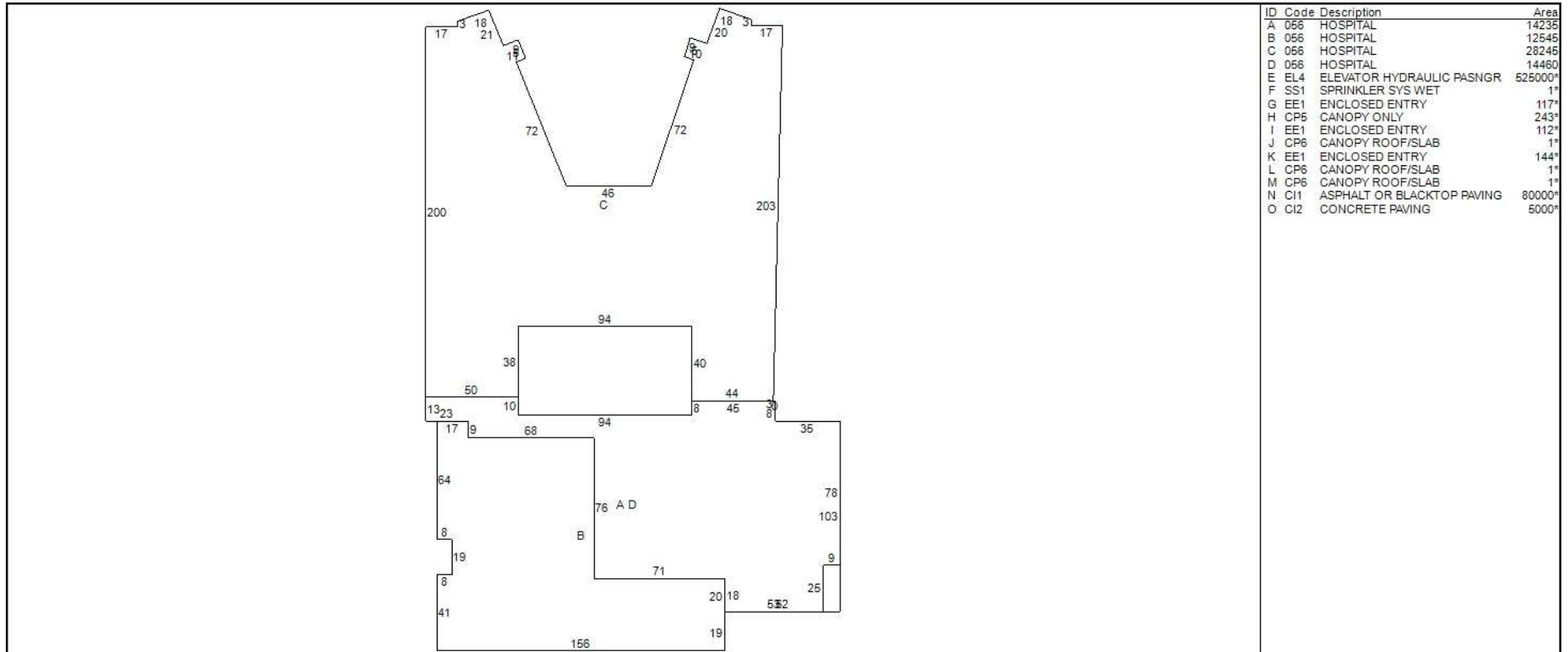
Situs : 21636 BIDEN AV

Parcel Id: 135-14.00-197.00

Class: 809

Card: 1 of 1

Printed: April 24, 2025



### Additional Property Photos



Situs : 21636 BIDEN AV

Parcel Id: 135-14.00-197.00

Class: 809

Card: 1 of 1

Printed: April 24, 2025

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

Use Mod Grp Type	Inc Mod	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	003 Support Area	0	93,395						0							

**Apartment Detail - Building 1 of 1**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

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

Total Gross Building Area	93,395
Replace, Cost New Less Depr	24,336,250
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	24,336,250
Value per SF	260.57

**Notes - Building 1 of 1**

--

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

Total Net Income	
Capitalization Rate	0.000000
Sub total	
Residual Land Value	
Final Income Value	
Total Gross Rent Area	
Total Gross Building Area	93,395





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 135-15.17-54.00

Sussex County Board of Assessment VS C and G DE 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: \$ 348,400

Stipulated Value: \$ 256,400

Date: 04/17/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: FONG GAO

Date: 4/14/25

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 135-15.17-54.00. The adjustment reflects a change in square footage and approach that brings the assessed value to \$256,400.



**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 225 E MARKET ST****Parcel ID: 135-15.17-54.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 22, 2025

**CURRENT OWNER**C AND G DE LLC  
10588 COUNTRY GROVE CIR  
DELMAR DE 19940**GENERAL INFORMATION**Living Units 1  
Neighborhood 1LR005  
Alternate ID 135151700540000000  
Vol / Pg 6078/345  
District  
Zoning TOWN CODES  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1283			54,290

Total Acres: .1283  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	54,300	54,300	0	54,300
Building	0	198,300	284,700	0	198,310
Total	0	252,600	339,000	0	252,610

**Manual Override Reason**

Base Date of Value

Effective Date of Value

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

Date	ID	Entry Code	Source
12/17/21	MHH	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
02/26/19	201902124	2,500	A106 Replace Windows, Doors, Paint, S	
12/27/12	201201526	16,433	A106 Tearing Off, And Replace Plywood	
04/10/02	27878-3	2,400	D010 Replace Roof-N/E. Market St. 40' s	
04/05/01	27878-2	2,000	D010 Bathroom Repair-N/Market St 40' s	
01/22/01	27878-1	1,500	D010 Replace Windows-N/Market St 40'	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/02/24				6078/345	Deed	C AND G DE LLC
10/05/18				4959/272	Deed	FOGGY LLC
07/06/00	79,500			3430/177		
09/07/89	1					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 225 E MARKET ST

Parcel Id: 135-15.17-54.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 22, 2025

## Dwelling Information

Style	Conventional	Year Built	1890
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Asbest/Asphalt	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 No Ac	Stacks	3
Fuel Type	Electric	Openings	3
System Type	Electric Baseboard	Pre-Fab	

## Room Detail

Bedrooms	4	Full Baths	2
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	8		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

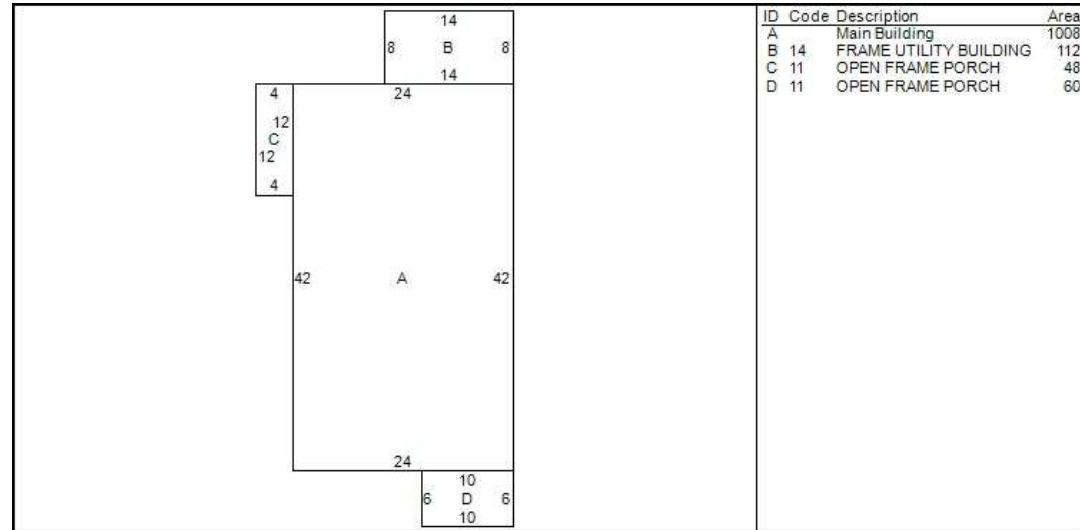
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	265,097	% Good	63
Plumbing	7,030	% Good Override	
Basement	-6,570	Functional	
Heating	0	Economic	
Attic	0	% Complete	100
Other Features	8,110	C&D Factor	
		Adj Factor	1.62
Subtotal	273,670	Additions	3,300
Ground Floor Area	1,008		
Total Living Area	2,016	Dwelling Value	284,700

## 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)





Outlook

---

**Re: Assessment Appeal 135-15.17-196.00**

---

From David <vagracellc@gmail.com>

Date Fri 4/11/2025 3:00 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.

This assessment value is accepted

- For David Forman and / or Christian Grace Ilc

Thanks

David Forman  
(302) 500-3881

Christian Grace, Llc  
Christian-Grace.com

On Apr 11, 2025, at 2:45 PM, David <vagracellc@gmail.com> wrote:

Christian Grace is not the owner of this property. I think it's David Forman.  
Christian Grace owns my other property at 1 new street. Please correct this first.

David Forman  
(302) 500-3881

Christian Grace, Llc  
Christian-Grace.com

On Apr 11, 2025, at 1:14 PM, Dianne Ruscavage  
<dianne.ruscavage@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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,*  
*Dianne*

<135-15.17-196.00.pdf>



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 325 S RAILROAD AV

Parcel ID: 135-15.17-196.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

CHRISTIAN GRACE LLC  
325 S RAILROAD AVE  
GEORGETOWN DE 19947

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1LR005  
Alternate ID 13515170196000000  
Vol / Pg 5816/337  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3444			70,930

Total Acres: .3444  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	70,900	70,900	0	70,900
Building	0	255,300	316,200	0	255,320
Total	0	326,200	387,100	0	326,220

## Manual Override Reason

Base Date of Value

Effective Date of Value

Value Flag Market Approach  
Gross Building:

## Entrance Information

Date	ID	Entry Code	Source
08/23/23	MEP	Estimated	Other
06/09/22	TT	Total Refusal	Owner
12/09/21	AYM	Info At Door	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/30/22	202218162	7,500	A105	Frame/Add New Walls To Exist Sp
08/16/11	27815-5	1,000	D010	Deck-Harlemtown Lot 34 & 5 Blk C
05/21/03	27815-4	14,300	D010	Window Replacement-Harlemtown
02/22/90	27815-3	500	D010	Pole Shed-Harlemtownlot 3-5
05/10/88	27815-2	1,150	D010	Shed-Harlemtownlot 345

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/05/22	220,000	Land & Improv	Invalid Sale - Tyler	5816/337	Deed	CHRISTIAN GRACE LLC



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 325 S RAILROAD AV

Parcel Id: 135-15.17-196.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Conventional	Year Built	1955
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	2
Fuel Type	Electric	Openings	2
System Type	Forced Warm Air	Pre-Fab	

## Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	
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	

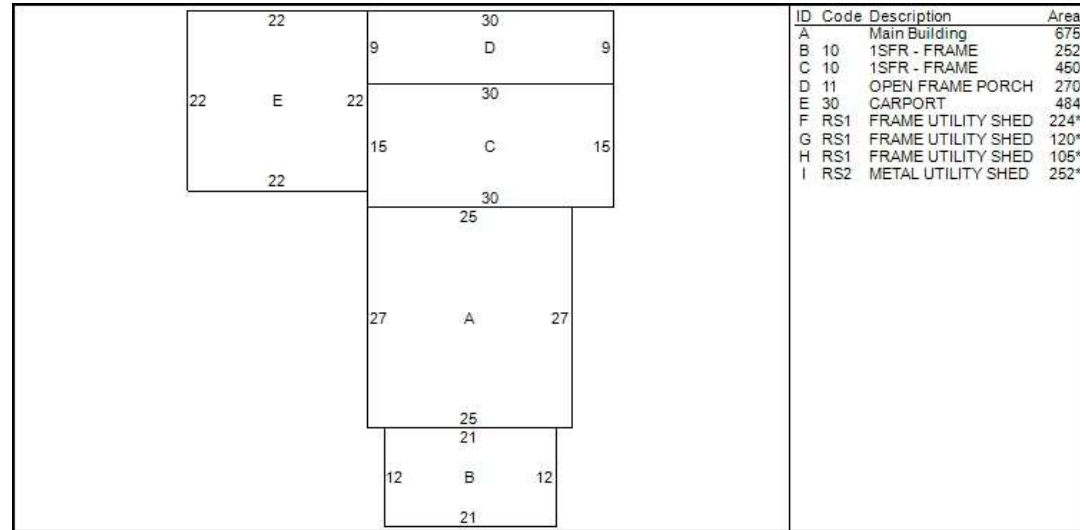
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	200,236	% Good	70
Plumbing	11,250	% Good Override	
Basement	-7,930	Functional	
Heating	16,610	Economic	
Attic	0	% Complete	100
Other Features	5,410	C&D Factor	
		Adj Factor	1.62
		Additions	35,300
Subtotal	225,580		
Ground Floor Area	675		
Total Living Area	2,052	Dwelling Value	313,000

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	16 x 14		224	1	2000	C	A	1,150
Frame Shed	12 x 10		120	1	1990	C	A	490
Frame Shed	7 x 15		105	1	2000	C	A	540
Metal Shed	14 x 18		252	1	1988	C	A	1,000

## 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 135-19.00-81.00

Sussex County Board of Assessment VS Charles & Lori Steuerwald

(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: \$ 530,500

Stipulated Value: \$ 454,300

Date: 4-22-25

Signature of Owner or duly authorized agent: Charles Steuerwald

Printed Name: Charles Steuerwald

Date: 4/15/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

**Summary**

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 135-19.00-81.00. The adjustment reflects a change in approach that brings the assessed value to \$454,300.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 607 WAGAMON AVENUE EXT

Parcel ID: 135-19.00-81.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

STEUERWALD CHARLES F  
LORI J STEUERWALD  
607 WAGAMON AVE  
GEORGETOWN DE 19947

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1LR006  
Alternate ID 135190000810000000  
Vol / Pg 5026/250  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.4827		100,590

Total Acres: .4827  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	100,600	100,600	0	100,600
Building	0	353,700	429,900	0	353,690
Total	0	454,300	530,500	0	454,290

## Manual Override Reason

Base Date of Value

Effective Date of Value

Value Flag Market Approach  
Gross Building:

## Entrance Information

Date	ID	Entry Code	Source
10/25/21	EMW	Info At Door	Owner

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/08/99	28217-1	148,408	D010 Dwellingw/Additions-Cinderberry E	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/12/19	299,900			5026/250	Deed	STEUERWALD CHARLES F
12/12/18	297,500			4991/64	Deed	RAS CLOSING SERVICES LLC
02/12/99	1			2362/139		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 607 WAGAMON AVENUE EXT

Parcel Id: 135-19.00-81.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Ranch	Year Built	1999
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	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	

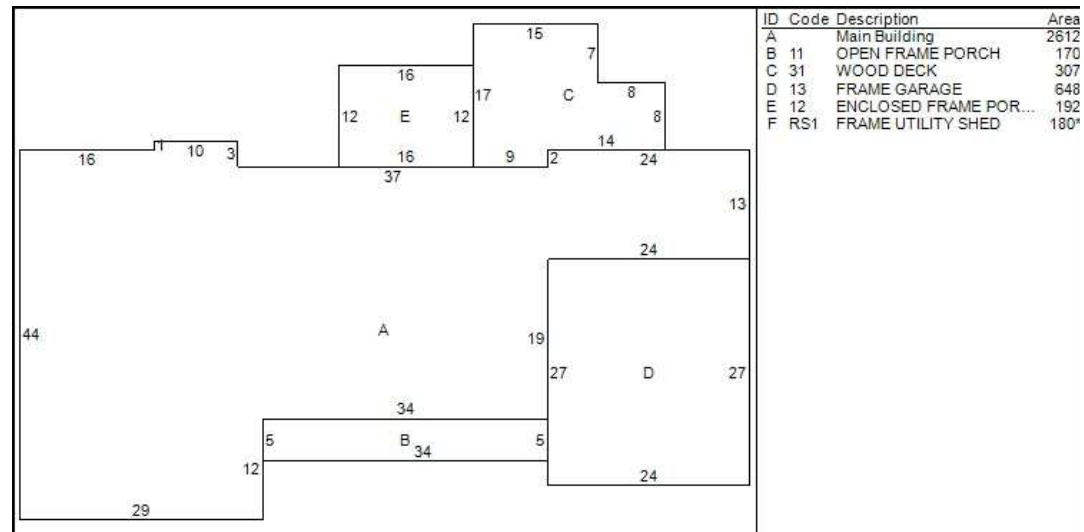
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	452,252	% Good	67
Plumbing	10,780	% Good Override	
Basement	-25,090	Functional	
Heating	37,510	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.24
		Additions	27,400
Subtotal	475,450		
Ground Floor Area	2,612		
Total Living Area	2,612	Dwelling Value	429,000

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	10 x 18		180	1	2000	C	A	920

## 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 135-20.00-4.00

Sussex County Board of Assessment VS Robert & Barbara Markelz  
(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: \$307,700

Stipulated Value: \$234,500

Date: 4/15/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Robert A. Markelz

[Signature]  
Barbara Markelz

Date: 4/8/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keelar

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 135-20.00-4.00. The adjustment reflects a change in grade and economic depreciation that brings the assessed value to \$234,500.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 344 S BEDFORD ST****Parcel ID: 135-20.00-4.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 22, 2025

**CURRENT OWNER**MARKELZ ROBERT A JR BARBARA L  
MARKELZ  
324 ROWLAND RD  
FAIRFIELD CT 6824**GENERAL INFORMATION**Living Units 1  
Neighborhood 1LR008  
Alternate ID 135200000040000000  
Vol / Pg 2968/335  
District  
Zoning TOWN CODES  
Class A**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Residual	AC	6.1501			84,260
Primary Site	AC	1.0000	Traffic - Moder		68,400

Total Acres: 7.1501  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	152,700	152,700	0	152,700
Building	0	81,800	81,800	0	111,510
Total	0	234,500	234,500	0	264,210

Manual Override Reason  
Base Date of Value  
Effective Date of Value

Value Flag Cost Approach  
Gross Building:

**Entrance Information**

Date	ID	Entry Code	Source
06/09/22	TT	Total Refusal	Owner
06/06/22	TT	Total Refusal	Owner
11/11/21	RLH	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
11/08/02	179,000			2968/335		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 344 S BEDFORD ST

Parcel Id: 135-20.00-4.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 22, 2025

## Dwelling Information

Style	Cape Cod	Year Built	1974
Story height	1	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	Central No Ac	Stacks	2
Fuel Type	Oil	Openings	2
System Type	Forced Warm Air	Pre-Fab	

## Room Detail

Bedrooms	2	Full Baths	1
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	

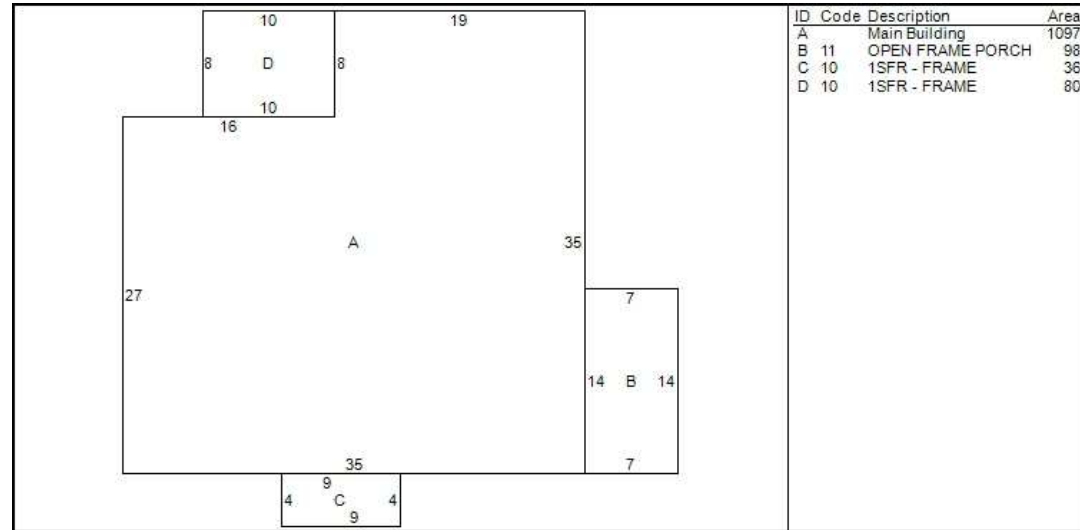
## Grade &amp; Depreciation

Grade	D	Market Adj	
Condition	Fair	Functional	
CDU	FAIR	Economic	75
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	163,438	% Good	54
Plumbing	2,280	% Good Override	
Basement	-9,070	Functional	
Heating	0	Economic	75
Attic	8,900	% Complete	100
Other Features	4,380	C&D Factor	
		Adj Factor	1.14
		Additions	2,900
Subtotal	169,930		
Ground Floor Area	1,097		
Total Living Area	1,213	Dwelling Value	81,800

## 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)





135-22.00-35.09



NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 135-22.00-35.09

Sussex County Board of Assessment VS Robert Carusi & Clara Arpa

(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: \$722,000

Stipulated Value: \$708,500

Date: April 17, 2025

Signature of Owner or duly authorized agent: Robert F. Carusi

Printed Name: ROBERT F. CARUSI

Date: 4/11/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher G. Knicker

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 135-22.00-35.09. The adjustment reflects a change in grade and economic depreciation that brings the assessed value to \$708,500.

Thank You,

Robert Carusi

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 23052 PARKER RD****Parcel ID: 135-22.00-35.09****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**CARUSI ROBERT F  
CLARA ANNE  
23052 PARKER RD  
GEORGETOWN DE 19947**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR007  
Alternate ID 135220000350900000  
Vol / Pg 2533/39  
District  
Zoning AGRICULTURAL/RESIDEI  
Class A**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			80,000
Residual	AC	9.0001			149,530

Total Acres: 10.0001  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	229,500	229,500	0	229,500
Building	0	479,000	479,000	0	540,030
Total	0	708,500	708,500	0	769,530

Value Flag Cost Approach  
RANDOM 6.26.24Manual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
12/28/23	KMB	Data Mailer Change	Owner
01/14/22	CMP	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
04/24/08	28934-3	64,020	D010 Inlaw Suite/Deck-W/Sd Rt 469 Lot	
07/31/02	28934-2	2,496	D010 Pole Building-W/Rd 469 Lot 4	
02/23/01	28934-1	176,386	D010 Dwelling W/Additions-Lands Of Ch	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/20/00	43,500			2533/39		
11/28/98	1					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 23052 PARKER RD

Parcel Id: 135-22.00-35.09

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Ranch	Year Built	2001
Story height	1	Eff Year Built	
Attic	Unfinished	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

Basement	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	4
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	

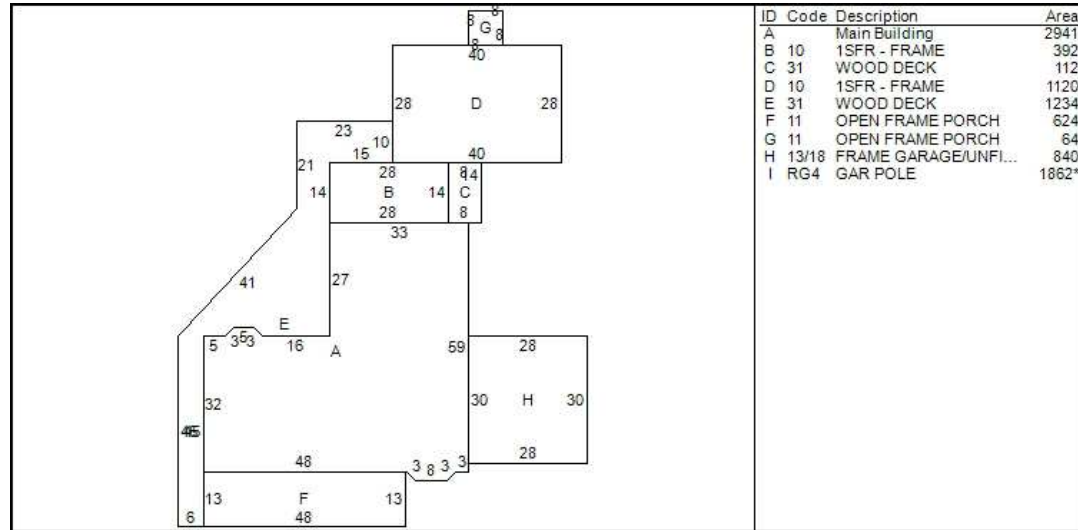
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	458,831	% Good	70
Plumbing	18,280	% Good Override	
Basement	-25,450	Functional	
Heating	38,060	Economic	90
Attic	24,980	% Complete	100
Other Features	1,620	C&D Factor	
		Adj Factor	1.05
		Additions	94,100
Subtotal	516,320		
Ground Floor Area	2,941		
Total Living Area	4,453	Dwelling Value	440,300

## Building Notes



ID	Code	Description	Area
A		Main Building	2941
B	10	1SFR - FRAME	392
C	31	WOOD DECK	112
D	10	1SFR - FRAME	1120
E	31	WOOD DECK	1234
F	11	OPEN FRAME PORCH	624
G	11	OPEN FRAME PORCH	64
H	13/18	FRAME GARAGE/UNFL...	840
I	RG4	GAR POLE	1862*

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Garage Poe	x		1,862	1	2002	C	A	38,740

## 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 230-1.00-56.00

Sussex County Board of Assessment VS Jason & Sarah Kniep 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: \$ 626,700

Stipulated Value: \$ 510,000

Date: 4/22/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Jason Kniep

Date: 230-1.00-56.00

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 230-1.00-56.00. The adjustment reflects a change in land value and approach that brings the assessed value to \$510,000.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 460 BAY AV

Parcel ID: 230-1.00-56.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

KNIEP JASON ADAM SARAH ASHLEY KNIEP  
TTEES OF THE KNIEP FAMILY TRUST  
PO BOX 4186  
ORANGE CA 92863

## GENERAL INFORMATION

Living Units 1  
Neighborhood 4YR001  
Alternate ID 230010000560000000  
Vol / Pg 5160/154  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC	0.1722	Waterfront - Tic	-15	196,910

Total Acres: .1722  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	196,900	196,900	0	196,900
Building	0	313,100	313,100	0	360,380
Total	0	510,000	510,000	0	557,280

Value Flag Cost Approach  
TD230DM1

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
08/22/23	SME	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/21/97	29745-2	0	D010	Renew Permit 153985-Bridgham &
12/29/95	29745-1	67,342	D010	Additions-Bridgham & Bensonlot 5i

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/27/19	260,000			5160/154	Deed	KNIEP JASON ADAM SARAH ASHLEY KNII
08/11/89	1			0/0		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 460 BAY AV

Parcel Id: 230-1.00-56.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Conventional	Year Built	1970
Story height	2	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	

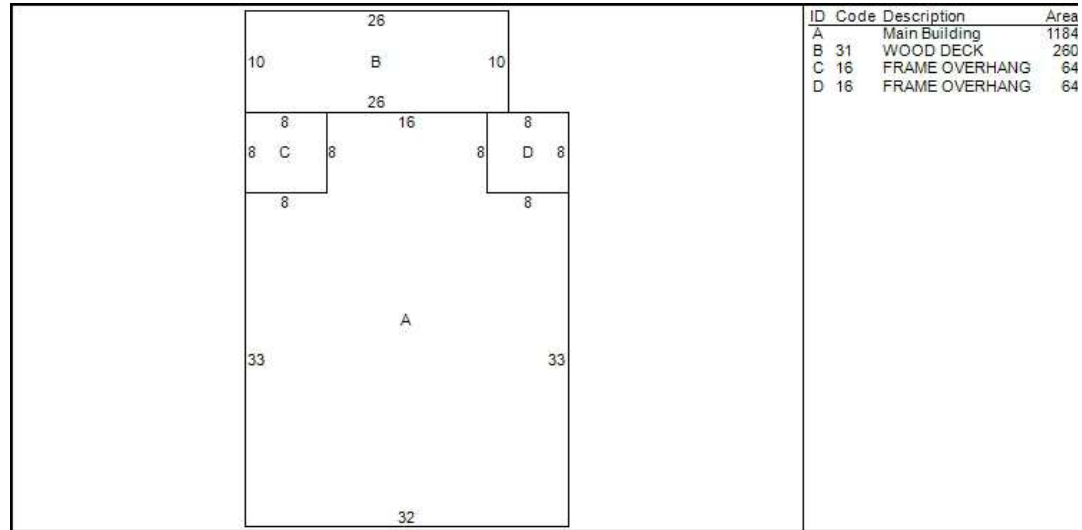
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	313,878	% Good	74
Plumbing	4,420	% Good Override	
Basement	-12,440	Functional	
Heating	26,040	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.235
		Additions	7,900
Subtotal	331,900		
Ground Floor Area	1,184		
Total Living Area	2,496	Dwelling Value	313,100

## Building Notes



## Outbuilding Data

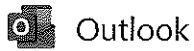
Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
------	--------	--------	------	-----	--------	-------	-----------	-------

## Condominium / Mobile Home Information

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







Outlook

---

**Re: Assessment Appeal 230-1.00-106.00**

---

From Sandra Duncavage <smed1920@verizon.net>

Date Mon 4/14/2025 4:57 PM

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

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

Hello Dianne,

I am in the hospital with patients today so it will be faster to email you.

I agree to the stipulated value of \$2,600 for Parcel 230-1.00-106.00 in Slaughter Beach, DE.

Thank you very much to everyone who assisted on this appeal.

Sincerely,

Sandra Duncavage

Sent from the all new AOL app for iOS

On Monday, April 14, 2025, 12:15 PM, Dianne Ruscavage <dianne.ruscavage@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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

***Kind Regards,  
Dianne***

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs :****Parcel ID: 230-1.00-106.00****Class: Residential - Vacant Land**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**DUNCAVAGE SANDRA  
911 S STREEPER ST  
BALTIMORE MD 21224**GENERAL INFORMATION**Living Units 0  
Neighborhood 4YR001  
Alternate ID 230010001060000000  
Vol / Pg 3504/301  
District  
Zoning TOWN CODES  
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Residual	AC	0.1130	Waterview - Tic	20	2,540
Wetland/Waste	AC	0.1130			60

Total Acres: .226  
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	2,600	2,600	0	0
Building	0	0	0	0	0
Total	0	2,600	2,600	0	0

Manual Override Reason  
Base Date of Value  
Effective Date of Value

Value Flag Cost Approach  
Gross Building:

**Entrance Information**

Date	ID	Entry Code	Source
08/03/23	MEP	Vacant Land	Other

**Permit Information**

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

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/01/07	25,000			3504/301		



# RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel Id: 230-1.00-106.00

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

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

## Basement

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

## Heating & Cooling

## Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

## Room Detail

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

## Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

## Grade & Depreciation

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

## Dwelling Computations

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

## Building Notes

## Outbuilding Data

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

## Condominium / Mobile Home Information

Complex Name  
Condo Model

Unit Number  
Unit Level  
Unit Parking  
Model (MH)

Unit Location  
Unit View  
Model Make (MH)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 230-7.00-74.00

Sussex County Board of Assessment VS Gerald & Linda Minnich

(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: \$ 246,800

Stipulated Value: \$ 172,700

Date: 4/11/25

Signature of Owner or duly authorized agent: Linda Minnich

Printed Name: Linda Minnich

Date: 4/8/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 230-7.00-74.00. The adjustment reflects a change in economic depreciation and condition that brings the assessed value to \$172,700.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 23118 ARGOS CORNER RD****Parcel ID: 230-7.00-74.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 23, 2025

**CURRENT OWNER**MINNICH GERALD R & LINDA LOU  
408 RIVERVIEW DR  
WRIGHTSVILLE PA 17368**GENERAL INFORMATION**Living Units 1  
Neighborhood 4AR009  
Alternate ID 230070000740000000  
Vol / Pg 2401/243  
District  
Zoning GENERAL RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.4304		75,220

Total Acres: .4304  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	75,200	75,200	0	75,200
Building	0	97,500	97,500	0	136,140
Total	0	172,700	172,700	0	211,340

Value Flag TD230DM3  
Cost ApproachManual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
08/13/24	SLM	Data Mailer Change	Owner
08/18/23	SME	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
11/24/04	32995-2	4,896	D010 Det Pole Building-W/Rd 14 1100' S	
07/07/99	32995-1	720	D010 Det. Shed-Rt 14 1100' Rt 24	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/01/99	45,000			2401/243		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 23118 ARGOS CORNER RD

Parcel Id: 230-7.00-74.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 23, 2025

## Dwelling Information

Style	Ranch	Year Built	1930
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	Gas	Openings	
System Type	Forced Warm Air	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

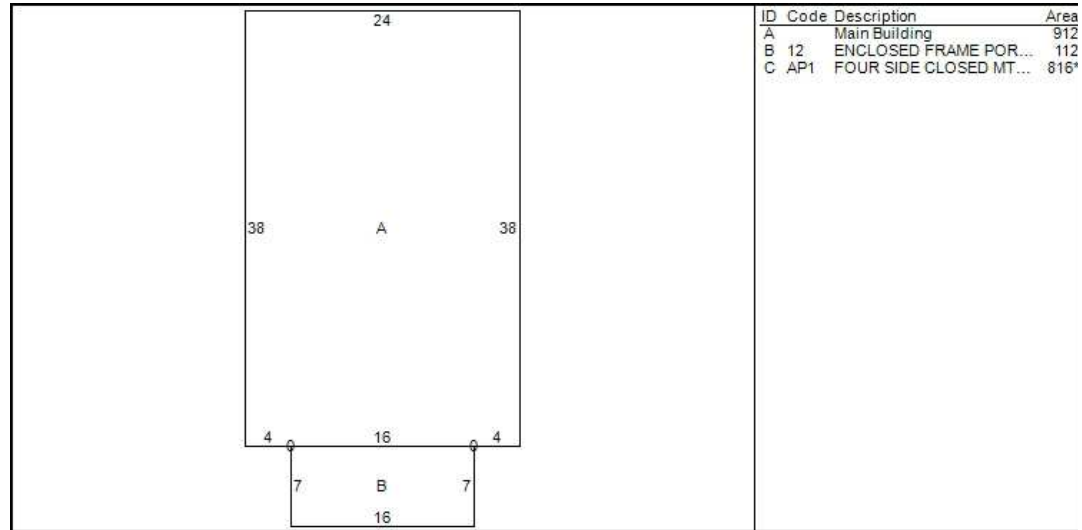
Grade	C	Market Adj	
Condition	Fair	Functional	
CDU	FAIR	Economic	70
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	167,587	% Good	61
Plumbing	2,680	% Good Override	
Basement	-9,300	Functional	
Heating	0	Economic	70
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.24
		Additions	1,700
Subtotal	160,970		
Ground Floor Area	912		
Total Living Area	912	Dwelling Value	87,300

## Building Notes

INTERIOR IS DATED



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pole Bldg	24 x 34		816	1	2004	D	A	10,160

## 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 230-18.00-14.04

Sussex County Board of Assessment VS Eric Wharton & Kristin Bailey

(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: \$344,800

Stipulated Value: \$301,400

Date: 4/23/2025

Signature of Owner or duly authorized agent: Kristin Wharton

Printed Name: Kristin Wharton

Date: 4/16/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 230-18.00-14.04. The adjustment reflects a change in approach that brings the assessed value to \$301,400.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 14904 STAYTONVILLE RD****Parcel ID: 230-18.00-14.04****Class: Mobile Home**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**WHARTON ERIC M  
KRISTIN N BAILEY  
14904 STAYTONVILLE RD  
LINCOLN DE 19960**GENERAL INFORMATION**Living Units 1  
Neighborhood 4AR007  
Alternate ID  
Vol / Pg 4944/103  
District  
Zoning  
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			65,000
Residual	AC	4.0000			61,200

Total Acres: 5  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	126,200	126,200	0	126,200
Building	0	175,200	175,200	0	218,560
Total	0	301,400	301,400	0	344,760

**Value Flag** Cost Approach  
**TD230DM2****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
09/29/23	TJA	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
04/14/25	202504125	14,976	A027 24x48 Det Garage (Pole Bldg)	
07/10/19	201907931	3,600	A046 20x30 Horse Run In	
06/14/16	201606280	0	Retain Manufactured Home As Stc	
10/24/12	30931-2	48,000	D010 Rep-Homeland Acres Lot 3	
03/20/96	30931-1	8,713	D010 Arf-Homeland Acreslot 3	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/05/18	180,000			4944/103	Deed	WHARTON ERIC M
11/20/17				4802/149	Deed	VANDERBILT MORTGAGE
12/01/06	150,000			4057/280		
08/16/02	100,000					
03/04/96	26,900					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 14904 STAYTONVILLE RD

Parcel Id: 230-18.00-14.04

Class: Mobile Home

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

<b>Style</b>	Manufactured - Dbl Wide	<b>Year Built</b>	2008
<b>Story height</b>	1	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	
<b>Masonry Trim</b>	x		
<b>Color</b>		<b>In-law Apt</b>	No

## Basement

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

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

## Adjustments

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

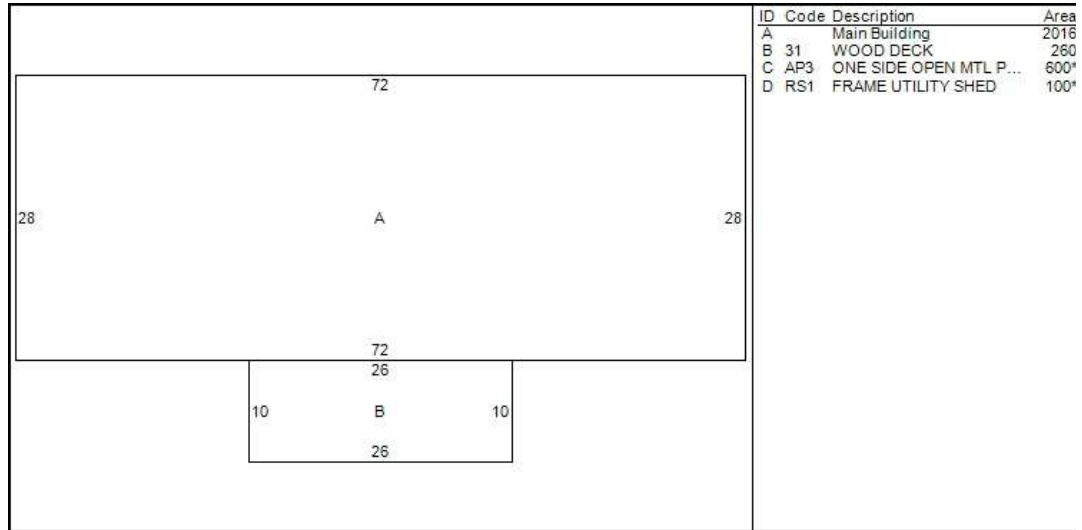
## Grade &amp; Depreciation

<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>	182,842	<b>% Good</b>	93
<b>Plumbing</b>	4,730	<b>% Good Override</b>	
<b>Basement</b>	-8,730	<b>Functional</b>	
<b>Heating</b>	13,860	<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>	.93
<b>Subtotal</b>	192,700	<b>Additions</b>	3,000
<b>Ground Floor Area</b>	2,016		
<b>Total Living Area</b>	2,016	<b>Dwelling Value</b>	169,500

## Building Notes



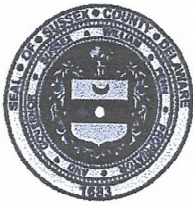
## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pole Bldg	20 x 30		600	1	2020	C	F	5,180
Frame Shed	10 x 10		100	1	2000	C	A	510

## 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 230-24.00-42.00

Sussex County Board of Assessment VS Scott & Jeanette Pauli

(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: \$828,200

Stipulated Value: \$694,300

Date: 4/17/25

Signature of Owner or duly authorized agent: R. Scott Pauli

Printed Name: R. Scott Pauli

Date: 4/14/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 230-24.00-42.00. The adjustment reflects a change in land value that brings the assessed value to \$694,300.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 1500 BEACH PLUM DR****Parcel ID: 230-24.00-42.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**PAULI R SCOTT & JEANNETTE  
122 CONGRESSIONAL DR  
STEVENSVILLE MD 21666**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR011  
Alternate ID 230240000420000000  
Vol / Pg 2454/303  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1148	Location	259,710

Total Acres: .1148  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	259,700	259,700	0	259,700
Building	0	434,600	438,500	0	434,560
Total	0	694,300	698,200	0	694,260

**Value Flag** Market Approach  
**TD230DM3****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
09/05/23	MEP	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
09/17/20	202011439	4,913	A086 144 Lin Ft Fence	
06/17/13	201307269	0	Front & Side Yard Variances	
08/21/06	31833-2	142,848	D010 Dwelling W/Additions-North Shores	
10/22/82	31833-1	8,000	D010 Porch & Deck-North Shores Lot 3	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
---------------	-------	------	----------	----------------	-----------	---------



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 1500 BEACH PLUM DR

Parcel Id: 230-24.00-42.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Conventional	Year Built	2008
Story height	2	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	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	

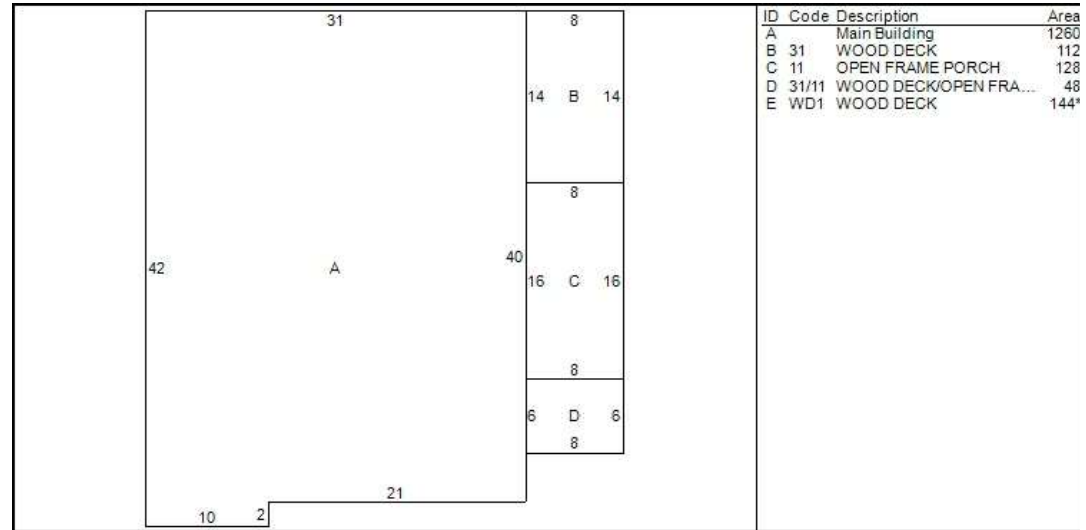
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	329,463	% Good	93
Plumbing	7,360	% Good Override	
Basement	-28,860	Functional	
Heating	27,330	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.37
		Additions	6,400
Subtotal	335,290		
Ground Floor Area	1,260		
Total Living Area	2,520	Dwelling Value	436,000

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Wood Deck	12 x 12		144	1	2008	C	E	2,510

## 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 230-24.00-80.00


Sussex County Board of Assessment VS Alexander Louvis & Cathleen Cochran - Louvis  
(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: \$ 727,400

Stipulated Value: \$ 605,700

Date: 4/16/25

Signature of Owner or duly authorized agent: 

Printed Name: Alexander Louvis

Date: 4/7/25

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 230-24.00-80.00. The adjustment reflects a change in location factor that brings the assessed value to \$605,700.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 1605 BEACH PLUM DR****Parcel ID: 230-24.00-80.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 22, 2025

**CURRENT OWNER**LOUVIS ALEXANDER C CATHLEEN P  
COCHRANE-LOUVIS  
1605 BEACH PLUM DR  
MILTON DE 19968**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR011  
Alternate ID 230240000800000000  
Vol / Pg 2641/233  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1722	Location	223,320

Total Acres: .1722  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	223,300	223,300	0	223,300
Building	0	382,400	330,700	0	382,420
Total	0	605,700	554,000	0	605,720

Value Flag TD230DM3  
Market ApproachManual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
08/16/24	DMR	Data Mailer Change	Owner
09/06/23	MEP	Info At Door	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
07/05/05	31858-5	3,128	D010	Decks-Back Bay Dev Lot 3 Sec 1 E
01/21/03	31858-4	45,024	D010	Addition/Porch/Deckr-Back Bay De
04/04/94	31858-3	19,660	D010	Enclose Exist.Porch-Back Bay Dev
11/04/87	31858-1	2,000	D010	Add.& Remodeling-Back Bay Dev.1
11/04/87	31858-2	0	D010	Add.& Remodeling-Back Bay Dev.1

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/11/94	1			2641/233		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 1605 BEACH PLUM DR

Parcel Id: 230-24.00-80.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 22, 2025

## Dwelling Information

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

## Basement

Basement	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	

## 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	

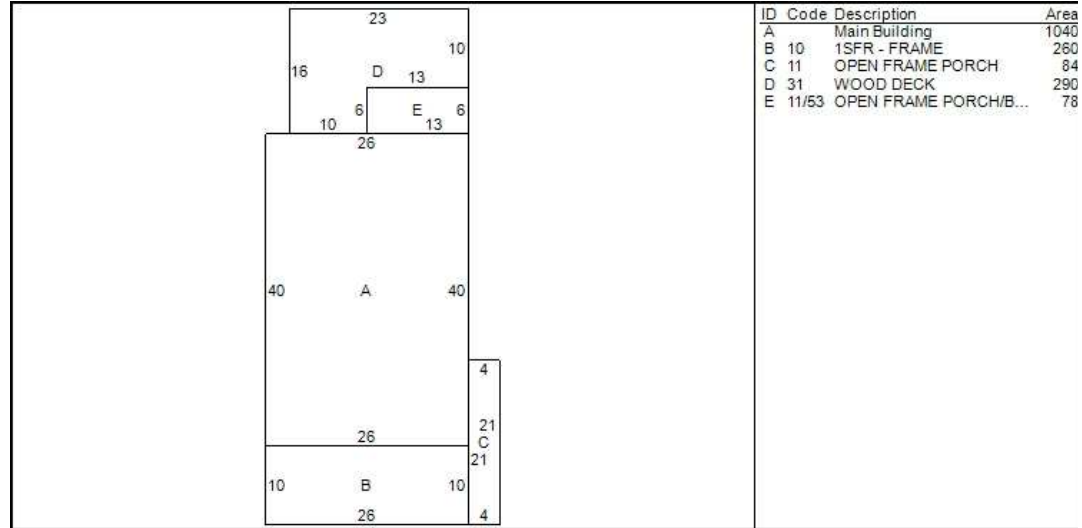
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	271,346	% Good	80
Plumbing	8,440	% Good Override	
Basement	-23,770	Functional	
Heating	22,510	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.37
Subtotal	278,530	Additions	18,600
Ground Floor Area	1,040		
Total Living Area	2,340	Dwelling Value	330,700

## 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)



 Tax Year 2025

In the Matter of Appeal

Parcel ID 230-27.17-5.00

Sussex County Board of Assessment VS Randolph Scot & Teresa Quenn

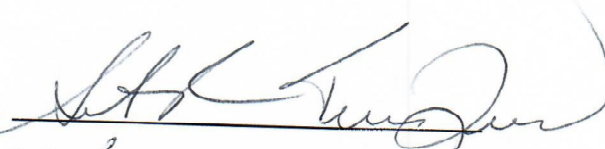
(Owner Name)

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

Original Value: \$ 513,300

Stipulated Value: \$ 434,800

Date: 4/16/2025

Signature of Owner or duly authorized agent: 

Printed Name: SCOT RANDOLPH / TERESA QUENN

Date: 4/12/25

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 230-27.17-5.00. The adjustment reflects a change in grade that brings the assessed value to \$434,800.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 403 STATE ST

Parcel ID: 230-27.17-5.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 21, 2025

## CURRENT OWNER

RANDOLPH SCOT  
TERESA QUEEN  
403 STATE ST  
ELLENDALE DE 19941

## GENERAL INFORMATION

Living Units 1  
Neighborhood 4IR002  
Alternate ID 230271700050000000  
Vol / Pg 5343/52  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes



## Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000	Railroad Tracks		97,920
Residual	AC	1.2900			11,840

Total Acres: 2.29  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	109,800	109,800	0	109,800
Building	0	325,000	325,000	0	379,460
Total	0	434,800	434,800	0	489,260

Value Flag Cost Approach  
TD230DM3

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
08/18/24	SLM	Data Mailer Change	Owner
08/16/24	SLM	Data Mailer Change	Owner
10/03/23	TRM	Info At Door	Owner

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/05/21	202105333	20,800	A025 40x40 Dett Gar (Pole Building)	
11/19/20	202013818	15,600	A025 30x40 Detached Garage (Pole Buil	
05/31/05	32474-4	6,100	D010 Shingles-State St	
04/30/84	32474-3	13,000	D010 Swimming Pool-S/E State St.S/Wil	
03/05/84	32474-2	3,500	D010 Open Porch-S/State St.121' E/Mcc	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/04/20	295,000			5343/52	Deed	RANDOLPH SCOT
03/01/02	190,000			2682/197		
11/04/93	105,000					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 403 STATE ST

Parcel Id: 230-27.17-5.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 21, 2025

## Dwelling Information

Style	Old Style	Year Built	1908
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	2
Fuel Type	Propane	Openings	2
System Type	Forced Warm Air	Pre-Fab	

## Room Detail

Bedrooms	4	Full Baths	2
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	2
Total Rooms	7		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

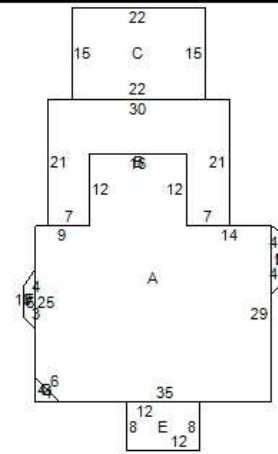
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	356,169	% Good	70
Plumbing	10,780	% Good Override	
Basement	-14,110	Functional	
Heating	29,540	Economic	
Attic	13,850	% Complete	100
Other Features	5,920	C&D Factor	
		Adj Factor	.84
Subtotal	402,150	Additions	26,200
Ground Floor Area	1,315		
Total Living Area	3,117	Dwelling Value	258,500

## Building Notes



ID	Code	Description	Area
A		Main Building	1315
B	10	1SFR - FRAME	438
C	35	COMPOSITE DECK	330
D	10	1SFR - FRAME	26
E	33/53	MASONRY PATIO/BALC...	96
F	10	1SFR - FRAME	15
G	26	MASONRY OVERHANG	8
H	RG1	FRAME OR CB DETACH...	1600*
I	RS1	FRAME UTILITY SHED	96*
J	RP3	REINFORCED CONCRE...	392*

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	40 x 40		1,600	1	2020	C	A	56,340
Frame Shed	12 x 8		96	1	2005	C	A	690
Rc Pool	x		392	1	2000	C	G	9,500

## 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 231-12.00-482.00

Sussex County Board of Assessment VS Charles & Jean Holderried

(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: \$646,600

Stipulated Value: \$536,500

Date: 4-8-25

Signature of Owner or duly authorized agent: Charles A. Holderried Jean M. Holderried

Printed Name: CHARLES A. HOLDERRIED, JEAN M. HOLDERRIED

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 231-12.00-482.00. The adjustment reflects a change in the grade of the dwelling that brings the assessed value to \$536,500.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 125 VILLAGE DR****Parcel ID: 231-12.00-482.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 23, 2025

**CURRENT OWNER**

HOLDERRIED CHARLES TTEE  
JEAN HOLDERRIED TTEE OF JT REV TRST  
125 VILLAGE DR  
SEAFORD DE 19973

**GENERAL INFORMATION**

Living Units 1  
Neighborhood 3AR036  
Alternate ID 231120004820000000  
Vol / Pg 3969/118  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

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

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.8143			81,580

Total Acres: .8143  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	81,600	81,600	0	81,600
Building	0	454,900	452,300	0	454,910
Total	0	536,500	533,900	0	536,510

Value Flag TD231DM2  
Market Approach

Manual Override Reason  
Base Date of Value  
Effective Date of Value

**Entrance Information**

Date	ID	Entry Code	Source
06/04/24	JXL	Data Mailer Change	Owner
06/26/23	GRS	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
10/25/11	33519-2	3,072	D010	Shed-Rivers End Lot 4 Ph V
06/30/11	33519-1	223,902	D010	Dwelling W/Additions-Rivers End L

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/04/11	65,000			3969/118		
02/03/05	174,000					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 125 VILLAGE DR

Parcel Id: 231-12.00-482.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 23, 2025

## Dwelling Information

Style	Cape Cod	Year Built	2011
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	Propane	Openings	
System Type	Forced Warm Air	Pre-Fab	1

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

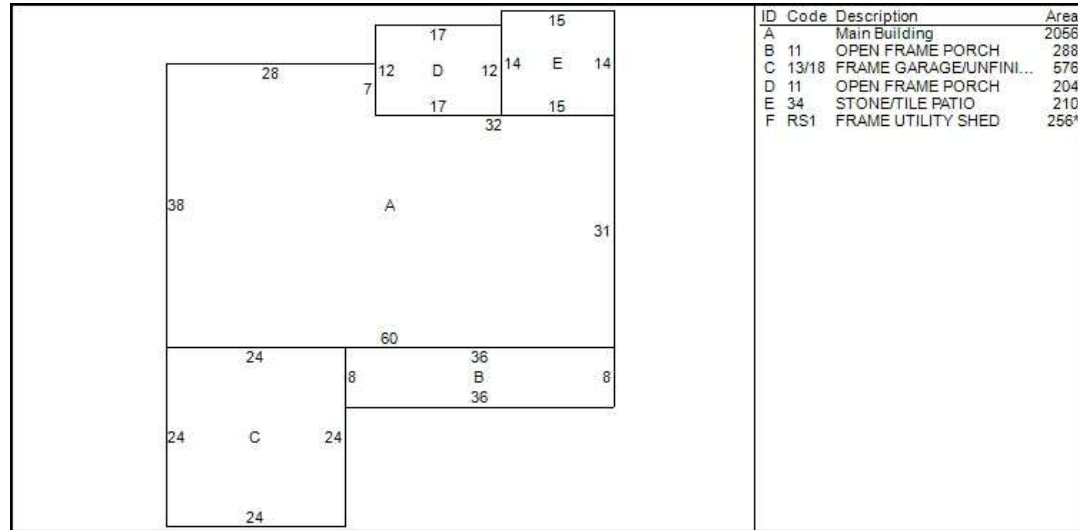
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	439,437	% Good	89
Plumbing	7,360	% Good Override	
Basement	-19,500	Functional	
Heating	36,450	Economic	
Attic	0	% Complete	100
Other Features	1,700	C&D Factor	
		Adj Factor	1
Subtotal	465,450	Additions	35,600
Ground Floor Area	2,056		
Total Living Area	3,084	Dwelling Value	449,900

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	16 x 16		256	1	2011	C	A	2,360

## Condominium / Mobile Home Information

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





Outlook

---

Re: Assessment Appeal 232-12.14-38.00

---

From Maria James <1962mlj0901@gmail.com>

Date Wed 4/23/2025 8:42 AM

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

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

Yes, I accept the value of \$148,800.

On Wed, Apr 16, 2025, 2:12 PM Dianne Ruscavage <[dianne.ruscavage@sussexcountyde.gov](mailto:dianne.ruscavage@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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,*  
*Dianne*

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 10188 WOODLAND FERRY RD****Parcel ID: 232-12.14-38.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**JAMES JUSTUS  
MARIA JAMES  
10188 WOODLAND FERRY RD  
LAUREL DE 19956**GENERAL INFORMATION**Living Units 1  
Neighborhood 2AR015  
Alternate ID 232121400380000000  
Vol / Pg 4284/325  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3444			42,320

Total Acres: .3444  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	42,300	42,300	0	42,300
Building	0	106,500	106,500	0	146,120
Total	0	148,800	148,800	0	188,420

Value Flag TD232DM1  
Cost ApproachManual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
06/10/24	JXL	Data Mailer Change	Owner
08/16/22	MEP	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
07/25/17	201707902	1,897	A086 Replace 3 Windows	
11/22/93	35271-5	225	D010 Fence-Woodland Hgts.Lot 7 & 8	
09/17/92	35271-4	900	D010 Fence-Woodland Hgts.Lot 7 & 8bk	
08/31/92	35271-3	132	D010 Finish Fence-Woodland Heightslot	
08/12/91	35271-2	30	D010 Fence-Woodland Hgts.Lot 7 & 8bk	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/18/14	10,900			4284/325		
01/07/14	128,795					
12/16/02	45,000					
08/04/90	35,000					

**Situs : 10188 WOODLAND FERRY RD**

Parcel Id: 232-12.14-38.00

**Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

### Dwelling Information

<b>Style</b>	Ranch	<b>Year Built</b>	1950
<b>Story height</b>	1	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	
<b>Masonry Trim</b>	x		
<b>Color</b>		<b>In-law Apt</b>	No

## Basement

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

## Heating & Cooling

## Fireplaces

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

### Room Detail

Bedrooms	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

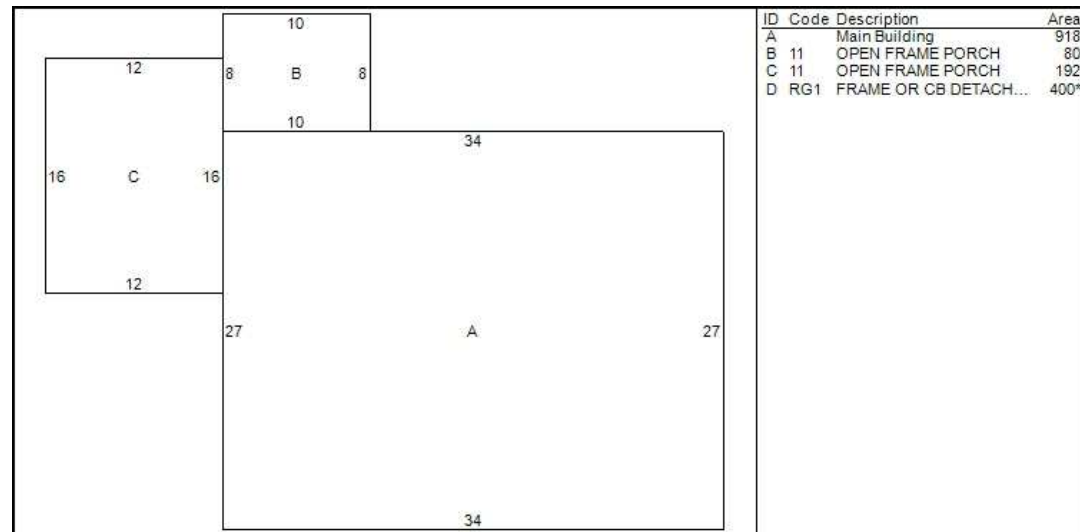
## Grade & Depreciation

<b>Grade</b>	C-	<b>Market Adj</b>	
<b>Condition</b>	Average	<b>Functional</b>	
<b>CDU</b>	AVERAGE	<b>Economic</b>	147
<b>Cost &amp; Design</b>	0	<b>% Good Ovr</b>	
<b>% Complete</b>	100		

## Dwelling Computations

Base Price	159,977	% Good	37
Plumbing		% Good Override	
Basement	-8,870	Functional	
Heating	0	Economic	147
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.17
Subtotal	151,110	Additions	3,800
Ground Floor Area	918		
Total Living Area	918	Dwelling Value	100,600

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	20 x	20	400	1	1950	C	F	5,910

### Condominium / Mobile Home Information

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

Unit Number	Unit Level	Unit Parking	Model (MH)
1	1	1	1
2	2	2	2
3	3	3	3
4	4	4	4
5	5	5	5
6	6	6	6
7	7	7	7
8	8	8	8
9	9	9	9
10	10	10	10
11	11	11	11
12	12	12	12
13	13	13	13
14	14	14	14
15	15	15	15
16	16	16	16
17	17	17	17
18	18	18	18
19	19	19	19
20	20	20	20
21	21	21	21
22	22	22	22
23	23	23	23
24	24	24	24
25	25	25	25
26	26	26	26
27	27	27	27
28	28	28	28
29	29	29	29
30	30	30	30
31	31	31	31
32	32	32	32
33	33	33	33
34	34	34	34
35	35	35	35
36	36	36	36
37	37	37	37
38	38	38	38
39	39	39	39
40	40	40	40
41	41	41	41
42	42	42	42
43	43	43	43
44	44	44	44
45	45	45	45
46	46	46	46
47	47	47	47
48	48	48	48
49	49	49	49
50	50	50	50
51	51	51	51
52	52	52	52
53	53	53	53
54	54	54	54
55	55	55	55
56	56	56	56
57	57	57	57
58	58	58	58
59	59	59	59
60	60	60	60
61	61	61	61
62	62	62	62
63	63	63	63
64	64	64	64
65	65	65	65
66	66	66	66
67	67	67	67
68	68	68	68
69	69	69	69
70	70	70	70
71	71	71	71
72	72	72	72
73	73	73	73
74	74	74	74
75	75	75	75
76	76	76	76
77	77	77	77
78	78	78	78
79	79	79	79
80	80	80	80
81	81	81	81
82	82	82	82
83	83	83	83
84	84	84	84
85	85	85	85
86	86	86	86
87	87	87	87
88	88	88	88
89	89	89	89
90	90	90	90
91	91	91	91
92	92	92	92
93	93	93	93
94	94	94	94
95	95	95	95
96	96	96	96
97	97	97	97
98	98	98	98
99	99	99	99
100	100	100	100

Unit Location  
Unit View  
Model Make (MH)







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-6.00-698.00

Sussex County Board of Assessment VS Kevin & Lucille Moylan

(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: \$ 638,500

Stipulated Value: \$ 526,800

Date: 4/16/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Kevin Moylan

Date: 4/10/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-6.00-698.00. The adjustment reflects a change in economic depreciation that brings the assessed value to \$526,800.

**RESIDENTIAL PROPERTY RECORD CARD** 2099**SUSSEX COUNTY****Situs : 22383 S ACORN WAY****Parcel ID: 234-6.00-698.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 22, 2025

**CURRENT OWNER**MOYLAN KEVIN D  
LUCILLE MOYLAN  
22383 S ACORN WAY  
LEWES DE 19958**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR228  
Alternate ID 234060006980000000  
Vol / Pg 4213/78  
District  
Zoning GENERAL RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2481		131,080

Total Acres: .2481  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	131,100	131,100	0	131,100
Building	0	395,700	395,700	0	492,130
Total	0	526,800	526,800	0	623,230

**Value Flag** Cost Approach  
**TD234DM35****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
04/19/22	MEP	Entrance Gained	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
06/06/16	201606006	1,000	A018 Deck 8x8 Under 30", 20' Vinyl Priv:	
10/10/14	201408997	6,480	A017 16x18 Deck 12x14 Three Season I	
05/21/14	201404628	1,000	A037 Det. Shed 7' X 7'	
09/03/13	201310006	147,945	A007 2st Dw 40x50, Garage 20x22, Stoc	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/30/13	324,685			4213/78		
09/11/13	66,000					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 22383 S ACORN WAY

Parcel Id: 234-6.00-698.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 22, 2025

## Dwelling Information

Style	Cape Cod	Year Built	2013
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

Basement	Full	# Car Bsmt Gar	0
FBLA Size	780	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	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	

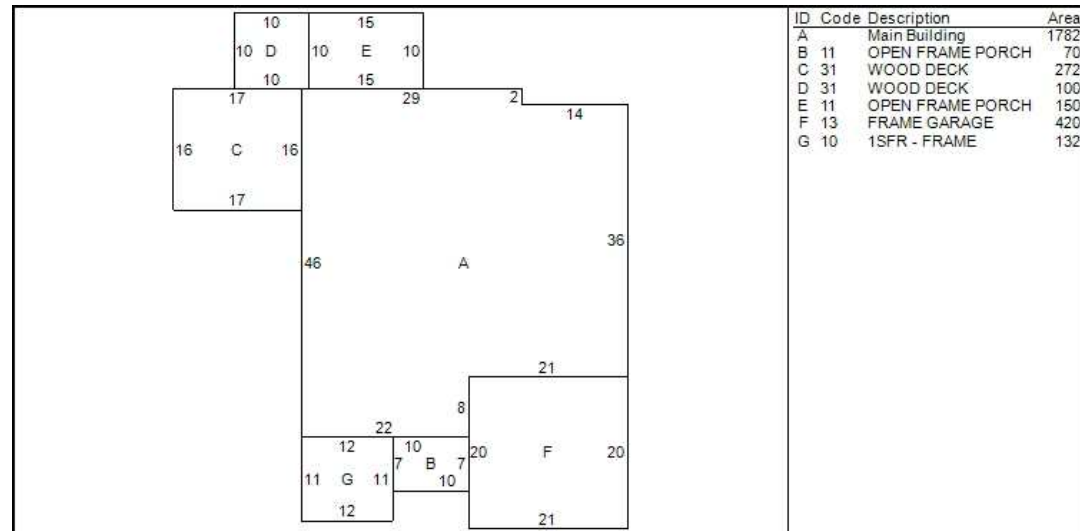
## Grade &amp; Depreciation

Grade	B	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	78
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	407,040	% Good	96
Plumbing	15,400	% Good Override	
Basement	0	Functional	
Heating	33,760	Economic	78
Attic	0	% Complete	100
Other Features	36,960	C&D Factor	
		Adj Factor	1
		Additions	26,400
Subtotal	493,160		
Ground Floor Area	1,782		
Total Living Area	2,805	Dwelling Value	395,700

## 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

---

**From:** MAUREEN WITKIEWICZ <socrizgr8@verizon.net>  
**Sent:** Wednesday, April 2, 2025 4:48 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 for the quick response to my appeal. I agree and accept the stipulated value that you have stated at \$553,500. I appreciate and thank the appeals committee for looking into this.

Sincerely

Maureen Witkiewicz

On Apr 1, 2025, at 2:51 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***

<234-6.00-1253.00.pdf>



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 22021 HEARTWOOD CIR

Parcel ID: 234-6.00-1253.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

WITKIEWICZ MAUREEN TTEE IRR LIV TR  
22021 HEARTWOOD CIR  
LEWES DE 19958

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR234  
Alternate ID 234060000125300000  
Vol / Pg 6238/296  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2300			250,710

Total Acres: .23  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	250,700	250,700	0	250,700
Building	0	302,800	359,200	0	302,770
Total	0	553,500	609,900	0	553,470

## Manual Override Reason

Base Date of Value

Effective Date of Value

Value Flag Market Approach  
Gross Building:

## Entrance Information

Date	ID	Entry Code	Source
01/14/25	KEK	Occupant Not At Home	Other
05/31/24	WPC	Vacant Land	Estimated

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/01/24	202409198	110,696	A205 1story Sf Dw 60x40, Att Agarage 2	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/14/25	543,255			6238/296	Deed	WITKIEWICZ MAUREEN TTEE IRR LIV TR
08/30/23				5966/34	Deed	BEAZER HOMES LLC
11/07/22			Invalid Sale - Tyler	5803/55	Deed	DRB GROUP EASTERN SHORE LLC



Situs : 22021 HEARTWOOD CIR

Parcel Id: 234-6.00-1253.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 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	Crawl	# Car Bsmt Gar	0
FBLA Size	x	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

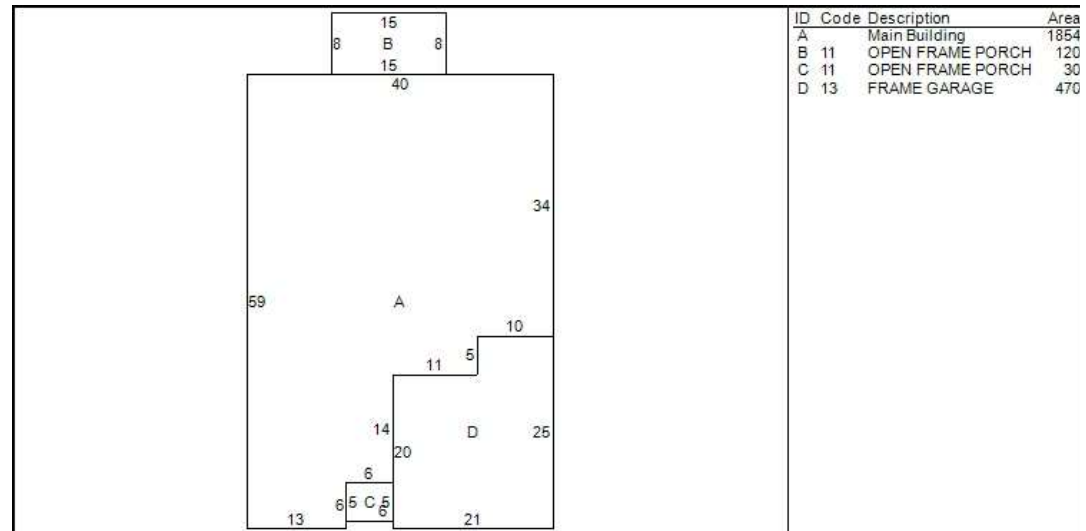
Grade & Depreciation

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

Dwelling Computations

Base Price	321,937	% Good	100
Plumbing	7,360	% Good Override	
Basement	-17,860	Functional	
Heating	26,700	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	338,140	Additions	21,100
Ground Floor Area	1,854		
Total Living Area	1,854	Dwelling Value	359,200

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name  
Condo Model

Unit Number  
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 234-12.00-113.00

Sussex County Board of Assessment VS Edward & Maureen Carp  
(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: \$ 1,487,700

Stipulated Value: \$ 1,093,300

Date: 4/14/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: EDWARD CARP

Date: 4/8/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-12.00-113.00. The adjustment reflects a change in grade, condition and approach that brings the assessed value to \$1,093,300.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 12 GULL DR****Parcel ID: 234-12.00-113.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 22, 2025

**CURRENT OWNER**CARP EDWARD J  
MAUREEN H CARP  
529 CHARIOT CT  
WILMINGTON DE 19808**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR255  
Alternate ID  
Vol / Pg 2885/257  
District  
Zoning  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2296	Waterfront - Ca	415,560

Total Acres: .2296  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	415,600	415,600	0	415,600
Building	0	677,700	677,700	0	995,520
Total	0	1,093,300	1,093,300	0	1,411,120

**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Value Flag** Cost Approach  
**TD234DM11****Entrance Information**

Date	ID	Entry Code	Source
05/02/22	JLI	Entrance Gained	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
06/14/18	201806378	7,650	A086	900 Sq Ft 20x45 Paver Patio
05/19/16	201604664	191,347	A007	1 1/2 St Dwelling 43x58, Porch 8x4
04/28/86	39799-1	500	D010	Deck-Joy Beachlot 83 & 88

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/19/03	260,000			2885/257		
04/23/99	158,000					
02/25/94	111,000					
02/24/88	20,000					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 12 GULL DR

Parcel Id: 234-12.00-113.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 22, 2025

## Dwelling Information

Style	Cape Cod	Year Built	2010
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	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	3	Full Baths	2
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	4
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	

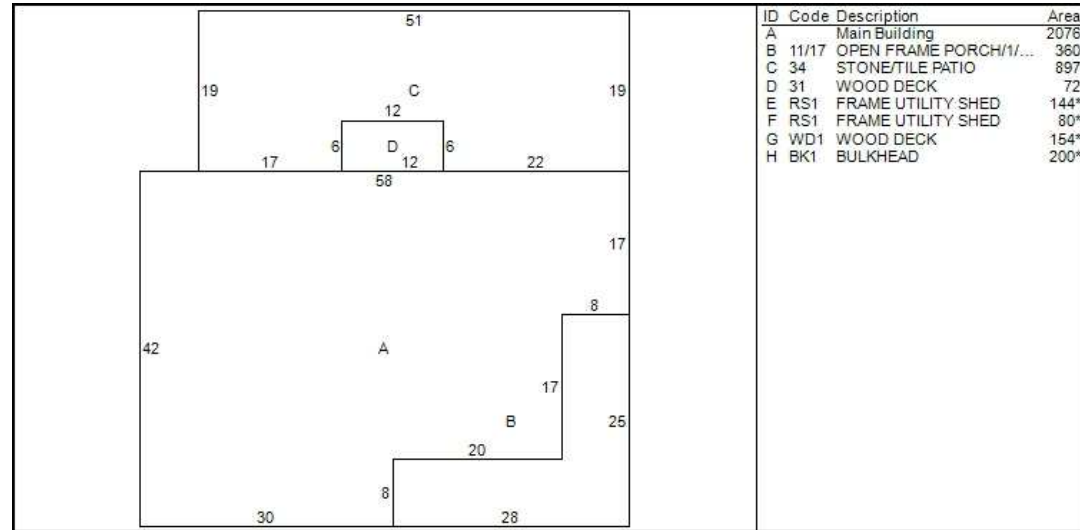
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	402,776	% Good	94
Plumbing	12,050	% Good Override	
Basement	-39,520	Functional	
Heating	33,410	Economic	75
Attic	0	% Complete	100
Other Features	1,962	C&D Factor	
		Adj Factor	2.13
		Additions	19,800
Subtotal	410,680		
Ground Floor Area	2,076		
Total Living Area	3,194	Dwelling Value	658,900

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 12		144	1	2010	C	A	1,330
Frame Shed	8 x 10		80	1	2010	C	G	820
Wood Deck	14 x 11		154	1	2010	C	G	2,560
Bulkhead	1 x 200		200	1	1900	C	A	14,090

## Condominium / Mobile Home Information

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





Outlook

---

Re: Assessment Appeal 234-12.00-122.00

---

From Paul Benson <dalkees@verizon.net>

Date Wed 4/23/2025 9:29 AM

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

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

Yes I agree with the new assessment of 7 Mallard Drive at \$627,900.



NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-12.00-122.00

Sussex County Board of Assessment VS Paul F. Benson

(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: \$592,360

Stipulated Value: \$627,900

Date: 4/23/2025

Signature of Owner or duly authorized agent: Paul F. Benson

Printed Name: Paul F. Benson

Date: 4/16/25

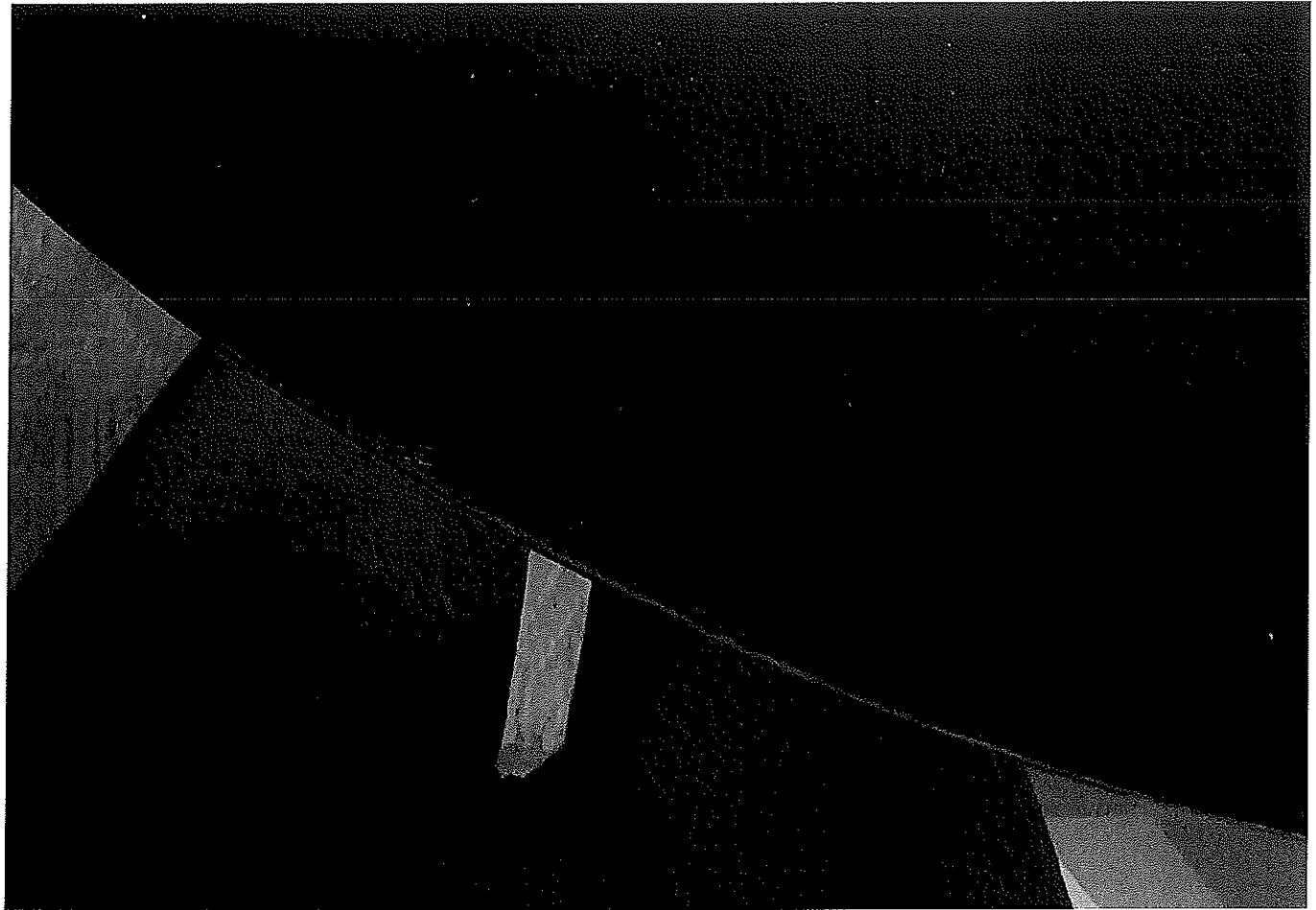
Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher G. Kador

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-12.00-122.00. The adjustment reflects a change in grade and approach that brings the assessed value to \$627,900.



Sent from AOL on Android

On Tue, Apr 22, 2025 at 4:01 PM, Dianne Ruscavage  
<dianne.ruscavage@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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,*  
*Dianne*





# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 7 MALLARD DR

Parcel ID: 234-12.00-122.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 23, 2025

## CURRENT OWNER

BENSON PAUL F & ELIZABETH ANN  
7 MALLARD DR  
LEWES DE 19958

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR255  
Alternate ID 234120001220000000  
Vol / Pg 2202/182  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2296	Flood Zone	-30	290,890

Total Acres: .2296  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	290,900	290,900	0	290,900
Building	0	337,000	382,500	0	337,010
Total	0	627,900	673,400	0	627,910

Value Flag Market Approach  
TD234DM11

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
04/28/22	BCM	Entrance Gained	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/03/89	39806-2	3,000	D010	Porchdeck & Remodel-Joy Beachl
10/03/89	39806-3	0	D010	Porchdeck & Remodel-Joy Beachl
04/11/89	39806-1	3,000	D010	Remodeling-N/A

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/09/97	155,000			2202/182		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 7 MALLARD DR

Parcel Id: 234-12.00-122.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 23, 2025

## Dwelling Information

Style	Ranch	Year Built	1985
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	1
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	

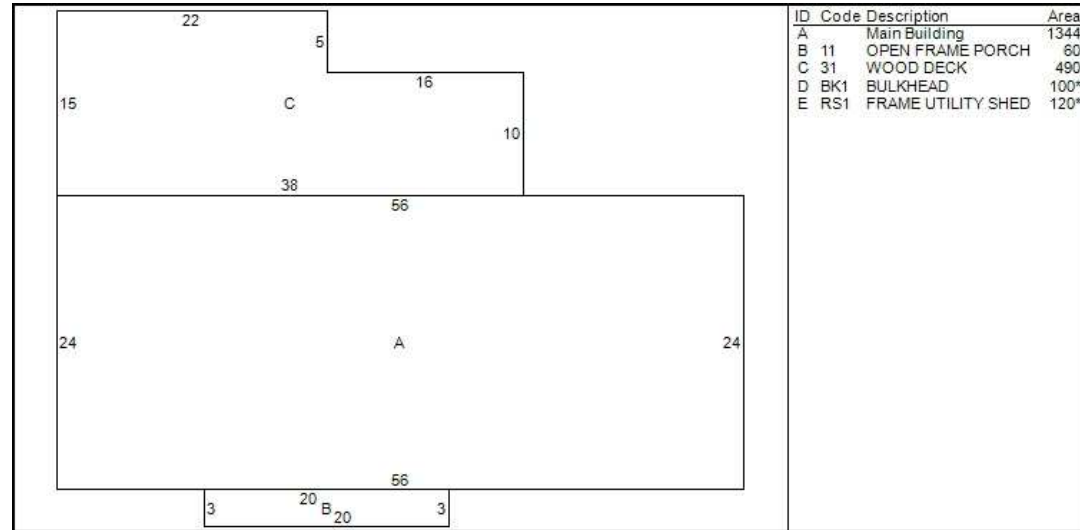
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	225,069	% Good	73
Plumbing	4,020	% Good Override	
Basement	-12,480	Functional	
Heating	18,670	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.13
		Additions	5,400
Subtotal	235,280		
Ground Floor Area	1,344		
Total Living Area	1,344	Dwelling Value	377,300

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Bulkhead	1 x 100		100	1	1985	C	P	4,900
Frame Shed	10 x 12		120	1	1985	D	F	310

## 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 234-16.00-709.00

Sussex County Board of Assessment VS Ronald & Marcy Rollman  
(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: \$585,500

Stipulated Value: \$532,600

Date: 4/8/2025

Signature of Owner or duly authorized agent: Marcy Rollman

Printed Name: Marcy Rollman

Date: 3/28/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-16.00-709.00. The adjustment reflects a change in approach that brings the assessed value to \$532,600.

Apr 7, 202

**RESIDENTIAL PROPERTY RECORD CARD**

2099

**SUSSEX COUNTY****Situs : 29537 PATRICK HENRY CIR****Parcel ID: 234-16.00-709.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**ROLLMANN RONALD  
MARCY ROLLMANN  
29537 PATRICK HENRY CIR  
MILLSBORO DE 19966**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR257  
Alternate ID 234160007090000000  
Vol / Pg 4847/177  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3415		123,320

Total Acres: .3415  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	123,300	123,300	0	123,300
Building	0	409,300	409,300	0	460,180
Total	0	532,600	532,600	0	583,480

**Value Flag** Cost Approach  
TD234DM3**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
02/12/24	KMB	Data Mailer Change	Owner
06/16/22	TT	Total Refusal	Owner
02/18/22	JBV	Info At Door	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
06/06/23	202307853	7,000	A108 Replacing Windows On Existing 3	
12/01/22	202217155	2,789	A086 Sun Tunnel	
12/30/20	202016289	13,440	A186 23 Roof Mount Solar Panels	
10/01/18	201810073	6,496	A017 6x24 Sunrm, Enclosing Existing Pc	
09/08/17	201709459	98,805	A007 (Sanderling 2) 1st Dw 55x51 Att G	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/01/18	360,408			4847/177	Deed	ROLLMANN RONALD
09/14/17	86,000			4769/58	Deed	SB INDEPENDENCE LLC



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 29537 PATRICK HENRY CIR

Parcel Id: 234-16.00-709.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Ranch	Year Built	2017
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	Solar Energy
Masonry Trim	x	In-law Apt	No
Color			

## Basement

Basement	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	2	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	

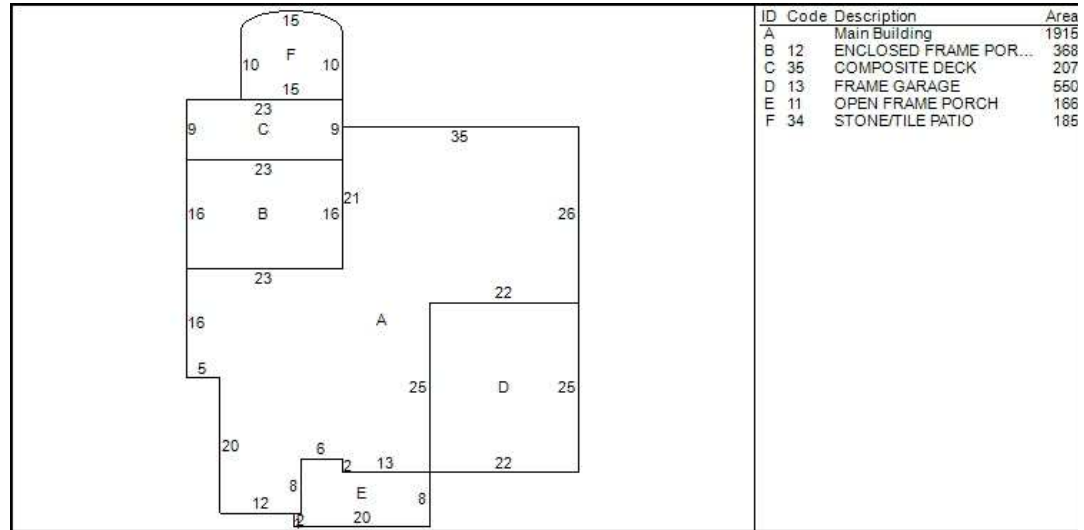
## Grade &amp; Depreciation

Grade	B-	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	106
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	330,843	% Good	98
Plumbing	7,360	% Good Override	
Basement	-18,350	Functional	
Heating	27,440	Economic	106
Attic	0	% Complete	100
Other Features	1,700	C&D Factor	
		Adj Factor	1
Subtotal	348,990	Additions	46,800
Ground Floor Area	1,915		
Total Living Area	1,915	Dwelling Value	409,300

## 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)



---

Re: Assessment Appeal 234-17.00-856.00

---

From paulirvin@icloud.com <paulirvin@icloud.com>  
Date Tue 4/22/2025 9:58 AM  
To Dianne Ruscavage <dianne.ruscavage@sussexcountye.gov>  
Cc ICE-1 Wife <paul-gina@msn.com>

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

Hi Dianne,

I am replying to let you know that I accept the new assessment value for our home, now currently listed at \$550,700. If you need any additional information, please let me know. Thank you.

**William Paul Irvin**  
**Cell: 717-332-3847**  
**Email: paulirvin@icloud.com**

---

**From:** Dianne Ruscavage <dianne.ruscavage@sussexcountye.gov>  
**Sent:** Wednesday, April 16, 2025 3:20 PM  
**To:** PAULIRVIN@ICLOUD.COM <PAULIRVIN@ICLOUD.COM>  
**Subject:** Assessment Appeal 234-17.00-856.00

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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,*  
*Dianne*



**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 35212 HELMSMAN WAY****Parcel ID: 234-17.00-856.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**IRVIN WILLIAM P JR  
REGINA M IRVIN  
35212 HELMSMAN WAY  
MILLSBORO DE 19966**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR018  
Alternate ID 23417000856000000  
Vol / Pg 4816/213  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.4706			100,240

Total Acres: .4706  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	100,200	100,200	0	100,200
Building	0	450,500	450,500	0	516,400
Total	0	550,700	550,700	0	616,600

Manual Override Reason  
Base Date of Value  
Effective Date of ValueValue Flag Cost Approach  
TD234DM41**Entrance Information**

Date	ID	Entry Code	Source
01/23/24	SLM	Estimated	Estimated
03/23/22	AJR	Info At Door	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
10/18/19	201912092	5,510	A018 20x30 Paver Patio 650sq Ft Fire P	
08/30/17	201709213	176,511	A007 2 St Dw 50-4 X 49-6(Whatley Att C	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/19/17	442,645			4816/213	Deed	IRVIN WILLIAM P JR
08/23/17				4757/70	Deed	36 BUILDERS INC
08/23/17	87,500			4757/36	Deed	36 BUILDERS INC



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 35212 HELMSMAN WAY

Parcel Id: 234-17.00-856.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

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

## Basement

Basement	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	5	Full Baths	3
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	
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	

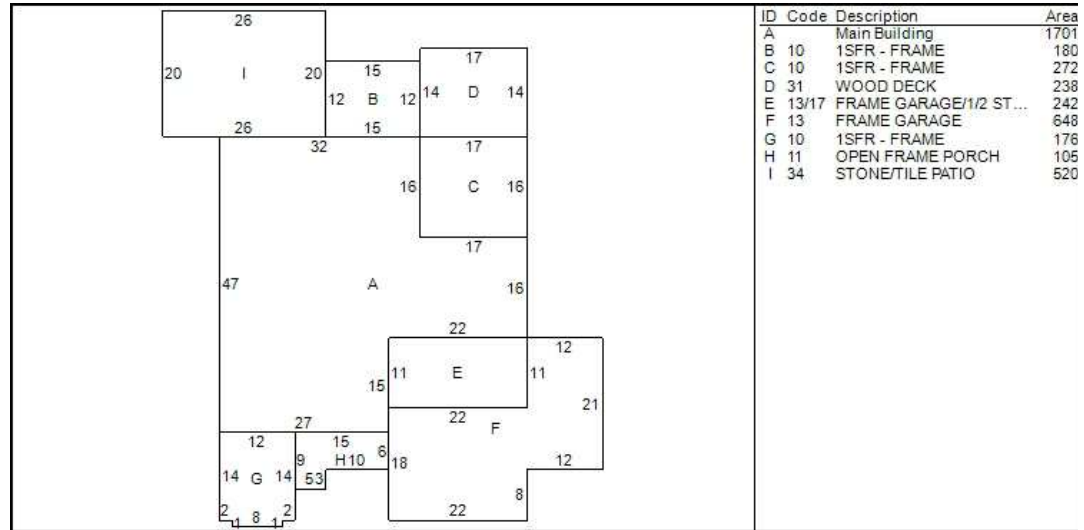
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	391,619	% Good	92
Plumbing	9,240	% Good Override	
Basement	-17,380	Functional	
Heating	32,480	Economic	97
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	415,960	Additions	79,300
Ground Floor Area	1,701		
Total Living Area	3,301	Dwelling Value	450,500

## 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 234-17.08-166.01

Sussex County Board of Assessment VS Carl & Christina Molter  
(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: \$96,500

Stipulated Value: \$6,500

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

*Carl Molter*

dotloop verified  
04/18/25 8:08 AM MDT  
OZGC-RHSB-XOYM-BZMA

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

*Christy Molter*

dotloop verified  
04/18/25 10:05 AM EDT  
TNQY-JQXK-VVIJ-6WWG

Printed Name: Carl Christopher Molter and Christina Marie Molter

Date: 4/10/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-17.08-166.01. The adjustment reflects a change in the land code to residual that brings the assessed value to \$6,500.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs :****Parcel ID: 234-17.08-166.01****Class: Residential - Vacant Land**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**

MOLTER CARL CHRISTOPHER  
CHRISTINA MARIE MOLTER  
23513 OAK ST E  
LEWES DE 19958

**GENERAL INFORMATION**

Living Units 0  
Neighborhood 6AR249  
Alternate ID 234170801660100000  
Vol / Pg 4921/140  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

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

Type	Size	Influence Factors	Influence %	Value	
Residual	AC	0.0574	Shape Or Size Unimproved	200	6,460

Total Acres: .0574  
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	6,500	6,500	0	0
Building	0	0	0	0	0
Total	0	6,500	6,500	0	0

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

**Entrance Information**

Date	ID	Entry Code	Source
06/09/22	TT	Total Refusal	Owner
03/25/22	KEK	Vacant Land	Other

**Permit Information**

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

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/23/18	337,500			4921/140	Deed	MOLTER CARL CHRISTOPHER
08/17/07	350,000			3487/138		
08/05/88	1					



# RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel Id: 234-17.08-166.01

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

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

## Basement

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

## Heating & Cooling

## Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

## Room Detail

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

## Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

## Grade & Depreciation

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

## Dwelling Computations

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

## Building Notes

## Outbuilding Data

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

## Condominium / Mobile Home Information

Complex Name  
Condo Model

Unit Number  
Unit Level  
Unit Parking  
Model (MH)

Unit Location  
Unit View  
Model Make (MH)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-18.00-712.00

Sussex County Board of Assessment VS Terry & Lisa Lamberth

(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: \$661,200

Stipulated Value: \$548,300

Date: 4/2/25

Signature of Owner or duly authorized agent:

Printed Name: TERRY S LAMBERTH / LISA T LAMBERTH

Date: 3/26/25

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 234-18.00-712.00. The adjustment reflects a change in location factor, grade of the dwelling and approach that brings the assessed value to \$548,300.





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 23730 HERRING REACH CT

Parcel ID: 234-18.00-712.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

LAMBERTH TERRY S  
LISA T LAMBERTH  
23730 HERRING REACH CT  
LEWES DE 19958

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR266  
Alternate ID 234180007120000000  
Vol / Pg 4885/36  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2719	Waterview - Tic	145,030

Total Acres: .2719  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	145,000	145,000	0	145,000
Building	0	403,300	403,300	0	434,100
Total	0	548,300	548,300	0	579,100

Value Flag Cost Approach  
TD234DM42

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
06/09/22	TT	Total Refusal	Owner
06/06/22	TT	Total Refusal	Owner
03/31/22	GTM	Entrance Gained	Owner

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/09/17	201711676	128,046	A007	1 St Dwelling 50x69, Att Garage 16
12/07/10	43580-1	206,446	D010	Dwelling W/Additions-Bay Pointe L

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/11/18	438,183			4885/36	Deed	LAMBERTH TERRY S



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 23730 HERRING REACH CT

Parcel Id: 234-18.00-712.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Ranch	Year Built	2017
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	1

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

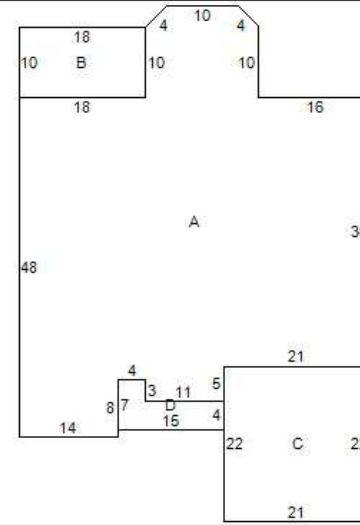
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	369,785	% Good	98
Plumbing	7,030	% Good Override	
Basement	-20,510	Functional	
Heating	30,670	Economic	
Attic	0	% Complete	100
Other Features	1,620	C&D Factor	
		Adj Factor	1
Subtotal	388,600	Additions	22,500
Ground Floor Area	2,302		
Total Living Area	2,302	Dwelling Value	403,300

## Building Notes



ID	Code	Description	Area
A		Main Building	2302
B	11	OPEN FRAME PORCH	180
C	13	FRAME GARAGE	462
D	11	OPEN FRAME PORCH	72

## 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

---

Re: Assessment Appeal 234-24.00-34.00-50752

---

From Rose Kulis <rosekulis@gmail.com>

Date Wed 4/16/2025 6:11 PM

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

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

Thank you, Dianne. I appreciate all you did to help me with this. I accept the stipulated value of \$143,000.

Regards,  
Rosemary Kulis

Sent from my iPhone

On Apr 16, 2025, at 2:54 PM, Dianne Ruscavage <dianne.ruscavage@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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,*  
*Dianne*

<234-24.00-34.00-50752.pdf>



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 35583 ORANGE ST

Parcel ID: 234-24.00-34.00-50752

Class: Mobile Home Park

Card: 1 of 1

Printed: April 21, 2025

## CURRENT OWNER

KULIS LEONARD & ROSEMARY KULIS  
BAY CITY  
35583 ORANGE ST  
MILLSBORO DE 19966

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1AC003M  
Alternate ID 234240000340050752  
Vol / Pg 0/0  
District  
Zoning  
Class Residential

## Property Notes



## Land Information

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

Total Acres:  
Spot:

Location: 6 NEIGHBORHOOD OR SPOT

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	0	0	0	0
Building	0	143,100	143,100	0	0
Total	0	143,100	143,100	0	0

Value Flag Cost Approach  
TD234DM4

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
06/05/23	DHL	Occupant Not At Home	Other
06/14/22	BCM	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/07/05	46035-2	2,736	D010	Scrn Por/Deck-Bay City Lot 170 Or
04/17/03	46035-1	1,836	D010	Deck-Bay City Lot 170
01/15/03	46035-3	35,045	D010	Mhp-Bay City Lot 170

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
---------------	-------	------	----------	----------------	-----------	---------



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 35583 ORANGE ST

Parcel Id: 234-24.00-34.00-50752

Class: Mobile Home Park

Card: 1 of 1

Printed: April 21, 2025

## Dwelling Information

Style	Mobile Home - Dbl Wide	Year Built	2002
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color	68		

## 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	Propane	Openings	
System Type	Forced Warm Air	Pre-Fab	

## Room Detail

Bedrooms	3	Full Baths	2
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	5		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	28

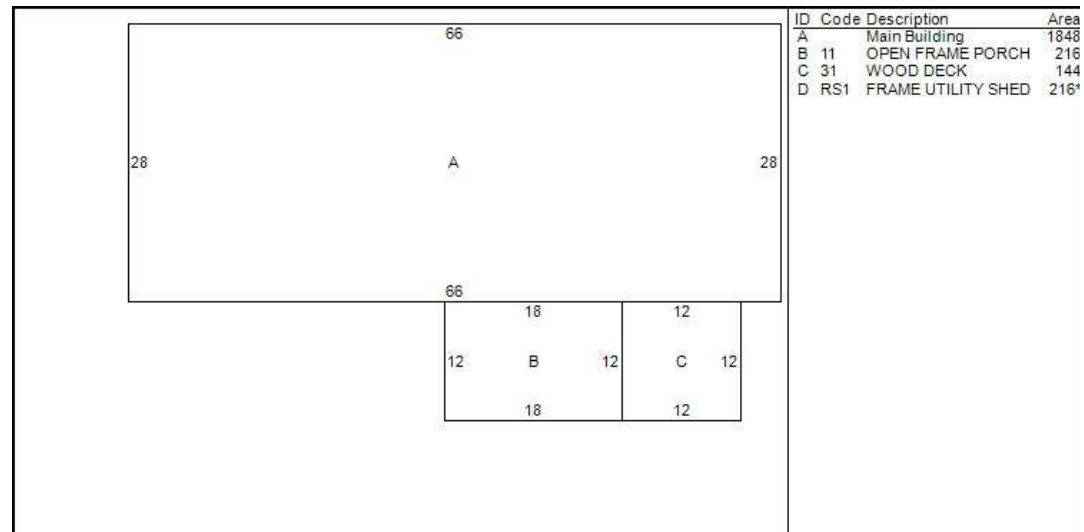
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	155,681	% Good	82
Plumbing	4,280	% Good Override	
Basement	-7,430	Functional	
Heating	11,800	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
		Additions	5,700
Subtotal	164,330		
Ground Floor Area	1,848		
Total Living Area	1,848	Dwelling Value	140,500

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 18		216	1	2021	D	P	2,630

## Condominium / Mobile Home Information

Complex Name		
Condo Model	SB17202	
Unit Number		
Unit Level		Unit Location
Unit Parking	PRL GRN	Unit View
Model (MH)		Model Make (MH)



---


Re: Assessment Appeal 234-28.00-105.00

---

From gomez.norwood@verizon.net <gomez.norwood@verizon.net>

Date Mon 4/21/2025 7:15 PM

To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>; Tyniece Norwood <tymezz@aol.com>

 1 attachment (35 KB)

234-28.00-105.00.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 Dianne,

Thanks for your response back to us. We are unable to print at this time, so please accept the email as our acceptance of the negotiated settlement stipulation with a value of \$431,100. Please let us know if there is any additional information that you need. Please confirm that this email is acceptable.

Thanks

Norwood Financial Services, LLC (Members-Gomez Norwood, Felonise Norwood and Tyniece Norwood)

On Friday, April 11, 2025 at 01:53:46 PM EDT, Dianne Ruscavage <dianne.ruscavage@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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,  
Dianne*



**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 27494 STREETS RD****Parcel ID: 234-28.00-105.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**NORWOOD FINANCIAL SERVICES LLC  
27494 STREETS RD  
MILLSBORO DE 19966**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR033  
Alternate ID 234280001050000000  
Vol / Pg 3873/298  
District  
Zoning AGRICULTURAL/RESIDEI  
Class A**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			80,000
Residual	AC	10.3000			166,450

Total Acres: 11.3  
Spot:

Location: 6 NEIGHBORHOOD OR SPOT

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	246,500	246,500	0	246,500
Building	0	184,600	184,600	0	206,950
Total	0	431,100	431,100	0	453,450

**Value Flag** Cost Approach  
**TD234DM26****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
06/06/22	TT	Total Refusal	Owner
02/10/22	BJJ	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
05/25/22	202207784	100,000	A082	T Mobile: 9 Antennas, 6 Rrus, Cab
09/04/13	201310135	0		Cell Tower
02/10/06	48557-2	60,000	D010	Cell Tower-W/Rd 310 1650' N/Rd 3
06/04/82	48557-1	2,500	D010	Garage-Rt 310 W Side 1000' S Of

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
---------------	-------	------	----------	----------------	-----------	---------



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 27494 STREETS RD

Parcel Id: 234-28.00-105.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Ranch	Year Built	1980
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

Basement	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	1
Fuel Type	Electric	Openings	1
System Type	Heat Pump	Pre-Fab	

## Room Detail

Bedrooms	2	Full Baths	1
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	

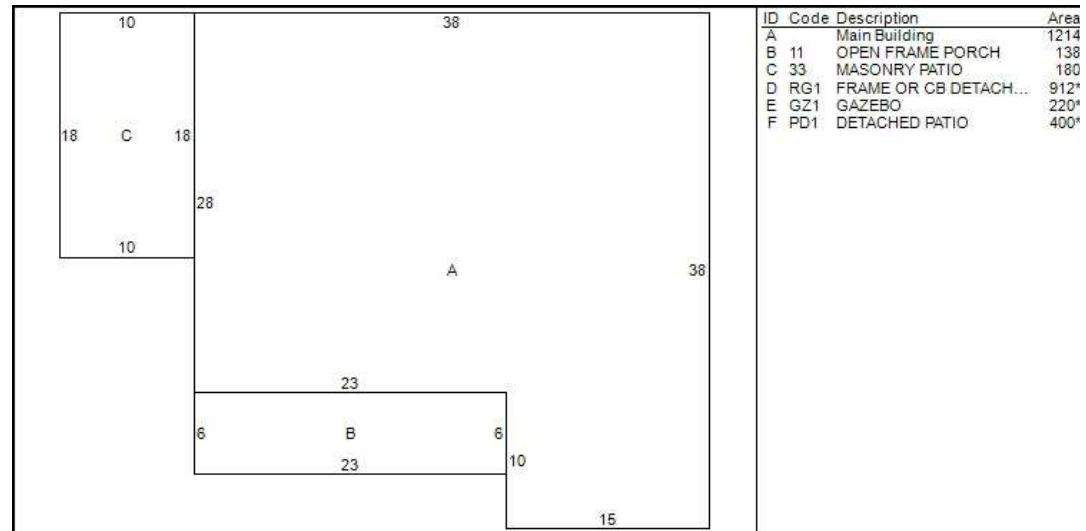
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	197,279	% Good	63
Plumbing	2,540	% Good Override	
Basement	0	Functional	
Heating	16,360	Economic	
Attic	0	% Complete	100
Other Features	2,450	C&D Factor	
		Adj Factor	1.09
		Additions	2,700
Subtotal	218,630		
Ground Floor Area	1,214		
Total Living Area	1,214	Dwelling Value	153,100

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	24 x 38		912	1	2000	C	A	25,620
Gazebo	22 x 10		220	1	2000	C	A	4,390
Det Patio	10 x 40		400	1	2000	C	A	1,450

## Condominium / Mobile Home Information

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





Outlook

---

Re: Assessment Appeal 234-29.00-350.00-52734

---

From Richard Stuart <richardstuart1954@gmail.com>

Date Tue 4/15/2025 5:17 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.

Yes, I agree. \$59000.

On Mon, Apr 14, 2025, 15:28 Dianne Ruscavage <[dianne.ruscavage@sussexcountyde.gov](mailto:dianne.ruscavage@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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,*  
*Dianne*

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 27446 SANDPEBBLE DR S****Parcel ID: 234-29.00-350.00-52734****Class: Mobile Home**

Card: 1 of 1

Printed: April 22, 2025

**CURRENT OWNER**STUARTRICHARD B JR  
27446 SANDPEBBLE DR S  
MILLSBORO DE 19966**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR038  
Alternate ID 234290003500052734  
Vol / Pg 0/0  
District  
Zoning  
Class Residential**Property Notes****Land Information**

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

Total Acres:  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	0	0	0	0
Building	0	59,000	59,000	0	106,480
Total	0	59,000	59,000	0	106,480

**Value Flag** Cost Approach  
TD234DM2**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
06/06/22	TT	Total Refusal	Owner
03/15/22	BRW	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
11/14/06	49776-1	1,152	D010 Shed-Driftwood Vlg Lot 44	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
---------------	-------	------	----------	----------------	-----------	---------



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 27446 SANDPEBBLE DR S

Parcel Id: 234-29.00-350.00-52734

Class: Mobile Home

Card: 1 of 1

Printed: April 22, 2025

## Dwelling Information

Style	Mobile Home - Dbl Wide	Year Built	2004
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color	40		

## 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	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	24

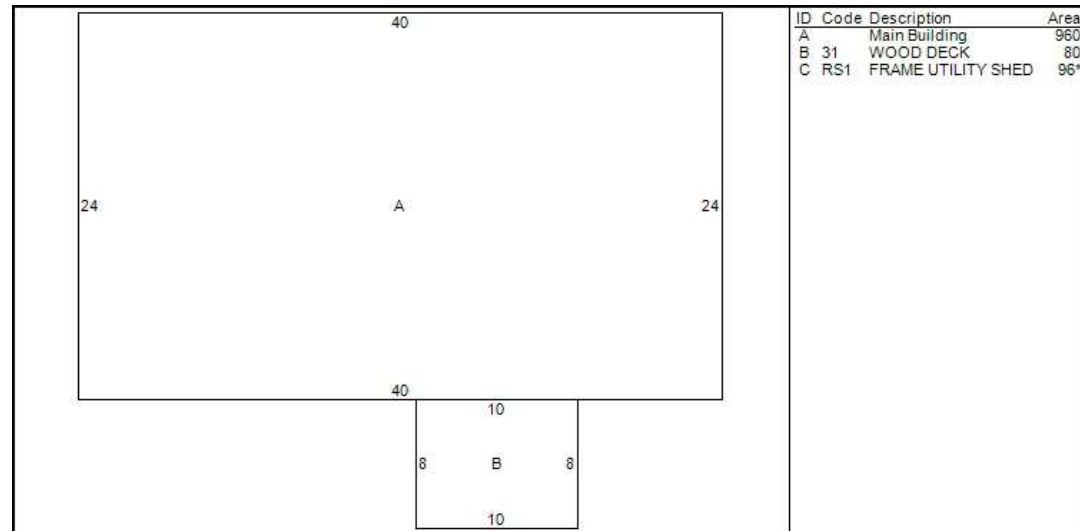
## Grade &amp; Depreciation

Grade	C-	Market Adj	
Condition	Poor	Functional	
CDU	POOR	Economic	75
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	103,562	% Good	60
Plumbing	4,280	% Good Override	
Basement	-10,900	Functional	
Heating	7,850	Economic	75
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.2312
		Additions	400
Subtotal	104,790		
Ground Floor Area	960		
Total Living Area	960	Dwelling Value	58,600

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 8		96	1	2004	C	P	390

## Condominium / Mobile Home Information

Complex Name		
Condo Model	59966	
Unit Number		
Unit Level		
Unit Parking	WHT WHT	Unit Location
Model (MH)		Unit View
		Model Make (MH)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-30.00-297.00

Sussex County Board of Assessment VS Joseph Freedman & Maria Perez-Freedman  
(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: \$ 1,227,900

Stipulated Value: \$ 952,000

Date: 4/7/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Joseph Freedman

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 234-30.00-297.00. The adjustment reflects a change in economic depreciation and approach that brings the assessed value to \$952,000.





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 24457 JACKS DR

Parcel ID: 234-30.00-297.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

FREEDMAN JOSEPH E TTEE REV TR  
MARIA C PEREZ-FREEDMAN TTEE REV TR  
24457 JACKS DR  
MILLSBORO DE 19966

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1AR041  
Alternate ID 234300002970000000  
Vol / Pg 6110/187  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2468	Golf Course Vi Golf Course Vi	470,110

Total Acres: .2468  
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	470,100	470,100	0	470,100
Building	0	481,900	481,900	0	837,950
Total	0	952,000	952,000	0	1,308,050

Value Flag Cost Approach  
TD234DM44

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
03/11/24	LMP	Data Mailer Change	Owner
03/07/22	GTM	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/03/13	201314550	0	TEST	Ln7093
11/05/13	201313486	213,972	A007	Dwelling 51x63, Att Garage 21x25,

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/31/24				6110/187	Deed	FREEDMAN JOSEPH E TTEE REV TR
11/05/13	215,000			4192/8		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 24457 JACKS DR

Parcel Id: 234-30.00-297.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

<b>Style</b>	Conventional	<b>Year Built</b>	2015
<b>Story height</b>	2	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	
<b>Masonry Trim Color</b>	x	<b>In-law Apt</b>	No

## Basement

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

## Heating &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>	4	<b>Full Baths</b>	3
<b>Family Rooms</b>		<b>Half Baths</b>	1
<b>Kitchens</b>		<b>Extra Fixtures</b>	2
<b>Total Rooms</b>	7		
<b>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>	

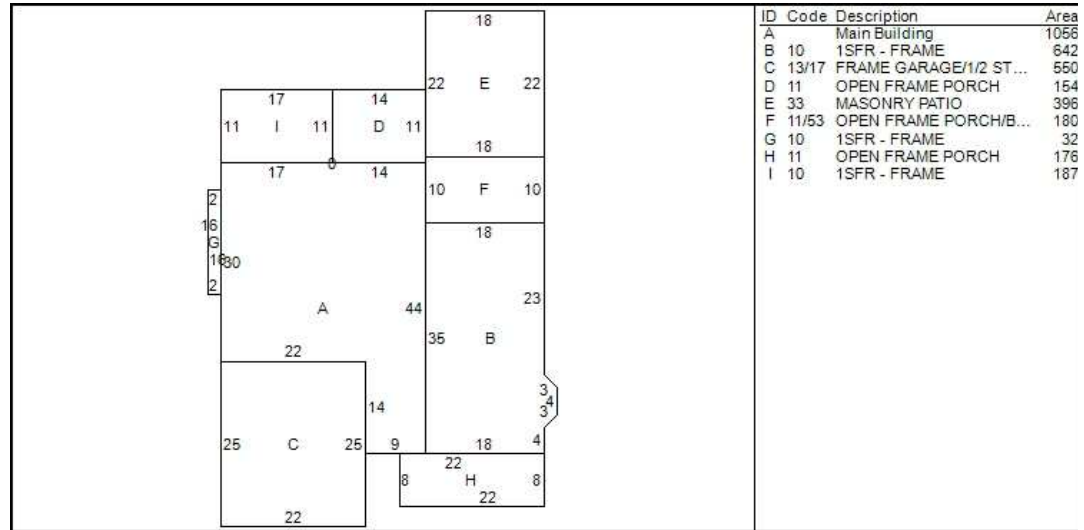
## Grade &amp; Depreciation

<b>Grade</b>	B-	<b>Market Adj</b>	
<b>Condition</b>	Average	<b>Functional</b>	
<b>CDU</b>	AVERAGE	<b>Economic</b>	85
<b>Cost &amp; Design</b>	0	<b>% Good Ovr</b>	
<b>% Complete</b>	100		

## Dwelling Computations

<b>Base Price</b>	287,695	<b>% Good</b>	97
<b>Plumbing</b>	14,730	<b>% Good Override</b>	
<b>Basement</b>	-11,400	<b>Functional</b>	
<b>Heating</b>	23,860	<b>Economic</b>	85
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	1,700	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.4
<b>Subtotal</b>	316,590	<b>Additions</b>	83,200
<b>Ground Floor Area</b>	1,056		
<b>Total Living Area</b>	3,248	<b>Dwelling Value</b>	481,900

## Building Notes



ID	Code	Description	Area
A		Main Building	1056
B	10	1SFR - FRAME	642
C	13/17	FRAME GARAGE/1/2 ST...	550
D	11	OPEN FRAME PORCH	154
E	33	MASONRY PATIO	396
F	11/53	OPEN FRAME PORCH/B...	180
G	10	1SFR - FRAME	32
H	11	OPEN FRAME PORCH	176
I	10	1SFR - FRAME	187

## 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 234-34.00-286.00

Sussex County Board of Assessment VS Wade & Elizabeth Heath  
(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: \$ 393,600

Stipulated Value: \$ 316,500

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

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

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

Date: 4/16/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-34.00-286.00. The adjustment reflects a change in economic depreciation that brings the assessed value to \$316,500.

Wade Heath Jr  
Elizabeth A Heath

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 13 WARWICK DR****Parcel ID: 234-34.00-286.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**HEATH WADE JR  
ELIZABETH A HEATH JR  
381 CAMERON ST  
ETTERS PA 17319**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR043  
Alternate ID 234340002860000000  
Vol / Pg 5948/54  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3775			70,380

Total Acres: .3775  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	70,400	70,400	0	70,400
Building	0	246,100	246,100	0	323,150
Total	0	316,500	316,500	0	393,550

**Value Flag** Cost Approach  
**TD234DM44****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
03/18/24	KMB	Data Mailer Change	Owner
05/27/22	MEP	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
10/14/24	202413830	6,720	A017	Open Porch 16x30 On Existing Fo
05/21/15	201504114	43,139	A186	68 Roof Mount Solar Panels
04/12/06	52939-6	884	D010	Deck-Warwick Park Lot 13
07/09/01	52939-5	500	D010	Screen Exist Porch-Warwick Park
01/05/95	52939-3	25,000	D010	Roof & Sunroom-Warwick Parklot

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/28/23	235,000			5948/54	Deed	HEATH WADE JR
07/14/03	224,000			2860/70		
07/19/84	15,350					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 13 WARWICK DR

Parcel Id: 234-34.00-286.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Ranch	Year Built	1988
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	Solar Energy
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

Heat Type	Central Full Ac	Stacks	
Fuel Type	Electric	Openings	
System Type	Electric Baseboard	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	

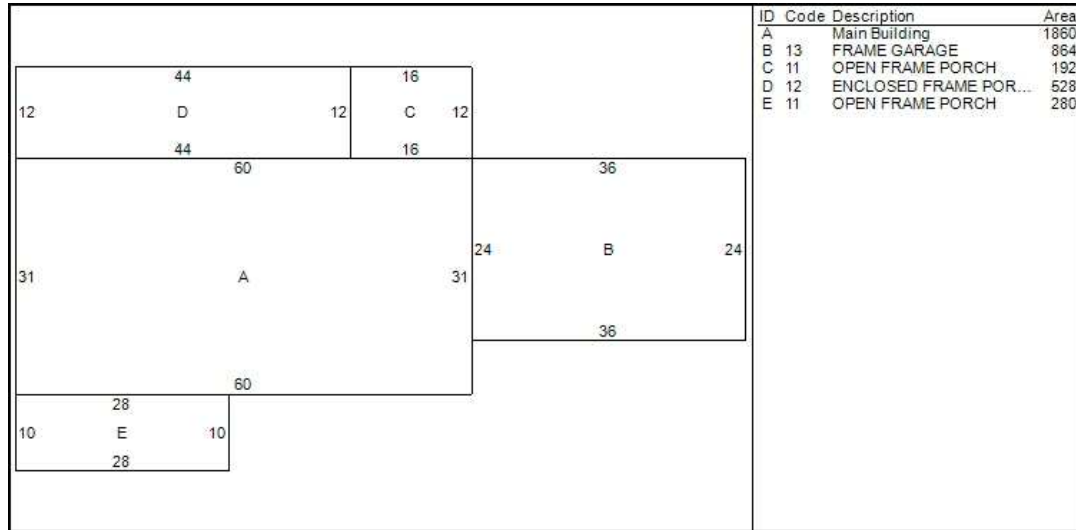
## Grade &amp; Depreciation

Grade	C-	Market Adj	
Condition	Fair	Functional	
CDU	FAIR	Economic	91
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	278,806	% Good	77
Plumbing	8,900	% Good Override	
Basement	-15,470	Functional	
Heating	23,130	Economic	91
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	295,370	Additions	39,100
Ground Floor Area	1,860		
Total Living Area	1,860	Dwelling Value	246,100

## 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 235-8.00-140.00

Sussex County Board of Assessment VS Kenneth & Kathy Lubas

(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: \$575,800

Stipulated Value: \$306,200

Date: 4-5-25

Signature of Owner or duly authorized agent: Kenneth Lubas Kathy Lubas

Printed Name: Kenneth Lubas Kathy Lubas

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, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 235-8.00-140.00. The adjustment reflects a change in style of the home that brings the assessed value to \$306,200.



**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 27744 CROZET DR****Parcel ID: 235-8.00-140.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**LUBAS KENNETH E  
KATHY L LUBAS TRUSTEES  
4513 EDGEWOOD DR  
READING PA 19606**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR018  
Alternate ID 235080001400000000  
Vol / Pg 4556/103  
District  
Zoning GENERAL RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2956			74,200

Total Acres: .2956  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	74,200	74,200	0	74,200
Building	0	232,000	232,000	0	233,480
Total	0	306,200	306,200	0	307,680

Value Flag TD235DM3  
Cost ApproachManual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
04/02/24	MAE	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
06/20/06	60383-1	2,200	D010	Porch/Deck-Grants Way Lot 52
08/23/05	60383-2	57,495	D010	Gr -Grants Way Lot 52

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/19/12	192,900			4556/103		
03/24/05	98,900					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 27744 CROZET DR

Parcel Id: 235-8.00-140.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

<b>Style</b>	Manufactured - Dbl Wide	<b>Year Built</b>	2006
<b>Story height</b>	1	<b>Eff Year Built</b>	
<b>Attic</b>	Unfinished	<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 &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>	

## Room Detail

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

## Adjustments

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

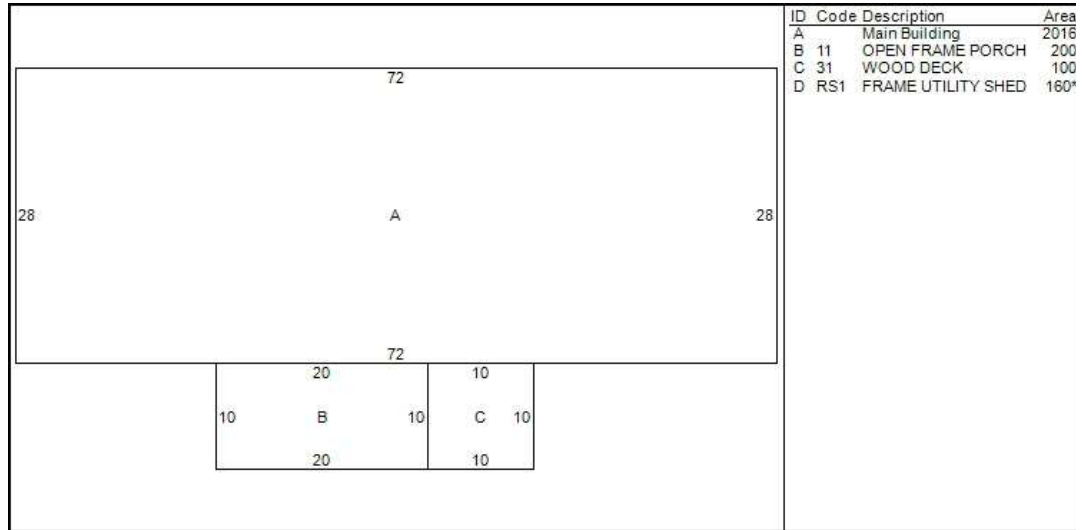
## Grade &amp; Depreciation

<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>	191,549	<b>% Good</b>	92
<b>Plumbing</b>	4,950	<b>% Good Override</b>	
<b>Basement</b>	-9,140	<b>Functional</b>	
<b>Heating</b>	14,520	<b>Economic</b>	
<b>Attic</b>	9,540	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.148
<b>Subtotal</b>	211,420	<b>Additions</b>	6,500
<b>Ground Floor Area</b>	2,016		
<b>Total Living Area</b>	2,016	<b>Dwelling Value</b>	230,800

## Building Notes



ID	Code	Description	Area
A		Main Building	2016
B	11	OPEN FRAME PORCH	200
C	31	WOOD DECK	100
D	RS1	FRAME UTILITY SHED	160*

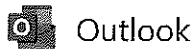
## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	10 x 16		160	1	2006	C	A	1,150

## Condominium / Mobile Home Information

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





Outlook

---

**Re: Assessment Appeal 235-10.00-48.00**

---

**From** Carolyn Hannon (Merek) <channon@ementum.com>  
**Date** Mon 4/14/2025 2:21 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.

Yes - I accept the revised assessment of 2841 s. Bayshore drive, milton de 19968 at \$802,700.

Thank you for your kind consideration,  
Carolyn Hannon (merek)

---

**From:** Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>  
**Sent:** Monday, April 14, 2025 2:08 PM  
**To:** Carolyn Hannon (Merek) <channon@ementum.com>  
**Subject:** Assessment Appeal 235-10.00-48.00

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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,*  
*Dianne*

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 2841 S BAY SHORE DR****Parcel ID: 235-10.00-48.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**MEREK CAROLYN V  
2841 S BAYSHORE DR  
MILTON DE 19968**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR012  
Alternate ID  
Vol / Pg 2929/169  
District  
Zoning  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2910	Waterfront - Ca Waterview - B:	345,020

Total Acres: .291  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	345,000	345,000	0	345,000
Building	0	517,700	517,700	0	567,300
Total	0	862,700	862,700	0	912,300

**Value Flag** Cost Approach  
**TD235DM1****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

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

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
12/06/16	201315043	60,000	A017	33x16 2nd Fl Addition W/ 33x16 R
04/20/09	55356-2	8,075	D010	2 Decks-Old Inlet Beach Lot 42
06/17/92	55356-1	93,500	D010	Dwelling-Old Inlet Beachlot 42sec.:

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/15/90	1			2929/169		
09/12/86	35,000					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 2841 S BAY SHORE DR

Parcel Id: 235-10.00-48.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Conventional	Year Built	1993
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	704	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	7		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

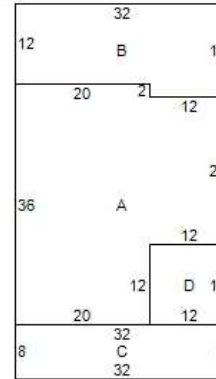
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	260,634	% Good	86
Plumbing	8,440	% Good Override	
Basement	-22,830	Functional	
Heating	21,620	Economic	
Attic	0	% Complete	100
Other Features	33,118	C&D Factor	
		Adj Factor	1.78
		Additions	31,700
Subtotal	300,980		
Ground Floor Area	984		
Total Living Area	1,728	Dwelling Value	517,200

## Building Notes



ID	Code	Description	Area
A		Main Building	984
B	11/12/53	OPEN FRAME PORC...	408
C	31	WOOD DECK	256
D	11/53	OPEN FRAME PORC...	144
E	RS1	FRAME UTILITY SHED	120'

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	10 x 12		120	1	1999	C	F	490

## 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 235-22.00-528.00

Sussex County Board of Assessment VS Simon & Wanda Gross  
(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: \$ 467,200 Stipulated Value: \$ 455,200

Date: 3/7/25

Signature of Owner or duly authorized agent: Simon A. Gross Wanda D. Gross

Printed Name: SIMON A. GROSS WANDA D. GROSS

Date: 4/9/25

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 recent recorded deed and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 235-22.00-528.00 The adjustment reflects a modification to the acreage that brings the assessed value to \$455,200.



**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 16492 HUDSON RD****Parcel ID: 235-22.00-528.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 23, 2025

**CURRENT OWNER**GROSS SIMON A  
WANDA D GROSS  
16492 HUDSON RD  
MILTON DE 19968**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR029  
Alternate ID  
Vol / Pg 4033/239  
District  
Zoning  
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			130,290
Residual	AC	0.3100			9,300

Total Acres: 1.31  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	139,600	139,600	0	139,600
Building	0	315,600	315,600	0	348,960
Total	0	455,200	455,200	0	488,560

**Value Flag** Cost Approach  
**TD235DM4****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
08/07/24	KMB	Data Mailer Change	Owner
04/16/24	TSA	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
02/28/19	201902032	1,912	A017 15x15 Deck Over 30in	
09/19/13	201311090	15,600	A027 Detached Garage 30x40	
08/27/13	201309852	94,151	A022 1 St Dwelling 28x54 12x15 Bonus	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/28/12	70,000			4033/239		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 16492 HUDSON RD

Parcel Id: 235-22.00-528.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 23, 2025

## Dwelling Information

Style	Ranch	Year Built	2013
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	Geothermal	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	

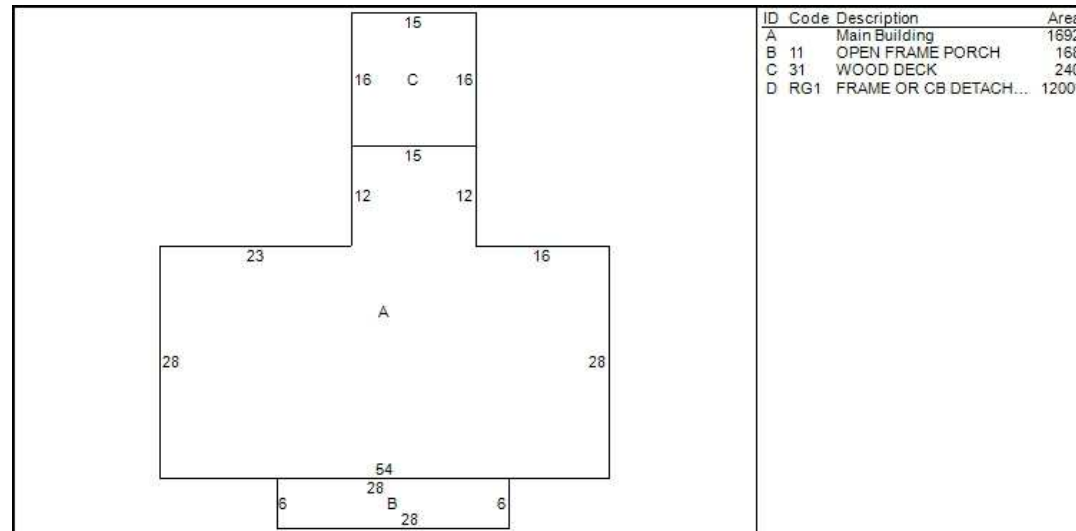
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	284,777	% Good	96
Plumbing	7,030	% Good Override	
Basement	-15,800	Functional	
Heating	23,620	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	.91
Subtotal	299,630	Additions	7,500
Ground Floor Area	1,692		
Total Living Area	1,692	Dwelling Value	268,600

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	40 x 30		1,200	1	2014	B	A	47,020

## 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 235-25-00-40-00

Sussex County Board of Assessment VS David & Isabelle Webb

(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: \$ 205,150

Stipulated Value: \$ 148,300

Date: 4-4-2025

Signature of Owner or duly authorized agent: David E. Webb Isabelle M. Webb

Printed Name: David E. Webb and Isabelle M. Webb

Date: 2/18/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 235-25.00-40.00. The adjustment reflects a change in the number of acres that brings the assessed value to \$148,300.



# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 18025 SHINGLE POINT RD

Parcel ID: 235-25.00-40.00

Class: Residential - Ancillary Use

Card: 1 of 1

Printed: April 23, 2025

## CURRENT OWNER

WEBB DAVID E & ISABELLE M  
18040 SHINGLE POINT RD  
MILTON DE 19968

## GENERAL INFORMATION

Living Units 0  
Neighborhood 6AR041  
Alternate ID 235250000400000000  
Vol / Pg 2752/170  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Waterview - L2		104,500
Residual	AC 1.6300	Waterview - L2		42,580

Total Acres: 2.63  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	147,100	147,100	0	0
Building	0	1,200	1,200	0	0
Total	0	148,300	148,300	0	0

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

## Entrance Information

Date	ID	Entry Code	Source
04/08/24	TJA	Vacant Land	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/01/06	58538-1	43,600	D010 Rep-N/Rd 249	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
---------------	-------	------	----------	----------------	-----------	---------



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 18025 SHINGLE POINT RD

Parcel Id: 235-25.00-40.00

Class: Residential - Ancillary Use

Card: 1 of 1

Printed: April 23, 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
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)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 235-25-00-40.07

Sussex County Board of Assessment VS David & Isabelle Webb  
(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: \$354,703 Stipulated Value: \$193,000

Date: 4-4-2025

Signature of Owner or duly authorized agent: David E. Webb and Isabelle M. Webb

Printed Name: David E. Webb and Isabelle M. Webb

Date: 3/18/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Rios

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 235-25.00-40.07. The adjustment reflects a change in the land value of the property that brings the assessed value to \$193,000.





# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :

Parcel ID: 235-25.00-40.07

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

WEBB DAVID E & ISABELLE M  
18040 SHINGLE POINT RD  
MILTON DE 19968

## GENERAL INFORMATION

Living Units 0  
Neighborhood 6AR041  
Alternate ID 235250000400700000  
Vol / Pg 2752/170  
District  
Zoning AGRICULTURAL/RESIDEI  
Class A

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site AC	1.0000			104,500
Undeveloped (<1a) AC	12.9300			88,460

Total Acres: 13.93  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	193,000	193,000	0	0
Building	0	0	0	0	0
Total	0	193,000	193,000	0	0

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

## Entrance Information

Date	ID	Entry Code	Source
02/26/24	MAE	Vacant Land	Other

## Permit Information

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

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
---------------	-------	------	----------	----------------	-----------	---------



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel Id: 235-25.00-40.07

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 24, 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
------	--------	--------	------	-----	--------	-------	-----------	-------

## 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 235-26.00-308.00

Sussex County Board of Assessment VS Rudy & Shirley Raymond  
(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: \$ 723,000

Stipulated Value: \$ 613,700

Date: 4/2/2025

Signature of Owner or duly authorized agent: Shirley Raymond & Rudy Raymond

Printed Name: SHIRLEY RAYMOND & Rudy RAYMOND

Date: 3/28/25

Signature of Sussex County Government Representative: Chris 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 235-26.00-308.00. The adjustment reflects a change in grade of the dwelling and approach that brings the assessed value to \$613,700.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 27315 WALKING RUN****Parcel ID: 235-26.00-308.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**RAYMOND RUDY  
SHIRLEY A RAYMOND  
27315 WALKING RUN  
MILTON DE 19968**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR042  
Alternate ID 235260003080000000  
Vol / Pg 4746/293  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2991		89,890

Total Acres: .2991  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	89,900	89,900	0	89,900
Building	0	523,800	523,800	0	589,880
Total	0	613,700	613,700	0	679,780

**Value Flag** Cost Approach  
TD235DM5**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
03/25/24	MEP	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
11/30/21	202117311	2,880	A037 12x20 Det Gazebo	
07/07/17	201707307	2,880	A037 Det Shed 12x20	
02/21/17	201701368	244,097	A007 1 St Dwelling 54x77, Att Garage 20	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/02/17	42,377			4746/293	Deed	RAYMOND RUDY



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 27315 WALKING RUN

Parcel Id: 235-26.00-308.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Ranch	Year Built	2017
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

Basement	Full	# Car Bsmt Gar	0
FBLA Size	1,303	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	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	

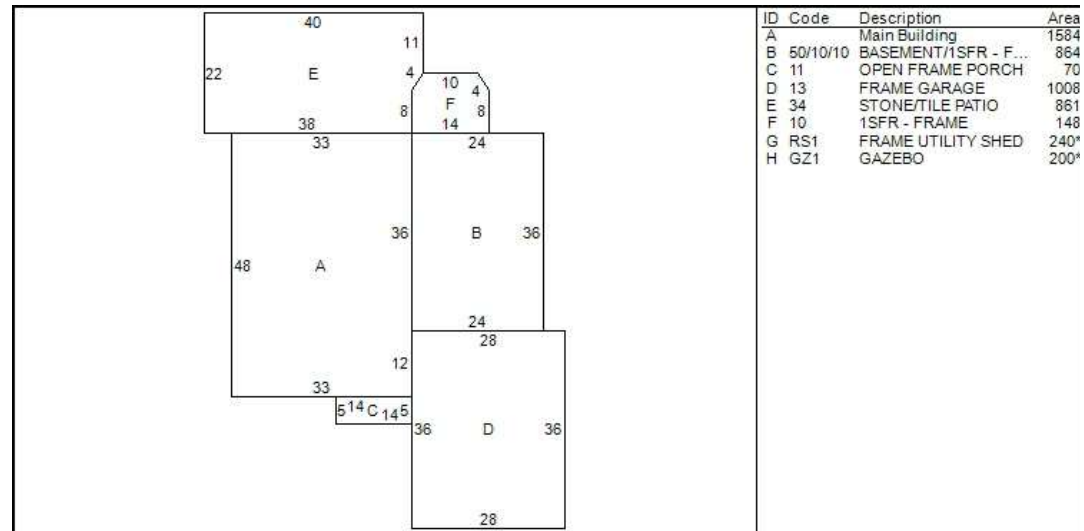
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	321,058	% Good	92
Plumbing	16,740	% Good Override	
Basement	0	Functional	
Heating	26,630	Economic	
Attic	0	% Complete	100
Other Features	67,100	C&D Factor	
		Adj Factor	.94
Subtotal	431,530	Additions	152,900
Ground Floor Area	1,584		
Total Living Area	3,460	Dwelling Value	516,900

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 20		240	1	2017	C	A	2,950
Gazebo	10 x 20		200	1	2000	C	A	3,990

## 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 235-27.00-233.00

Sussex County Board of Assessment VS Stephen & Susan Katona  
(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: \$ 530,700

Stipulated Value: \$ 484,900

Date: 4/16/2025

Signature of Owner or duly authorized agent: Stephen Katona Susan Katona

Printed Name: STEPHEN KATONA Susan Katona

Date: 4/8/25

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 235-27.00-233.00. The adjustment reflects a change in square footage that brings the assessed value to \$484,900.



**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 23770 HUGHES HIDEAWAY CT****Parcel ID: 235-27.00-233.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 22, 2025

**CURRENT OWNER**KATONA STEPHEN JAMES  
KATONA SUSAN ELEANOR  
23770 HUGHES HIDEAWAY CT  
MILTON DE 19968**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR046  
Alternate ID 235270002330000000  
Vol / Pg 4349/291  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1799	Waterview - L2	106,470

Total Acres: .1799  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	106,500	106,500	0	106,500
Building	0	378,400	302,800	0	378,440
Total	0	484,900	409,300	0	484,940

**Value Flag** Market Approach  
TD235DM5**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
07/27/24	KMB	Data Mailer Change	Owner
03/27/24	TJA	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
09/29/14	201408585	0	TEST	Wr 12385
09/26/14	201408513	144,089	A007	Dwelling (Pisa Torre) 40x47, Garaç

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/31/14	371,300			4349/291		
10/09/14	50,000					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 23770 HUGHES HIDEAWAY CT

Parcel Id: 235-27.00-233.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 22, 2025

## Dwelling Information

Style	Cape Cod	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	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	Propane	Openings	
System Type	Forced Warm Air	Pre-Fab	1

## Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	6		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

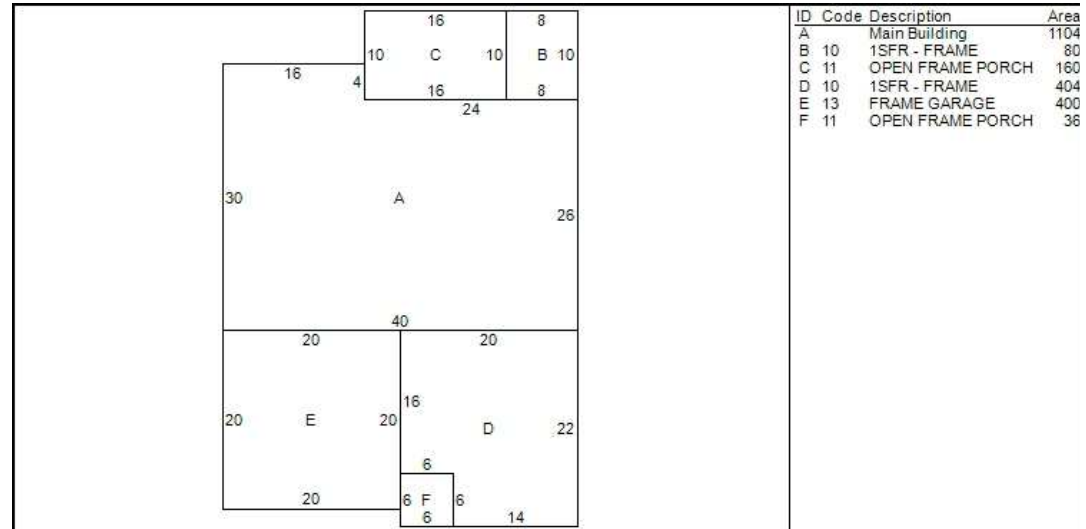
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	265,499	% Good	96
Plumbing	11,780	% Good Override	
Basement	0	Functional	
Heating	22,020	Economic	
Attic	0	% Complete	100
Other Features	1,700	C&D Factor	
		Adj Factor	.905
Subtotal	301,000	Additions	45,600
Ground Floor Area	1,104		
Total Living Area	2,140	Dwelling Value	302,800

## 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)





Outlook

---

**Re: Assessment Appeal 235-27.00-361.00**

---

From Debra Isser <debisser21@yahoo.com>

Date Fri 4/18/2025 7:50 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.

We accept \$518,000 as the value of our property. Thank you.  
Debra Isser

On Monday, April 14, 2025 at 02:11:06 PM EDT, Dianne Ruscavage <dianne.ruscavage@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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,*  
*Dianne*



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 29614 VINCENT VILLAGE DR

Parcel ID: 235-27.00-361.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

LEIBOWITZ FRAN  
DEBRA ISSER  
29614 VINCENT VILLAGE DR  
MILTON DE 19968

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR046  
Alternate ID  
Vol / Pg 4716/224  
District  
Zoning  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1768	Waterview - L2	105,600

Total Acres: .1768  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	105,600	105,600	0	105,600
Building	0	412,400	386,800	0	412,420
Total	0	518,000	492,400	0	518,020

## Manual Override Reason

Base Date of Value

Effective Date of Value

Value Flag Market Approach  
TD235DM5

## Entrance Information

Date	ID	Entry Code	Source
07/29/24	JXL	Data Mailer Change	Owner
03/29/24	TJA	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/09/22	202203304	19,000	A186	22 Roof Mount Solar Panels
02/21/17	201701569	0	TEST	Wr 13608
02/02/17	201700852	138,173	A007	(Davertry) 1 St Dw 40x60, Att Ga :

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/23/17	354,525			4716/224		
02/14/17	50,000					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 29614 VINCENT VILLAGE DR

Parcel Id: 235-27.00-361.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

<b>Style</b>	Cape Cod	<b>Year Built</b>	2017
<b>Story height</b>	1.5	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	Solar Energy
<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 &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>	3
<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>	

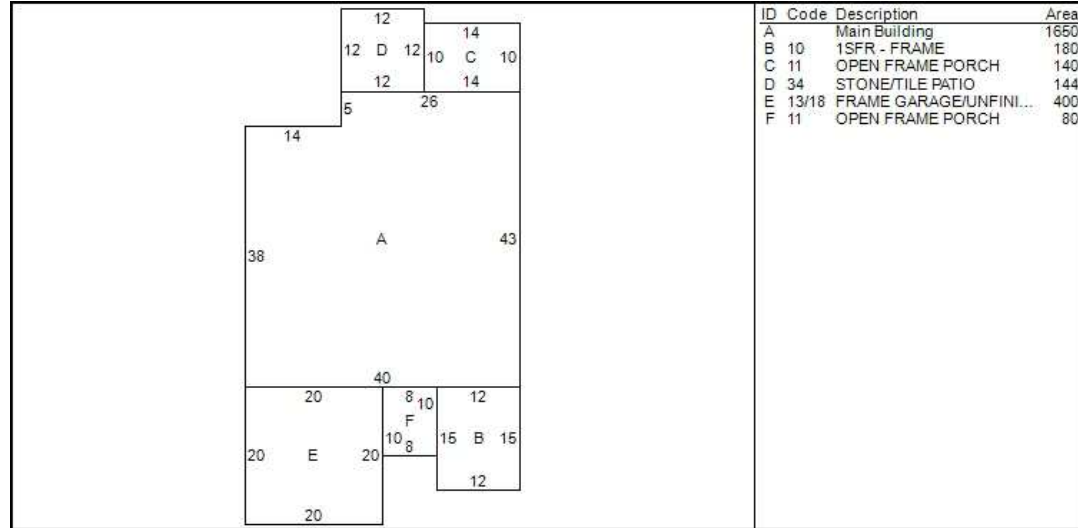
## Grade &amp; Depreciation

<b>Grade</b>	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>	381,726	<b>% Good</b>	98
<b>Plumbing</b>	13,860	<b>% Good Override</b>	
<b>Basement</b>	-16,940	<b>Functional</b>	
<b>Heating</b>	31,660	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	1,312	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	.881
<b>Subtotal</b>	411,620	<b>Additions</b>	35,600
<b>Ground Floor Area</b>	1,650		
<b>Total Living Area</b>	2,378	<b>Dwelling Value</b>	386,800

## 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**  
**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 332-1.07-147.00

Sussex County Board of Assessment VS SR Brick 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: \$ 362,800

Stipulated Value: \$ 128,800

Date: 4/16/2025

Signature of Owner or duly authorized agent:

Printed Name:

Charity Hope Phillips

Date: 4/9/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 332-1.07-147.00. The adjustment reflects a change in approach that brings the assessed value to \$128,800.



<b>Situs : 125 N CENTRAL AV</b>	<b>PARCEL ID: 332-1.07-147.00</b>	<b>Class: 416</b>	Card: 1 of 1	Printed: April 22, 2025
---------------------------------	-----------------------------------	-------------------	--------------	-------------------------

CURRENT OWNER	GENERAL INFORMATION
SR BRICK LLC 810 SOUTH CENTRAL AVE LAUREL DE 19956 5260/186 06/26/2020	Living Units 0 Neighborhood 2OC001 Alternate ID 332010701470000000 Vol / Pg 5260/186 District Zoning TOWN CODES Class

Property Notes



Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1553		111,990
Total Acres: .1553 Spot: Location: 3 BUSINESS CLUSTER				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	112,000	112,000	112,000	0
Building	0	250,800	16,800	250,800	0
Total	0	362,800	128,800	362,800	0
Manual Override Reason Base Date of Value Effective Date of Value Value Flag Income Approach Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
08/31/23	CMP	Occupant Not At Home	Other
09/13/22	EDJ	Entrance Gained	Other

Permit Information				
Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/26/20				5260/186	Deed	SR BRICK LLC
06/26/20				5260/179	Deed	PHILLIPS CHARITY HOPE

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

**Situs : 125 N CENTRAL AV**

**Parcel Id: 332-1.07-147.00**

**Class: 416**

Card: 1 of 1

Printed: April 22, 2025

Building Information					
Year Built/Eff Year	1980 /				
Building #	1				
Structure Type	Mixed Res/Comm –				
Identical Units	1				
Total Units	1				
Grade	E-				
# Covered Parking					
# Uncovered Parking					
DBA	UNOCCUPIED				

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	2,160	192	Retail Store	9	Brick Venee	Steel	Normal	Unit Heat	None	Normal	1	0
2	02	02	100	2,160	192	Apartment	9	Brick Venee	Steel		Unit Heat	None	Below Noi	1	0
3	01	01	100	880	128	Warehouse/Lt Mfg	10	Brick & Con	Steel	Normal	None	None	Normal	2	1

[illegible]

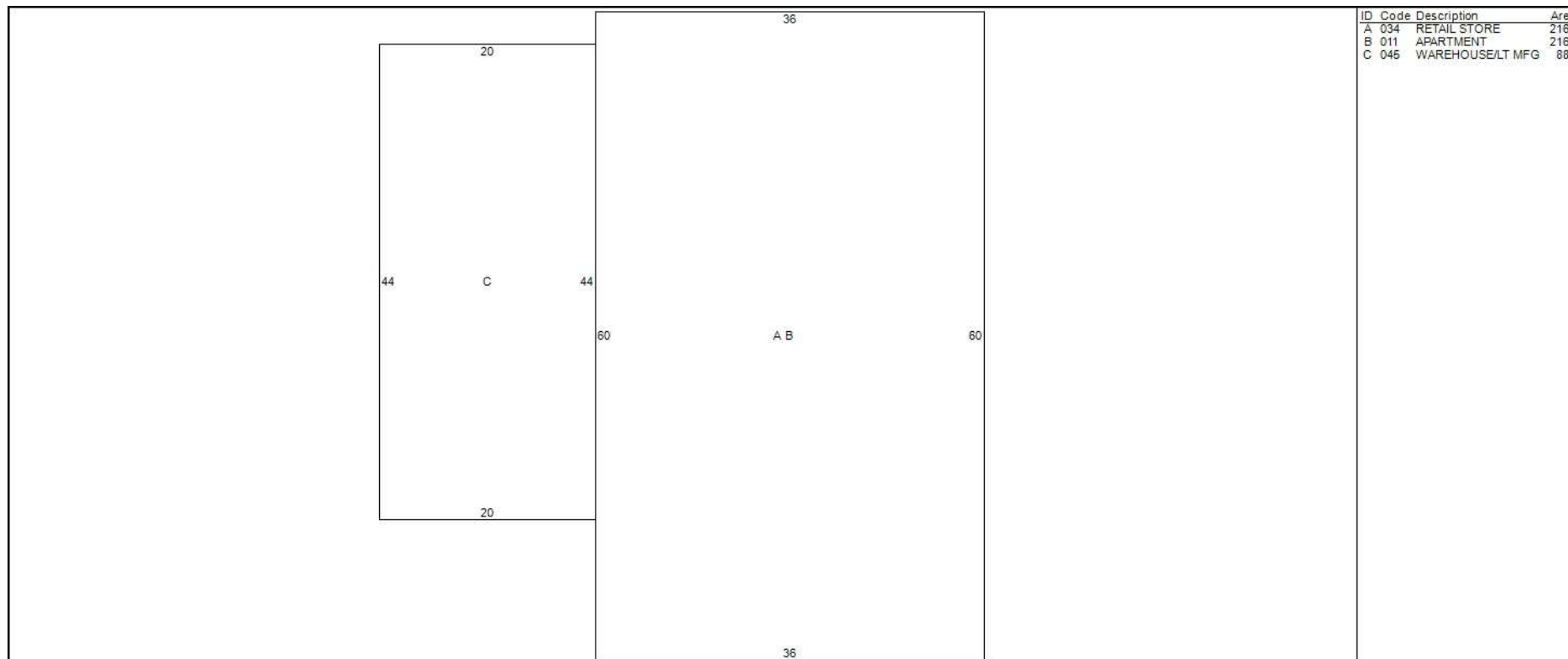
Situs : 125 N CENTRAL AV

Parcel Id: 332-1.07-147.00

Class: 416

Card: 1 of 1

Printed: April 22, 2025



**Additional Property Photos**



Situs : 125 N CENTRAL AV

Parcel Id: 332-1.07-147.00

Class: 416

Card: 1 of 1

Printed: April 22, 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
01	A	002 Low Rise Apartment	1	2,160			20,400	7		0	18,972	35			6,640	6,640	12,332
03	S	002 General Retail	0	2,160	12.00		25,920	7		0	24,106	25			6,027	6,027	18,079
07	S	002 Whse / Lt Mfg	0	880	5.50		4,840	7		0	4,501	10			450	450	4,051

**Apartment Detail - Building 1 of 1**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income
1	011 Apartment	1	4	2 10	1	20,400	20,400

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

Total Gross Building Area	5,200
Replace, Cost New Less Depr	16,810
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	16,810
Value per SF	3.23

**Notes - Building 1 of 1**

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

Total Net Income	34,462
Capitalization Rate	0.095000
Sub total	362,760
Residual Land Value	
Final Income Value	362,760
Total Gross Rent Area	5,200
Total Gross Building Area	5,200





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 332-1.07-181.00

Sussex County Board of Assessment VS Mark & Kimberly Barnak  
(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: \$483,000

Stipulated Value: \$402,000

Date: 4-16-2025

Signature of Owner or duly authorized agent: Mark & Kimberly Barnak

Printed Name: MARK BARNAK KIMBERLY BARNAK

Date: 4/11/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 332-1.07-181.00. The adjustment reflects a change in economic depreciation that brings the assessed value to \$402,000.

**RESIDENTIAL PROPERTY RECORD CARD** 2099**SUSSEX COUNTY****Situs : 107 LAKE DR****Parcel ID: 332-1.07-181.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 22, 2025

**CURRENT OWNER**

BARNAK MARK  
KIMBERLY BARNAK  
107 LAKE DR  
LAUREL DE 19956

**GENERAL INFORMATION**

Living Units 1  
Neighborhood 2OR002  
Alternate ID 332010701810000000  
Vol / Pg 5598/144  
District  
Zoning TOWN CODES  
Class Residential

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

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3857			33,200

Total Acres: .3857  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	33,200	33,200	0	33,200
Building	0	368,800	368,800	0	368,660
Total	0	402,000	402,000	0	401,860

Value Flag Cost Approach  
TD332DM1

Manual Override Reason  
Base Date of Value  
Effective Date of Value

**Entrance Information**

Date	ID	Entry Code	Source
07/29/22	NGV	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
09/27/13	64907-3	215,000	D010 Att Gar/Addition/Rem-Lake Dr & L	
09/27/12	64907-4	0	D010 Att Gar/Addition/Rem-Lake Dr & L	
02/28/85	64907-2	3,000	D010 Remodeling-Lake Drivelot 1 & 2	
06/11/84	64907-1	1,500	D010 Remodeling Bathroom-N/A	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/23/21	400,000	Land & Improv	Valid Sale - Tyler	5598/144	Deed	BARNAK MARK
10/29/09	225,000			3728/136		
08/02/06	225,000					
09/28/88	1					



Situs : 107 LAKE DR

Parcel Id: 332-1.07-181.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 22, 2025

Dwelling Information

Style	Ranch	Year Built	1950
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Brick	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

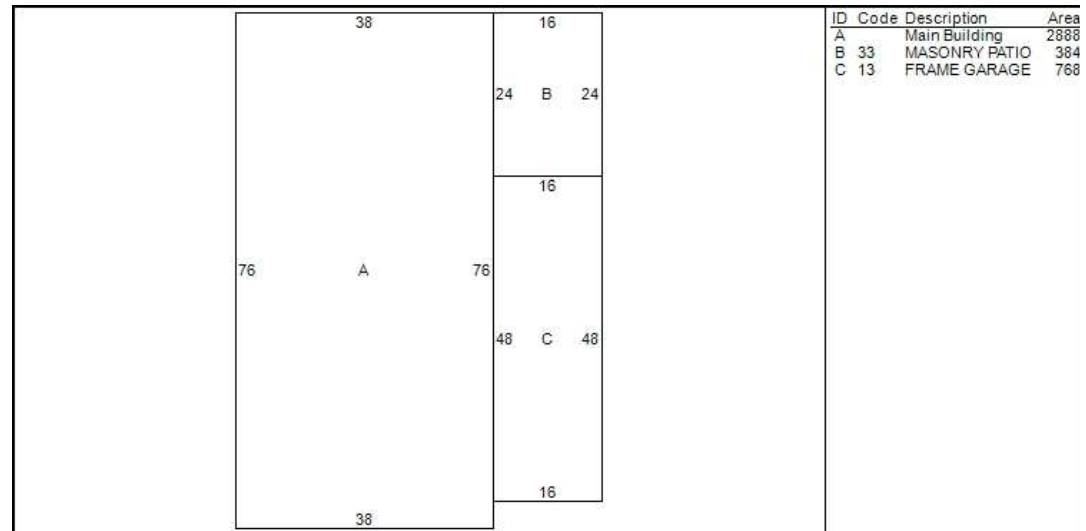
Grade & Depreciation

Grade	B+	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	82
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	596,764	% Good	66
Plumbing	8,370	% Good Override	
Basement	0	Functional	
Heating	44,600	Economic	82
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	649,730	Additions	17,200
Ground Floor Area	2,888		
Total Living Area	2,888	Dwelling Value	368,800

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

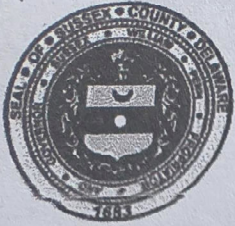
Complex Name  
Condo Model

Unit Number  
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 334-6.00-163.00

Sussex County Board of Assessment VS Barney Kirkpatrick

(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: \$397,900

Stipulated Value: \$356,100

Date: APRIL 16, 2025

Signature of Owner or duly authorized agent: Barney Kirkpatrick

Printed Name: BARNEY KIRKPATRICK

Date: 4/10/25

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 1 334-6.00-163.00. The adjustment reflects a change in economic depreciation that brings assessed value to \$356,100.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 33 BRYAN DR****Parcel ID: 334-6.00-163.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 22, 2025

**CURRENT OWNER**KIRKPATRICK BARNEY A  
33 BRYAN DR  
REHOBOTH BEACH DE 19971**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR064  
Alternate ID 334060001630000000  
Vol / Pg 0/0  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2479			164,040

Total Acres: .2479  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	164,000	164,000	0	164,000
Building	0	233,900	192,100	0	233,920
Total	0	397,900	356,100	0	397,920

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

Date	ID	Entry Code	Source
07/15/24	JXL	Data Mailer Change	Owner
12/01/23	MEP	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
---------------	-------	------	----------	----------------	-----------	---------



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 33 BRYAN DR

Parcel Id: 334-6.00-163.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 22, 2025

## Dwelling Information

Style	Ranch	Year Built	1976
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &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	

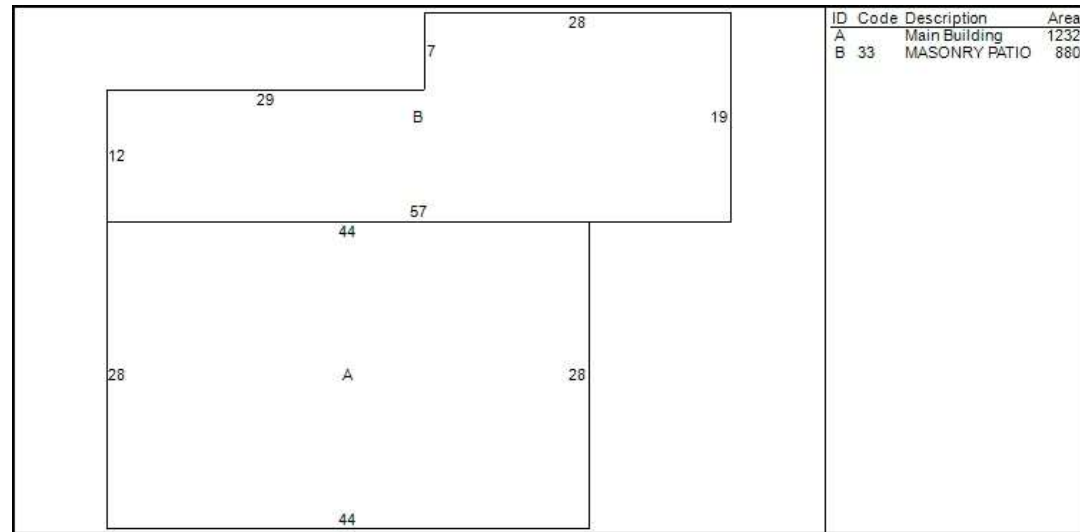
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	210,091	% Good	77
Plumbing	6,700	% Good Override	
Basement	0	Functional	
Heating	17,430	Economic	105
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	234,220	Additions	2,700
Ground Floor Area	1,232		
Total Living Area	1,232	Dwelling Value	192,100

## 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 334-6.00-1258.00

Sussex County Board of Assessment VS Roger & Beth Griffin  
(Owner Name)

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

Original Value: \$406,500

Stipulated Value: \$361,900 ✓

Date: 15 APRIL 2025

Signature of Owner or duly authorized agent: Roger & Beth Griffin BG

Printed Name: ROGER & BETH GRIFFIN

Date: 4/7/25

Signature of Sussex County Government Representative: Chris 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 334-6.00-1258.00. The adjustment reflects a change in approach that brings the assessed value to \$361,900. ✓



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 114 LAKESIDE DR

Parcel ID: 334-6.00-1258.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

GRIFFIN ROGER L III  
BETH A GRIFFIN  
698 BRIGANTINE PL  
BEL AIR MD 21014

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR059  
Alternate ID 334060012580000000  
Vol / Pg 5158/177  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1382		136,550

Total Acres: .1382  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	136,600	136,600	0	136,600
Building	0	225,300	225,300	0	269,920
Total	0	361,900	361,900	0	406,520

Value Flag Cost Approach  
TD334DM17

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
07/09/24	JTS	Data Mailer Change	Owner
01/31/24	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
11/25/19	255,000			5158/177	Deed	GRIFFIN ROGER L III
12/01/16	230,000			4631/16		
12/06/97	75,000					
11/10/93	1					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 114 LAKESIDE DR

Parcel Id: 334-6.00-1258.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Twnhse Exterior	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	Propane	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	Bath Type	
Kitchen Type		Bath Remod	No
Kitchen Remod	No		

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

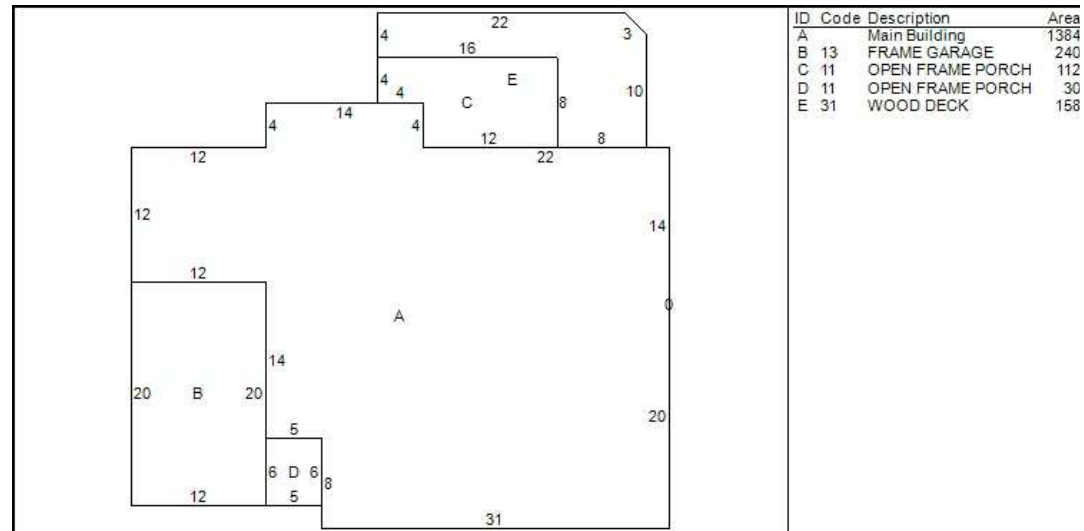
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	230,331	% Good	87
Plumbing	6,700	% Good Override	
Basement	-12,780	Functional	
Heating	19,110	Economic	
Attic	0	% Complete	100
Other Features	1,550	C&D Factor	
		Adj Factor	1
		Additions	12,200
Subtotal	244,910		
Ground Floor Area	1,384		
Total Living Area	1,384	Dwelling Value	225,300

## 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 2026

In the Matter of Appeal

Parcel ID 334-11.00-249.00

Sussex County Board of Assessment VS Joanne Picone & Kathleen Buefsch

(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: \$762,000

Stipulated Value: \$765,100

\$765,100

Date: 4/10/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Joanne Picone

Date: 3/28/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher B. Kevler

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 334-11.00-249.00. The adjustment reflects a change in grade to the dwelling that brings the assessed value to \$765,100.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 19724 BERNARD DR

Parcel ID: 334-11.00-249.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

PICONE JOANNE  
KATHLEEN M BOSTEDO  
19724 BERNARD DRI  
LEWES DE 19958

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR073  
Alternate ID 334110002490000000  
Vol / Pg 4436/187  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3094	Waterview - L2	181,130

Total Acres: .3094  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	181,100	181,100	0	181,100
Building	0	584,000	399,000	0	583,950
Total	0	765,100	580,100	0	765,050

Value Flag Market Approach  
TD334DM3

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
07/15/24	KMB	Data Mailer Change	Owner
11/10/23	TRM	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/05/22	202211337	31,997	A108	Enclose Existing Por W/ Windows
02/21/17	201701559	11,168	A108	13' X 16' Enclose Existing Porch W
02/13/17	201701282	2,481	A086	83' Of Aluminum Fence & 2-Gates
11/03/15	201510745	186,588	A007	2 St. Dwelling(The Josie) 50.11x71

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/21/15	143,000			4436/187		
12/10/08	92,000					
09/08/06	152,900					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 19724 BERNARD DR

Parcel Id: 334-11.00-249.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Ranch	Year Built	2015
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	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	

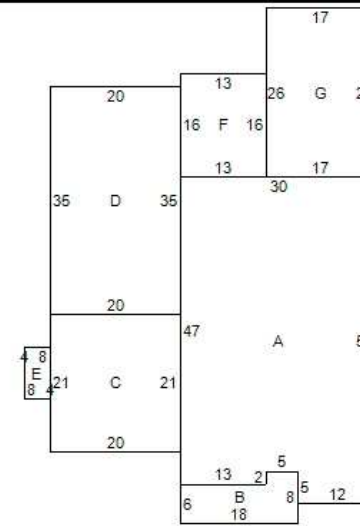
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	272,795	% Good	97
Plumbing	7,700	% Good Override	
Basement	-15,130	Functional	
Heating	22,630	Economic	
Attic	0	% Complete	100
Other Features	2,960	C&D Factor	
		Adj Factor	1
Subtotal	290,960	Additions	116,800
Ground Floor Area	1,436		
Total Living Area	3,256	Dwelling Value	399,000

## Building Notes



ID	Code	Description	Area
A		Main Building	1436
B	11	OPEN FRAME PORCH	118
C	13/10	FRAME GARAGE/1SFR - ...	420
D	10/10	1SFR - FRAME/1SFR - F...	700
E	11	OPEN FRAME PORCH	32
F	12	ENCLOSED FRAME PO...	208
G	33	MASONRY PATIO	442

## 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 334-11.00-923.00

Sussex County Board of Assessment VS Christopher & Hope Auth

(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: \$ 629,000

Stipulated Value: \$ 608,200

Date: 04.16.25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: CHRISTOPHER M. AUTH

Date: 4/4/25

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 334-11.00-923.00. The adjustment reflects a change in economic depreciation that brings the assessed value to \$608,200.





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 34226 CHELSEY CT

Parcel ID: 334-11.00-923.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 21, 2025

## CURRENT OWNER

AUTH CHRISTOPHER MICHAEL  
HOPE LYNNE AUTH  
1500 MOHICAN CT  
FREDERICK MD 21701

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR072  
Alternate ID 3341100009230000000  
Vol / Pg 5983/32  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3841		211,420

Total Acres: .3841  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	211,400	211,400	0	211,400
Building	0	396,800	396,800	0	455,670
Total	0	608,200	608,200	0	667,070

## Manual Override Reason

Base Date of Value

Effective Date of Value

Value Flag Cost Approach  
Gross Building:

## Entrance Information

Date	ID	Entry Code	Source
09/24/24	TSA	Occupant Not At Home	Estimated
02/03/23	KLC	Vacant Land	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/10/25	202502351	33,185	A017	10x16 Deck Extension (Over 30"),
06/26/23	202307960	1,360	A017	"Adding 10 X 16 Deck Above 30""
02/07/23	202300780	202,050	A205	Southport- 2 Sty Sfd 50x60; Att Ga

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/02/23	630,011			5983/32	Deed	AUTH CHRISTOPHER MICHAEL



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 34226 CHELSEY CT

Parcel Id: 334-11.00-923.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 21, 2025

## Dwelling Information

Style	Cape Cod	Year Built	2023
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &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	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	

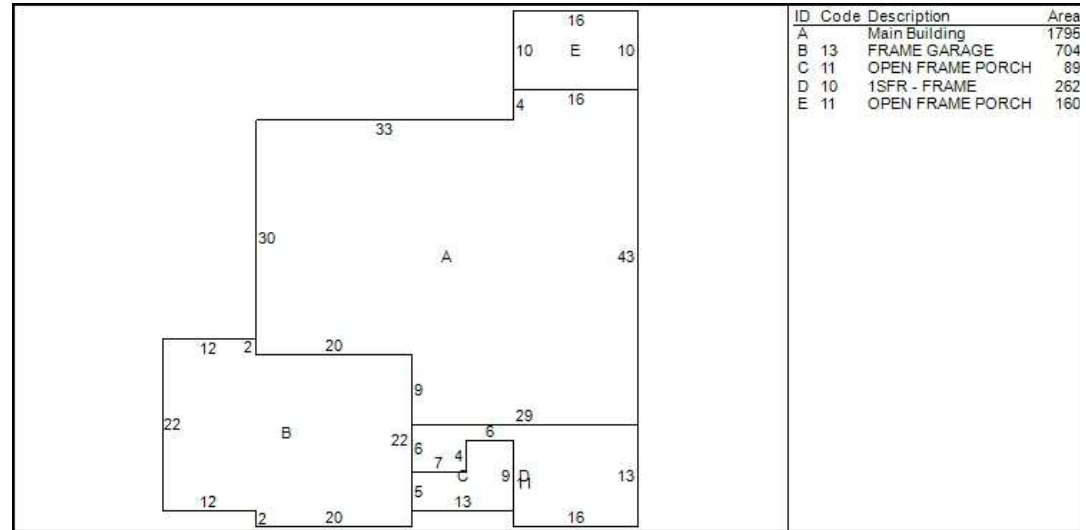
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	391,846	% Good	100
Plumbing	7,360	% Good Override	
Basement	0	Functional	
Heating	32,500	Economic	95
Attic	0	% Complete	100
Other Features	1,700	C&D Factor	
		Adj Factor	.87
Subtotal	433,410	Additions	44,400
Ground Floor Area	1,795		
Total Living Area	2,955	Dwelling Value	396,800

## 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)





## **Katrina M. Mears**

---

**From:** Michael Moran <mmoran@shpa.com>  
**Sent:** Saturday, April 5, 2025 10:02 AM  
**To:** Katrina M. Mears  
**Subject:** Re: 334-12.00-124.02-14.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 understand your reassessment and will agree to the stipulated value of \$371,800.

Michael Moran

Get Outlook for iOS

---

**From:** Katrina M. Mears <kmears@sussexcountyde.gov>  
**Sent:** Saturday, April 5, 2025 9:24:04 AM  
**To:** Michael Moran <mmoran@shpa.com>  
**Subject:** 334-12.00-124.02-14.pdf Assessment Appeal

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 : 2 LAURAS WAY

Parcel ID: 334-12.00-124.02-14

Class: Residential - Condo

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

MORAN MICHAEL  
2 LAURA'S WAY  
REHOBOTH BEACH DE 19971

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR127C  
Alternate ID 334120001240200014  
Vol / Pg 5510/339  
District  
Zoning HIGH DENSITY RESIDEN'  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1579		53,160

Total Acres: .1579  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	53,200	53,200	0	0
Building	0	318,600	318,600	0	0
Total	0	371,800	371,800	0	0

Value Flag Cost Approach  
TD334DM4

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
02/07/24	CMP	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
07/20/21	260,000	Improv Only	Invalid Sale - Tyler	5510/339	Deed	MORAN MICHAEL
11/30/15	210,000			4476/198		
05/30/14	169,900					
07/15/04	225,000					
02/12/99	1					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 2 LAURAS WAY

Parcel Id: 334-12.00-124.02-14

Class: Residential - Condo

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Twnhse Exterior	Year Built	1999
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	1	Full Baths	2
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	

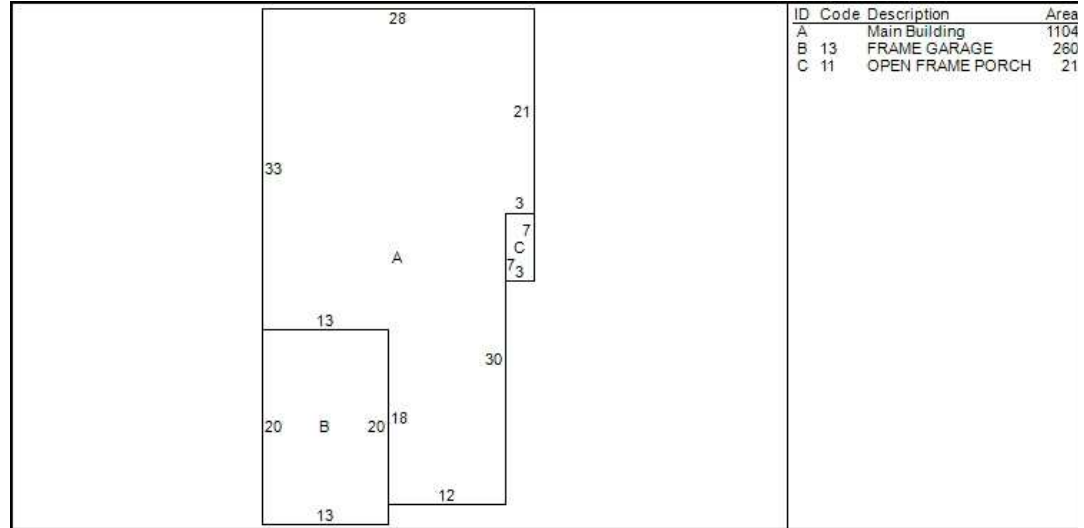
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	202,745	% Good	89
Plumbing	7,030	% Good Override	
Basement	-11,250	Functional	
Heating	16,820	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.59
Subtotal	215,350	Additions	8,700
Ground Floor Area	1,104		
Total Living Area	1,104	Dwelling Value	318,600

## 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 14  
Unit Level  
Unit Parking  
Model (MH)Unit Location 2  
Unit View Neighborhood  
Model Make (MH)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-12.00-636.00

Sussex County Board of Assessment VS James & Hallina Lovett

(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: \$649,900

Stipulated Value: \$635,300

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

Signature of Owner or duly authorized agent: James M Lovett

Printed Name: JAMES M. LOVETT

Date: 4/18/25

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 334-12.00-636.00. The adjustment reflects a change in square footage and approach that brings the assessed value to \$635,300.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 7 DEERFIELD LN****Parcel ID: 334-12.00-636.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 23, 2025

**CURRENT OWNER**LOVETT JAMES M & HALINA LOVETT  
7 DEERFIELD LN  
REHOBOTH BEACH DE 19971**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR083  
Alternate ID 334120006360000000  
Vol / Pg 3361/156  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.5190		211,900

Total Acres: .519  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	211,900	211,900	0	211,900
Building	0	423,400	347,700	0	423,430
Total	0	635,300	559,600	0	635,330

**Value Flag** Market Approach  
**TD334DM4****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
07/12/24	JTS	Data Mailer Change	Owner
12/11/23	MCS	Total Refusal	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
07/25/05	68145-1	163,000	D010 Dwelling W/Additions-Arnell Creek	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/15/88	62,800			3361/156		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 7 DEERFIELD LN

Parcel Id: 334-12.00-636.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 23, 2025

## Dwelling Information

Style	Cape Cod	Year Built	2006
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	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	
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	
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	

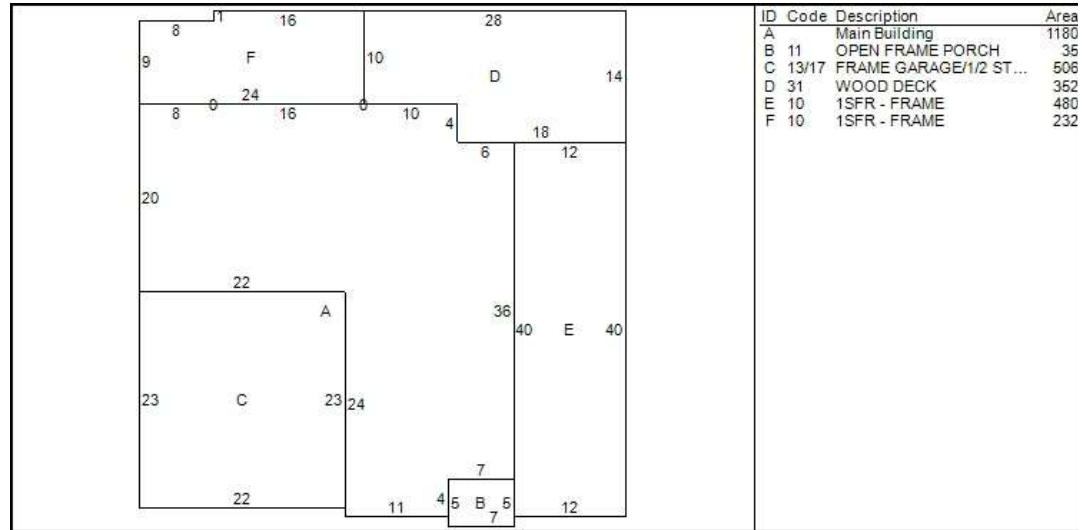
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	292,115	% Good	92
Plumbing	12,320	% Good Override	
Basement	-8,110	Functional	
Heating	24,230	Economic	
Attic	0	% Complete	100
Other Features	1,780	C&D Factor	
		Adj Factor	.94
Subtotal	322,340	Additions	73,300
Ground Floor Area	1,180		
Total Living Area	2,735	Dwelling Value	347,700

## 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)







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.00-1138.00

Sussex County Board of Assessment VS William Shively & Tom Stanger 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: \$ 1,239,200

Stipulated Value: \$ 1,050,900

Date: 4-15-2025

Signature of Owner or duly authorized agent: William Shively, Trustee  
Tom Stanger, Trustee

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

Date: 4/8/25

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 334-13.00-1138.00. The adjustment reflects a change in location factor and approach that brings the assessed value to \$1,050,900.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 8 QUEENS CT

Parcel ID: 334-13.00-1138.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 23, 2025

## CURRENT OWNER

SHIVELY WILLIAM DANIEL TTEE  
TOM DALE STANGER TTEE REV TR  
8 QUEENS COURT  
REHOBOTH BEACH DE 19971

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR092  
Alternate ID 33413001138000000  
Vol / Pg 5490/288  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.6616	Abuts Commer	-25	303,420

Total Acres: .6616  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	303,400	303,400	0	303,400
Building	0	747,500	1,119,700	0	747,500
Total	0	1,050,900	1,423,100	0	1,050,900

## Manual Override Reason

Base Date of Value

Effective Date of Value

Value Flag Market Approach  
TD334DM5

## Entrance Information

Date	ID	Entry Code	Source
12/19/23	KEK	Info At Door	Owner

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/21/22	202202387	33,222	A186	74 Roof Mount Solar Panels
07/01/21	202107966	258,379	A007	1 St Dw 39x68, Att Gar 28x45, Por

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/21/21			Invalid Sale - Tyler	5490/288	Deed	SHIVELY WILLIAM DANIEL TTEE
09/14/20				5310/53	Deed	SHIVELY WILLIAM DANIEL
07/24/18	300,000			4922/159	Deed	SHIVELY WILLIAM D
05/30/14	253,000			4267/100		
11/17/06	307,500					
08/14/97	1					







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.00-1710.00

Sussex County Board of Assessment VS Edward & Janice Barnett 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: \$ 1,031,700

Stipulated Value: \$ 983,099

Date: 4/16/2025

Signature of Owner or duly authorized agent:

Printed Name:

Edward Barnett & Janice Barnett

Date: 4/14/25

Signature of Sussex County Government Representative:

Printed Name:

Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-13.00-1710.00. The adjustment reflects a change in grade that brings the assessed value to \$983,900.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 37545 WORCESTER DR

Parcel ID: 334-13.00-1710.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 22, 2025

## CURRENT OWNER

BARNETT EDWARD H TTEE  
JANICE S BARNETT TTEE LIV TR  
21702 BONESET WAY  
GERMANTOWN MD 20876

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR090  
Alternate ID 334130017100000000  
Vol / Pg 6182/253  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1911		417,990

Total Acres: .1911  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	418,000	418,000	0	418,000
Building	0	565,900	443,500	0	565,930
Total	0	983,900	861,500	0	983,930

Value Flag Market Approach  
TD334DM5

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
06/25/24	JTS	Data Mailer Change	Owner
10/20/23	MEP	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/21/20	202015395	8,632	A017	3 Seasons Rm 16x18, Trash Encl
11/26/12	201200543	0	A125	11551 Wr
11/19/12	201200351	160,174	A007	1852 1 Story Springbrook, 476 Att.

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/08/24				6182/253	Deed	BARNETT EDWARD H TTEE
03/05/13	478,515			4101/259		
11/30/12	125,000					

**Situs : 37545 WORCESTER DR**

Parcel Id: 334-13.00-1710.00

**Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 22, 2025

### Dwelling Information

<b>Style</b>	Ranch	<b>Year Built</b>	2013
<b>Story height</b>	1	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	
<b>Masonry Trim</b>	x		
<b>Color</b>		<b>In-law Apt</b>	No

## Basement

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

## Adjustments

Int vs Ext	Same	Unfinished Area Unheated Area
Cathedral Ceiling	x	

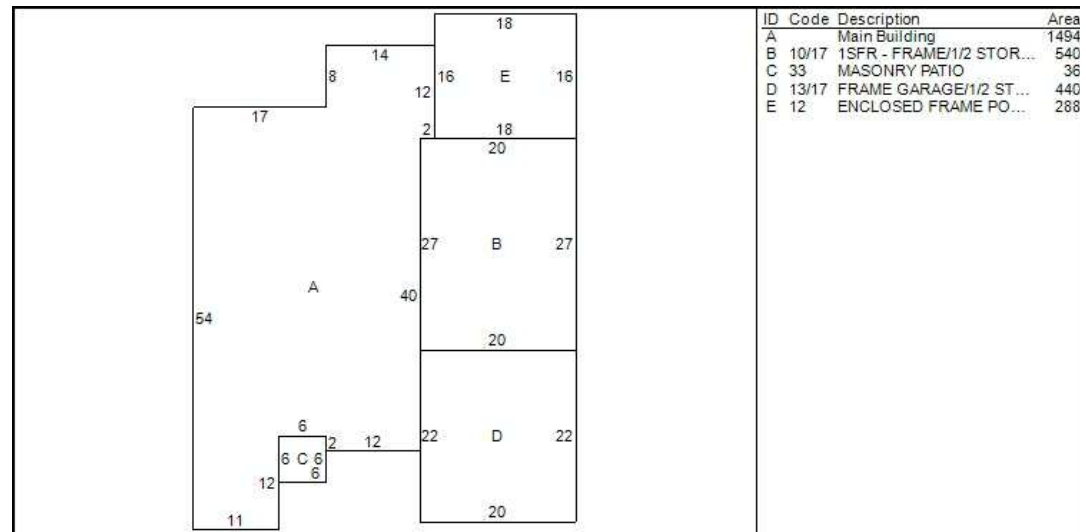
## Grade & Depreciation

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

## Dwelling Computations

Base Price	269,394	% Good	96
Plumbing	11,780	% Good Override	
Basement	-14,940	Functional	
Heating	22,350	Economic	
Attic	0	% Complete	100
Other Features	1,700	C&D Factor	
		Adj Factor	1.24
Subtotal	290,280	Additions	79,000
Ground Floor Area	1,494		
Total Living Area	2,524	Dwelling Value	443,500

## 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)
1	1	1	1
2	2	2	2
3	3	3	3
4	4	4	4
5	5	5	5
6	6	6	6
7	7	7	7
8	8	8	8
9	9	9	9
10	10	10	10
11	11	11	11
12	12	12	12
13	13	13	13
14	14	14	14
15	15	15	15
16	16	16	16
17	17	17	17
18	18	18	18
19	19	19	19
20	20	20	20
21	21	21	21
22	22	22	22
23	23	23	23
24	24	24	24
25	25	25	25
26	26	26	26
27	27	27	27
28	28	28	28
29	29	29	29
30	30	30	30
31	31	31	31
32	32	32	32
33	33	33	33
34	34	34	34
35	35	35	35
36	36	36	36
37	37	37	37
38	38	38	38
39	39	39	39
40	40	40	40
41	41	41	41
42	42	42	42
43	43	43	43
44	44	44	44
45	45	45	45
46	46	46	46
47	47	47	47
48	48	48	48
49	49	49	49
50	50	50	50
51	51	51	51
52	52	52	52
53	53	53	53
54	54	54	54
55	55	55	55
56	56	56	56
57	57	57	57
58	58	58	58
59	59	59	59
60	60	60	60
61	61	61	61
62	62	62	62
63	63	63	63
64	64	64	64
65	65	65	65
66	66	66	66
67	67	67	67
68	68	68	68
69	69	69	69
70	70	70	70
71	71	71	71
72	72	72	72
73	73	73	73
74	74	74	74
75	75	75	75
76	76	76	76
77	77	77	77
78	78	78	78
79	79	79	79
80	80	80	80
81	81	81	81
82	82	82	82
83	83	83	83
84	84	84	84
85	85	85	85
86	86	86	86
87	87	87	87
88	88	88	88
89	89	89	89
90	90	90	90
91	91	91	91
92	92	92	92
93	93	93	93
94	94	94	94
95	95	95	95
96	96	96	96
97	97	97	97
98	98	98	98
99	99	99	99
100	100	100	100

Unit Location  
Unit View  
Model Make (MH)







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.15-8.00

Sussex County Board of Assessment VS Michael Vitale & Michael Dushel  
(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: \$ 1,664,200

Stipulated Value: \$ 1,511,900

Date: 15 April 2025

Signature of Owner or duly authorized agent: Michael Vitale

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

Date: 4/1/25

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 334-13.15-8.00. The adjustment reflects a change in economic depreciation that brings the assessed value to \$1,511,900.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 19694 DUNBAR ST

Parcel ID: 334-13.15-8.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

VITALO MICHAEL V  
MICHAEL L DUSHEL  
440 L ST NW 903  
WASHINGTON DC 20001

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR093  
Alternate ID 334131500080000000  
Vol / Pg 5819/213  
District  
Zoning GENERAL RESIDENTIAL  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1148			394,760

Total Acres: .1148  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	394,800	394,800	0	394,800
Building	0	1,117,100	1,117,100	0	523,950
Total	0	1,511,900	1,511,900	0	918,750

Value Flag Cost Approach  
TD334DM1

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

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

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/16/22	202216554	74,500	A096	Inground Pool 10x7, 75 Pavers,
07/26/22	202208894	149,900	A007	2 St Dw 58x40, Bsmt 45x20, Porch
06/03/87	70491-1	8,574	D010	Remodeling-West Rehobothlot 90

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/07/22	300,000	Land Only	Valid Sale - Tyler	5819/213	Deed	VITALO MICHAEL V
06/11/21	255,000	Land & Improv	Invalid Sale - Tyler	5485/255	Deed	NASSAR MELISSA



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 19694 DUNBAR ST

Parcel Id: 334-13.15-8.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

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

## Basement

Basement	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	
Fuel Type	Electric	Openings	
System Type	Heat Pump	Pre-Fab	1

## Room Detail

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

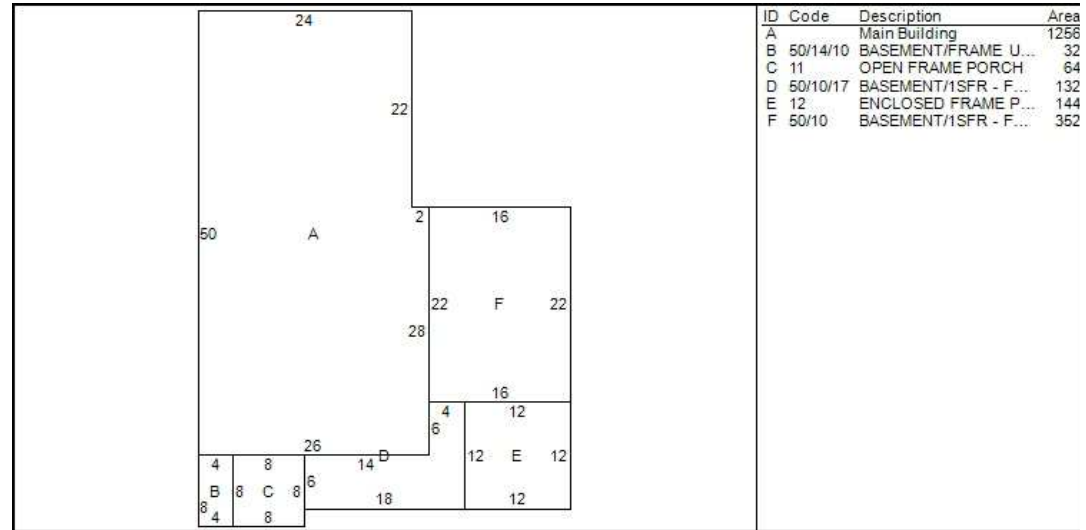
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	343,461	% Good	100
Plumbing	16,940	% Good Override	
Basement	-8,510	Functional	
Heating	28,490	Economic	88
Attic	0	% Complete	100
Other Features	1,780	C&D Factor	
		Adj Factor	2.96
Subtotal	382,160	Additions	41,100
Ground Floor Area	1,256		
Total Living Area	3,094	Dwelling Value	1,117,100

## 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 334-13.20-121.01-5

Sussex County Board of Assessment VS Ross Goldberg 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: \$344,800

Stipulated Value: \$301,500

Date: 4/17/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Ross Goldberg

Date: 4/14/25

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 334-13.20-121.01-5. The adjustment reflects a change in land value that brings the assessed value to \$301,500.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 158 HENLOPEN AV 5

Parcel ID: 334-13.20-121.01-5

Class: Residential - Condo

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

GOLDBERG ROSS ASHER TTEE  
LIVING TR  
250 10TH ST NE  
WASHINGTON DC 20002

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6VR102C  
Alternate ID 334132001210100005  
Vol / Pg 4829/262  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0313		80,710

Total Acres: .0313  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	80,700	80,700	0	0
Building	0	220,800	220,800	0	0
Total	0	301,500	301,500	0	0

Value Flag Cost Approach  
TD334DM7

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
07/01/24	KMB	Data Mailer Change	Owner
12/08/23	TRM	Estimated	Estimated

## Permit Information

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

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/19/18				4829/262	Deed	GOLDBERG ROSS ASHER TTEE
10/23/17	318,125			4787/174	Deed	GOLDBERG ROSS A
08/08/97	1			4430/228		
01/31/86	1					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 158 HENLOPEN AV 5

Parcel Id: 334-13.20-121.01-5

Class: Residential - Condo

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Cabin/Cottage	Year Built	1958
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	

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

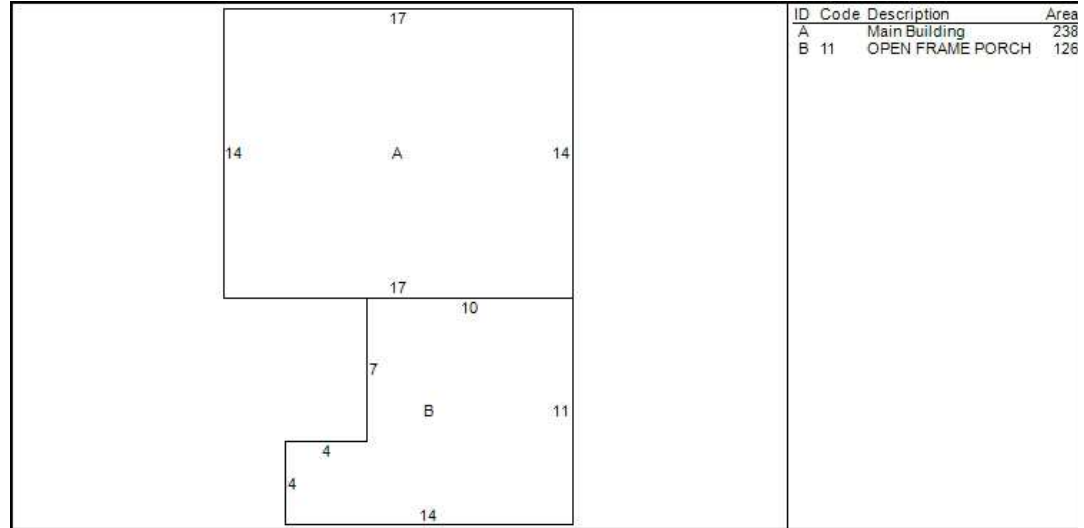
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	66,407	% Good	70
Plumbing	2,280	% Good Override	
Basement	-3,680	Functional	
Heating	5,510	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	4.3
Subtotal	70,520	Additions	2,000
Ground Floor Area	238		
Total Living Area	238	Dwelling Value	220,800

## Building Notes



ID	Code	Description	Area
A		Main Building	238
B	11	OPEN FRAME PORCH	126

## Outbuilding Data

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

## Condominium / Mobile Home Information

Complex Name  
Condo Model

Unit Number

5

Unit Level

Unit Parking

Model (MH)

Unit Location

Unit View

Model Make (MH)

1

Neighborhood









NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.20-132.00

Sussex County Board of Assessment VS Kathleen Kane & Edwin Parker Jr.  
(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: \$ 1,187,900

Stipulated Value: \$ 1,094,900

Date: April 22, 2025

Signature of Owner or duly authorized agent: Kathleen E. Kane

Printed Name: Kathleen E. Kane

Date: 4/9/25

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 334-13.20-132.00. The adjustment reflects a change in land influence factor and square footage of dwelling that brings the assessed value to \$1,094,900.



**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 155 COLUMBIA AV****Parcel ID: 334-13.20-132.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**KANE KATHLEEN E & EDWIN J  
PARKER JR  
2707 COVERED WAGON WAY  
ONLEY MD 20832**GENERAL INFORMATION**Living Units 1  
Neighborhood 6VR003  
Alternate ID 334132001320000000  
Vol / Pg 2329/281  
District  
Zoning TOWN CODES  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.0723		-6	971,770

Total Acres: .0723  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	971,800	971,800	0	971,800
Building	0	123,100	207,600	0	123,070
Total	0	1,094,900	1,179,400	0	1,094,870

**Value Flag** Market Approach  
TD334DM7**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
12/11/23	TRM	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
05/23/17	201704891	6,552	A085 Replace 10 Windows, Same Size	1

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/14/98	149,500			2329/281		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 155 COLUMBIA AV

Parcel Id: 334-13.20-132.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Cape Cod	Year Built	1948
Story height	1	Eff Year Built	
Attic	Unfinished	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	2	Full Baths	2
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	5	Bath Type	
Kitchen Type		Bath Remod	No
Kitchen Remod	No		

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

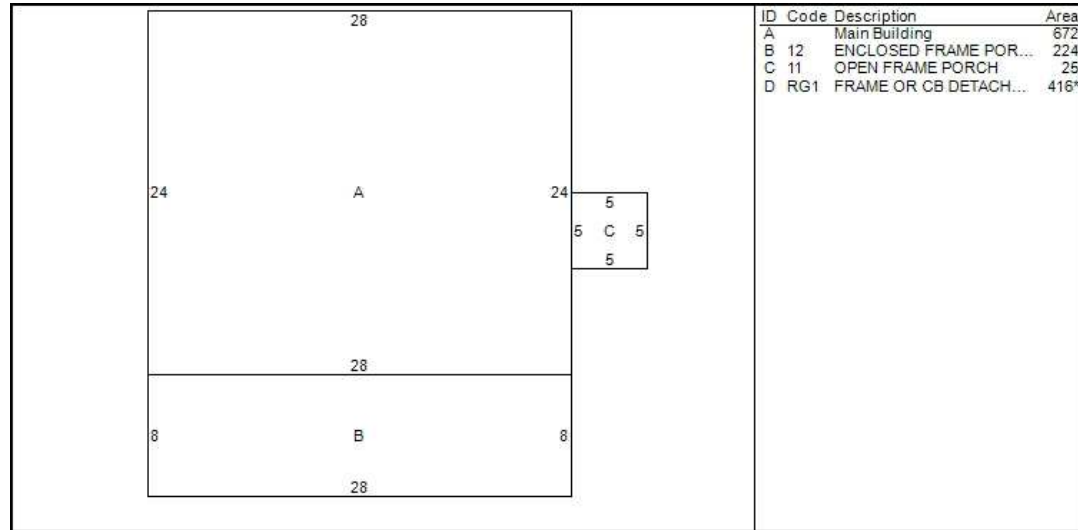
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	129,020	% Good	61
Plumbing	6,360	% Good Override	
Basement	-7,160	Functional	
Heating	10,700	Economic	
Attic	7,030	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.1
Subtotal	145,950	Additions	5,000
Ground Floor Area	672		
Total Living Area	672	Dwelling Value	197,500

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	16 x 26		416	1	1970	C	A	10,120

## 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 334-13.20-146.00-3

Sussex County Board of Assessment VS Sandra Jaso 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: \$ 1,404,600 Stipulated Value: \$ 1,222,900

Date: 4-16-25

Signature of Owner or duly authorized agent: Sandra P. Jaso

Printed Name: SANDRA P Jaso

Date: 4/9/25

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 334-13.20-146.00-3. The adjustment reflects a change in bathrooms and approach that brings the assessed value to \$1,222,900.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel ID: 334-13.20-146.00-3

Class: Residential - Condo

Card: 1 of 1

Printed: April 22, 2025

## CURRENT OWNER

JASO SANDRA P TTEE REV TR  
2424 SOPHIA CHASE DR  
MARRIOTTSVILLE MD 21104

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6VR004  
Alternate ID 334132001460000003  
Vol / Pg 6193/147  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes

COMMON LAND PCT - ESTIMATED



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.0765			614,520

Total Acres: .0765  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	614,500	614,500	0	614,500
Building	0	608,400	802,100	0	608,370
Total	0	1,222,900	1,416,600	0	1,222,870

Value Flag Market Approach  
TD334DM7

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
12/18/23	TRM	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/02/15	201500032	48,951	A085 Interior Remod Kitchen And Baths	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/28/24				6193/147	Deed	JASO SANDRA P TTEE REV TR
05/16/14	750,000			4262/54		
04/01/02	570,000					
03/03/00	299,500					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel Id: 334-13.20-146.00-3

Class: Residential - Condo

Card: 1 of 1

Printed: April 22, 2025

## Dwelling Information

<b>Style</b>	Twnhse Exterior	<b>Year Built</b>	2000
<b>Story height</b>	2	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	Solar Energy
<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>	Electric	<b>Openings</b>	
<b>System Type</b>	Heat Pump	<b>Pre-Fab</b>	

## Room Detail

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

## Adjustments

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

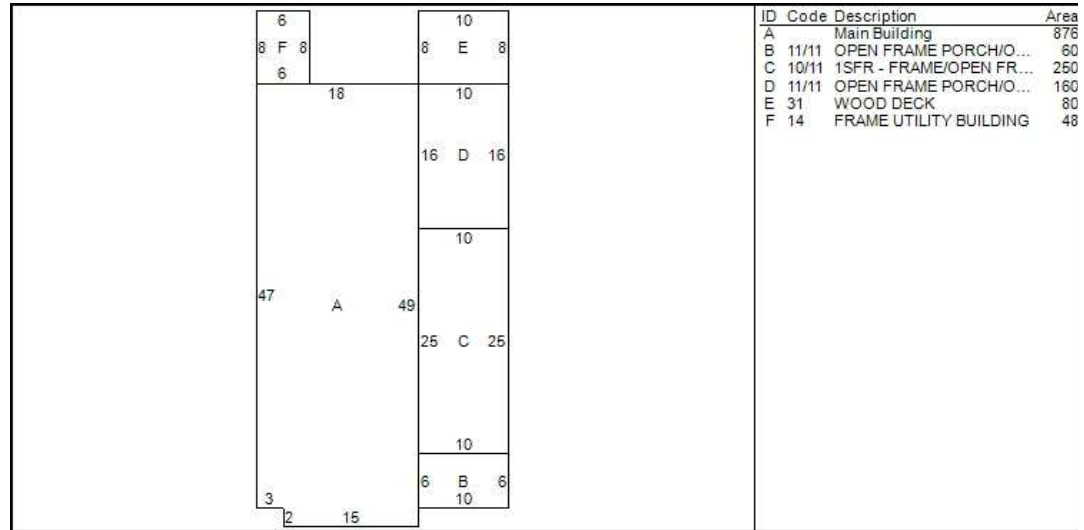
## Grade &amp; Depreciation

<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>	262,321	<b>% Good</b>	89
<b>Plumbing</b>	12,320	<b>% Good Override</b>	
<b>Basement</b>	-22,980	<b>Functional</b>	
<b>Heating</b>	21,760	<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>	2.94
<b>Subtotal</b>	273,420	<b>Additions</b>	29,500
<b>Ground Floor Area</b>	876		
<b>Total Living Area</b>	2,002	<b>Dwelling Value</b>	802,100

## 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** 3  
**Unit Level**  
**Unit Parking**  
**Model (MH)****Unit Location** 2  
**Unit View**  
**Model Make (MH)**







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-14.13-301.00

Sussex County Board of Assessment VS Donald Witters Jr 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: \$2,015,700

Stipulated Value: \$1,766,800

Date: 4/15/2025

Signature of Owner or duly authorized agent: *Donald Witters Jr Trustee*

Printed Name: Donald Witters Jr. Trustee

Date: 4/9/25

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 334-14.132-301.00. The adjustment reflects a change in economic depreciation and approach that brings the assessed value to \$1,766,800.



# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 43 LAKE AV

Parcel ID: 334-14.13-301.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 22, 2025

## CURRENT OWNER

WITTERS DONALD M JR TRUSTEE  
13536 CEDAR CREEK LN  
SILVER SPRING MD 20904

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6VR003  
Alternate ID 334141303010000000  
Vol / Pg 2535/61  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1330	Location Waterview - La	1,487,520

Total Acres: .133  
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,487,500	1,487,500	0	1,487,500
Building	0	279,300	279,300	0	528,220
Total	0	1,766,800	1,766,800	0	2,015,720

Value Flag Cost Approach  
TD334DM8

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
06/27/24	JTS	Data Mailer Change	Owner
01/11/24	MCS	Estimated	Other

## Permit Information

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

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
---------------	-------	------	----------	----------------	-----------	---------



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 43 LAKE AV

Parcel Id: 334-14.13-301.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 22, 2025

## Dwelling Information

Style	Conventional	Year Built	1905
Story height	2	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 No Ac	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	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

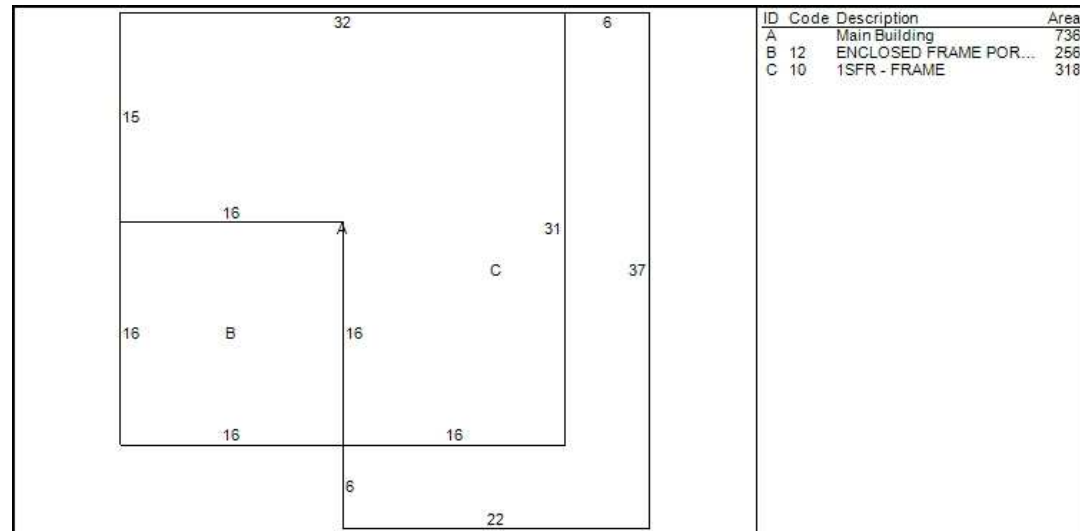
## Grade &amp; Depreciation

Grade	C	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	60
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	202,035	% Good	70
Plumbing	6,700	% Good Override	
Basement	-8,000	Functional	
Heating	0	Economic	60
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.94
Subtotal	200,740	Additions	10,700
Ground Floor Area	736		
Total Living Area	1,790	Dwelling Value	279,300

## 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)



334 18 609



NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 034-18.00-609.00

Sussex County Board of Assessment VS Patricia Williams & Judith Greene  
(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: \$20,000 Stipulated Value: \$631,000

Date: 4/8/25

Signature of Owner or duly authorized agent: Patricia Williams

Printed Name: Judith Greene Patricia Williams

Date: 3/27/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Koller

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-18.00-609.00. The adjustment reflects a change in grade and square footage of the dwelling that brings the assessed value to \$631,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 20564 ANNONDELL DR****Parcel ID: 334-18.00-609.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**WEEMS ROBIN  
JUDITH GREENE  
20564 ANNONDELL DR  
LEWES DE 19958**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR096  
Alternate ID 334180006090000000  
Vol / Pg 5084/122  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3281			174,810

Total Acres: .3281  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	174,800	174,800	0	174,800
Building	0	456,200	416,500	0	456,230
Total	0	631,000	591,300	0	631,030

Manual Override Reason  
Base Date of Value  
Effective Date of ValueValue Flag Market Approach  
TD334DM10**Entrance Information**

Date	ID	Entry Code	Source
11/07/23	GRS	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
09/25/23	202312816	2,520	A017 Scm Por 18x20	
06/27/07	72958-1	166,990	D010 Dwelling W/Add-Harts Landing Lot	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/02/19	445,000			5084/122	Deed	WEEMS ROBIN
05/30/17	410,000			4714/308		
11/13/07	492,539					





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 20564 ANNONDELL DR

Parcel Id: 334-18.00-609.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Colonial	Year Built	2007
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	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	Gas	Openings	
System Type	Forced Warm Air	Pre-Fab	1

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

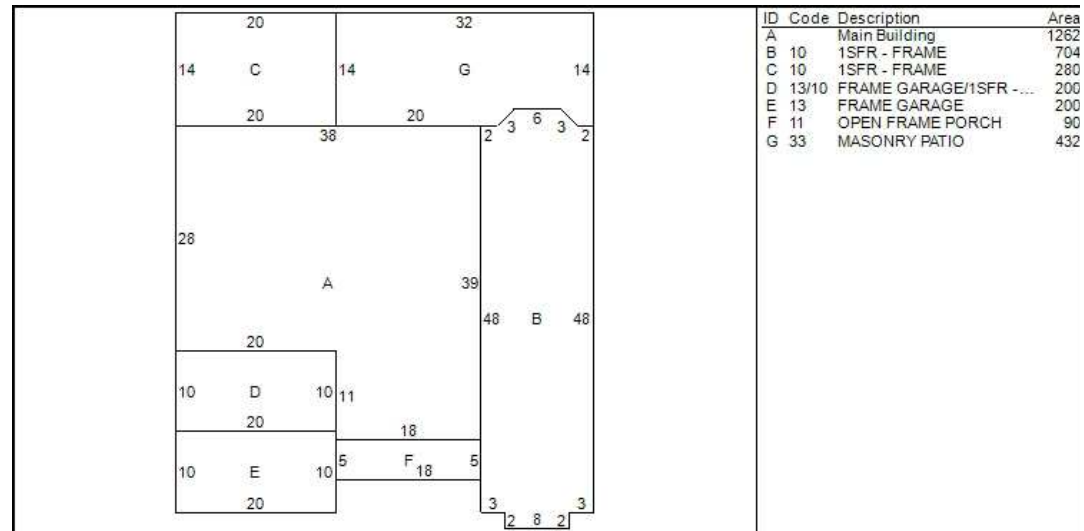
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	344,764	% Good	93
Plumbing	12,320	% Good Override	
Basement	-30,200	Functional	
Heating	28,600	Economic	
Attic	0	% Complete	100
Other Features	5,106	C&D Factor	
		Adj Factor	1
Subtotal	360,590	Additions	81,100
Ground Floor Area	1,262		
Total Living Area	3,006	Dwelling Value	416,500

## 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 2026

In the Matter of Appeal

Parcel ID 334-18.00-697.00

Sussex County Board of Assessment VS Daniel & Mitzi Howard 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: \$ 724,800

Stipulated Value: \$ 651,200

Date: 4/8/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: R. DANIEL HOWARD

Date: 3/24/26

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-18.00-697.00. The adjustment reflects a change in approach & economic depreciation that brings the assessed value to \$651,200.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 20605 ANNONDELL DR****Parcel ID: 334-18.00-697.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**HOWARD R DANIEL TRUSTEE  
MITZI R HOWARD TRUSTEE  
20605 ANNONDELL DR  
LEWES DE 19958**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR096  
Alternate ID 334180006970000000  
Vol / Pg 3560/78  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3094			172,680

Total Acres: .3094  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	172,700	172,700	0	172,700
Building	0	478,500	478,500	0	558,680
Total	0	651,200	651,200	0	731,380

**Value Flag** Cost Approach  
**TD334DM10****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
11/07/23	GRS	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
04/09/08	73051-2	6,048	D010	Screen Porch-Harts Landing Lot 1
07/03/07	73051-1	185,040	D010	Dwelling W/Add-Harts Landing Lot

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/20/08	439,990			3560/78		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 20605 ANNONDELL DR

Parcel Id: 334-18.00-697.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Colonial	Year Built	2007
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	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	Gas	Openings	
System Type	Forced Warm Air	Pre-Fab	1

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

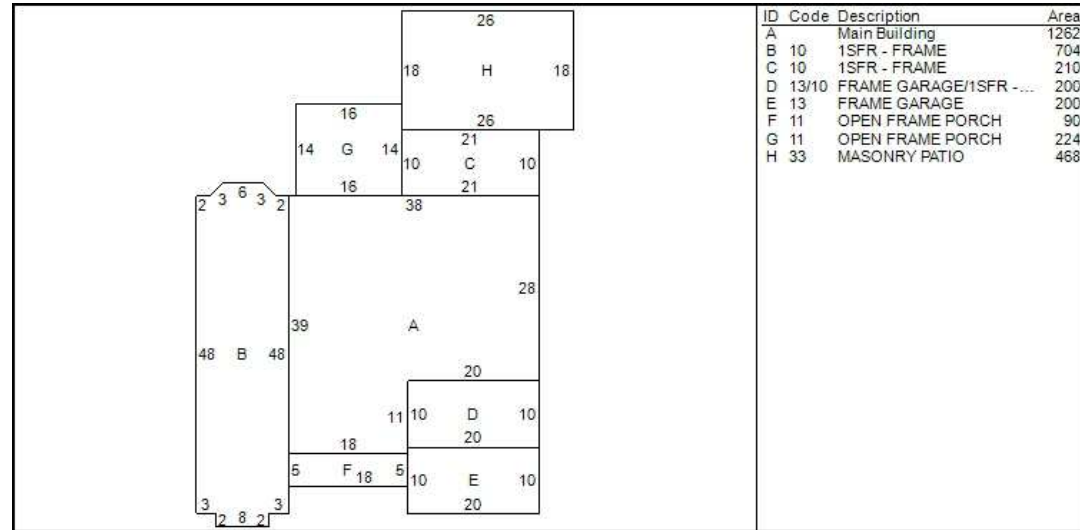
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	374,744	% Good	93
Plumbing	16,740	% Good Override	
Basement	-32,830	Functional	
Heating	31,080	Economic	105
Attic	0	% Complete	100
Other Features	1,930	C&D Factor	
		Adj Factor	1
Subtotal	391,660	Additions	96,000
Ground Floor Area	1,262		
Total Living Area	3,638	Dwelling Value	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 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 334-18.00-726.00

Sussex County Board of Assessment VS Stephen & Elizabeth Hrybyk  
(Owner Name)

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

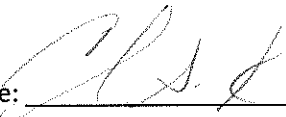
Original Value: \$ 674,500                      Stipulated Value: \$ 627,300

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

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

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

Date: 6/12/25

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

**Summary**

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-18.00-726.00. The adjustment reflects a change in approach that brings the assessed value to \$627,300.





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 20457 OLD MEADOW LN

Parcel ID: 334-18.00-726.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 22, 2025

## CURRENT OWNER

HRYBYK STEPHEN J  
ELIZABETH A HRYBYK  
20457 OLD MEADOW LN  
LEWES DE 19958

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR096  
Alternate ID 334180007260000000  
Vol / Pg 5712/193  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3122		173,000

Total Acres: .3122  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	173,000	173,000	0	173,000
Building	0	454,300	454,300	0	501,520
Total	0	627,300	627,300	0	674,520

Manual Override Reason  
Base Date of Value  
Effective Date of Value

Value Flag Cost Approach  
TD334DM10

## Entrance Information

Date	ID	Entry Code	Source
07/08/24	JXL	Data Mailer Change	Owner
11/09/23	GRS	Info At Door	Owner

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/15/24	202407190	10,400	A108 Replacement Windows	
11/30/22	202217063	2,600	A018 4 X 8 Trash Enclosure	
07/17/17	201707580	6,528	A017 16 X 17 Sunroom	
12/08/05	73086-1	160,871	D010 Dwelling W/Additions-Harts Landin	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/03/22	585,000	Land & Improv	Valid Sale - Tyler	5712/193	Deed	HRYBYK STEPHEN J
01/25/17	367,500			4656/36		
06/01/06	423,000					
01/05/06	550,000					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 20457 OLD MEADOW LN

Parcel Id: 334-18.00-726.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 22, 2025

## Dwelling Information

Style	Cape Cod	Year Built	2006
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	Gas	Openings	
System Type	Forced Warm Air	Pre-Fab	1

## Room Detail

Bedrooms	3	Full Baths	3
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	8		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

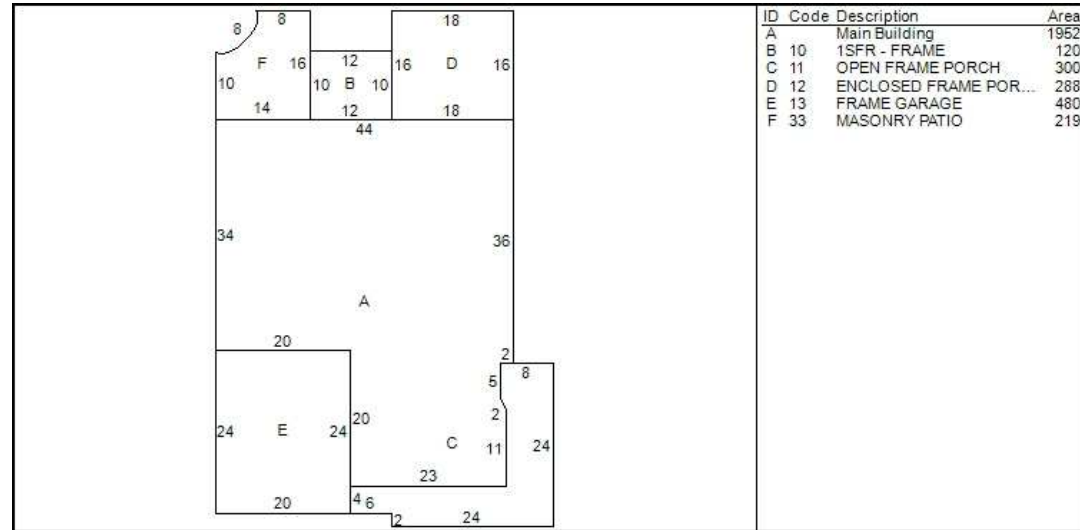
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	439,625	% Good	92
Plumbing	12,320	% Good Override	
Basement	-43,130	Functional	
Heating	36,470	Economic	
Attic	0	% Complete	100
Other Features	1,780	C&D Factor	
		Adj Factor	1
		Additions	43,000
Subtotal	447,070		
Ground Floor Area	1,952		
Total Living Area	3,048	Dwelling Value	454,300

## Building Notes



## Outbuilding Data

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

## Condominium / Mobile Home Information

Complex Name  
Condo Model

Unit Number  
Unit Level  
Unit Parking  
Model (MH)

Unit Location  
Unit View  
Model Make (MH)



## Katrina M. Mears

---

**From:** Lisa Fittipaldi <lisa.fittipaldi@gmail.com>  
**Sent:** Friday, April 11, 2025 9:30 AM  
**To:** Katrina M. Mears; Lori Zimmaro  
**Subject:** Re: 334-19.00-7.00.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 reduced property assessment of \$830,500. Please update the records accordingly. Thank you for the time you spent on this matter.

Lisa Fittipaldi  
(267) 975-7173

and

Lori Zimmaro  
(215) 588-7290

On Tue, Apr 8, 2025 at 7:14 AM Katrina M. Mears <[kmears@sussexcountyde.gov](mailto: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 : 509 COUNTRY CLUB RD

Parcel ID: 334-19.00-7.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

FITTIPALDI LISA  
LORI ZIMMARO  
770 N 26TH ST  
PHILADELPHIA PA 19130

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR206  
Alternate ID 334190000070000000  
Vol / Pg 5416/334  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3301		357,020

Total Acres: .3301  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	357,000	357,000	0	357,000
Building	0	473,500	506,000	0	473,500
Total	0	830,500	863,000	0	830,500

Value Flag Market Approach  
TD334DM1

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
12/28/23	TJA	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/19/15	201507298	0	TEST	Wr 12831
05/04/15	201502460	145,573	A007	1.5 St Dwelling 40x84 Garage 21x:
04/23/15	201503000	0	A140	Wr 12652

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/26/21	17,475	Land & Improv	Deed Correction/Duplicate Sale	5416/334	Deed	FITTIPALDI LISA
05/30/14	170,000			4267/93		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 509 COUNTRY CLUB RD

Parcel Id: 334-19.00-7.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Ranch	Year Built	2015
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	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	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	

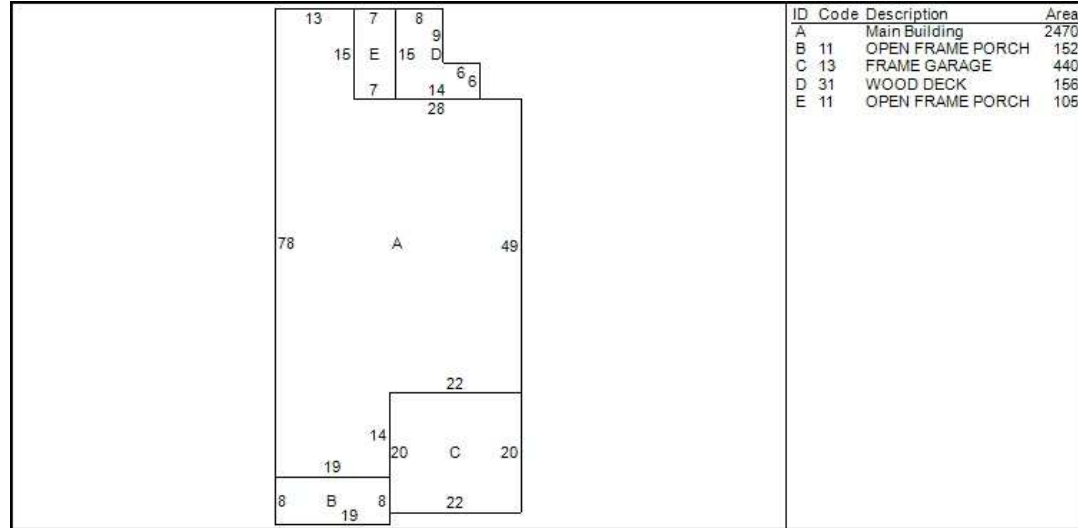
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	411,884	% Good	97
Plumbing	7,360	% Good Override	
Basement	-22,850	Functional	
Heating	34,170	Economic	
Attic	0	% Complete	100
Other Features	1,700	C&D Factor	
		Adj Factor	1.14
		Additions	24,600
Subtotal	432,260		
Ground Floor Area	2,470		
Total Living Area	2,470	Dwelling Value	506,000

## 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)







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-19.00-154.01-91

Sussex County Board of Assessment VS Charles McSweeney & Michael Clay

(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: \$ 830,200

Stipulated Value: \$ 715,600

Date: 4/16/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Michael Clay

Date: 4/9/25

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 334-19.00-154.01-91. The adjustment reflects a change in economic depreciation that brings the assessed value to \$715,600.



**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 20262 FLEMING CIR****Parcel ID: 334-19.00-154.01-91****Class: Residential - Condo**

Card: 1 of 1

Printed: April 22, 2025

**CURRENT OWNER**

MCSWEENEY CHARLES T MICHAEL P  
CLAY  
20262 FLEMING CIR  
REHOBOTH BEACH DE 19971

**GENERAL INFORMATION**

Living Units 1  
Neighborhood 6AR150C  
Alternate ID 334190001540100091  
Vol / Pg 3601/150  
District  
Zoning  
Class Residential

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

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1967			66,760

Total Acres: .1967  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	66,800	66,800	0	0
Building	0	648,800	648,800	0	0
Total	0	715,600	715,600	0	0

Value Flag Cost Approach  
TD334DM11

Manual Override Reason  
Base Date of Value  
Effective Date of Value

**Entrance Information**

Date	ID	Entry Code	Source
01/23/24	TSA	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
05/07/12	74263-1	3,060	D010 Deck-Marsh Harbor Unit 91	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/29/08	375,000			3601/150		
11/01/05	484,375					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 20262 FLEMING CIR

Parcel Id: 334-19.00-154.01-91

Class: Residential - Condo

Card: 1 of 1

Printed: April 22, 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	1

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

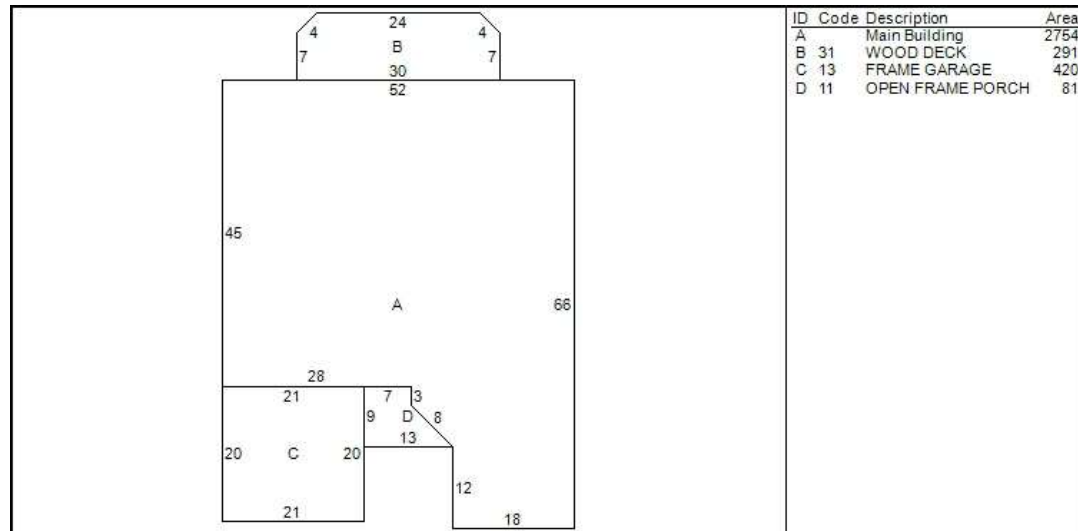
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	474,132	% Good	92
Plumbing	10,780	% Good Override	
Basement	-26,300	Functional	
Heating	39,330	Economic	85
Attic	0	% Complete	100
Other Features	1,780	C&D Factor	
		Adj Factor	1.59
Subtotal	499,720	Additions	17,300
Ground Floor Area	2,754		
Total Living Area	2,754	Dwelling Value	648,800

## 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 91  
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 334-19.00-283.00

Sussex County Board of Assessment VS Mozelle Thompson  
(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: \$3,775,600

Stipulated Value: \$2,929,800

Date: 4/17/25

Signature of Owner or duly authorized agent: Mozelle Thompson

Printed Name: MOZELLE W. THOMPSON

Date: 4/10/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-19.00-283.00. The adjustment reflects a change in land value, correction to bedrooms and baths, heating, basement and garage that brings the assessed value to \$2,929,800.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 147 EAST SIDE DR****Parcel ID: 334-19.00-283.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**THOMPSON MOZELLE W  
710 1/2 6TH ST SE  
WASHINGTON DC 20003**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR205  
Alternate ID  
Vol / Pg 4267/75  
District  
Zoning  
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3954	Waterfront - Riv		721,440
Wetland/Waste	AC	0.3954			200

Total Acres: .7908  
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	721,600	721,600	0	721,600
Building	0	2,208,200	2,208,200	0	3,160,960
Total	0	2,929,800	2,929,800	0	3,882,560

**Value Flag** Cost Approach  
**TD334DM12****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
11/28/23	TJA	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
12/10/20	202015106	105,000	A108 Remodel Of Existing 4 Bthrms In H	
02/23/16	201601753	294,000	A107 Encls Exstng Enclave On 1st Lvl O	
09/05/01	74430-1	364,139	D010 Dwelling W/Additions-Rehoboth Bc	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/30/14	1,770,000			4267/75		
04/30/98	239,000					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 147 EAST SIDE DR

Parcel Id: 334-19.00-283.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Conventional	Year Built	2002
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Stucco	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	Propane	Openings	
System Type	Forced Warm Air	Pre-Fab	2

## Room Detail

Bedrooms	5	Full Baths	5
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	
Total Rooms	11	Bath Type	
Kitchen Type		Bath Remod	No
Kitchen Remod	No		

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

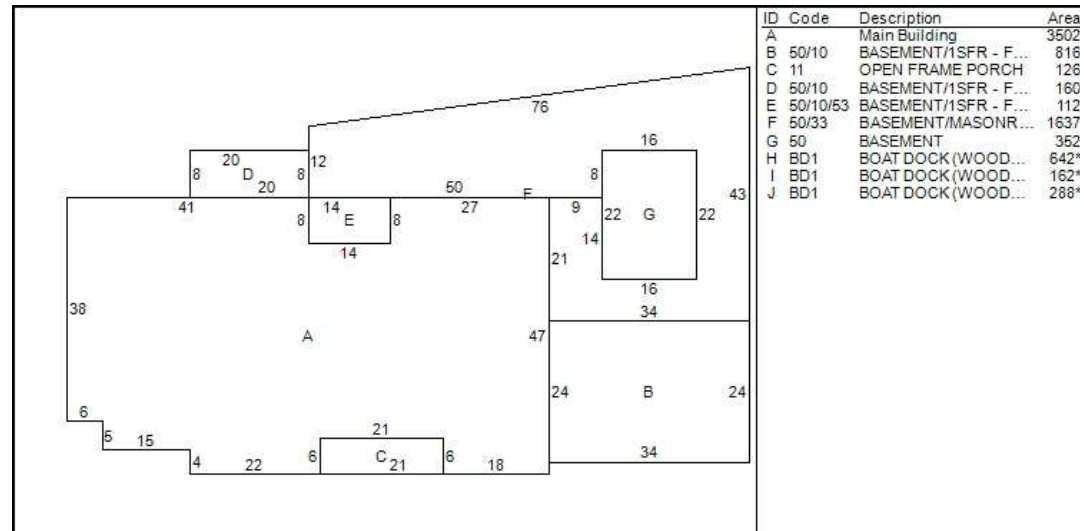
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	1,503,707	% Good	90
Plumbing	33,740	% Good Override	
Basement	-37,280	Functional	
Heating	124,730	Economic	
Attic	0	% Complete	100
Other Features	15,140	C&D Factor	
		Adj Factor	1.325
Subtotal	1,640,040	Additions	171,700
Ground Floor Area	3,502		
Total Living Area	8,092	Dwelling Value	2,183,300

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Boat Dock	6 x 107		642	1	2000	C	A	14,630
Boat Dock	6 x 27		162	1	2000	C	A	3,690
Boat Dock	8 x 36		288	1	2000	C	A	6,560

## Condominium / Mobile Home Information

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





Outlook

---

**Re: Assessment Appeal 334-19.00-954.00**

---

From RONALD BARROWS <r.barrows@verizon.net>

Date Thu 4/17/2025 10:46 AM

To Dianne Ruscavage <dianne.ruscavage@sussexcountye.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 offer of \$780,000

Thank you

Ron Barrows

Sent from my iPhone

On Apr 17, 2025, at 8:38 AM, Dianne Ruscavage <dianne.ruscavage@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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

***Kind Regards,  
Dianne***

<334-19.00-954.00.pdf>



**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 20 W BUCKINGHAM DR****Parcel ID: 334-19.00-954.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 22, 2025

**CURRENT OWNER**BARROWS RONALD L  
JOANNA J  
20 W BUCKINGHAM DR  
REHOBOTH BEACH DE 19971**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR206  
Alternate ID 334190009540000000  
Vol / Pg 0/0  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.4911			394,590

Total Acres: .4911  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	394,600	394,600	0	394,600
Building	0	385,400	385,400	0	473,940
Total	0	780,000	780,000	0	868,540

**Value Flag** Cost Approach  
TD334DM12**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
06/27/24	JXL	Data Mailer Change	Owner
12/27/23	SDC	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
05/23/05	74858-3	4,716	D010	Scrn Porch /Deck-Reh Bch Yacht &
11/28/94	74858-2	3,060	D010	Deck-Reh.Bch.Yacht & C.Clublot 3
11/18/86	74858-1	130,000	D010	Dwellingw/Garage-Reh.Bch.Yacht

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/14/86	38,000			0/0		







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.00-28.00

Sussex County Board of Assessment VS Thomas & Patricia Sugrue  
(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: \$ 1,725,400

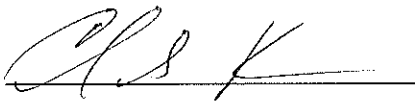
Stipulated Value: \$ 1,512,100

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

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

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

Date: 4/11/25

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-20.00-28.00. The adjustment reflects a change in grade and number of fixtures that brings the assessed value to \$1,512,100.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 9 HOLLY RDG****Parcel ID: 334-20.00-28.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**SUGRUE THOMAS PATRICIA SUGRUE  
5010 JOHN TICER DR  
ALEXANDRIA VA 22304**GENERAL INFORMATION**Living Units 1  
Neighborhood 6GR001  
Alternate ID  
Vol / Pg 3636/151  
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	1,013,400	1,013,400	0	873,570
Total	0	1,512,100	1,512,100	0	1,372,270

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

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

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
11/27/19	201913764	28,200	A186 28 Roof Mount Solar Panels	
02/02/16	201601051	2,280	A018 Deck 24x19 Under 30"	
12/02/08	75335-2	12,000	D010 Finish Attic-Country Manor Lot 26	
08/25/97	75335-1	164,784	D010 Dwellingw/Additions-Country Manc	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/19/08	755,000			3636/151		
06/07/02	713,500					
03/16/02	465,000					
08/16/96	1					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 9 HOLLY RDG

Parcel Id: 334-20.00-28.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Ranch	Year Built	1998
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Stucco	Amenities	Solar Energy
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &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	4
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	
Total Rooms	10		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

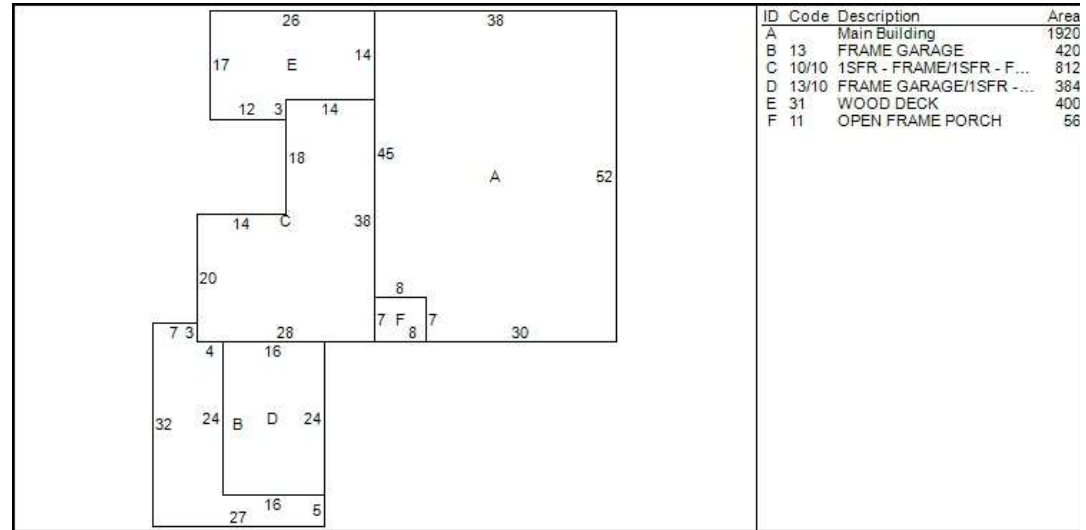
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	376,970	% Good	88
Plumbing	18,410	% Good Override	
Basement	-20,910	Functional	
Heating	31,270	Economic	
Attic	0	% Complete	100
Other Features	1,930	C&D Factor	
		Adj Factor	2.07
Subtotal	407,670	Additions	130,800
Ground Floor Area	1,920		
Total Living Area	3,928	Dwelling Value	1,013,400

## 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  
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: 334-20.00-38.00

Sussex County Board of Assessment VS Robert & Hope Pritchard 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: \$1,079,500

Stipulated Value: \$922,500

Date: Apr 10, 2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Robert Pritchard

Hope H. Pritchard

Date: 4/1/25

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 334-20.00-38.00. The adjustment reflects a change in economic depreciation and approach that brings the assessed value to \$922,500.



**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 9 BAY REACH****Parcel ID: 334-20.00-38.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**

PRITCHARD ROBERT H & HOPE H  
PRITCHARD TRUSTEES  
9 BAY REACH  
REHOBOTH BEACH DE 19971

**GENERAL INFORMATION**

Living Units 1  
Neighborhood 6GR001  
Alternate ID 334200000380000000  
Vol / Pg 3289/226  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential

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

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3461			512,810

Total Acres: .3461  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	512,800	512,800	0	512,800
Building	0	409,700	516,800	0	409,660
Total	0	922,500	1,029,600	0	922,460

Value Flag TD334DM2  
Market Approach

Manual Override Reason  
Base Date of Value  
Effective Date of Value

**Entrance Information**

Date	ID	Entry Code	Source
06/20/24	JTS	Data Mailer Change	Owner
01/18/24	MEP	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
05/27/99	75346-1	112,815	D010 Dwellingw/Additions-Country Manc	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/19/97	1			3289/226		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 9 BAY REACH

Parcel Id: 334-20.00-38.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Cape Cod	Year Built	2000
Story height	1	Eff Year Built	
Attic	Unfinished	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

Basement	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	Propane	Openings	
System Type	Forced Warm Air	Pre-Fab	1

## Room Detail

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

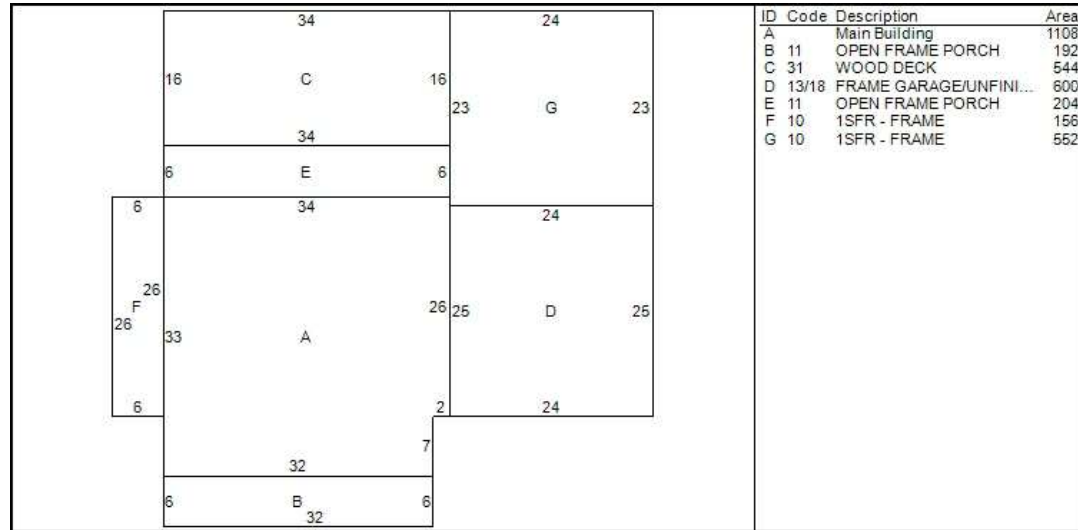
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	203,382	% Good	89
Plumbing	4,220	% Good Override	
Basement	-11,280	Functional	
Heating	16,870	Economic	92
Attic	11,070	% Complete	100
Other Features	1,620	C&D Factor	
		Adj Factor	2.07
		Additions	64,700
Subtotal	225,880		
Ground Floor Area	1,108		
Total Living Area	1,816	Dwelling Value	516,800

## 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)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.00-70.00

Sussex County Board of Assessment VS Brian Murphy & Patricia Rhubottom  
(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: \$ 1,788,000

Stipulated Value: \$ 1,036,900

Date: 4/7/2025

Signature of Owner or duly authorized agent:

Brian Murphy Patricia Rhubottom

Printed Name:

Brian G Murphy Patricia Rhubottom

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 334-20.00-70.00. The adjustment reflects a change in square footage, grade and economic depreciation that brings the assessed value to \$1,036,900.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 21 MANOR DR****Parcel ID: 334-20.00-70.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**

MURPHY BRIAN G  
PATRICIA A RHUBOTTOM  
1104 JAMES LN  
BERWYN PA 19312

**GENERAL INFORMATION**

Living Units 1  
Neighborhood 6GR001  
Alternate ID 334200000700000000  
Vol / Pg 2527/15  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential

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

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3030			502,510

Total Acres: .303  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	502,500	502,500	0	502,500
Building	0	534,400	534,400	0	594,410
Total	0	1,036,900	1,036,900	0	1,096,910

Value Flag Cost Approach  
TD334DM2

Manual Override Reason  
Base Date of Value  
Effective Date of Value

**Entrance Information**

Date	ID	Entry Code	Source
01/10/24	MEP	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
03/08/17	201702199	25,000	A108 Replacing Flooring In Dwelling All I	
08/26/13	201309807	249,968	A108 Renovations To Existing Home-El	
08/25/11	75380-2	637,006	D010 Bed/Bath/Porch-Country Manor Lo	
08/09/90	75380-1	95,000	D010 Dwelling-Country Manorlot 68	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/04/00	359,000			2527/15		
06/12/91	1					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 21 MANOR DR

Parcel Id: 334-20.00-70.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

Style	Ranch	Year Built	1991
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	Geothermal	Pre-Fab	2

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

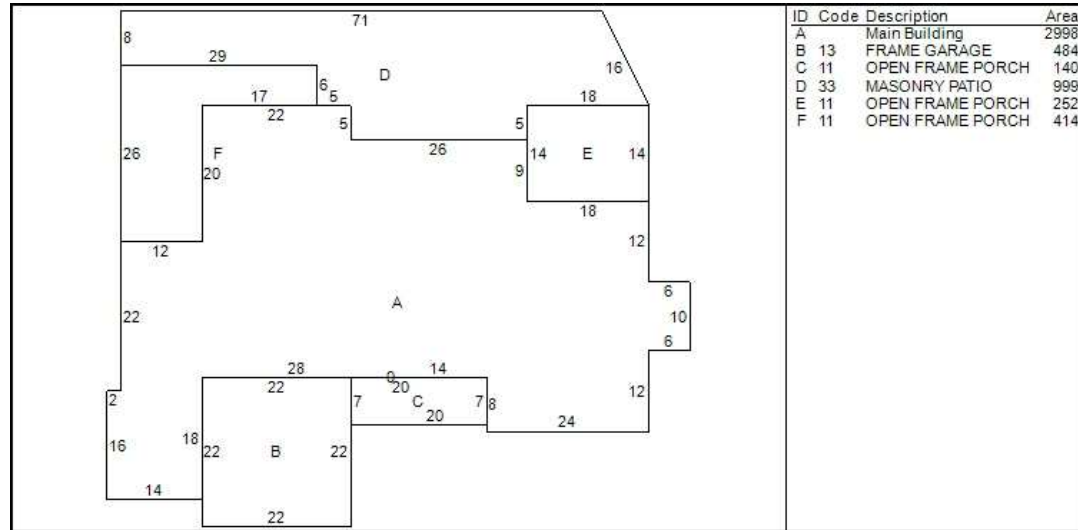
## Grade &amp; Depreciation

Grade	C+	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	60
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	466,907	% Good	85
Plumbing	11,250	% Good Override	
Basement	-57,260	Functional	
Heating	38,730	Economic	60
Attic	0	% Complete	100
Other Features	3,240	C&D Factor	
		Adj Factor	2.07
		Additions	22,100
Subtotal	462,870		
Ground Floor Area	2,998		
Total Living Area	2,998	Dwelling Value	534,400

## 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)







NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.06-44.00

Sussex County Board of Assessment VS JCM Family Limited Partnership

(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: \$2,464,700

Stipulated Value: \$2,126,800

Date: 4/17/25

Signature of Owner or duly authorized agent:

Printed Name: SUSAN M Haggerty, General Partner

Date: 4/11/25

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

Printed Name: Christopher S. Koeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-20.06-44.00. The adjustment reflects a change in economic depreciation and approach that brings the assessed value to \$2,126,800.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 802 KING CHARLES AV

Parcel ID: 334-20.06-44.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 22, 2025

## CURRENT OWNER

JCM FAMILY LIMITED PARTNERSHIP  
36 S SHORE RD  
ELKTON MD 21921

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6VR006  
Alternate ID 334200600440000000  
Vol / Pg 4734/214  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1148	Location	1,684,570

Total Acres: .1148  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,684,600	1,684,600	0	1,684,600
Building	0	442,200	442,200	0	779,580
Total	0	2,126,800	2,126,800	0	2,464,180

Value Flag Cost Approach  
TD334DM2

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
06/17/24	SLM	Data Mailer Change	Owner
12/28/23	MCS	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/13/11	75762-3	1,000	D010	Rep Deck Boards-King Chas Ave l
05/02/03	75762-2	40,175	D010	Enclose Porch-King Chas Lot 5 & 6
11/10/93	75762-1	37,392	D010	Addition-King Chas.Ave.Lot 5 & 6b

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/07/17				4734/214	Deed	JCM FAMILY LIMITED PARTNERSHIP



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 802 KING CHARLES AV

Parcel Id: 334-20.06-44.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 22, 2025

## Dwelling Information

Style	Cape Cod	Year Built	1935
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Composite	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

Heat Type	Central Part Ac	Stacks	
Fuel Type	Oil	Openings	
System Type	Forced Warm Air	Pre-Fab	

## Room Detail

Bedrooms	3	Full Baths	2
Family Rooms		Half Baths	1
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	

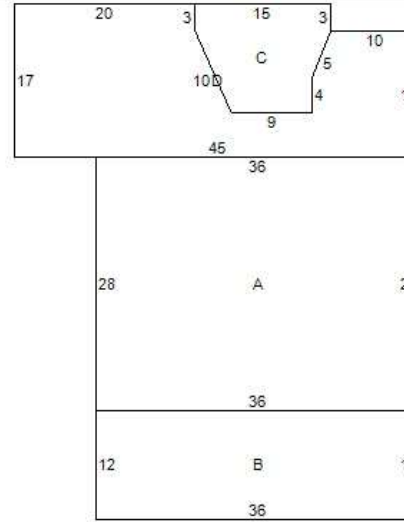
## Grade &amp; Depreciation

Grade	C+	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	125
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	236,694	% Good	70
Plumbing	7,030	% Good Override	
Basement	-10,500	Functional	
Heating	9,820	Economic	125
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.725
		Additions	43,700
Subtotal	243,040		
Ground Floor Area	1,008		
Total Living Area	2,098	Dwelling Value	442,200

## Building Notes



ID	Code	Description	Area
A		Main Building	1008
B	12	ENCLOSED FRAME POR...	432
C	31	WOOD DECK	149
D	10	1SFR - FRAME	586

## 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 334-20.09-132.03

Sussex County Board of Assessment VS Edward Gross 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: \$ 1,329,700

Stipulated Value: \$ 1,189,200

Date: 4/16/25

Signature of Owner or duly authorized agent: Edward Gross

Printed Name: Edward Gross, Trustee

Date: 4/11/25

Signature of Sussex County Government Representative: Chris 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 334-20.09-132.03. The adjustment reflects a change in economic depreciation that brings the assessed value to \$1,189,200.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 38404 JOSEPHINE ST

Parcel ID: 334-20.09-132.03

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 21, 2025

## CURRENT OWNER

GROSS EDWARD TTEE  
LIVING TR  
38404 JOSEPHINE ST  
REHOBOTH BEACH DE 19971

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR211  
Alternate ID 334200901320300000  
Vol / Pg 5012/141  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2141			924,470

Total Acres: .2141  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	924,500	924,500	0	924,500
Building	0	264,700	264,700	0	312,650
Total	0	1,189,200	1,189,200	0	1,237,150

Value Flag Cost Approach  
TD334DM13

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
02/01/24	EDJ	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/30/04	75865-1	37,152	D010 2nd Flr Addition-Silver Lake Hgts L	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/05/19				5012/141	Deed	GROSS EDWARD TTEE
03/09/15				4370/113		
04/04/90	153,500					





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 38404 JOSEPHINE ST

Parcel Id: 334-20.09-132.03

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 21, 2025

## Dwelling Information

Style	Ranch	Year Built	1974
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	5	Full Baths	4
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	

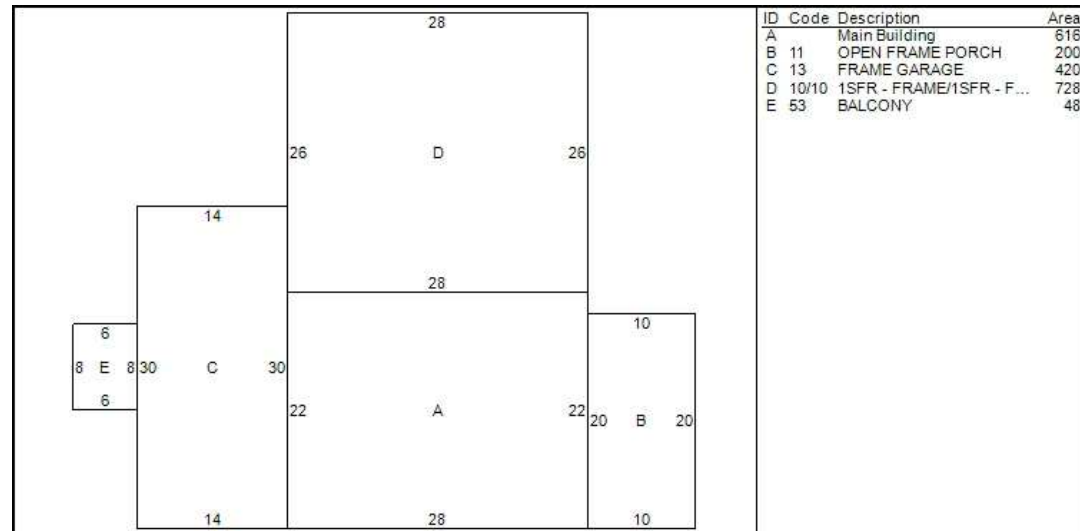
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	141,154	% Good	67
Plumbing	13,260	% Good Override	
Basement	-7,830	Functional	
Heating	11,710	Economic	75
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.1
Subtotal	158,290	Additions	46,500
Ground Floor Area	616		
Total Living Area	2,072	Dwelling Value	264,700

## Building Notes



ID	Code	Description	Area
A		Main Building	616
B	11	OPEN FRAME PORCH	200
C	13	FRAME GARAGE	420
D	10/10	1SFR - FRAME/1SFR - F...	728
E	53	BALCONY	48

## 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 334-20.18-100.00-3

Sussex County Board of Assessment VS Marlene Tarr & James Deegan  
(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: \$939,400

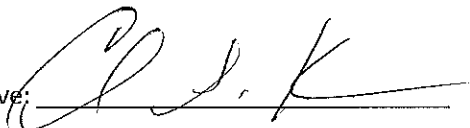
Stipulated Value: \$906,600

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

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

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

Date: 4/9/25

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-20.18-100.00-3. The adjustment reflects a change in economic depreciation that brings the assessed value to \$906,600.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 103 HAYDEN RD 3

Parcel ID: 334-20.18-100.00-3

Class: Residential - Condo

Card: 1 of 2

Printed: April 22, 2025

## CURRENT OWNER

TARR MARLENE A  
JAMES G DEEGAN JR  
103 HAYDEN RD UNIT 3  
DEWEY BEACH DE 19971

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6GR101C  
Alternate ID 334201801000000003  
Vol / Pg 6272/196  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0760	Waterview - Bz	115,900

Total Acres: .076  
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	115,900	115,900	0	0
Building	0	823,500	823,500	0	0
Total	0	939,400	939,400	0	0

Value Flag Cost Approach  
TD334DM14

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
02/02/24	SMD	Occupant Not At Home	Other
01/12/24	AJR	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/25/14	201410340	1,350	A085	Replacing Ext Door, Changing Ext
06/20/13	201307398	1,836	A015	12x18 Deck (Triangle Shap) On 2n

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/25/25				6272/196	Deed	TARR MARLENE A &
12/08/01	367,500			2659/259		
12/07/99	225,000					
04/30/99	1					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 103 HAYDEN RD 3

Parcel Id: 334-20.18-100.00-3

Class: Residential - Condo

Card: 1 of 2

Printed: April 22, 2025

## Dwelling Information

<b>Style</b>	Twnhse Exterior	<b>Year Built</b>	1999
<b>Story height</b>	2	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	
<b>Masonry Trim</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>	3
<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>	

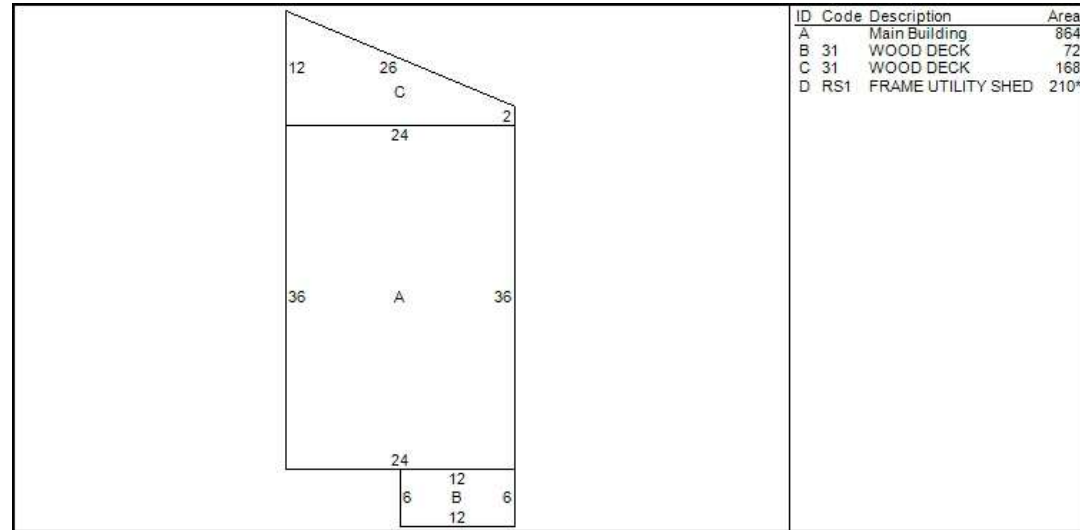
## Grade &amp; Depreciation

<b>Grade</b>	B-	<b>Market Adj</b>	
<b>Condition</b>	Fair	<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>	248,422	<b>% Good</b>	80
<b>Plumbing</b>	13,260	<b>% Good Override</b>	
<b>Basement</b>	-21,760	<b>Functional</b>	
<b>Heating</b>	20,610	<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>	3.89
<b>Subtotal</b>	260,530	<b>Additions</b>	2,500
<b>Ground Floor Area</b>	864		
<b>Total Living Area</b>	1,728	<b>Dwelling Value</b>	820,500

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	10 x	21	210	1	1999	C	A	1,080

## Condominium / Mobile Home Information

Complex Name  
Condo ModelUnit Number 3  
Unit Level  
Unit Parking  
Model (MH)Unit Location 2  
Unit View  
Model Make (MH)



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 103 HAYDEN RD 3

Parcel ID: 334-20.18-100.00-3

Class: Residential - Condo

Card: 2 of 2

Printed: April 22, 2025

## CURRENT OWNER

TARR MARLENE A  
JAMES G DEEGAN JR  
103 HAYDEN RD UNIT 3  
DEWEY BEACH DE 19971

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6GR101C  
Alternate ID 334201801000000003  
Vol / Pg 6272/196  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0760	Waterview - Bz	115,900

Total Acres: .076  
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	115,900	115,900	0	0
Building	0	823,500	823,500	0	0
Total	0	939,400	939,400	0	0

Value Flag Cost Approach  
TD334DM14

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
02/02/24	SMD	Occupant Not At Home	Other
01/12/24	AJR	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/25/14	201410340	1,350	A085	Replacing Ext Door, Changing Ext
06/20/13	201307398	1,836	A015	12x18 Deck (Triangle Shap) On 2n

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/25/25				6272/196	Deed	TARR MARLENE A &
12/08/01	367,500			2659/259		
12/07/99	225,000					
04/30/99	1					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 103 HAYDEN RD 3

Parcel Id: 334-20.18-100.00-3

Class: Residential - Condo

Card: 2 of 2

Printed: April 22, 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
Carport	12 x	36	432	1	1999	B	A	1,960

## 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 334-20.18-177.00

Sussex County Board of Assessment VS Steven & Mary Sylvester 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: \$1,476,400

Stipulated Value: \$1,229,600

Date: 04/16/2025

Signature of Owner or duly authorized agent: Steven Sylvester, Trustee

Printed Name: Steven Sylvester, Trustee

Date: 4/10/26

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-20.18-177.00. The adjustment reflects a change in approach that brings the assessed value to \$1,229,600.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 1 MCKINLEY AV 6****Parcel ID: 334-20.18-177.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 21, 2025

**CURRENT OWNER**

SYLVESTER STEVEN R TTEE  
MARY K SYLVESTER TTEE FAMILY TR  
9519 BLACKBURN DR  
BURKE VA 22015

**GENERAL INFORMATION**

Living Units 1  
Neighborhood 6GR003  
Alternate ID 334201801770000000  
Vol / Pg 3528/84  
District  
Zoning TOWN CODES  
Class Residential

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

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0275	Waterfront - Oc	876,230

Total Acres: .0275  
Spot:

Location: 13 EXCEL LOCATION (POS INFLU)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	876,200	876,200	0	876,200
Building	0	353,400	590,900	0	353,440
Total	0	1,229,600	1,467,100	0	1,229,640

Value Flag Market Approach  
TD334DM14

Manual Override Reason  
Base Date of Value  
Effective Date of Value

**Entrance Information**

Date	ID	Entry Code	Source
07/08/24	SMD	Data Mailer Change	Owner
12/21/23	AJR	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
03/24/92	76941-1	44,000	D010	Rebuild Townhouse-Surfside Plaza

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/11/20				5213/177	Deed	



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 1 MCKINLEY AV 6

Parcel Id: 334-20.18-177.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 21, 2025

## Dwelling Information

<b>Style</b>	Twnhse Interior	<b>Year Built</b>	1968
<b>Story height</b>	2	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	
<b>Masonry Trim</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>	2	<b>Full Baths</b>	1
<b>Family Rooms</b>		<b>Half Baths</b>	1
<b>Kitchens</b>		<b>Extra Fixtures</b>	
<b>Total Rooms</b>	5		
<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>	152,362	<b>% Good</b>	73
<b>Plumbing</b>	2,540	<b>% Good Override</b>	
<b>Basement</b>	-13,350	<b>Functional</b>	
<b>Heating</b>	12,640	<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>	5.022
<b>Subtotal</b>	154,190	<b>Additions</b>	5,100
<b>Ground Floor Area</b>	512		
<b>Total Living Area</b>	1,024	<b>Dwelling Value</b>	590,900

## Building Notes

3	13	ID	Code	Description	Area
C	8	A		Main Building	512
8	D	B	11/11	OPEN FRAME PORCH/O...	112
3	13	C	14	FRAME UTILITY BUILDING	24
	16	D	31	WOOD DECK	104
		E	31	WOOD DECK	64
32	A				
	16				
7	B				
	16				
4	E				
	16				

## 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)**



Scan

and

email to

dianne.ruscavage@sussexcountyde.gov



NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.18-212.00

Sussex County Board of Assessment VS Harold Dukas Jr.  
(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: \$3,051,500

Stipulated Value: \$2,869,500

Date: April 11, 2025

Signature of Owner or duly authorized agent: Harold E Dukas Jr.

Printed Name: Harold E Dukas Jr.

Date: 4/4/25

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

Printed Name: Christopher S. Kealer

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 334-20.18-212.00. The adjustment reflects a change in in approach that brings the assessed value to \$2,869,500.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 2 READ AV****Parcel ID: 334-20.18-212.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

**CURRENT OWNER**DUKES HAROLD E JR  
4 READ ST  
REHOBOTH BEACH DE 19971**GENERAL INFORMATION**Living Units 1  
Neighborhood 6GR003  
Alternate ID 334201802120000000  
Vol / Pg 0/0  
District  
Zoning TOWN CODES  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1067	Waterfront - Oc	1,521,790

Total Acres: .1067  
Spot:

Location: 13 EXCEL LOCATION (POS INFLU)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	1,521,800	1,521,800	0	1,521,800
Building	0	1,347,700	1,347,700	0	1,529,650
Total	0	2,869,500	2,869,500	0	3,051,450

**Value Flag** Cost Approach  
**TD334DM14****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
01/02/24	AJR	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
02/12/18	201801181	5,561	A106 Replace Windows	
01/20/17	201700564	12,500	A106 Kitchen Remodel - Cabinets, Coun	
11/10/15	201511045	5,000	A085 Interior Remod Bathroom	
01/24/07	77005-5	40,000	D010 Rebuild Dwelling-Indian Bch Lot 2	
12/18/06	77005-4	25,000	D010 Raise House-Indian Beach Lot 2	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
---------------	-------	------	----------	----------------	-----------	---------





## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 2 READ AV

Parcel Id: 334-20.18-212.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

## Dwelling Information

<b>Style</b>	Conventional	<b>Year Built</b>	1995
<b>Story height</b>	2	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	
<b>Masonry Trim</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>	2
<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>	

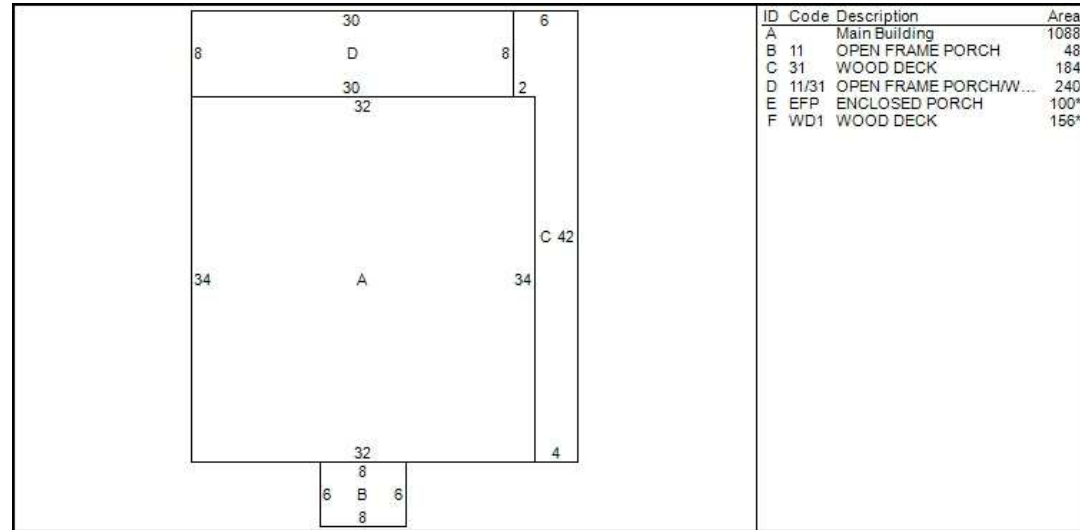
## Grade &amp; Depreciation

<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>	280,867	<b>% Good</b>	87
<b>Plumbing</b>	14,060	<b>% Good Override</b>	
<b>Basement</b>	-24,600	<b>Functional</b>	
<b>Heating</b>	23,300	<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>	5.022
		<b>Additions</b>	11,800
<b>Subtotal</b>	293,630		
<b>Ground Floor Area</b>	1,088		
<b>Total Living Area</b>	2,176	<b>Dwelling Value</b>	1,342,200

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Enc Por	10 x 10		100	1	2000	B	A	3,980
Wood Deck	x		156	1	2000	C	A	1,470

## 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 334-20.18-218.00

Sussex County Board of Assessment VS Harold Dukes Jr.  
(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: \$895,000 Stipulated Value: \$0

Date: April 11, 2025

Signature of Owner or duly authorized agent: Harold E Dukes Jr

Printed Name: Harold E Dukes

Date: 4/4/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-20.18-218.00. The adjustment reflects a change in land class to exempt that brings the taxable assessed value to \$0.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 15 RODNEY AV A

Parcel ID: 334-20.18-218.00

Class: Condo Amenities

Card: 1 of 1

Printed: April 24, 2025

## CURRENT OWNER

DUKES HAROLD E JR  
4 READ ST  
REHOBOTH BEACH DE 19971

## GENERAL INFORMATION

Living Units 0  
Neighborhood 6GR003  
Alternate ID 334201802180000000  
Vol / Pg 2284/274  
District  
Zoning TOWN CODES  
Class E

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1435	Location Waterview - O	895,890

Total Acres: .1435  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	895,900	895,900	0	0
Building	0	0	0	0	0
Total	0	895,900	895,900	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
01/10/24	AJR	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/17/98	77008-1	213,310	D010 Duplexw/Additions-9 Rodney St.Lc	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/06/98	200,000			2284/274		



Situs : 15 RODNEY AV A

Parcel Id: 334-20.18-218.00

Class: Condo Amenities

Card: 1 of 1

Printed: April 24, 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
------	--------	--------	------	-----	--------	-------	-----------	-------

## 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 134-8.00-153.00-2340

Sussex County Board of Assessment VS Matthew Michael  
(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: \$ 294,500

Stipulated Value: \$ 294,500

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

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

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

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

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

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

Title: \_\_\_\_\_



134-8.00-153.00-142E	134	C	4:Average	AV	880	100	6402521	06/30/21	3:Improv Only	291,000	330.68	1.01	342,200	388.86	0.86	0.12	335.23	1:Cost Approach	295,000
134-8.00-153.00-143E	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,000
134-8.00-153.00-144E	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,000
134-8.00-153.00-145E	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,000
134-8.00-153.00-146E	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,000
134-8.00-153.00-147E	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,000
134-8.00-153.00-151F	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,100
134-8.00-153.00-152F	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,100
134-8.00-153.00-153F	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,100
134-8.00-153.00-154F	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,100
134-8.00-153.00-155F	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,100
134-8.00-153.00-231D	134	C	4:Average	AV	880	100	6419178	06/13/22	3:Improv Only	310,000	352.27	0.95	340,700	387.16	0.86	0.12	334.66	1:Cost Approach	294,500
134-8.00-153.00-232D	134	C	4:Average	AV	880	100										0.12	334.66	1:Cost Approach	294,500
134-8.00-153.00-233D	134	C	4:Average	AV	880	100										0.12	334.66	1:Cost Approach	294,500
134-8.00-153.00-234D	134	C	4:Average	AV	880	100										0.12	334.66	1:Cost Approach	294,500
134-8.00-153.00-235D	134	C	4:Average	AV	880	100										0.12	334.66	1:Cost Approach	294,500
134-8.00-153.00-241E	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,000
134-8.00-153.00-242E	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,000
134-8.00-153.00-243E	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,000
134-8.00-153.00-244E	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,000
134-8.00-153.00-245E	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,000
134-8.00-153.00-246E	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,000
134-8.00-153.00-247E	134	C	4:Average	AV	880	100	6411264	11/24/21	3:Improv Only	275,000	312.50	1.07	312,700	355.34	0.94	0.12	335.23	1:Cost Approach	295,000
134-8.00-153.00-251F	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,100
134-8.00-153.00-252F	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,100
134-8.00-153.00-253F	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,100
134-8.00-153.00-254F	134	C	4:Average	AV	880	100	6443012	06/30/23	3:Improv Only	315,000	357.95	0.94	315,000	357.95	0.94	0.12	335.23	1:Cost Approach	295,100
134-8.00-153.00-255F	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,100
134-8.00-153.00-256F	134	C	4:Average	AV	880	100										0.12	335.23	1:Cost Approach	295,100
134-8.00-153.00-331D	134	C	4:Average	AV	880	100										0.12	334.66	1:Cost Approach	294,500
134-8.00-153.00-332D	134	C	4:Average	AV	880	100										0.11	334.20	1:Cost Approach	311,700
134-8.00-153.00-333D	134	C	4:Average	AV	880	100										0.12	334.66	1:Cost Approach	294,500

Query Results

[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@sussexcountysde.gov](mailto:assessmentappeals@sussexcountysde.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 D. Maxwell ✓ Parcel ID: 134-8.00-153.00-234D

Street Address of Parcel: 30138 Cedar Shores Rd. Unit D234 Ocean View, DE. 19970

Current Assessment: \$ 194,500.00 429,500

Purchase Price (Total of Land and Improvement): \$ 245,000.00 Date of Purchase: August 8, 2023

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

**Description of Property**

Lot size/Land Area 800 sq. ft. Style of Home \_\_\_\_\_

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: none

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? \$ 245,000.00

1973  
condo  
880 sq. ft.

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:

## **CONTRACT OF PURCHASE AND SALE**

1. **SELLER:** Michael David Maxwell, Successor Trustee of the Michael Drake Maxwell Revocable Trust dated January 2, 2020  
of 4 Garden Way, Apt. C., Greenbelt, MD 20770  
Telephone No. 240-619-6913 Email mdmaxwellsr@gmail.com  
hereby agrees to sell and convey unto
2. **PURCHASER:** Michael David Maxwell  
of 4 Garden Way, Apt. C., Greenbelt, MD 20770  
Telephone No. 240-619-6913 Email mdmaxwellsr@gmail.com
3. **DESCRIPTION:**  
The property described as  
30138 Cedar Shores Rd., #234, Ocean View, DE 19970 TMP: 134-8.00-153.00-234D (the "Property")  
upon the following terms and conditions:
4. **PURCHASE PRICE:** Michael David Maxwell ("Purchaser"), Sherry L. Maxwell, and Kathy L. Maxwell Ziese are equal beneficiaries of the Michael Drake Maxwell Revocable Trust dated January 2, 2020, which is the Seller herein. As such, Purchaser has a 1/3 interest in the Property described above. The Property appraised at a value of \$245,000.00. Purchase shall pay Sherry L. Maxwell and Kathy L. Maxwell Ziese the sum of \$81,666.67 each for their respective interests in the Property. Purchaser may use his share of the trust assets to purchase the Property. Sherry L. Maxwell and Kathy L. Maxwell Ziese are signing this Contract to memorialize their agreement with the terms of this Contract.
5. **SETTLEMENT:** Final settlement shall be completed within 30 days after the property known as 105 Seawinds Dr., Dagsboro, DE 19939, which is also an asset of Seller/trust, is sold. Seller intends to list the Property for sale in the immediate future. In the event that additional time is necessary to prepare the necessary legal and financial settlement documents, then the date of settlement shall be extended for a reasonable time to effect these conditions.
6. **TRANSFER TAX & COSTS:** There will be no transfer taxes due on the transfer. Purchaser shall pay the cost of preparing the deed.
7. **WOOD DESTROYING INSECT INSPECTION:** Waived.
8. **FORFEITURES:** Intentionally omitted.
9. **PRORATIONS:** Intentionally omitted.
10. **FURNITURE AND FIXTURES:** All window screens, awnings, storm windows and doors, landscaping, TV antenna, appliances, fixtures and all fixed installations belonging to Seller and upon the premises shall remain and be included in this sale.
11. **TITLE:** Purchaser is purchasing the property without the benefit of a title search. Purchaser acknowledges that Parsons & Robinson, P.A. will be preparing a No Lien or Title Search Deed to convey the Property to Purchaser.

IN WITNESS WHEREOF, the Purchaser and Sellers have hereunto set their hands and seals.

Michael David Maxwell 12/14/2022  
Michael David Maxwell, Purchaser Date

Michael David Maxwell 12/14/2022  
Michael David Maxwell, Successor Trustee Date  
Of the Michael Drake Maxwell Revocable  
Trust dated January 2, 2020, Seller

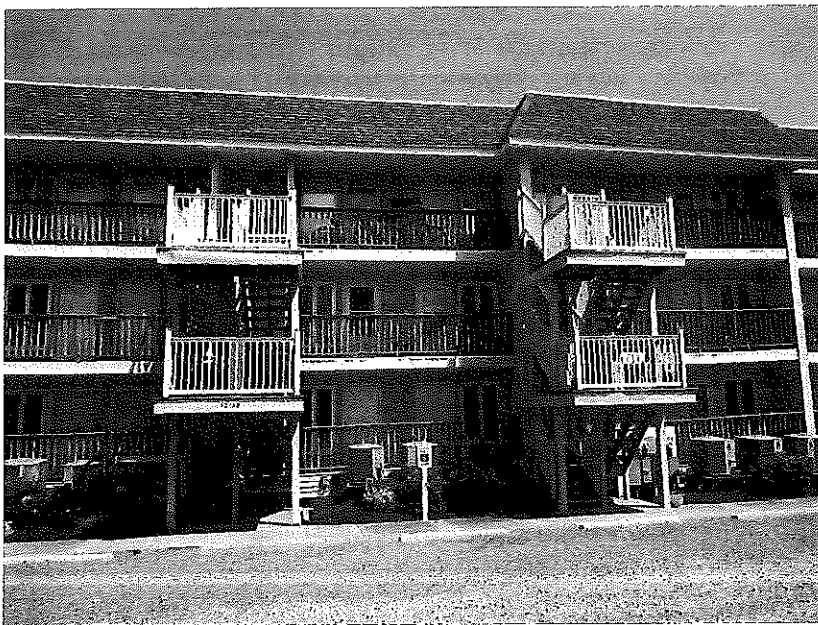
ACCEPTED BY:

Sherry Maxwell 1/18/2023  
Sherry L. Maxwell Date

Kathy L. Maxwell Ziese 12/16/2022  
Kathy L. Maxwell Ziese Date

AS BENEFICIARIES OF THE MICHAEL DRAKE  
MAXWELL REVOCABLE TRUST DATED 1/2/2020

## APPRAISAL OF REAL PROPERTY



### LOCATED AT

D-234 CEDAR SHORE CONDO  
OCEAN VIEW, DE 19970  
CEDAR SHORES UNIT 234D

### FOR

ESTATE OF MICHAEL D. MAXWELL  
C/O PARSONS & ROBINSON P A  
118 ATLANTIC AVENUE, SUITE 401  
OCEAN VIEW, DE 19970

### OPINION OF VALUE

\$245,000

### AS OF

MARCH 31, 2021

### BY

Robert Kauffman  
Accurate Appraisals  
PO Box 1321  
Ocean View, DE 19970-1321  
302-539-5858  
rk129@aol.com

*purchased  
8/2023  
245K.*



# RESIDENTIAL APPRAISAL SUMMARY REPORT

File No.: 21-025

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.

Data Source(s): OWNERS & PUBLIC RECORDS

Analysis of sale/transfer history and/or any current agreement of sale/financing:

THE EXISTING OWNERS HAVE

1st Prior Subject Sale/Transfer  
Date: N/A  
Price:  
Source(s):  
2nd Prior Subject Sale/Transfer  
Date: N/A  
Price:  
Source(s):

OWNED THE PROPERTY FOR MANY YEARS, AND WAS NOT LISTED FOR SALE AT THE TIME OF INSPECTION.

SALES COMPARISON APPROACH TO VALUE (if developed)

The Sales Comparison Approach was not developed for this appraisal.

FEATURE	SUBJECT	COMPARABLE SALE # 1	COMPARABLE SALE # 2	COMPARABLE SALE # 3
Address	D-234 CEDAR SHORE CONDO OCEAN VIEW, DE 19970	30124 Cedar Shores Rd Unit 126 Ocean View, DE 19970	30148 Cedar Shores Rd Unit 3511 Ocean View, DE 19970	30138 Cedar Shores Rd # D335 Ocean View, DE 19970
Proximity to Subject		0.03 miles NE	0.07 miles NW	Less than 0.01 miles
Sale Price	\$	\$ 249,000	\$ 248,000	\$ 259,900
Sale Price/GLA	\$ /sq.ft.	\$ 224.32 /sq.ft.	\$ 281.82 /sq.ft.	\$ 295.34 /sq.ft.
Data Source(s)	INSPECTION	MLS	MLS	MLS
Verification Source(s)	INSPECTION	MLS # DESU148304	MLS # DESU172912	MLS # DESU171862
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	DESCRIPTION	DESCRIPTION
Sales or Financing Concessions	N/A	NONE	SELLER CONCESSIONS	SELLER CONCESSION
Date of Sale/Time	DOD MAR 31, 2021	AUG. 6, 2020	DEC 21, 2000	MAR 19, 2021
Rights Appraised	Fee Simple	FEE SIMPLE	FEE SIMPLE	FEE SIMPLE
Location	AVERAGE/INTER	END UNIT	END UNIT	END UNIT
Site	8.64 ACRES	8.64 ACRES	8.64 ACRES	8.64 ACRES
View	INDIAN RIVER	INDIAN RIVER	INDIAN RIVER	INDIAN RIVER
Design (Style)	CONDO FLAT	CONDO/FLAT	CONDO FLAT	CONDO FLAT
Quality of Construction	AVERAGE	AVERAGE	AVERAGE	AVERAGE
Age	48	13	48	48
Condition	AVERAGE	AVERAGE	AVERAGE	REMODELED
Above Grade	Total Bdrms Baths	Total Bdrms Baths	Total Bdrms Baths	Total Bdrms Baths
Room Count	5 2 2	6 3 2	5 2 2	5 2 2
Gross Living Area	880 sq.ft.	1,110 sq.ft.	880 sq.ft.	880 sq.ft.
Basement & Finished Rooms Below Grade	NONE	NONE	NONE	NONE
Functional Utility	AVERAGE	AVERAGE	AVERAGE	AVERAGE
Heating/Cooling	HEATPUMPS	HEATPUMPS	HEATPUMPS	HEATPUMPS
Energy Efficient Items	AVERAGE	AVERAGE	AVERAGE	AVERAGE
Garage/Carport	NONE	NONE	NONE	NONE
Porch/Patio/Deck	COVERED OVER	COVERED OVER	COVERED OVER	COVERED OVER
	LOOKING RIVER	LOOKING RIVER	LOOKING RIVER	LOOKING RIVER
Net Adjustment (Total)		<input checked="" type="checkbox"/> + <input type="checkbox"/> - \$ 802	<input type="checkbox"/> + <input checked="" type="checkbox"/> - \$ -898	<input type="checkbox"/> + <input checked="" type="checkbox"/> - \$ -32,797
Adjusted Sale Price of Comparables		\$ 249,802	\$ 247,102	\$ 227,103

Summary of Sales Comparison Approach

ADJUSTMENTS WERE MADE TO THE COMPARABLES FOR DIFFERENCE IN SIZE, PORCHES, END UNITS VERSUS INTERIOR UNITS, TIME, ETC. THERE WAS A SALE OF A 2 BEDROOM TOTALLY REDONE FIRST CLASS, 30142 CEDAR SHORES RD # E-142 SOLD FOR \$291,000 AND SETTLED JUNE 18, 2021. THERE IS ALSO A 3 BEDROOM UNIT UNDER CONTRACT HAS NOT YET SETTLED 30124 CEDAR SHORES RD # 123 THAT WAS TOTALLY REMODELED LISTED FOR \$319,900. ALL 3 COMPARABLES ARE IN CEDAR SHORES AS IS THE SUBJECT. AFTER REVIEWING THE COMPARABLE SALES AND I ESTIMATE THE SUBJECT TO BE \$245,000 AS OF MARCH 31, 2021.

Indicated Value by Sales Comparison Approach \$

\$245,000

THIS FORM MAY BE REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, BUT NOT FOR REPRODUCTION OR TRANSMISSION WITHOUT WRITTEN PERMISSION.

not be acknowledged and credited.

## Subject Photo Page

Client	ESTATE OF MICHAEL D. MAXWELL					
Property Address	D-234 CEDAR SHORE CONDO					
City	OCEAN VIEW	County	SUSSEX	State	DE	Zip Code 19970
Appraiser	Robert Kauffman					



**Subject Front**

D-234 CEDAR SHORE CONDO



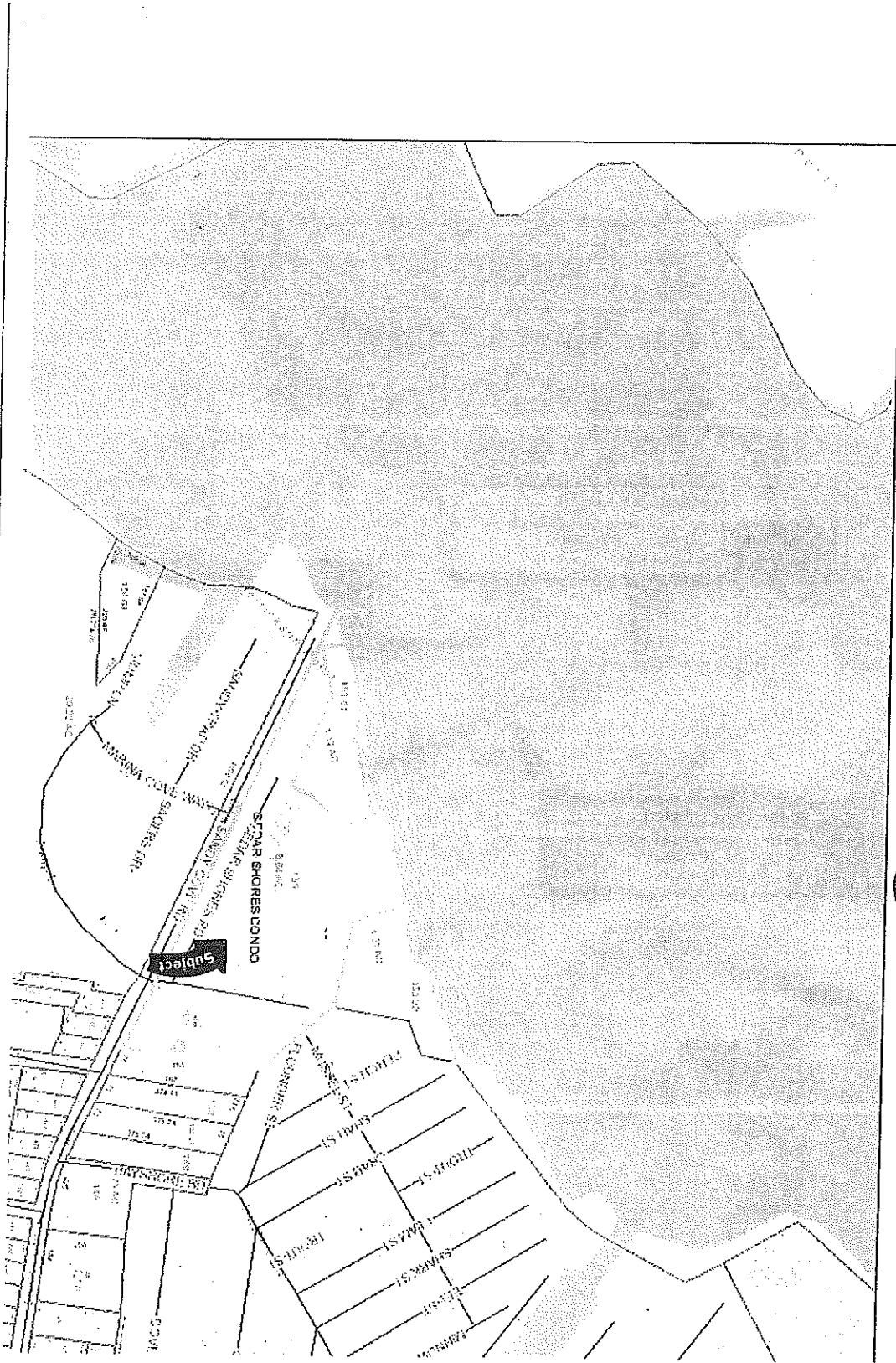
**Subject Rear**



**Subject Street**

# Location Map

Client	ESTATE OF MICHAEL D. MAXWELL					
Property Address	D-234 CEDAR SHORE CONDO					
City	OCEAN VIEW	County	SUSSEX	State	DE	Zip Code 19970
Appraiser	Robert Kauffman					



Sussex County

Robert Kauffman

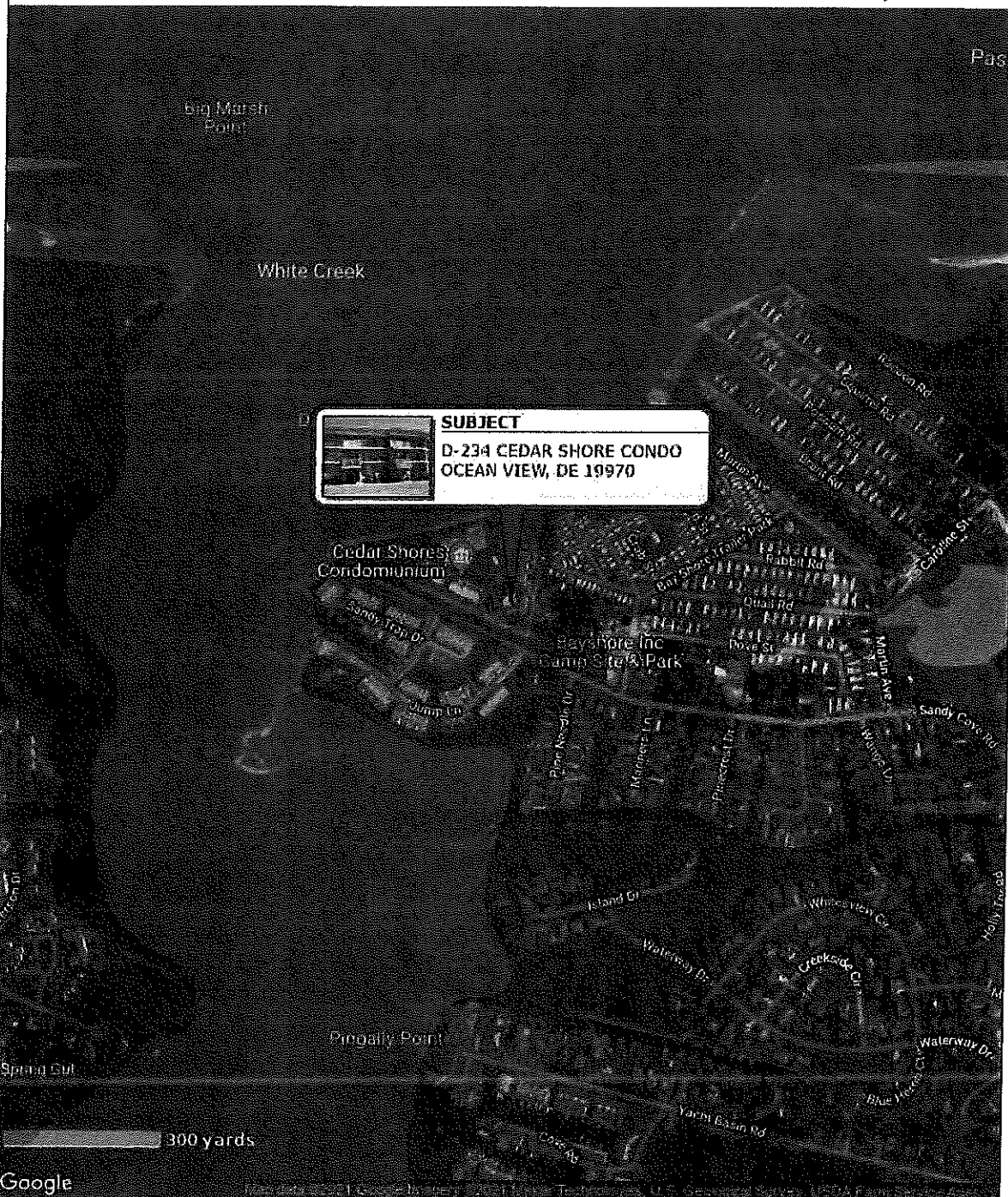
# Flood Map

Client	ESTATE OF MICHAEL D. MAXWELL					
Property Address	D-234 CEDAR SHORE CONDO					
City	OCEAN VIEW	County	SUSSEX	State	DE	Zip Code 19970
Appraiser	Robert Kauffman					

## InterFlood

by A to Z

Prepared for Accurate Appraisals  
D-234 CEDAR SHORE CONDO  
OCEAN VIEW, DE 19970



### MAP DATA

FEMA Special Flood Hazard Area: Yes  
Map Number: 10005C0504K  
Zone: AE  
Map Date: March 16, 2015  
FIPS: 10005

### MAP LEGEND

- |                                      |                 |
|--------------------------------------|-----------------|
| Areas inundated by 500-year flooding | Protected Areas |
| Areas inundated by 100-year flooding | Floodway        |
| Velocity Hazard                      | Subject Area    |

Powered by CoreLogic

Robert Kauffman

[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): Michael D. Maxwell Parcel ID: 134-8.00-153.00-234D

Street Address of Parcel: 30138 Cedar Shores Rd. Unit D234 Ovean View, DE. 19970

Current Assessment: \$ 194,600.00

Purchase Price (Total of Land and Improvement): \$ 245,000.00 Date of Purchase: August 8, 2023

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

**Description of Property**

Lot size/Land Area 800 sq. ft. Style of Home \_\_\_\_\_

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: none

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? \$ 245,000.00

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

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

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

March 31, 2021 Appraised Value \$245,000.00. Property Purchased August 8, 2023 for Appraised price of \$245,000.00. Both the appraisal and purchase price were in the parameters for this assessment and purchase guidelines.

### 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: 2 Fireplaces: \_\_\_\_\_

☐ Finished Basement ☐ Finished Attic ☐ Central Air

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

Describe Garage or Other Improvements:

--

Additional Comments:

--



2. Parcel Number \_\_\_\_\_ Owner \_\_\_\_\_

Address \_\_\_\_\_

Sales Price \$ \_\_\_\_\_ Date of Sale \_\_\_\_\_

Lot Size/Land Area \_\_\_\_\_ Style of House \_\_\_\_\_

Number of: Bedrooms: \_\_\_\_\_ Bathrooms: \_\_\_\_\_ Fireplaces: \_\_\_\_\_

☐ Finished Basement ☐ Finished Attic ☐ Central Air

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

Describe Garage or Other Improvements:

Additional Comments:

3. Parcel Number \_\_\_\_\_ Owner \_\_\_\_\_

Address \_\_\_\_\_

Sales Price \$ \_\_\_\_\_ Date of Sale \_\_\_\_\_

Lot Size/Land Area \_\_\_\_\_ Style of House \_\_\_\_\_

Number of: Bedrooms: \_\_\_\_\_ Bathrooms: \_\_\_\_\_ Fireplaces: \_\_\_\_\_

☐ Finished Basement ☐ Finished Attic ☐ Central Air

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

Describe Garage or Other Improvements:

Additional Comments:

### **Witnesses or Agents**

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

\_\_\_\_\_  
Name

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

\_\_\_\_\_  
Address

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

### **Owner Certification**

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

Signature of Owner or agent<sup>1</sup> Michael D. Maxwell

Print Name and Title: Michael D. Maxwell/Owner

Mailing Address: 4C Gardenway

Greenbelt, MD. 20770

E Mail Address: mdmaxwellweb@gmail.com

Telephone: (240) 619-6913

**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: Assessment Appeal 134-9.00-432.00**

---

From Bill Bilger <bbilger@comcast.net>

Date Tue 4/15/2025 10:48 AM

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

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

Good morning, and thank you for the opportunity to state our case. Although we fully agree with the improvement value as we deem it fair, albeit higher than our net improvement outlay, we do believe the land value is a bit elevated for what our relative market value for our community would have been at July 2023. Unfortunately, Our community is not as desired as others...but with no sales info, and our purchase price of \$1.075M, the reassessment is now at a 60.5% increase in a relatively short period.

We do appreciate the adjustment you did make lowering the assessment. Can you help us understand why the land is assessed at \$1.7258M vs the comparable land sales we provided?

We know we were not permitted to use other property assessments, but we do scratch our heads on our comparable neighbor (Parcel #134-9.00-434.00 31026 Heather Ln) with an exact lot size having a land value of \$1.4099M. We share the same flood zone risk plan, view of the Huge Sussex County water tower and route 1 highway, non lifeguarded beach community, and distant proximity to town. We am certainly open to waiving a board review should we be able to reach a compromise in advance. Thanks again for all the time invested. Honestly, the Sussex County staff has been understanding in the wake of this ominous task handed off by Tyler Technologies.

We look forward to your reply.

Paul & Barbara Bilger

On Apr 15, 2025, at 9:57 AM, Dianne Ruscavage <dianne.ruscavage@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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,*  
**Dianne**

[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): Paul Bilger III & Barbara K Bilger Parcel ID: 134-9.00-432.00

Street Address of Parcel: 31016 Heather Lane, Bethany Beach, DE 19930

Current Assessment: \$ 3,260,300

Purchase Price (Total of Land and Improvement): \$ 1,075,000 Date of Purchase: 11/7/18

Special Conditions of Sale: Extended time on Market - Purchase Property 4 off of Highway in Flood Zone AE6. View of Sussex County Water Tower

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
2019	\$1,133,279	Net Improvement costs through Certificate of Occupancy Date

**Description of Property**

Lot size/Land Area 0.2508 Style of Home Contemporary

Number of: Bedrooms: 6 Bathrooms: 4-2 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: Rebuild of home with Porches included

Describe outbuildings or accessory structures other than main dwelling:

Outdoor shower  
Patio

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 2,700,000

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

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

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

My All-in net cost for Original Land Purchase (\$1,075,000) + Construction (\$1,133,279) through 7/4/2020 was \$2,208,279. The Assessed Lot Value does not seem realistic for the Bethany Dunes Community compared to other communities closer to Bethany Beach Township. I looked for a home for 5 years and consistently found that 'tear down' properties in Sussex Shores and Ocean Breezes (walkable to town) commanded premium prices of \$500K to \$800K for like-kind properties on the market. Bethany Dunes is located 1.25 miles north of Bethany Beach Township. The community did not have any sales through July, 2023 after the purchase of my home in 2018 at \$1.075M. It sat on the market due to the proximity to town (unwalkable), absence of a life-guarded beach, and ongoing site flooding due to its DNREC AE 6 Flood Zone Designation (attachment #4). I am also 4 lots off Route 1 with noise and visibility of the High Speed Traffic. The Proximity of Lots to the Beach and Highway also do not reflect graduated values as they do when homes closer to the beach command higher premiums than those further away. I consider the Total Fair Market Value at July 1, 2023 to be \$2.70M. This is based upon an approximate appreciated land value of \$1.400M (supported by the 3 comparables below) and appreciated cost to rebuild at \$1.300M (based upon my 2019 Construction Costs of \$1,133,279). Please note: more documents can be provided upon request, but for now, I included only 3 Comps and 1 Flood Risk Plan attachments. I am also attaching a prior email (Attachment #5) I sent to Tyler

**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 134-5.00-428.00 Owner Brad Somma

Address 39619 MICHELANE CIR Lot 16

Sales Price \$ 1,350,000 Date of Sale 10/14/21

Lot Size/Land Area .23 Style of House Lot Only

Number of: Bedrooms: NA Bathrooms: 4-2 Fireplaces: NA

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: NA

Describe Garage or Other Improvements:

Includes Improved road access

Additional Comments:

This property is similar in lot size to our property and proximity to Route 1. The price also included the pre-installation of Pilings for the future build. The Breakwater Beach community has a desirable life-guarded beach, however Bethany Dunes does not. As a result, this 10/21 lot purchase of \$1,350,000 is above my 11/2018 Purchase price of \$1,075,000 and far below my current assessed Land value of \$1,917,500. Note: The Bethany Dunes roads are not new and in need of repair. I am using this as support of a \$1.4M Land Value Fair Market Value as of 7/1/23 for my Bethany Dunes property. See Attachment #1.



2. Parcel Number 134-9.00-506.00 Owner Mitchell E Blumenfeld

Address 39674 Sandpiper Lane

Sales Price \$ 1,750,000 Date of Sale 4/25/23

Lot Size/Land Area 0.2296 Style of House Contemporary

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: Multiple Decks

Describe Garage or Other Improvements:

Multi Car under home

Additional Comments:

The purpose of this property is to use the Land Value as a comparable property sold 4/25/23. This property is similar in lot size to our property and proximity to Route 1. The price also includes a home currently in place today. The Bayberry Dunes community has a desirable life-guarded beach, however Bethany Dunes does not. As a result, this April, 2023 Lot & Home purchase of \$1,750,000 is above my Nov, 2018 Purchase price of \$1,075,000 and far below my current assessed Land value of \$1,917,500. I am using this as support of a \$1.4M Land Value Fair Market Value as of 7/1/23 for my Bethany Dunes property. See Attachment #2.

3. Parcel Number 134-5.00-109.00 Owner David C Rather Sr

Address Lot 1 Admiral Road

Sales Price \$ 1,125,000 Date of Sale 10/26/22

Lot Size/Land Area 0.1768 Style of House Lot Only

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions NA

Describe Garage or Other Improvements:

NA

Additional Comments:

Although this property is closer in proximity to Route 1, it provides a directional price gauge for my land value. The Tower Shores community does not have a life-guarded beach, just like Bethany Dunes, and as a result shows a lower price point for land values. As a result, this 10/22 lot purchase of \$1,125,000 is slightly above my 11/2018 Purchase price of \$1,075,000 and far below my current assessed Land value of \$1,917,500. I am using this as support of a \$1.4M Land Value Fair Market Value as of 7/1/23 for my Bethany Dunes property not as close to Route 1 as this property. See Attachment #3.

**Witnesses or Agents**

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

Name

Firm or Company

Address

Contact Information (phone and/or e-mail)

**Owner Certification** ☒

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2023 be reduced to: \$2,700,000

Signature of Owner or Agent

Print Name and Title: Barbara K. BelgerBarbara K. BelgerMailing Address: 3016 Henthoe Lane3016 Henthoe Lane

City/State/Zip

Bethany, DE 19930

County/State/Zip

Bethany Beach, DE 19930E-Mail Address: bbelger@comcast.netTelephone: 443-690-5611Please 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 Review witnesses and exhibits. ☐

\* INFORMATION WRITTEN IN  
INK DUE TO  
POOR PRINTER QUALITY

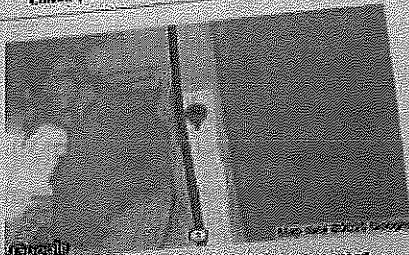
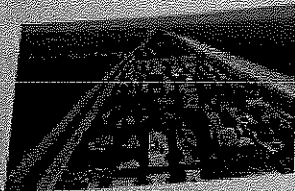
This form is signed by an agent of the owner; the agent must attach a statement from the owner authorizing the agent to present this appeal represent the interest of the owner.

20018 Seabreeze Court #15T 18, North Bethany,  
DE 19370

Entered: 10/13/21

Land

\$1,350,000



Lot Area / SQFT:  
PRICE/ACRE

0.23a / 9840sf / Estimated  
\$5,869,565.22

MIS. #  
Tax ID #  
Ownership Interest  
Broker/Agent  
Type  
Waterfront

DESU16X354  
134-05-00-428-00  
Fee Simple  
HOA  
Land  
No

#### Location

County: Sussex, DE  
In City Limits: No  
WCS Area: Baltimore Hundred - Sussex, DE County  
(31001)  
Legal Subdivision: BREAKWATER BEACH  
Subdiv / Neigh: BREAKWATER BEACH

School District:

Indian River

#### Association / Community Info

HOA: Yes  
HOA Fee: \$7,692 / Annually  
Association Fee Incl: Common Area Maintenance, Reserve Funds, Road Maintenance, Security Gate, Snow Removal, Trash  
Association: Beach

#### Taxes and Assessment

Tax Annual Adm / \$495 / 2021  
Tax Assessed Value: \$12,550 / 2021  
Floor: \$439  
School Tax: \$56 / Annually  
County Tax: RESIDENTIAL  
Zoning:

#### Land Information

Lot Area / SQFT: 0.23a / 9,840sf / Estimated  
Current Use: Residential  
Additional Parcels: Yes

#### Utilities

Utilities: Water Source: Public Sewer: Public Sewer

#### Remarks

Public: Discover this rare offering of eight ocean block lots in the prestigious gated oceanfront community of Breakwater Beach! Fabulous views of the Indian River Bay and potential for ocean views from roof top decks. Lots available with no builder tie-in or timeframe to build or as lot home packages. Sun Pile has driven the piling foundation and the lot is ready for your custom home. Custom lot home packages by LC Homes available. Build your dream home today! Start living beach life today!

#### Directions

route one to Breakwater Beach - gated community ocean side in North Bethany

#### Listing Details

Original Price: \$1,350,000  
DOM: 439  
Sale Type: Standard  
Off Market Date: 10/13/21  
Listing Term Begins: 06/24/2020  
Possession: Immediate, Negotiable  
Acceptable Finances: Cash, Conventional  
Flood Zone: Yes

#### Historical Compensation

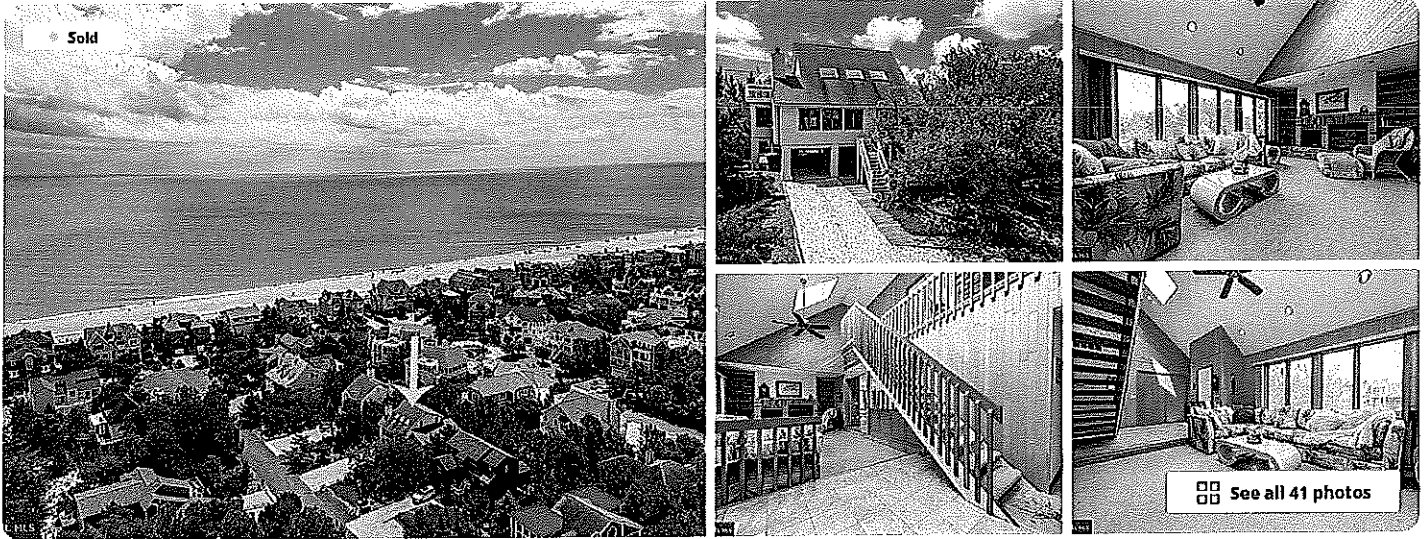
For more information about offers of compensation, see [Equal Housing Lender's Compensation](#)

User Agency Comp: 2.5% Of Gross  
Sub Agency Comp: 0% Of Gross  
Dual/Var Comm: No

< Back to search



Save Share More



**\$1,750,000**

39674 Sandpiper Ln, Bethany Beach, DE 19930

**3**  
beds

**2**  
baths

**2,000**  
sqft

Claim this home

Est. refi payment: \$10,153/mo Refinance your loan

Single Family Residence

Built in 1987

10,000 sqft lot

\$1,815,400 Zestimate®

\$875/sqft

\$177/mo HOA

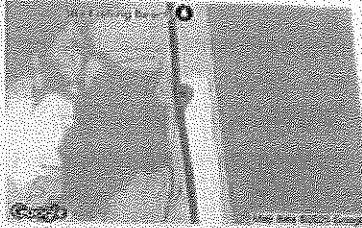
## Client Full

Lot 1 Admiral Road, North Bethany, DE 19930

Closed 11/26/22

Land

\$3,311,123,699



HLS # : DESU2015086  
 Tax ID # : 134-05-00-109-00  
 Ownership Interest: Fee Simple  
 Association: HOA  
 Type: Land  
 Waterfront: No  
 View: Bay

Lot Acres / SQFT: 0.17x / 7,405sf / Assessor  
 Price/Acre: \$5,617,647.06

## Location

County: Sussex, DE School District: Bethany Board  
 In City Limits: No  
 HLS Area: Baltimore Hundred - Sussex, DE County (31001)  
 Legal Subdivision: TOWER SHORES  
 Subdiv / Neigh: TOWER SHORES

## Association / Community Info

HOA: Yes  
 Amenities: Beach HOA Fee: \$330 / Annually

## Taxes and Assessment

Tax Annual Amt / Year: \$524 / 2021 Tax Assessed Value: \$13,300 / 2021  
 School Tax: \$465 Land Use Code: RV  
 County Tax: \$59 / Annually Backtax: 1  
 Clean Green Assess: No  
 Zoning: NR

## Land Information

Lot Acres / SQFT: 0.17x / 7,405sf / Assessor Lot Size Dimensions: 100.00 x 77.00  
 Current Use: Vacant  
 Views: Bay  
 Fencing: Partially, Vinyl  
 Additional Parcels: No

## Utilities

Utilities: Water Source: Public Hook-up Available; Sewer: Public Hook/Up Avail

## Remarks

Public: Rare Find! Build your dream home just steps to the beach! This is the only lot available in Bethany on the ocean side of Rt 1 under \$1.5 million. The possibilities are endless for a primary home, vacation property or rental investment. Your new home can offer spectacular bay views to enjoy the sunsets and joviality peaks of the ocean from the top floor. Tower Shores provides private beach access to its residents, which is just right at the end of your street. Walk to Hatt's Fish Camp for lunch or dinner, take to Big Chill Beach Club or Bluepoint, or explore the trails at Fresh Pond State Park, just under 1 mile away. Don't wait, claim your prestigious North Bethany address today!

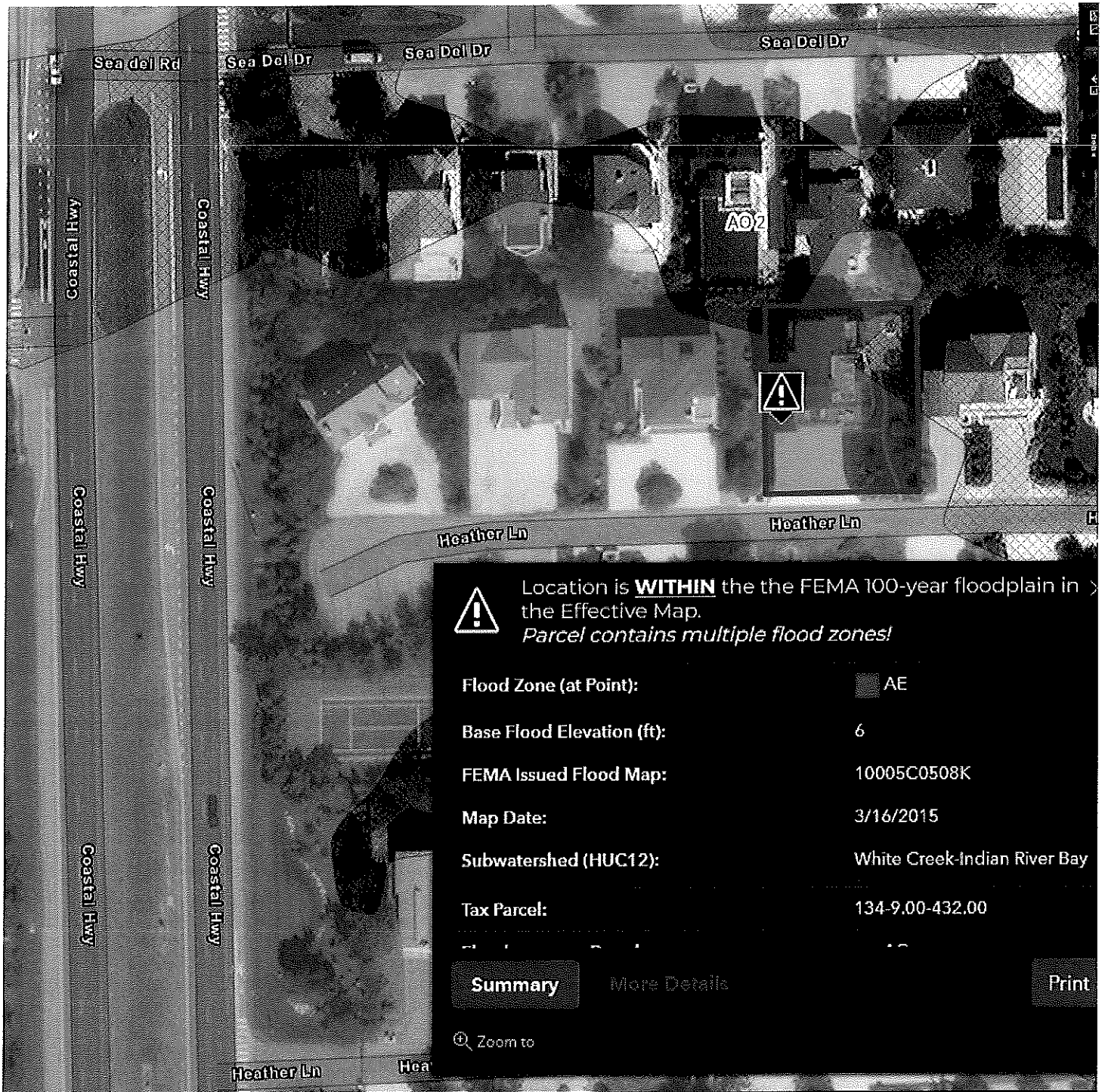
## Directions

Oceanside of Rt 1, just south of the IR Bridge.

## Listing Details

Original Price: \$1,250,000 DOM: 213  
 Sale Type: Standard Off Market Date: 10/26/22  
 Listing Term Begins: 02/01/2022  
 Escalation: Settlement  
 Special Flood Zone: Yes





Location is **WITHIN** the the FEMA 100-year floodplain in >  
the Effective Map.  
*Parcel contains multiple flood zones!*

Flood Zone (at Point):	AE
Base Flood Elevation (ft):	6
FEMA Issued Flood Map:	10005C0508K
Map Date:	3/16/2015
Subwatershed (HUC12):	White Creek-Indian River Bay
Tax Parcel:	134-9.00-432.00

**Summary**

[More Details](#)

[Print](#)

[Zoom to](#)





---

Re: Assessment Appeal 234-18.00-22.02

---

From William Brown <wdbrown320@gmail.com>

Date Mon 5/5/2025 4:11 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.

Dianne,

We do not agree with your latest assessed value.

Please provide us with the calculation that was used to calculate that value.

We shared our calculations and in all fairness, you should share your calculations.

Regards,  
William & Cathy Brown

On Mon, May 5, 2025 at 3:31 PM Dianne Ruscavage <[dianne.ruscavage@sussexcountyde.gov](mailto:dianne.ruscavage@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.

Kindly respond no later than **May 8, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,*  
*Dianne*

[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): William & Catherine Brown Parcel ID: 234-18.00-22.02

Street Address of Parcel: 23739 Herring Reach Court, Lewes DE 19958

Current Assessment: \$ 648,000

Purchase Price (Total of Land and Improvement): \$ 433,500 Date of Purchase: 3/11/2016

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
		<u>NONE</u>

**Description of Property**

Lot size/Land Area 12,947 SF Style of Home Contemporary

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

☒ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: 75% Finished Basement.

Describe outbuildings or accessory structures other than main dwelling:

See attached list. Built 2011

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 534,130

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 letter with comparable sales.

### Comparable Sales

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

You must submit 3 comparable sales.

1. Parcel Number 234-18,00-733.00 Owner Lorraine Ward  
Address 34010 Inlet Breeze, Drive, Lewis DE 19958  
Sales Price \$ 440,000 Date of Sale 7/31/21  
Lot Size/Land Area 7841 SF Style of House Coastal  
Number of: Bedrooms: 3 Bathrooms: 2 Fireplaces: 1  
☐ Finished Basement ☐ Finished Attic ☐ Central Air  
Porches and Additions: Wood Deck  
Describe Garage or Other Improvements:

2 car Garage

Additional Comments:

See attached letter. Built in 2013

2. Parcel Number 234-18.00-648.00 Owner Philip & Sharon DeBernardis  
Address 23563 Canoe Court, Lewes DE 19958  
Sales Price \$ 484,500 Date of Sale 5/10/21  
Lot Size/Land Area 14,375 SF Style of House Coastal  
Number of: Bedrooms: 4 <sup>Bathrooms</sup> Bedrooms: 4 Fireplaces: 1  
☐ Finished Basement ☐ Finished Attic ☒ Central Air

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

Describe Garage or Other Improvements:

2 car Garage.

Additional Comments:

Built 2010. see attached letter.

3. Parcel Number 234-18.00-749.00 Owner Gary & Gina Bradbury  
Address 33619 Herring View Dr., Lewes DE 19958  
Sales Price \$ 510,000 Date of Sale 12/29/21  
Lot Size/Land Area 7841 SF Style of House Contemporary  
Number of: Bedrooms: 5 <sup>Bathrooms</sup> Bedrooms: 4 Fireplaces: 1  
☐ Finished Basement ☐ Finished Attic ☒ Central Air

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

Describe Garage or Other Improvements:

2 Car, see attached letter

Additional Comments:

Built 2013, see attached letter.

### 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 of the described property, affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2023 be reduced to: \$ 534,130

Signature of Owner or agent<sup>1</sup> William D Brown Catherine B

Print Name and Title: William Brown Catherine Brown

Mailing Address: 23739 Herring Reach Court  
Lewes DE 19958

E Mail Address: WDBrown320@gmail.com Telephone (609) 937-9200

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.

DATE: February 28, 2025

TO: Sussex County West Complex,  
PO Box 589  
Georgetown, DE 19947

FROM: William & Catherine Brown

PROPERTY: 23739 Herring Reach Court  
Lewes DE 19958

SUBJECT: ASSESSED VALUE APPEAL

CONTROL #: 9N39

PARCEL ID: 234-18.00-22.02

We are appealing our home's 2025 Assessed Value of \$648,000. This amount is unreasonably high based on comparable house sales.

Reference is made to the information provided to us during a November 7, 2024 meeting held with Tylor Adams, Data Collector for Tyler Technologies.

Mr. Adams confirmed the corrections we made to the building information listed in a Tyler letter dated February 27, 2024, as noted on the schedule below:

ITEM	ORIGINAL	CORRECTION
Approx. Year Built	2017	2011
Heating System	Electric/Heat Pump	Propane
Total Full Bathrooms	3	4
Total Half Bathrooms	2	0
Finished Basement Area	0	750

Listed below are the five (5) comparable house sales that Mr. Adams provided during our meeting with the specific reasons why we find that each of those house sales are non-comparable to our home and should not



be used in your assessment computation. We also found it discomfoting that Mr. Adams was unable to provide us with the basis for Tyler's selection of the comparable home sales or the formula that was used to compute our home's assessed value. Please provide the selection process and assessment computation.

### **33622 Herring View Drive, Lewes**

This property has a total living space of 3,428 sq ft, 877 sq ft more or 34% more living space than our home. This home is in the waterfront to Herring Creek and was built in 2021 whereas our home does not front-up to a creek and was built in 2011.

### **19101 J J Williams Hwy, Rehoboth Beach**

This property has a lot size of 68,825 square feet (SF) whereas and has great commercial value because of its location on the corner of J Wiliams Highway and Warrington Road. This property recently sold for \$2,446,000. Our lot's size is 1,947 sq ft and has little commercial value. I was unable to locate the "Living Space." This property is not located near our home and there is other home sales located in our community that are much more comparable.

### **220 Waterford Drive, Lewes**

This property has a lot size of 50,094 sq ft or 1.15 areas and is waterfront to Love Creek whereas our lot size is 1,947 and does not front up to a creek. This property is not located near our home and there is better home sales located in our community that are more comparable.

### **220 Salt Forest Lane, Rehoboth Beach**

This property is located seven (7) miles from our home and there is better comparable home sales located in our community.

## **139 Whisperwood Lane, Rehoboth Beach**

This property is located seven (7) miles outside our development and there is better comparable home sales located in our development.

### **Our Comparable House Sales**

We are submitting as evidence the following house sales that are more comparable to our home than the sales provided by Mr. Adams. All the sales are located within our Bay Pointe development and have similar attributes to our home and should be considered in your reassessment calculation.

### **34010 Inlet Breeze Drive, Lewes**

On July 13, 2021, a comparable house located at 34010 Inlet Breeze Dr, was purchased for \$440,000 with a "sales dollar per square foot" (\$SF) of \$133 and .3 miles from our home.

### **23563 Canoe Court, Lewes**

On June 10, 2021, a comparable house located at 23563 Canoe Court, Lewes, was purchased for \$484,000 with a sales dollar \$SF of \$145 and is located .5 miles from our home.

### **33619 Herring View Drive, Lewes**

On December 29, 2021, a comparable house located at 33619 Herring View Drive, Lewes, was purchased for \$510,000 with \$SF of \$154 and is located .7 miles from our home.

Listed below is a chart that identifies the comparable attributes of the above comparable house sales.

ADDRESS	DATE SOLD	SALES PRICE	LIVING AREA	\$SF	YR BUILT	BEDS	BATH ROOMS	FIRE PLACE
34010 Inlet Breeze Dr.	7/13/2021	\$ 440,000	3,298	133	?	4	3	1
23563 Canoe Ct.	5/10/2021	\$ 484,500	3,332	145	2010	4	3	1
33619 Herring View Dr.	12/29/2021	\$ 510,000	3,309	154	2,013	5	4	1

We computed the average \$SF for the above three (3) Comparable Home Sales to be \$144 \$SF. As a feasible way to estimate the assessment value of our home, we multiplied the Living Area of our home of 2,551 square feet by the average \$SF, computing a value of \$368,187 which was below our 2016 purchase price of \$433,500.

We believe the best way to calculate our home's assessed value would be to add the improvement cost of our home of \$100,630 (see attached schedule) to the purchase price of \$433,500, computing an assessment value of \$534,130.

For your consideration, we have enclosed a signed Residential Assessment Appeal Form and a Schedule of Improvements.

Thank you for your consideration, we can be reached by calling (609) 937-9200 or email WDBrown320@gmail.com.

Sincerely,

A handwritten signature in black ink, appearing to read 'William Brown', with a stylized, cursive script.

William Brown

A handwritten signature in black ink, appearing to read 'Catherine Brown', with a stylized, cursive script.

Catherine Brown

IMPROVEMENTS MADE TO 23739 HERRING REACH COURT HOME  
FROM THE PURCHASE DATE OF MARCH 11, 2016 TO JUNE 20, 2023

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
11/7/2016	Out-Door Shower, Trash Can Enclosure &, Door	\$ 8,952
3/23/2017	Fire Place	\$ 10,000
4/17/2017	Solar Panels	\$ 16,020
8/24/2017	Bathroom	\$ 6,496
3/3/2018	Bathroom	\$ 10,865
11/1/2018	Basement	\$ 22,757
3/15/2022	Porch & Patio	\$ 11,561
	Total	<u>\$ 100,630</u>

DATE: March 1, 2025  
January 29, 2025

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

FROM: William & Catherine Brown

PROPERTY: 23739 Herring Reach Court  
Lewes DE 19958

SUBJECT: ASSESSED VALUE APPEAL

CONTROL #: 9N39

PARCEL ID: 234-18.00-22.02

We are appealing our home's 2025 Assessed Value of \$780,000. This amount is unreasonably high based on comparable house sales. Reference is made to the information provided to us during a November 7, 2024 meeting held with Tylor Adams, Data Collector for Tyler Technologies.

Mr. Adams confirmed the corrections we made to the building information listed in a Tyler letter dated February 27, 2024, as noted on the schedule below:

ITEM	ORIGINAL	CORRECTION
Approx. Year Built	2017	2011
Heating System	Electric/Heat Pump	Propane
Total Full Bathrooms	3	4
Total Half Bathrooms	2	0
Finished Basement Area	0	750

Listed below are the five (5) comparable house sales that Mr. Adams provided during our meeting with the specific reasons why we find that each of those house sales are non-comparable to our home and should not

be used in your assessment computation. We also found it discomfoting that Mr. Adams was unable to provide us with the basis for Tyler's selection of the comparable home sales or the formula that was used to compute our home's assessed value. Please provide the selection process and assessment computation.

**33622 Herring View Drive, Lewes**

This property has a total living space of 3,428 sq ft, 877 sq ft more or 34% more living space than our home. This home is in the waterfront to Herring Creek and was built in 2021 whereas our home does not front-up to a creek and was built in 2011.

**19101 J J Williams Hwy, Rehoboth Beach**

This property has a lot size of 68,825 square feet (SF) whereas and has great commercial value because of its location on the corner of J Williams Highway and Warrington Road. This property recently sold for \$2,446,000. Our lot's size is 1,947 sq ft and has little commercial value. I was unable to locate the "Living Space." This property is not located near our home and there is other home sales located in our community that are much more comparable.

**220 Waterford Drive, Lewes**

This property has a lot size of 50,094 sq ft or 1.15 areas and is waterfront to Love Creek whereas our lot size is 1,947 and does not front up to a creek. This property is not located near our home and there is better home sales located in our community that are more comparable.

**220 Salt Forest Lane, Rehoboth Beach**

This property is located seven (7) miles from our home and there is better comparable home sales located in our community.

**139 Whisperwood Lane, Rehoboth Beach**

This property is located seven (7) miles outside our development and there is better comparable home sales located in our development.

## Our Comparable House Sales

We are submitting as evidence the following house sales that are more comparable to our home than the sales provided by Mr. Adams. All the sales are located within our Bay Pointe development and have similar attributes to our home and should be considered in your reassessment calculation.

### 34010 Inlet Breeze Drive, Lewes

On July 13, 2021, a comparable house located at 34010 Inlet Breeze Dr, was purchased for \$440,000 with a "sales dollar per square foot" (\$SF) of \$133 and .3 miles from our home.

### 23563 Canoe Court, Lewes

On June 10, 2021, a comparable house located at 23563 Canoe Court, Lewes, was purchased for \$484,000 with a sales dollar \$SF of \$145 and is located .5 miles from our home.

### 33619 Herring View Drive, Lewes

On December 29, 2021, a comparable house located at 33619 Herring View Drive, Lewes, was purchased for \$510,000 with \$SF of \$154 and is located .7 miles from our home.

Listed below is a chart that identifies the comparable attributes of the above comparable house sales.

ADDRESS	DATE SOLD	SALES PRICE	LIVING AREA	\$SF	YR BUILT	BEDS	BATH ROOMS	FIRE PLACE
34010 Inlet Breeze Dr.	7/13/2021	\$ 440,000	3,298	133	?	4	3	1
23563 Canoe Ct.	5/10/2021	\$ 484,500	3,332	145	2010	4	3	1
33619 Herring View Dr.	12/29/2021	\$ 510,000	3,309	154	2,013	5	4	1

We computed the average \$SF for the above three (3) Comparable Home Sales to be \$144 \$SF. As a feasible way to estimate the assessment value of our home, we multiplied the Living Area of our home of 2,551 square feet by the average \$SF, computing a value of \$368,187 which was below our 2016 purchase price of \$433,500.




We believe the best way to calculate our home's assessed value would be to add the improvement cost of our home of \$100,630 (see attached schedule) to the purchase price of \$433,500, computing an assessment value of \$534,130.

For your consideration, we have enclosed a signed Residential Assessment Appeal Form and a Schedule of Improvements. Thank you for your consideration, we can be reached by calling (609) 937-9200 or email WDBrown320@gmail.com.

Sincerely,



William Brown



Catherine Brown

**IMPROVEMENTS MADE TO 23739 HERRING REACH COURT HOME  
FROM THE PURCHASE DATE OF MARCH 11, 2016 TO JUNE 20, 2023**

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
11/7/2016	Out-Door Shower, Trash Can Enclosure &, Door	\$ 8,952
3/23/2017	Fire Place	\$ 10,000
4/17/2017	Solar Panels	\$ 16,020
8/24/2017	Bathroom	\$ 6,496
3/3/2018	Bathroom	\$ 10,865
11/1/2018	Basement	\$ 22,757
3/15/2022	Porch & Patio	\$ 11,561
	Total	<u>\$ 100,630</u>

Docket Number: \_\_\_\_\_

☐ Annual  
☐ Supplemental

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

This form may be submitted by mail or electronically to the Director of Assessment. 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): William & Catherine Brown Parcel ID: 234-18.00-22-02Street Address of Parcel: 23739 Herring Reach Court, Lewes DE 19958

Current Assessment:

Land	Improvement	Total
		780,000

Purchase Price (Total of Land and Improvement) \$ 433,500Date of Purchase 3/11/2016Special Conditions of Sale NONEHow was property acquired ☐ Private Sale ☐ Auction ☒ Open Market ☐ Family ☐ Inherited  
☐ Other \_\_\_\_\_

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

Year	Cost	Change
		NONE

**Description of Property**Lot size/Land Area 12,947 SF Style of Home ContemporaryNumber of: Bedrooms: 4 Bathrooms: 4 Fireplaces: 1☒ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: 75% Basement, Porch

Describe Garage or Other Improvements:

2 car Garage, see attached List of Improvements.  
Built 2011

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 534,130

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 letter attached & date 1/29/25 which references Comparable Sales.

### Comparable Sales

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

You must submit 3 comparable sales.

1. Parcel Number 234-18,00-733.00 Owner Lorraine Ward  
Address 34010 Inlet Breeze Dr., Lewes DE 19958  
Sales Price \$ 440,000 Date of Sale 7/31/21  
Lot Size/Land Area 7841 SF Style of House Castal  
Number of: Bedrooms: 3 Bathrooms 2 Fireplaces: 1  
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: Wood Deck

Describe Garage or Other Improvements:

2-CAR Garage

Additional Comments:

see attached letter "Built 2013"

### 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 of the described property, affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2023 be reduced to: \$ 534,130

Signature of Owner or agent<sup>1</sup> William D Brown Catherine B

Print Name and Title: William Brown Catherine Brown

Mailing Address: 23739 Herring Reach Court  
Lees DE 19958

E Mail Address: WDBrown320@gmail.com Telephone (609) 937-9200

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.

2. Parcel Number 234-18.00-648.00 Owner Phillip & Sharon DeBernardis

Address 23563 Canoe Court, Lewes DE 19958

Sales Price \$ 484,500 Date of Sale 5/10/21

Lot Size/Land Area 14,375 SF Style of House Coastal

Number of: Bedrooms: 4 <sup>Bathrooms</sup> Bedrooms: 4 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☒ Central Air

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

Describe Garage or Other Improvements:

2 car Garage.

Additional Comments:

Built 2010. see attached letter.

3. Parcel Number 234-18.00-749.00 Owner Gary & Gine Bradbury

Address 33619 Herring View Dr, Lewes DE 19958

Sales Price \$ 510,000 Date of Sale 12/29/21

Lot Size/Land Area 7841 SF Style of House Contemporary

Number of: Bedrooms: 5 <sup>Bathrooms</sup> Bedrooms: 4 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☒ Central Air

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

Describe Garage or Other Improvements:

2 Car, see attached letter

Additional Comments:

Built 2013, see attached letter.



**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 Thomas Ezell III / Eve E. Ezell Parcel ID: 335-800-1121.00

Street Address of Parcel: 36873 Crossrail Way, Lewes, DE 19958

Current Assessment: \$ 1,844,200

Purchase Price (Total of Land and Improvement): \$ 1,200,833 Date of Purchase: 01/11/2019

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
2022	\$24,609	Finished 2 framed but unfinished areas of second floor to create an office rather than a 5th bedroom and a media room. The remainder of the unfinished area of the second floor remains unfinished and without HVAC.

**Description of Property**

Lot size/Land Area .3472 acre Style of Home Cape Cod

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: 390 Square foot patio

Describe outbuildings or accessory structures other than main dwelling:

None

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



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

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

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

We believe our assessment is inconsistent with sales of comparable homes in our neighborhood. That conclusion is based on our home is having lower square footage and no basement. Our total finished square footage is 3757.

### 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 335-8.00-1045.00 Owner Mark Gerard Mulvihill  
Address 33347 Horseshoe Court, Lewes, DE 19958  
Sales Price \$ 1,625,000 Date of Sale 12/15/2022  
Lot Size/Land Area .3523 acre Style of House \_\_\_\_\_  
Number of: Bedrooms: 5 Baths \_\_\_\_\_ Bedrooms: 4.5 Fireplaces: \_\_\_\_\_  
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: \_\_\_\_\_

Describe Garage or Other Improvements:

--

Additional Comments:

This home has approximately the same square footage (3783) as ours, but it also has an unfinished basement unlike our home which has no basement.

2. Parcel Number 335-8.00-1062.00 Owner Sualp Mustafa

Address 16128 Derby Drive, Lewes, DE 19958

Sales Price \$ 1,900,000 Date of Sale 12/02/2021

Lot Size/Land Area .5396 acre Style of House Modern Coastal

Number of: Bedrooms: 4 Baths: 3.5 Fireplaces:           

☒ Finished Basement    ☐ Finished Attic    ☒ Central Air

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

**Describe Garage or Other Improvements:**

3 car garage

Additional Comments:

This home has over 1,000 more square feet (4835) than our home and a much larger lot. It also has an unfinished basement.

3. Parcel Number 335-8.00-1150.00 Owner Wise, David

**Address** 18393 Show Jumper Lane, Lewes, DE 19958

Sales Price \$ 1,695,000 Date of Sale 2/16/2022

Lot Size/Land Area .5587 acre Style of House Coastal

**Number of:** Bedrooms: 5 Baths: 5.5 Fireplaces: 1 Indoor & 1 Outdoor

☐ Finished Basement    ☐ Finished Attic    ☒ Central Air

**Porches and Additions** Outdoor fireplace and large patio

**Describe Garage or Other Improvements:**

3 car garage

**Additional Comments:**

This home has considerably more square footage (5064), a larger lot, and a full unfinished basement.

### 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: \$ 1,700,000

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

Print Name and Title: John Thomas Ezell III / Eve E. Ezell Owners

Mailing Address: 36873 Crossrail Way

Lewes, DE 19958

E Mail Address: jteiii@verizon.net

Telephone: 703-622-2301

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.

[illegible]



Outlook

---

Re: Assessment Appeal 335-8.00-1121.00

---

From JOHN EZELL <jteiii@verizon.net>

Date Tue 4/22/2025 10:31 AM

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

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

Dear Ms. Ruscavage,

Thank you for this information. I have one question: If we were to appeal this decision, would we be able to address the current appraisals of homes as compared to ours? Our previous submittal wanted sales comps, but we note that even on those homes, the current assessments are less than ours.

Thank you for your time and help.

Eve Ezell

On Wednesday, April 16, 2025, 10:55:39 AM EDT, Dianne Ruscavage <dianne.ruscavage@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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,*  
*Dianne*

## Martha Shaw

---

**From:** JOHN EZELL <jteiii@verizon.net>  
**Sent:** Tuesday, March 4, 2025 2:57 PM  
**To:** Martha Shaw  
**Subject:** Re: Sussex County Formal 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 Ms. Shaw,

Thank you for your email confirming receipt of our formal reassessment appeal. I do have one question. On the application form there was a block to check if we did not plan to appear and to have the the Board consider the appeal on the information provided on the form. We had checked that option and so did not expect to schedule a hearing. Please advise if the option to have the appeal decided on the information provided is no longer available.

if you have any questions or require further information, I can be reached at 703-622-2301.

Thank you for your assistance.

John T. Ezell

On Tuesday, March 4, 2025 at 01:40:36 PM EST, Martha Shaw <mshaw@sussexcountyde.gov> wrote:

Our office has received your formal appeal application. You may now schedule your formal appeal if you have not done so already. You have the following options available:

1. **Online:** Please visit the Board of Assessment Review | Sussex County here at this link: [Board of Assessment Review | Sussex County](#) and locate the scheduling link at the bottom of the page.
2. **Telephone:** You may also schedule your appeal by calling 1-866-548-2578.

## Martha Shaw

Assessment Specialist

Sussex County Council  
P.O. Box 589  
Georgetown, DE 19947  
302-855-7824 Office  
302-855-7828 Fax

[mshaw@sussexcountyde.gov](mailto:mshaw@sussexcountyde.gov)



**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 Thomas Ezell III / Eve E. Ezell Parcel ID: 335-8.00-1121.00

Street Address of Parcel: 36873 Crossrail Way, Lewes, DE 19958

Current Assessment: \$ 1,959,000

Purchase Price (Total of Land and Improvement): \$ 1,200,833 Date of Purchase: 01/11/2019

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
2022	\$24,609	Finished 2 framed but unfinished areas of the second floor to create an office rather than a 5th bedroom and a media room. The remainder of the unfinished area of the second floor remains unfinished and without HVAC.

**Description of Property**

Lot size/Land Area 3472 sq. ft Style of Home cape cod

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: 390 sq. ft. patio

Describe outbuildings or accessory structures other than main dwelling:

None

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 1,850,000

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 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:

We believe our assessment is inconsistent with sales of comparable homes in our neighborhood. That conclusion is based on our home having lower square footage and no basement.

### 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 335-8.00-1159.00 Owner Guthrie, Stephen  
Address 33316 Horseshoe Court, Lewes, DE 19958  
Sales Price \$ 1,850,000 Date of Sale 9/24/2024  
Lot Size/Land Area 4671 sq. ft. Style of House Coastal  
Number of: Bedrooms: 4 Bedrooms: 4.5 Baths: 4.5 Fireplaces: 1  
☒ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: \_\_\_\_\_

Describe Garage or Other Improvements:

2 car garage. Patio

Additional Comments:

This home has a pond view, a finished basement with a movie theater, solar panels, an extra half bath and it sold for less than our assessed value. It also has 5,500 sq. ft. vs. our 3757 sq. ft., and it is on a larger lot than ours.



2. Parcel Number 335-8.00-1039.0 Owner Parvin, Scott

Address 35141 Battlemixer Drive, Lewes, DE 19958

Sales Price \$ 1,600,000 Date of Sale 7/31/2024

Lot Size/Land Area 3753 sq. ft. Style of House \_\_\_\_\_

Number of: Bedrooms: 4 Bedrooms: 4 Baths 4 Fireplaces: 1

☒ Finished Basement ☐ Finished Attic ☒ Central Air

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

Describe Garage or Other Improvements:

2 car garage. Patio

Additional Comments:

This home has many of the same attributes as our home, but it also has a finished basement. Because it is built on a less desirable lot, our assessed value should be between \$1,800,000 and \$1,850,000. Our lot is smaller and our square footage is less.

3. Parcel Number 335-8.00-1134.0 Owner McMahon, Eugene

Address 36868 Crossrail Way, Lewes, DE 19958

Sales Price \$ 1,950,000 Date of Sale 7/23/2024

Lot Size/Land Area 3753 sq. ft. Style of House \_\_\_\_\_

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

☒ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions 12 x 22 Unconditioned 3-Seasons Room

Describe Garage or Other Improvements:

2 car garage. Patio

Additional Comments:

This home has a pond view, a finished basement with a movie theater, and a whole-house generator. Our home, therefore, should be assessed at a lower value due to our home not having as much square footage, a smaller lot, and not basement.

### 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<sup>1</sup> \_\_\_\_\_

Print Name and Title: John Thomas Ezell III / Eve E. Ezell

Mailing Address: 36873 Crossrail Way

Lewes, DE 19958

E Mail Address: jteiii@verizon.net

Telephone: 703-622-2301

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.





Outlook

---

Re: Assessment Appeal 533-20.09-116.00 .current assessed value \$949, 600.

---

From Deborah Deubert <outonalimbtoday@gmail.com>

Date Fri 4/18/2025 12:29 PM

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

Cc Deborah Deubert <outonalimbtoday@gmail.com>

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

Hi Dianne,

Please provide me with a hearing date. I ask consideration be given to scheduling a time no earlier than 9:30 a.m. .Additionally i must leave an appointment no later than 12:50.

Thank you.

Deborah Deubert  
37821 Cedar Rd, Selbyville, DE 19975

On Wed, Apr 16, 2025, 3:15 PM Dianne Ruscavage <dianne.ruscavage@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.

Kindly respond no later than **April 30, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,  
Dianne*

PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT
PARID	St#	Street	Suffix	Town	NBHD	Calc'd Acres
<b>533-20.09-116.00</b>	<b>37821</b>	<b>CEDAR</b>	<b>RD</b>	<b>00:None</b>	<b>1AR092</b>	<b>0.2</b>
533-19.12-41.00	37558	PINE	RD	00:None	1AR092	0.369
533-19.16-18.00	38378	WALNUT	LN	00:None	1AR092	0.247
533-19.16-22.00	38414	WALNUT	LN	00:None	1AR092	0.27
533-19.12-15.00	37878	CEDAR	RD	00:None	1AR092	0.31
533-20.09-80.00	37829	CEDAR	RD	00:None	1AR092	0.261
533-19.12-34.00	37651	OAK	RD	00:None	1AR092	0.293
533-20.09-89.00	38244	BAYBERRY	LN	00:None	1AR092	0.115
533-20.13-31.00	38222	KEENWIK	RD	00:None	1AR092	0.115
533-20.09-97.00	38290	BAYBERRY	LN	00:None	1AR092	0.115
533-20.09-114.00	38219	BAYBERRY	LN	00:None	1AR092	0.115
533-20.09-86.00	38230	BAYBERRY	LN	00:None	1AR092	0.113
533-20.09-88.00	38238	BAYBERRY	LN	00:None	1AR092	0.115
533-20.09-102.00	38285	BAYBERRY	LN	00:None	1AR092	0.115

DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT
Card	Story Height	Style	Yrbld	Rm Tot	Bedrm	Full Bath
<b>1</b>	<b>1.75</b>	<b>08:CAPE COD</b>	<b>1996</b>	<b>6</b>	<b>3</b>	<b>3</b>
1	2	21:CONVENTIONAL	1975	7	4	2
1	1.75	18:SALT BOX	1991	7	4	2
1	1.5	06:BUNGALOW	1973	5	2	2
1	1.5	18:SALT BOX	1988	7	4	2
1	1.5	18:SALT BOX	1996	6	3	2
1	1	03:RANCH	2012	7	4	2
1	1.5	14:CONTEMPORARY	1981	7	4	3
1	1.5	21:CONVENTIONAL	1989	6	3	2
1	1	03:RANCH	1974	6	3	2
1	1	04:RAISED RANCH	1976	7	4	3
1	1	03:RANCH	1983	6	3	2

DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES
Half Bath	Bsmt	Bsmt Car	FBLA	Grade	CDU	SFLA	Sale Date
0	3:CRAWL	0		C+	AV	2,690	
1	3:CRAWL	0		B	AV	3,226	01/31/22
1	3:CRAWL	0		B	GD	3,008	05/26/23
0	3:CRAWL	0		B	AV	2,600	09/21/21
1	3:CRAWL	0		B	AV	2,472	04/19/23
0	3:CRAWL	0		C+	AV	2,318	08/04/21
2	3:CRAWL	0		B-	AV	2,271	08/31/21
0	3:CRAWL	0		C+	AV	1,827	09/16/22
0	6:FULL	2		C	AV	1,652	09/26/22
0	3:CRAWL	0		C+	AV	1,452	10/10/22
0	6:FULL	1	608	C	AV	1,220	08/06/21
0	2:SLAB	0		C-	AV	1,137	02/03/22

08/22/22

01/18/22

SALES	SALES	SALES	SALES	SALES	VALUE
Sales Type	Sale Price	PSF	Adjusted Price	ADJ PSF	PSF

**350.19**

2:Land & Improv	775,000	240.24	863,400	267.64
2:Land & Improv	1,110,000	369.02	1,117,800	371.61
2:Land & Improv	979,900	376.88	1,128,800	434.15
2:Land & Improv	835,000	337.78	846,700	342.52
2:Land & Improv	760,000	327.87	881,600	380.33
2:Land & Improv	949,900	418.27	1,094,300	481.86
2:Land & Improv	710,000	388.62	754,700	413.08
2:Land & Improv	1,087,500	658.29	1,156,000	699.76
2:Land & Improv	635,000	437.33	670,600	461.85
2:Land & Improv	662,500	543.03	768,500	629.92
2:Land & Improv	875,000	769.57	974,800	857.34

<b>MEDIAN</b>	<b>835,000</b>	<b>388.62</b>	<b>881,600</b>	<b>434.15</b>
<b>AVERAGE</b>	<b>852,709</b>	<b>442.45</b>	<b>932,473</b>	<b>485.46</b>

1:Land Only	525,000	561,800
1:Land Only	570,000	639,500



SALES	LEGDAT
SaleVal	Legal 1

	<b>KEEN-WIK</b>
INVALID	KEEN-WIK
00:VALID SALE - TYLER	KEEN-WIK
00:VALID SALE - TYLER	KEEN-WIK
00:VALID SALE - TYLER	KEEN-WIK
00:VALID SALE - TYLER	KEEN-WIK
00:VALID SALE - TYLER	KEEN-WIK
00:VALID SALE - TYLER	KEEN-WIK
00:VALID SALE - TYLER	KEEN-WIK
00:VALID SALE - TYLER	KEEN-WIK
00:VALID SALE - TYLER	KEEN-WIK
00:VALID SALE - TYLER	KEEN-WIK

00:VALID SALE - TYLER	KEEN-WIK
00:VALID SALE - TYLER	KEEN-WIK

302-545-2999

☐ 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:**

- 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): Deborah N Deubert Parcel ID: 533-20.09-16.00Street Address of Parcel: 37821 Cedar Rd. Seelyville, De. 19975Current Assessment: \$ 1,027,200Purchase Price (Total of Land and Improvement): \$ 452,000 Date of Purchase: 2002Special 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
2004	2500	Screened porch
2004	750	deck on south side of house

**Description of Property**Lot size/Land Area .2001 Style of Home Cape CodNumber of: Bedrooms: 3 Bathrooms: 3 Fireplaces: 0
☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: screened porch (as noted above), deck on south side

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? \$ 899K

Please note I AM NOT AVAILABLE for an appt the week of 4/21/25 to 4/25 nor 4/18/25. Also due to

work schedule I request an  
in person appt weekdays between  
10 AM and I must leave by 1:00 PM

Thank you

Deborah Denbert

302 545 2999

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

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

Briefly discuss the reason for your appeal and for your conclusion of value: *I think comps presented deserve review. Although none are exact duplicates of 37821 Cedar, there are many similarities as far as style, location of the comps presented. As well what 37821 Cedar does not have ex. waterway merit assessment adjustment. Additionally 37821 Cedar is an end property on canal with obvious excessive erosion (photos/phone camera shots available), this serious situation lends itself to rendering the property undesirable.*

### 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.

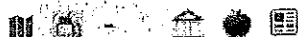
1. Parcel Number 533.19.12-41-00 Owner —  
Address 37558 Pine Selbyville ID 19975  
Sales Price \$ 775K Date of Sale 1/23/22  
Lot Size/Land Area .436 Style of House traditional?  
Number of: Bedrooms: 4 Bathrooms: 3 Fireplaces: 1  
☒ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: screened porch  
Describe Garage or Other Improvements:

2 Car

Additional Comments:

Has pier, bay access, screened porch, All bedrooms ARE bay view, Attic

**37558 Pine**  
Selbyville, DE 19975



**\$775,000**

Closed

4 Bedrms

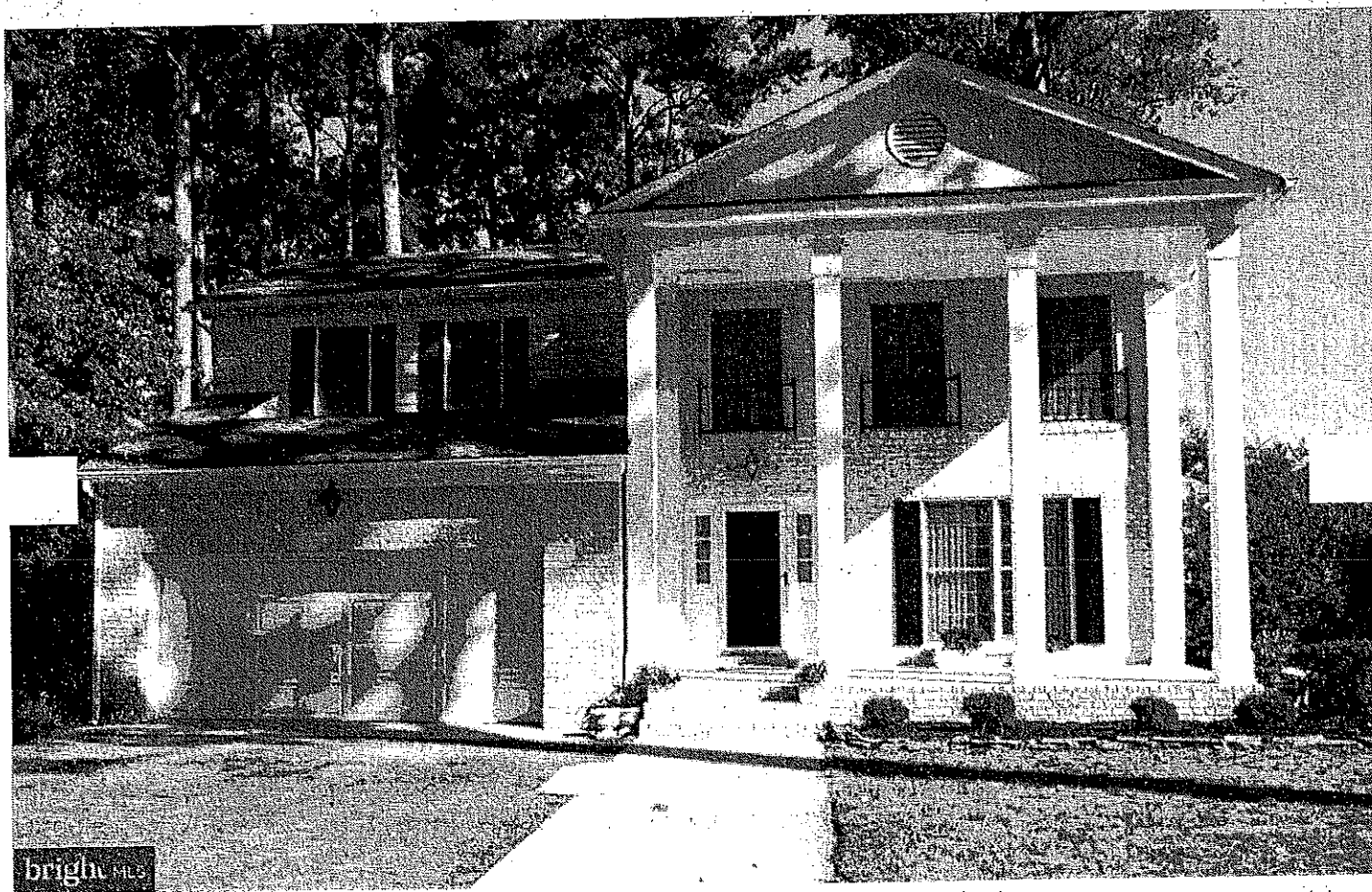
3 Baths

Built in 1975

**2,831 Sqft**

**0.36 Acres**

*1/28/22*



1 / 62

Wonderful, custom built, multi-story water front home on beautiful huge lot with private pier located on highly desirable and rarely available, Pine Rd in Keen-Wik community. Situated close to the beaches with quick bay access. Well-designed 2,800 sq ft split level home that captures water views from every room, featuring 4 bedrooms, large water front family room with fireplace that leads to a spacious screened in porch, a separate water front living room, eat-in kitchen and formal dining room. Lots of extra storage space with large 2 car garage, basement and attic. Design your own water front oasis with very private huge back yard to create wonderful outdoor entertainment area. The upper level offers a private master suite with a deck overlooking the water, den or office and 3 bay view bedrooms at the front of the home. This is a gem so act quickly.

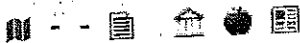
**About 37558 Pine, Selbyville, DE 19975**

**Directions:** Route 54/Lighthouse Rd to Keenwik Rd, right on Cedar Rd, left on Pine Rd, house on the right.

33  
B.

**37878 Cedar Rd**  
Selbyville, DE 19975

*closed 4/1/23*



**\$835,000**

Closed

4 Bedrms

2 Baths

Built in 1988

**2,550 Sqft**

**0.28 Acres**



1 / 41

Waterfront Home located on an extra-large canal front lot overlooking waterway and small island. This unique setting and location offers room to expand or add a pool for your backyard enjoyment. Home features 4 bedrooms, 2 bath, (2 bedrooms on first floor and 2 bedrooms on second floor), living room with wood stove, large working kitchen with adjoining dining room which opens to the all-season sunroom that overlooks waterway, nature setting and private boat dock. Ton of storage in attic areas, garage and backyard shed. Enjoy boating, fishing and cruising the bay to area restaurants.

**About 37878 Cedar Rd, Selbyville, DE 19975**

**Directions:** From Fenwick Island on Coastal HWY, head west on Route 54 about 2 mile. Make left into Keen-wik On The Bay, make a right on Cedar Road, house down on the right.

### General Description

☐ Finished Basement    ☐ Finished Attic    ☐ Central Air

Describe Garage or Other Improvements:

Additional Comments:

Center aisle in Kitchen san room on canal  
screened porch on canal. Note house is about  
200 ft smaller than 37821 Cedar (my house)  
But it is also 17 years newer!

Describe Garage or Other Improvements:

Additional Comments:





2. Parcel Number 533200911400 Owner -

Address: 38219 Bayberry Selbyville, Del.

Sales Price \$ 672,500 Date of Sale 8/5/21

Lot Size/Land Area 11 Style of House 2 story traditional

Number of: Bedrooms: 4 Bathrooms: 2 Fireplaces:           

☐ Finished Basement    ☐ Finished Attic    ☒ Central Air

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

Describe Garage or Other Improvements:

1 Car
-------

Additional Comments:

screened porch outdoor shower  
 Although smaller home, if estimate ~~at~~ cost @  
 \$92.00 per ~~sq~~ ft x add additional ~~cost~~ to approximate  
 37821 Cedar adds 18900 to bring comparable cost  
 to 862300

3. Parcel Number \_\_\_\_\_ Owner \_\_\_\_\_

Address \_\_\_\_\_

Sales Price \$ \_\_\_\_\_ Date of Sale \_\_\_\_\_

Lot Size/Land Area \_\_\_\_\_ Style of House \_\_\_\_\_

Number of: Bedrooms: \_\_\_\_\_ Bedrooms: \_\_\_\_\_ Fireplaces: \_\_\_\_\_

☐ Finished Basement    ☐ Finished Attic    ☐ Central Air

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

Describe Garage or Other Improvements:

--

Additional Comments:

28

**38219 Bayberry Ln**  
Selbyville, DE 19975



**\$672,500**

Closed

**4 Bedrms**

**2 Baths**

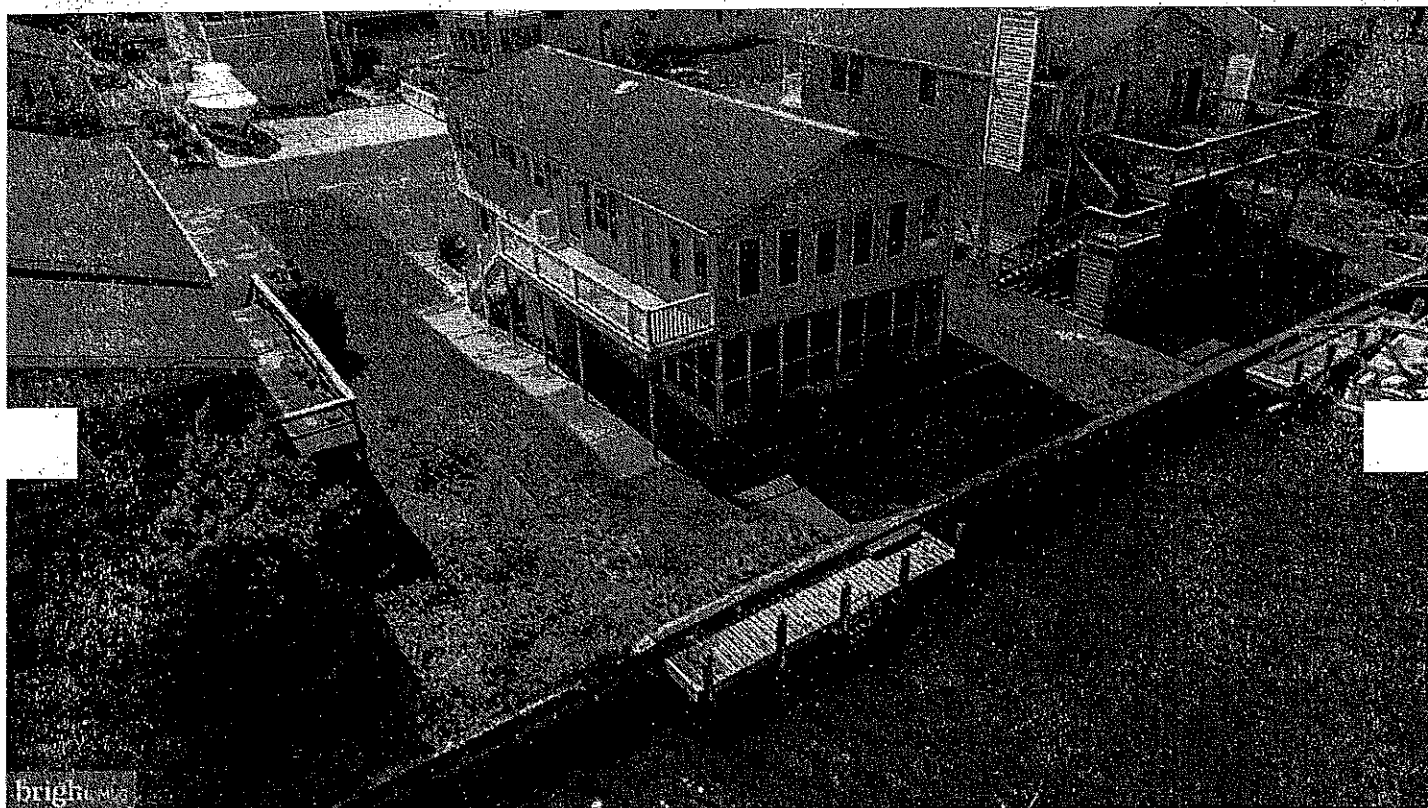
**Built in 1976**

**2,300 Sqft**

**0.11 Acres**

*closed 8/5/21*

*estimate of cost  
at 292.39, + Add 600K  
① 292.39 = 175386 +  
672,500 = 847886 K*



1 / 49

**Waterfront!** Beautiful 4 bedroom, 2 bathroom coastal home with private dock. Enjoy this open living with stunning views of waterway featuring a first floor master suite, second level kitchen with granite counter tops, living room and all season sun room, plus 3 guest bedrooms and full bath, screened porch and one car garage with ample storage, plus an outside shower. Sold furnished and ready for your boat! Excellent boating, crabbing and fishing, and enjoy dining by boat. Located about 2 miles to Fenwick Island and Ocean City beaches.

**About 38219 Bayberry Ln, Selbyville, DE 19975**

**Directions:** From Rt 1 Fenwick: Route 54 West about 2 miles make a left into Keen-Wik On The Bay, left onto Cedar Road, Right On Bayberry Lane, home is on the left.

### General Description

**List Price**

**\$695,000.00**

### 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: \$ 899K

Signature of Owner or agent<sup>1</sup> Deborah Deubert

Print Name and Title: Deborah Deubert

Mailing Address: 37821 Cedar Rd  
Seibsville, De. 19975

E Mail Address: \_\_\_\_\_

Telephone: 302-545-2999

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

AND CALL

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. ☐ if this means that I request to see County info used to render assessment, yes I do request this but, if it means something else I have no witnesses. I will bring my supporting documents re comps.

<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.