Sussex County

BOARD OF ASSESSMENT REVIEW MEETING

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

AGENDA

May 23, 2025

10:00 A.M.

Call to Order

Approval of Agenda

Public Comments

Consent Agenda

1. **Parcel - 130-1.20-52.00- Gary Progar**
2. **Parcel - 130-3.00-261.00- Cypresscap LLC**
3. **Parcel - 131-11.00-8.00- T S Smith & Sons Inc.**
4. **Parcel - 131-14.00-371.00- Harry Schwartzer Jr. TTEE REV TR**
5. **Parcel - 132-10.00-5.00- William and Karen Willis**
6. **Parcel - 133-17.17-6.01- Iron Branch Associates LP**
7. **Parcel - 134-3.00-369.00- Daniel Goodemote**
8. **Parcel - 134-5.00-113.00-B- James Gallinaro and Yung-Hee**
9. **Parcel - 134-5.00-292.00- Michael Parkowski TTEE REV TR**
10. **Parcel - 134-5.00-487.00- Thomas Winter Trustee**
11. **Parcel - 134-9.00-439.00- Raymond and Marilyn Wockley**
12. **Parcel - 134-11.00-823.00- Peggy Holt TTEE**
13. **Parcel - 134-12.00-2719.00- Lawrence Coggins Jr.**
14. **Parcel - 134-13.15-190.00- Marissa Miller Trustee**
15. **Parcel - 134-13.20-151.00-3- Jeanne Clark TTEE of the Jeanne C.**
16. **Parcel - 134-13.20-154.00- Maura and Kathleen Mooney**
17. **Parcel - 134-13.20-177.00-8- Jack and Rebecca Gelb**

18. **Parcel - 134-16.00-15.00- Tyler Hickman**
19. **Parcel - 134-16.00-458.00- Clark Dutterer**
20. **Parcel - 134-16.00-2411.00- James Holmes**
21. **Parcel - 134-17.00-41.00-56118- Alfred and Florence Fallavollita**
22. **Parcel - 134-17.07-46.00- Thomas and Phoebe Liddle**
23. **Parcel - 134-23.16-332.00-1- Steven Sindler**
24. **Parcel - 135-19.00-69.08-60- Linda Dennis**
25. **Parcel - 230-27.13-100.00- Donald Dutton**
26. **Parcel - 233-6.00-122.00- Francis Gum IV TR**
27. **Parcel - 233-7.00-86.00- Robert Needham**
28. **Parcel - 234-5.00-717.00- Joshua Chapman**
29. **Parcel - 234-6.00-185.00- Ray and Christina Trout**
30. **Parcel - 234-12.00-31.00-28045- Michelle Dager**
31. **Parcel - 234-18.05-49.00- John and Elizabeth Mattey**
32. **Parcel - 234-30.00-2.00-17502- Janet Sokalczuk**
33. **Parcel - 234-30.00-24.00- Stephen Keegan**
34. **Parcel - 234-34.12-64.00- Melvin Henninger**
35. **Parcel - 235-8.00-1.02- Maria Cerrudo**
36. **Parcel - 235-20.00-498.00- Maureen Kugler**
37. **Parcel - 235-25.00-5.07- Donna Bayard**
38. **Parcel - 235-27.00-41.00-18330- Linda Trovinger**
39. **Parcel - 332-4.00-54.00- Stage Road Tract LLC**
40. **Parcel - 332-8.00-12.01- Joseph East Tract LLC**
41. **Parcel - 332-8.00-15.00- S Joseph Rental LLC**
42. **Parcel - 334-5.00-70.01-214- Ronald Eaton**
43. **Parcel - 334-8.17-30.00-705- Jacques Merran**
44. **Parcel - 334-8.17-128.00- Thomas Ohara TTEE REV TR**
45. **Parcel - 334-11.00-918.00- Maryann Veitch**
46. **Parcel - 334-13.00-325.01- Gills Neck LLC**
47. **Parcel - 334-13.16-57.00- Thomas McLoughlin III TTEE**
48. **Parcel - 334-13.19-1.00- Hebron Office Suites LLC**
49. **Parcel - 334-13.20-164.00- Drifting Seas LLC**
50. **Parcel - 334-13.20-165.00- Summer Surf LLC**
51. **Parcel - 334-13.20-166.00- Rehoboth Tides LLC**
52. **Parcel - 334-13.20-173.00-1- Jacqueline Dolan TTEE REV LIV**
53. **Parcel - 334-14.05-2.00- Lee Ramunno**
54. **Parcel - 334-14.05-10.00- Daniel Russell**
55. **Parcel - 334-14.17-308.00- David Weiss and Carolyn Selkow**
56. **Parcel - 334-14.17-453.00- Commodore Associates**
57. **Parcel - 334-14.17-454.00- Commodore Associates**
58. **Parcel - 334-14.17-504.00-218- Wendie Lubic**
59. **Parcel - 334-14.17-504.00-220- Wendie Lubic**
60. **Parcel - 334-14.17-526.00- Bradford Place LLC**
61. **Parcel - 334-14.18-15.00- Macedon LTD**
62. **Parcel - 334-14.18-21.00- Aquaba Investors LTD**

63. **Parcel - 334-19.00-154.01-98- Catherine Martindale**
64. **Parcel - 334-19.08-123.00- Ross Iudica for life Joseph Iudica**
65. **Parcel - 334-20.00-1.00-503- Marianne Petillo**
66. **Parcel - 334-20.09-155.00-2- Edward Hall and Kevin Burns**
67. **Parcel - 334-20.09-155.00-3- Edward Hall and Kevin Burns**
68. **Parcel - 334-20.14-249.00- Louise Tanney and Christine Sheeler**
69. **Parcel - 334-20.18-165.01- Admiral Dewey LLC**
70. **Parcel - 334-20.18-165.03- TBC Dewey Hotel LLC**
71. **Parcel - 334-20.18-194.00- Dewey Beach Inc.**
72. **Parcel - 335-5.00-38.00- Daniel and Carol Dupont REV TR**
73. **Parcel - 335-5.00-206.00- Keith Tjaden**
74. **Parcel - 335-8.00-1063.00- Caroline Pratt**
75. **Parcel - 335-8.00-1081.00- Thomas Schnoor**
76. **Parcel - 335-8.07-4.00- Michael Wasserman**
77. **Parcel - 335-8.07-65.00- Glenn and Debra Roberts**
78. **Parcel - 335-8.15-24.00- Richard Simms**
79. **Parcel - 432-2.00-108.00- Stanley Holland**
80. **Parcel - 432-6.00-57.00- Mitchell Brittingham**
81. **Parcel - 531-9.00-20.04- Kaye and Laurence Moynihan**
82. **Parcel - 532-18.00-12.00- William Fykes Jr. TTEES IRR TR**
83. **Parcel - 532-20.00-89.02- Delmar Crossing Associates LP**
84. **Parcel - 532-20.00-89.03- Delmar Crossing Associates LP**
85. **Parcel - 532-20.00-89.06- Delmar Senior Assoc. LLC**
86. **Parcel - 532-22.00-13.00- Brett Finlayson**
87. **Parcel - 533-12.19-16.00- Suzanne Frock**
88. **Parcel - 533-19.00-1850.00- Christina Nesterak**
89. **Parcel - 533-20.00-4.00-52- Deborah Tempera**

Property Assessment Appeal Hearings:

Appellant	Parcel Number	Property
Leticia Livermore	134-18.00-238.00-TH81	31788 Shad Creek Way Frankford, DE 19945
James and Geraldine Maher	230-15.00-42.08	9072 Draper Rd. Milford, DE 19963
Royal Acres Inc.	235-16.00-54.00	14999 Hudson Rd. Milton, DE 19968
24 Ocean Drive LLC	334-8.17-25.00	24 Ocean Drive Rehoboth Beach, DE 19971
James Ralph	334-12.00-123.02-20B	34388 Bronze St. Rehoboth Beach, DE 19971
Candace Hart	334-13.00-786.00	10 Kelly Dr. Rehoboth Beach, DE 19971

Cedar Road Associates LLC	334-14.05-66.00	12 Cedar Rd. Rehoboth Beach, DE 19971
Laurel House LLC	334-14.17-572.00	122 Laurel St. Rehoboth Beach, DE 19971
Joel Salamone	334-23.06-125.01	1 Hazlett Ave. Rehoboth Beach, DE 19971
George Benner	533-11.00-409.00	35799 Dirickson Pond Dr. Frankford, DE 19945

Adjourn

In accordance with 29 Del. C. §10004(e)(2), this Agenda was posted on May 16, 2025, at 4:15 p.m. and at least seven (7) days in advance of the meeting.

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

The Board of Assessment meeting materials including the "packet", are electronically accessible on the County's website at: Board of Assessment Review Meeting | Sussex County

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 130-1.20-52.00

Sussex County Board of Assessment VS Gary & Leslie Progar
(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: $445,200 Stipulated Value: $347,000

Date: 5/12/2025

Signature of Owner or duly authorized agent: Gary Alan Progar

Printed Name: Gary Alan Progar

Date: 5/8/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keefer

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 130-1.20-52.00. The adjustment reflects a change in gross income that brings the assessed value to $347,000.

Gary Progar

From: Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Sent: Monday, May 12, 2025 11:39 AM
To: GPROGAR@1040PRO.COM
Subject: Assessment Appeal 130-1.20-52.00
Attachments: 130-1.20-52.00.pdf

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 15, 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

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 11 CAUSEY AV	PARCEL ID: 130-1.20-52.00	Class: 302	Card: 1 of 1	Printed: May 13, 2025

CURRENT OWNER

PROGAR GARY ALAN
LESLIE M
11 CAUSEY AVE
MILFORD DE 19963
1748/242

GENERAL INFORMATION

Living Units	1
Neighborhood	4RC001
Alternate ID	130012000520000000
Vol / Pg	1748/242
District	
Zoning	TOWN CODES
Class	



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.4638			101,540

Total Acres: .4638
Spot: Location: 5 SECONDARY STRIP

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	101,500	101,500	101,500	0
Building	0	245,500	197,400	245,500	0
Total	0	347,000	298,900	347,000	0

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

Entrance Information

Date	ID	Entry Code	Source
03/08/24	SNN	Estimated	Estimated

Permit Information

Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/22/90	85,000			1748/242		

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 11 CAUSEY AV	Parcel Id: 130-1.20-52.00	Class: 302	Card: 1 of 1	Printed: May 13, 2025

Building Information

Year Built/Eff Year	1898 /
Building #	1
Structure Type	Residential 1 Family
Identical Units	1
Total Units	
Grade	C
# Covered Parking	
# Uncovered Parking	
DBA	PROGAR AND COMPANY OFFICE

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Open Porch - Wd		750	1		1							
2	Open Porch - Wd		6	17		1							

Interior/Exterior Information

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	B1	B1	100	2,035	218	Support Area	8	None	Steel	Normal	Hot Air	None	Normal	2	2
2	01	01	100	2,120	220	Office Building	10	Brick Venee	Steel	Normal	Hot Air	Central	Normal	2	2
3	02	02	100	2,066	220	Multi-Use Storage	10	Brick Venee	Steel	Normal	Hot Air	Central	Normal	2	2
4	03	03	100	1,033	110	Multi-Use Storage	8	Frame	Steel	Normal	Hot Air	Central	Normal	2	2

Interior/Exterior Valuation Detail

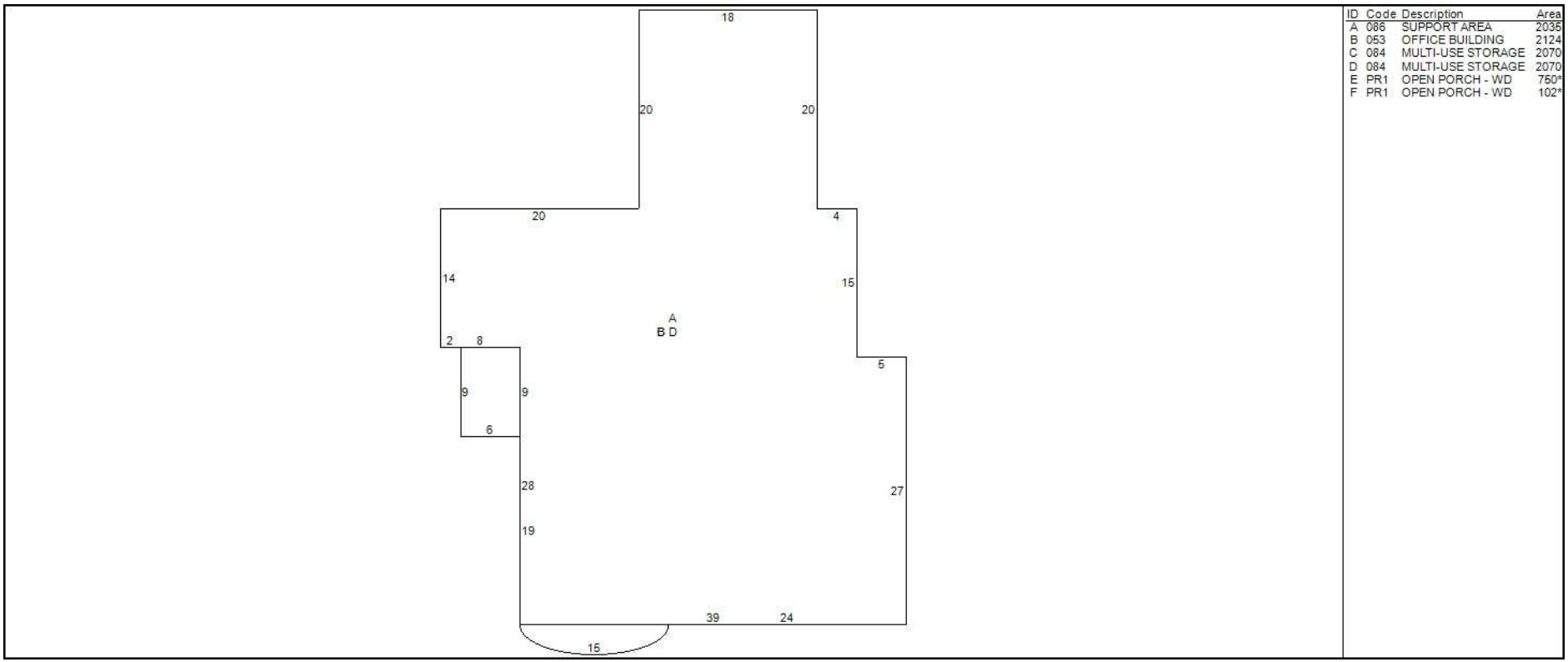
Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	2,035	Support Area	30	100	36,540
2	2,120	Office Building	30	100	99,140
3	2,066	Multi-Use Storage	30	100	43,040
4	1,033	Multi-Use Storage	30	100	18,710

Outbuilding Data

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

tyler clt division **COMMERCIAL PROPERTY RECORD CARD** 2099 **SUSSEX COUNTY**

Situs : 11 CAUSEY AV	Parcel Id: 130-1.20-52.00	Class: 302	Card: 1 of 1	Printed: May 13, 2025



ID	Code	Description	Area
A	086	SUPPORT AREA	2035
B	053	OFFICE BUILDING	2124
C	084	MULTI-USE STORAGE	2070
D	084	MULTI-USE STORAGE	2070
E	PR1	OPEN PORCH - WD	750*
F	PR1	OPEN PORCH - WD	102*

Addtional Property Photos

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 11 CAUSEY AV	Parcel Id: 130-1.20-52.00	Class: 302	Card: 1 of 1	Printed: May 13, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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	2,035						0							
04	S	003	General Office	0	2,120	20.00	68	28,832	7		0	26,814	30			8,044	8,044	18,770
24	S	003	Multi Use Storage	0	3,099	3.00	166	15,433	5		0	14,661	15			2,199	2,199	12,462

Apartment Detail - Building 2 of 2

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 2 of 2

Total Gross Building Area	7,254
Replace, Cost New Less Depr	197,430
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	197,430
Value per SF	27.22

Notes - Building 2 of 2

Income Summary (Includes all Building on Parcel)

Total Net Income	31,232
Capitalization Rate	0.090000
Sub total	347,020
Residual Land Value	
Final Income Value	347,020
Total Gross Rent Area	5,219
Total Gross Building Area	7,254

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 130-3.00-261.00

Sussex County Board of Assessment VS Cypresscap 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: $14,481,200 Stipulated Value: $10,730,400

Date: May 12, 2025

Signature of Owner or duly authorized agent: Frank E. Ferruggia

Printed Name: Frank E. Ferruggia, Esq., McCarter & English, LLP

Date: 5/1/25

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 130-3.00-261.00. The adjustment reflects a change in gross income that brings the assessed value to $10,730,400.

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 130-3.00-261.00	Class: 424	Card: 1 of 3	Printed: May 12, 2025

CURRENT OWNER

CYPRESSCAP LLC
105 FOULK RD
WILMINGTON DE 19803
5122/317 09/19/2019

GENERAL INFORMATION

Living Units	0
Neighborhood	4RC001
Alternate ID	
Vol / Pg	5122/317
District	
Zoning	
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	11.7000			2,540,000
Residual	AC	3.3400			400,800

Total Acres: 15.04
Spot: Location: 4 MAJOR STRIP

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	2,940,800	2,940,800	2,940,800	0
Building	0	7,789,600	10,385,800	7,789,600	0
Total	0	10,730,400	13,326,600	10,730,400	0

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

Entrance Information

Date	ID	Entry Code	Source
08/23/22	AJR	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/17/18	201805221	15,000	A079	Cypress Hall Nail Salon Unit 6 Inte
05/17/18	201805217	15,000	A079	Combat Sports Unit 11 Interior Rer
05/17/18	201805225	12,000	A079	White Box Unit 5 Interior Walls, Ba
04/26/17	201703889	32,000	A079	Tfo - Expansion To Cypress Liquor
07/19/16	201607590	727,065	A076	96x182 Shell Bldg Units 15-19 Wil

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/19/19				5122/317	Deed	CYPRESSCAP LLC
04/15/05	9,516,000			3128/210		

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 130-3.00-261.00	Class: 424	Card: 1 of 3	Printed: May 12, 2025

Building Information

Year Built/Eff Year	2016 /
Building #	1
Structure Type	Strip Shop Cntr-(3-5
Identical Units	1
Total Units	6
Grade	B
# Covered Parking	
# Uncovered Parking	
DBA	CYPRESS HALL 1

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Canopy Roof/Slab		55	12		1							
1	Sprinkler Sys Wet		1	4,480		1							
1	Sprinkler Sys Wet		75,588	1		1							
1	Truck & Train Wells		1	2,024		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	50,216	963	Supermarket	20	Masonry & I	Steel		Heat Pump	Central	Normal	4	3
2	01	01	100	9,028	318	Retail Store	16	Glass & Ma	Steel		Heat Pump	Central	Normal	4	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	50,216	Supermarket	89	100	6,266,560
2	9,028	Retail Store	89	100	1,093,670

Outbuilding Data

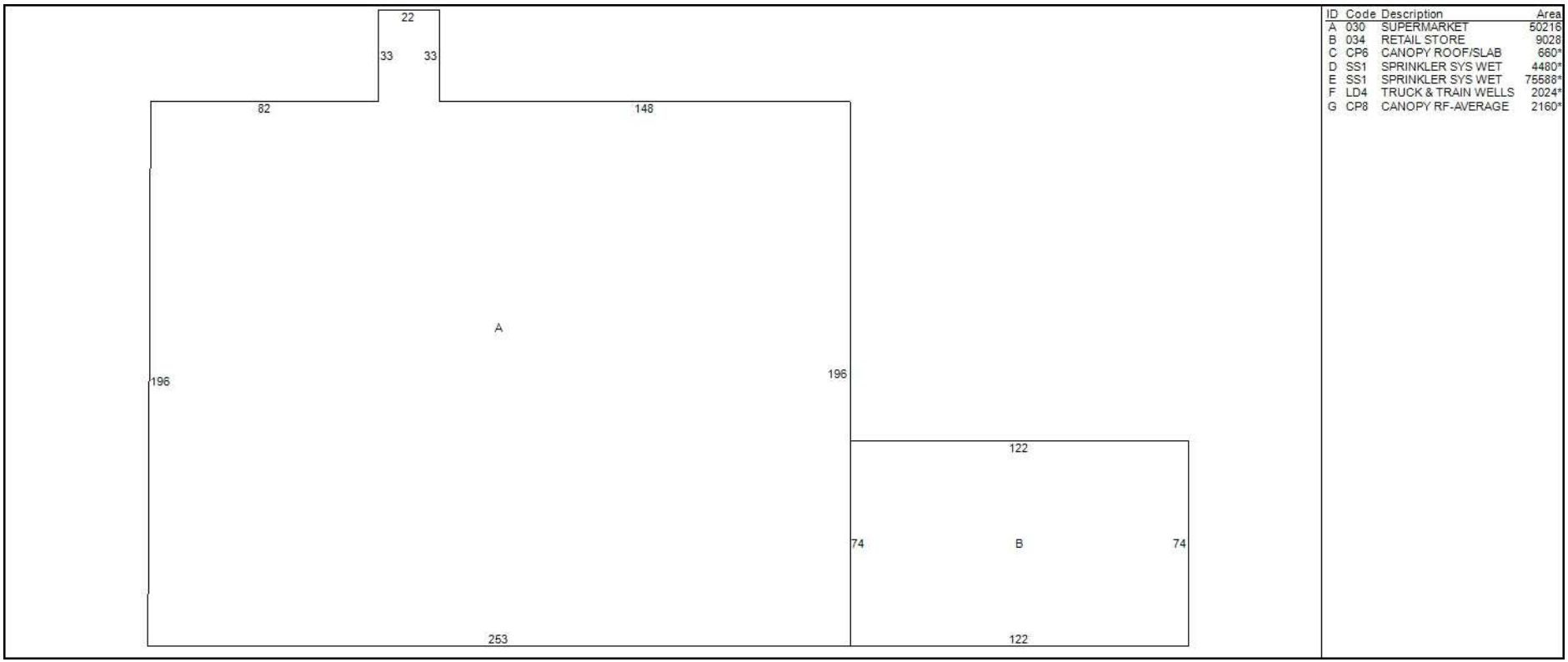
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Canopy	2016	24	90	1	2,160	C	A	96,310

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 130-3.00-261.00	Class: 424	Card: 1 of 3	Printed: May 12, 2025



ID	Code	Description	Area
A	030	SUPERMARKET	50216
B	034	RETAIL STORE	9028
C	CP6	CANOPY ROOF/SLAB	660*
D	SS1	SPRINKLER SYS WET	4480*
E	SS1	SPRINKLER SYS WET	75588*
F	LD4	TRUCK & TRAIN WELLS	2024*
G	CP8	CANOPY RF-AVERAGE	2160*

Addtional Property Photos





tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 130-3.00-261.00	Class: 424	Card: 1 of 3	Printed: May 12, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
03	S	004	General Retail	0	29,852	22.00	30.4	199,650	7		0	185,675	25			46,419	46,419	139,256
19	S	004	Discnt Stores-Super Mr	0	50,216	18.00		903,888	5		0	858,694	10			85,869	85,869	772,825

Apartment Detail - Building 1 of 3

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 3

Total Gross Building Area	59,244
Replace, Cost New Less Depr	7,360,230
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	7,360,230
Value per SF	124.24

Notes - Building 1 of 3

Income Summary (Includes all Building on Parcel)

Total Net Income	912,081
Capitalization Rate	0.085000
Sub total	10,730,370
Residual Land Value	
Final Income Value	10,730,370
Total Gross Rent Area	80,068
Total Gross Building Area	80,068

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 130-3.00-261.00	Class: 424	Card: 2 of 3	Printed: May 12, 2025

CURRENT OWNER

CYPRESSCAP LLC
105 FOULK RD
WILMINGTON DE 19803
5122/317 09/19/2019

GENERAL INFORMATION

Living Units	0
Neighborhood	4RC001
Alternate ID	
Vol / Pg	5122/317
District	
Zoning	
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	11.7000			2,540,000
Residual	AC	3.3400			400,800

Total Acres: 15.04
Spot: Location: 4 MAJOR STRIP

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	2,940,800	2,940,800	2,940,800	0
Building	0	7,789,600	10,385,800	7,789,600	0
Total	0	10,730,400	13,326,600	10,730,400	0

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

Entrance Information

Date	ID	Entry Code	Source
08/23/22	AJR	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/17/18	201805221	15,000	A079	Cypress Hall Nail Salon Unit 6 Inte
05/17/18	201805217	15,000	A079	Combat Sports Unit 11 Interior Rer
05/17/18	201805225	12,000	A079	White Box Unit 5 Interior Walls, Ba
04/26/17	201703889	32,000	A079	Tfo - Expansion To Cypress Liquor
07/19/16	201607590	727,065	A076	96x182 Shell Bldg Units 15-19 Wil

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/19/19				5122/317	Deed	CYPRESSCAP LLC
04/15/05	9,516,000			3128/210		

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 130-3.00-261.00	Class: 424	Card: 2 of 3	Printed: May 12, 2025

Building Information

Year Built/Eff Year	2016 /
Building #	2
Structure Type	Retail Multi Occup-(2
Identical Units	1
Total Units	4
Grade	B
# Covered Parking	
# Uncovered Parking	
DBA	CYPRESS HALL 2

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Canopy Roof/Slab		64	12		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	4,480	272	Retail Store	16	Glass & Ma	Steel		Heat Pump	Central	Normal	4	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	4,480	Retail Store	89	100	615,180

Outbuilding Data

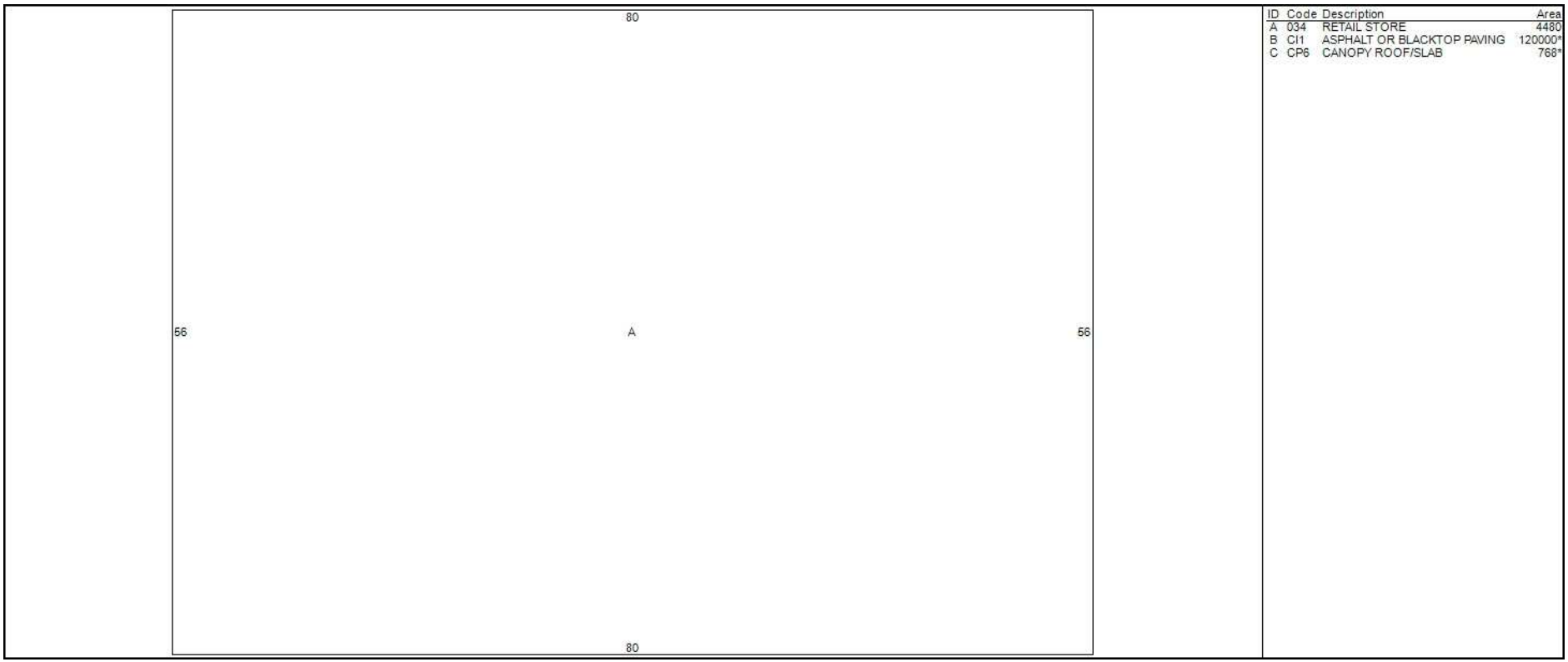
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
2	Asph Pave	2016			1	120,000	C	A	270,650

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 130-3.00-261.00	Class: 424	Card: 2 of 3	Printed: May 12, 2025



ID	Code	Description	Area
A	034	RETAIL STORE	4480
B	CI1	ASPHALT OR BLACKTOP PAVING	120000*
C	CP6	CANOPY ROOF/SLAB	768*

Addtional Property Photos



tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 130-3.00-261.00	Class: 424	Card: 2 of 3	Printed: May 12, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
03	S	004	General Retail	0	29,852	22.00	30.4	199,650	7		0	185,675	25			46,419	46,419	139,256
19	S	004	Discnt Stores-Super Mr	0	50,216	18.00		903,888	5		0	858,694	10			85,869	85,869	772,825

Apartment Detail - Building 2 of 3

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 2 of 3

Total Gross Building Area	4,480
Replace, Cost New Less Depr	615,180
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	615,180
Value per SF	137.32

Notes - Building 2 of 3

Income Summary (Includes all Building on Parcel)

Total Net Income	912,081
Capitalization Rate	0.085000
Sub total	10,730,370
Residual Land Value	
Final Income Value	10,730,370
Total Gross Rent Area	80,068
Total Gross Building Area	80,068

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 130-3.00-261.00	Class: 424	Card: 3 of 3	Printed: May 12, 2025

CURRENT OWNER

CYPRESSCAP LLC
105 FOULK RD
WILMINGTON DE 19803
5122/317 09/19/2019

GENERAL INFORMATION

Living Units	0
Neighborhood	4RC001
Alternate ID	
Vol / Pg	5122/317
District	
Zoning	
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	11.7000			2,540,000
Residual	AC	3.3400			400,800

Total Acres: 15.04
Spot: Location: 4 MAJOR STRIP

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	2,940,800	2,940,800	2,940,800	0
Building	0	7,789,600	10,385,800	7,789,600	0
Total	0	10,730,400	13,326,600	10,730,400	0

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

Entrance Information

Date	ID	Entry Code	Source
08/23/22	AJR	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/17/18	201805221	15,000	A079	Cypress Hall Nail Salon Unit 6 Inte
05/17/18	201805217	15,000	A079	Combat Sports Unit 11 Interior Rer
05/17/18	201805225	12,000	A079	White Box Unit 5 Interior Walls, Ba
04/26/17	201703889	32,000	A079	Tfo - Expansion To Cypress Liquor
07/19/16	201607590	727,065	A076	96x182 Shell Bldg Units 15-19 Wil

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/19/19				5122/317	Deed	CYPRESSCAP LLC
04/15/05	9,516,000			3128/210		

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 130-3.00-261.00	Class: 424	Card: 3 of 3	Printed: May 12, 2025

Building Information

Year Built/Eff Year	2016 /
Building #	3
Structure Type	Retail Multi Occup-(2
Identical Units	1
Total Units	4
Grade	B
# Covered Parking	
# Uncovered Parking	
DBA	CYPRESS HALL 3

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Enclosed Entry		1	630		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	16,344	559	Retail Store	16	Glass & Ma	Steel		Heat Pump	Central	Normal	4	3

Interior/Exterior Valuation Detail

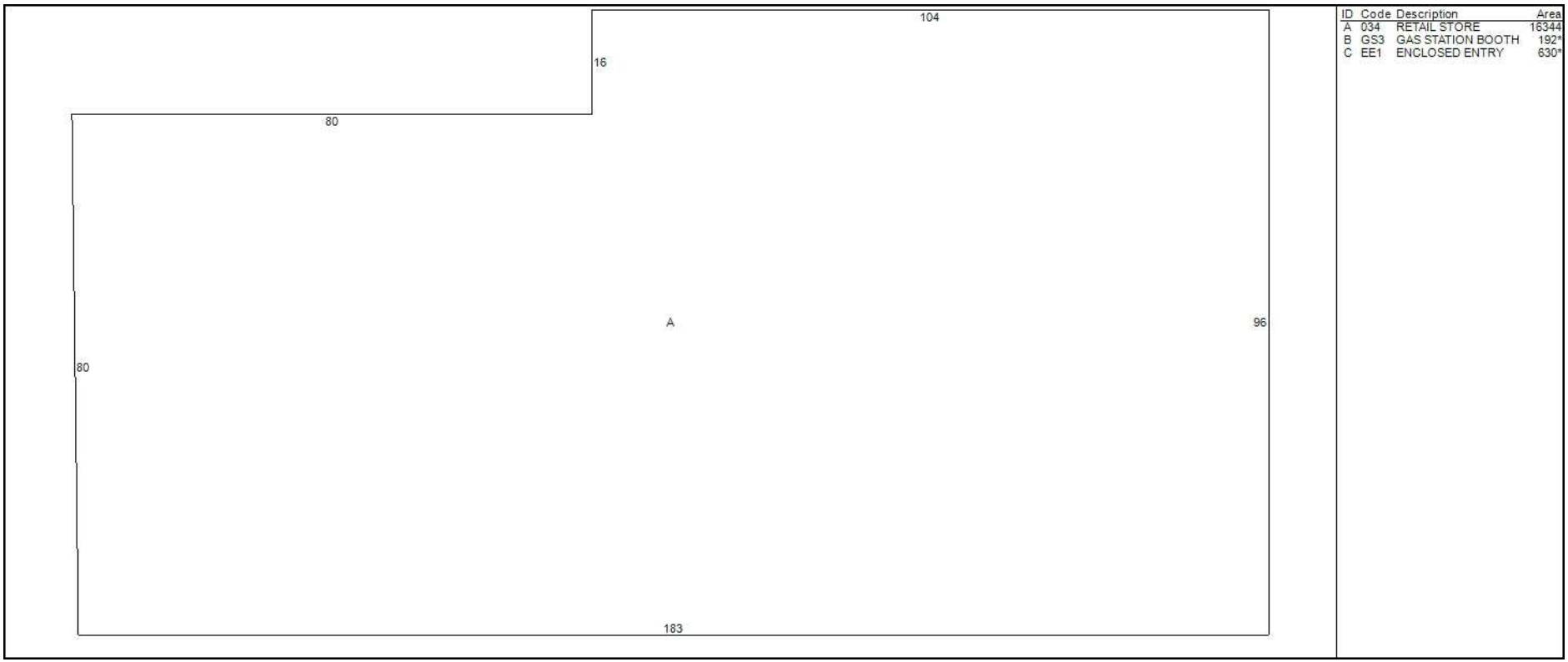
Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	16,344	Retail Store	89	100	2,038,860

Outbuilding Data

Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
3	Gas Statio	2016	8	24	1	192	C	A	4,520

tyler clt division **COMMERCIAL PROPERTY RECORD CARD** 2099 **SUSSEX COUNTY**

Situs :	Parcel Id: 130-3.00-261.00	Class: 424	Card: 3 of 3	Printed: May 12, 2025



ID	Code	Description	Area
A	034	RETAIL STORE	16344
B	GS3	GAS STATION BOOTH	192*
C	EE1	ENCLOSED ENTRY	630*

Addtional Property Photos

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 130-3.00-261.00	Class: 424	Card: 3 of 3	Printed: May 12, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
03	S	004	General Retail	0	29,852	22.00	30.4	199,650	7		0	185,675	25			46,419	46,419	139,256
19	S	004	Discnt Stores-Super Mr	0	50,216	18.00		903,888	5		0	858,694	10			85,869	85,869	772,825

Apartment Detail - Building 3 of 3

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 3 of 3

Total Gross Building Area	16,344
Replace, Cost New Less Depr	2,038,860
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	2,038,860
Value per SF	124.75

Notes - Building 3 of 3

Income Summary (Includes all Building on Parcel)

Total Net Income	912,081
Capitalization Rate	0.085000
Sub total	10,730,370
Residual Land Value	
Final Income Value	10,730,370
Total Gross Rent Area	80,068
Total Gross Building Area	80,068

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 131-11.00-8.00

Sussex County Board of Assessment VS Smith TS Sons Inc
(Owner Name)

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

Original Value: $1,270,400 Stipulated Value: $1,162,800

Date: 5-13-2025

Signature of Owner or duly authorized agent: Matthew W. Smith

Printed Name: Matthew W. Smith

Date: 5/11/26

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 131-11.00-8.00. The adjustment reflects a change in removal of dwelling and economic deprecition that brings the assessed value to $1,162,800.

P.S. Just a reminder - this land is in Farmland Preservation

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 17574 GOOSE BAY LN	Parcel ID: 131-11.00-8.00	Class: Agricultural w/ Residential	Card: 1 of 1	Printed: May 13, 2025

CURRENT OWNER

SMITH T S SONS INC
PO BOX 275
BRIDGEVILLE DE 19933

GENERAL INFORMATION

Living Units	2
Neighborhood	5AR002
Alternate ID	131110000080000000
Vol / Pg	4997/246
District	
Zoning	AGRICULTURAL/RESIDEI
Class	A



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			46,140
Residual	AC	252.4100			1,034,630

Total Acres: 253.41
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	1,034,600	1,080,800	1,080,800	0	1,080,800
Building	0	82,000	82,000	0	786,600
Total	1,034,600	1,162,800	1,162,800	0	1,867,400

Value Flag Cost Approach
TD131DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
08/02/23	EDJ	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
12/27/18				4997/246	Deed	SMITH T S SONS INC

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 17574 GOOSE BAY LN	Parcel Id: 131-11.00-8.00	Class: Agricultural w/ Residential	Card: 1 of 1	Printed: May 13, 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		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central No Ac
Fuel Type	Oil
System Type	Forced Warm Air

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

Bedrooms	1	**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**	

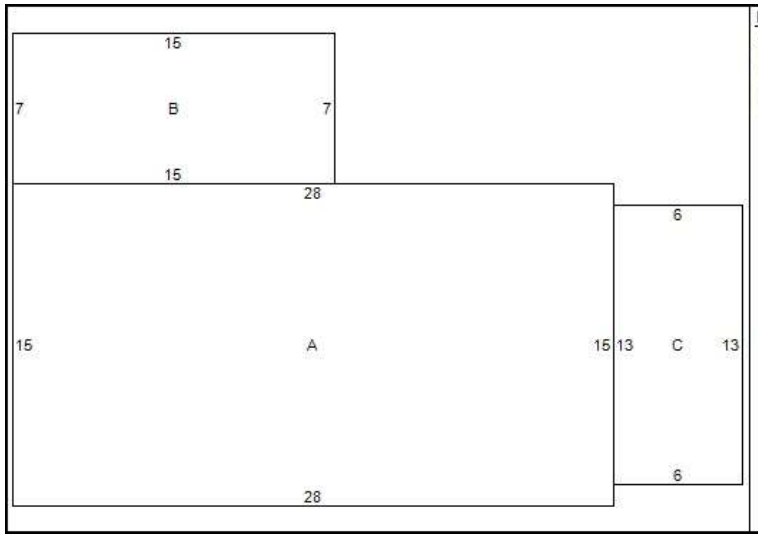
Grade & Depreciation

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

Dwelling Computations

Base Price	136,211	**% Good**	52
Plumbing	2,540	**% Good Override**	
Basement	-5,400	**Functional**	
Heating	0	**Economic**	85
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1.05
Subtotal	133,350	**Additions**	3,200
Ground Floor Area	420		
Total Living Area	945	**Dwelling Value**	65,200

Building Notes



ID	Code	Description	Area
A		Main Building	420
B	10	1SFR - FRAME	105
C	11	OPEN FRAME PORCH	78
D	AH1	1S FRAME OR METAL P...	7600*
E	AP3	ONE SIDE OPEN MTL P...	216*
F	AP5	FOUR SIDE OPEN MTL...	1800*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Chickn Hse	380 x	20	7,600	1	1960	D	U	5,770
Pole Bldg	12 x	18	216	1	2000	C	A	1,240
Pole Bldg	40 x	45	1,800	1	2000	C	F	9,790

Condominium / Mobile Home Information

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

Outlook

Re: Assessment Appeal 131-14.00-371.00

From Harry Schwartzer <hesjr1048@gmail.com>
Date Fri 5/9/2025 12:50 PM
To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Cc Harry Schwartzer <hesjr1048@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.

I accept the revised assessment value of $373,500 for the property 131-14.00-371.00.

Thank you for your assistance in this matter.

On Thu, May 8, 2025 at 10:09 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 **May 12, 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 : 44 RUDDY DUCK LN	Parcel ID: 131-14.00-371.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

SCHWARTZER HARRY E JR TTEE REV TR
ANN M SCHWARTZER TTEE REV TR
44 RUDDY DUCK LN
BRIDGEVILLE DE 19933

GENERAL INFORMATION

Living Units	1
Neighborhood	5ER002
Alternate ID	131140003710000000
Vol / Pg	6193/200
District	
Zoning	TOWN CODES
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1636	Golf Course Vie		80,470

Total Acres: .1636
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	80,500	80,500	0	80,500
Building	0	293,000	293,000	0	308,010
Total	0	373,500	373,500	0	388,510

Value Flag Cost Approach
TD131DM2

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
06/20/24	JXL	Data Mailer Change	Owner
08/23/23	MCS	Info At Door	Tenant

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/11/12	2352-2	17,000	HIST	Open Porch/Patio-Heritage Shores
05/09/11	2352-1	168,842	HIST	Dwelling W/Additions-Heritage Shc

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/28/24				6193/200	Deed	SCHWARTZER HARRY E JR TTEE REV TF
07/29/11	273,016			3913/144		
05/20/11	40,500					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 44 RUDDY DUCK LN	Parcel Id: 131-14.00-371.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 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		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

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

Fireplaces

Room Detail

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

Adjustments

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

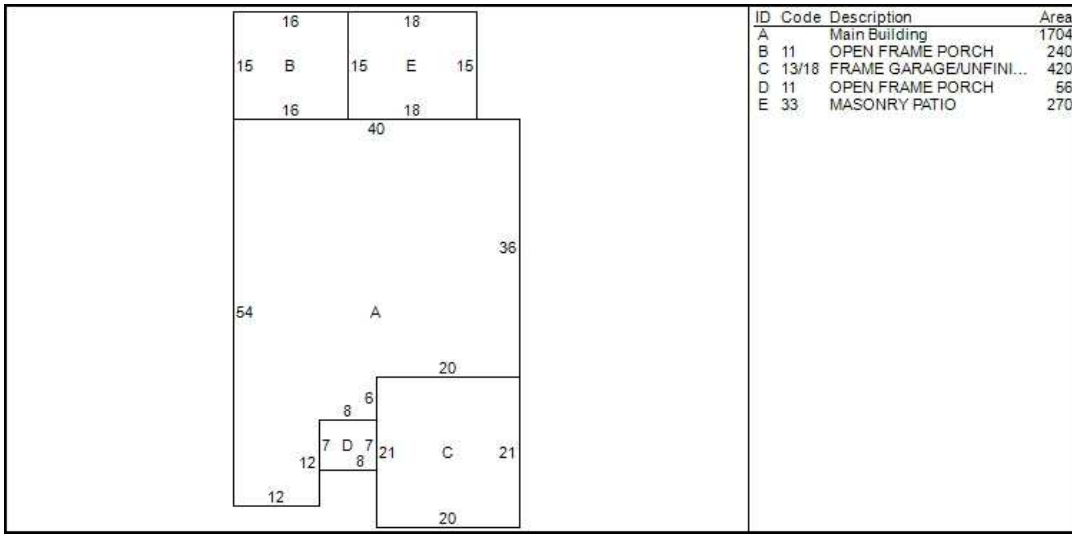
Grade & Depreciation

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

Dwelling Computations

Base Price	358,096	**% Good**	80
Plumbing	11,250	**% Good Override**	
Basement	-35,130	**Functional**	
Heating	29,700	**Economic**	104
Attic	0	**% Complete**	100
Other Features	1,620	**C&D Factor**	
		Adj Factor	.9
Subtotal	365,540	**Additions**	21,400
Ground Floor Area	1,704		
Total Living Area	2,556	**Dwelling Value**	293,000

Building Notes



ID	Code	Description	Area
A		Main Building	1704
B	11	OPEN FRAME PORCH	240
C	13/18	FRAME GARAGE/UNFINI...	420
D	11	OPEN FRAME PORCH	56
E	33	MASONRY PATIO	270

Outbuilding Data

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

Condominium / Mobile Home Information

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

Outlook

Re: Revised Assessment Appeal 132-10.00-5.00

From Bill Willis <spokehead71@hotmail.com>
Date Mon 5/12/2025 6:51 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.

Ms. Ruscavage,

The stipulated adjustment offered, bringing the assessment to $431,200, is accepted.

My co-owner/spouse and I will execute signatures and forward the form back in the next day or so. With that said, can you provide the specific mailing address we should use?

V/r,

Bill Willis
(302) 628-0407

From: Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Sent: Monday, May 12, 2025 3:22 PM
To: Bill Willis <spokehead71@hotmail.com>
Subject: Revised Assessment Appeal 132-10.00-5.00

In preparing for the review by the Board of Assessment Review, an additional adjustment was made to your property value as identified in the attached. Please review and if in agreement, sign and return. If not, please let me know as soon as possible so I can get you scheduled for the next hearing date. I need to hear back from you by the end of business day **May 15,2025.**

Kind Regards,
Dianne

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 28091 BARLEY RUN	Parcel ID: 132-10.00-5.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

CURRENT OWNER

WILLIS WILLIAM E KAREN E
28091 BARLEY RUN
SEAFORD DE 19973

GENERAL INFORMATION

Living Units	1
Neighborhood	3AR001
Alternate ID	
Vol / Pg	1784/292
District	
Zoning	
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			78,580
Residual	AC	0.0700			1,380

Total Acres: 1.07
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	80,000	80,000	0	80,000
Building	0	351,200	351,200	0	462,080
Total	0	431,200	431,200	0	542,080

Value Flag Cost Approach
TD132DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
06/18/24	JTS	Data Mailer Change	Owner
04/10/23	SLM	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose		% Complete
02/25/19	201901910	15,600	A027	30x40 Det Gar (Pole Building)	
11/28/84	3561-1	128,433	HIST	Dw.,W/Additions-Old Mill, Lot 34	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/24/89	227,500			1784/292		
11/15/84	1					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 28091 BARLEY RUN	Parcel Id: 132-10.00-5.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

Dwelling Information

Style	Colonial	**Year Built**	1987
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

Basement	Full	**# Car Bsmt Gar**	0
FBLA Size	1,095	**FBLA Type**	
Rec Rm Size	x	**Rec Rm Type**	Single Family

Heating & Cooling

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

Fireplaces

Room Detail

Bedrooms	5	**Full Baths**	2
Family Rooms		**Half Baths**	1
Kitchens		**Extra Fixtures**	2
Total Rooms	8		
Kitchen Type		**Bath Type**	
Kitchen Remod	No	**Bath Remod**	No

Adjustments

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

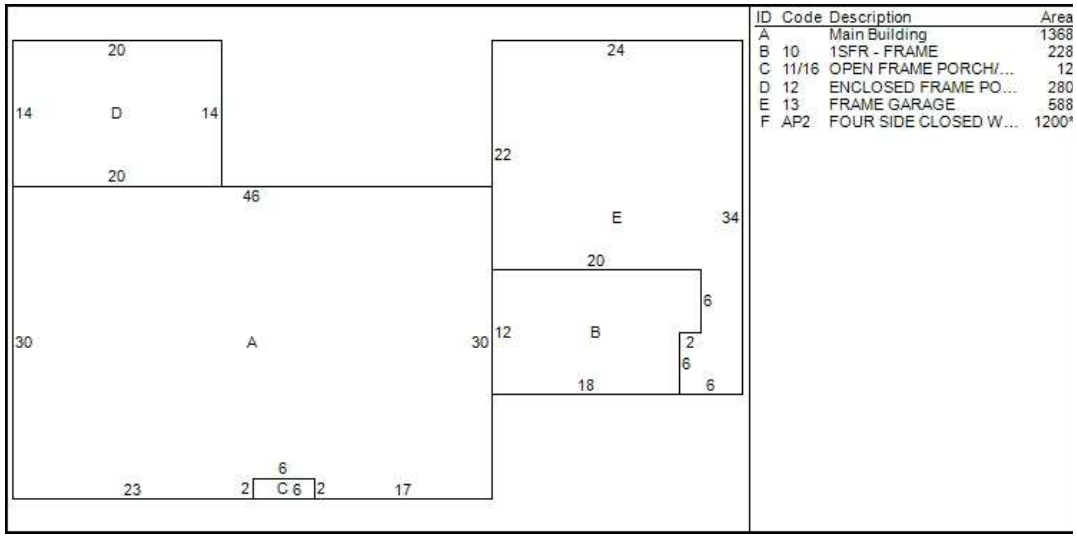
Grade & Depreciation

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

Dwelling Computations

Base Price	351,282	**% Good**	77
Plumbing	10,310	**% Good Override**	
Basement	0	**Functional**	
Heating	29,140	**Economic**	90
Attic	0	**% Complete**	100
Other Features	52,460	**C&D Factor**	
		Adj Factor	.94
Subtotal	443,190	**Additions**	31,300
Ground Floor Area	1,368		
Total Living Area	2,976	**Dwelling Value**	318,100

Building Notes



ID	Code	Description	Area
A		Main Building	1368
B	10	1SFR - FRAME	228
C	11/16	OPEN FRAME PORCH/...	12
D	12	ENCLOSED FRAME PO...	280
E	13	FRAME GARAGE	588
F	AP2	FOUR SIDE CLOSED W...	1200*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pole Bldg	30 x	40	1,200	1	2019	B	A	33,060

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 133-17.17-6.01

Sussex County Board of Assessment VS Iron Branch Associates LP
(Owner Name)

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

Original Value: $5,952,900 Stipulated Value: $1,660,900

Date: 5/7/2025

Signature of Owner or duly authorized agent: Jeff Iannuzzi

Printed Name: Jeff Iannuzzi

Date: 4/24/25

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 133-17.17-6.01. The adjustment reflects a change in income and expense that brings the assessed value to $1,660,900.

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 133-17.17-6.01	Class: 502	Card: 1 of 4	Printed: May 8, 2025

CURRENT OWNER

IRON BRANCH ASSOCIATES LP
GREEN STREET HOUSING LLC
17 PARKER CIR
MILLSBORO DE 19966
3417/322

GENERAL INFORMATION

Living Units	38
Neighborhood	1QC001
Alternate ID	133171700060100000
Vol / Pg	3417/322
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			115,000
Residual	AC	1.2598			43,460

Total Acres: 2.2598
Spot: Location: 9 APT/CONDOMINIUM COMPLEX

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	158,500	158,500	158,500	0
Building	0	1,502,400	6,015,500	1,502,400	0
Total	0	1,660,900	6,174,000	1,660,900	0

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

Entrance Information

Date	ID	Entry Code	Source
10/25/23	CMP	Entrance Gained	Tenant
07/06/22	KEK	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/12/17	201703629	3,886,000	A083	Rehab Apt Blgs, Roof, Floors, Elec
11/07/89	8156-1	8,780	D010	Remodeling-Millsboro

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/12/17	2,360,000			4736/261	Deed	

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 133-17.17-6.01	Class: 502	Card: 1 of 4	Printed: May 8, 2025

Building Information

Year Built/Eff Year	2018 /
Building #	1
Structure Type	Club House
Identical Units	1
Total Units	
Grade	C+
# Covered Parking	
# Uncovered Parking	
DBA	THE VILLAGES AT IRON BRANCH

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Ovrhd Dr-Mtr-Op-Wd-Mt		8	8		1							
1	Canopy Roof/Slab		80	1		1							

Interior/Exterior Information

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	1,280	147	Clubhse/Office	10	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3
2	01	01	100	120	35	Multi-Use Storage	10	Frame	Steel	Normal	None	None	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	1,280	Clubhse/Office	80	100	168,400
2	120	Multi-Use Storage	80	100	9,380

Outbuilding Data

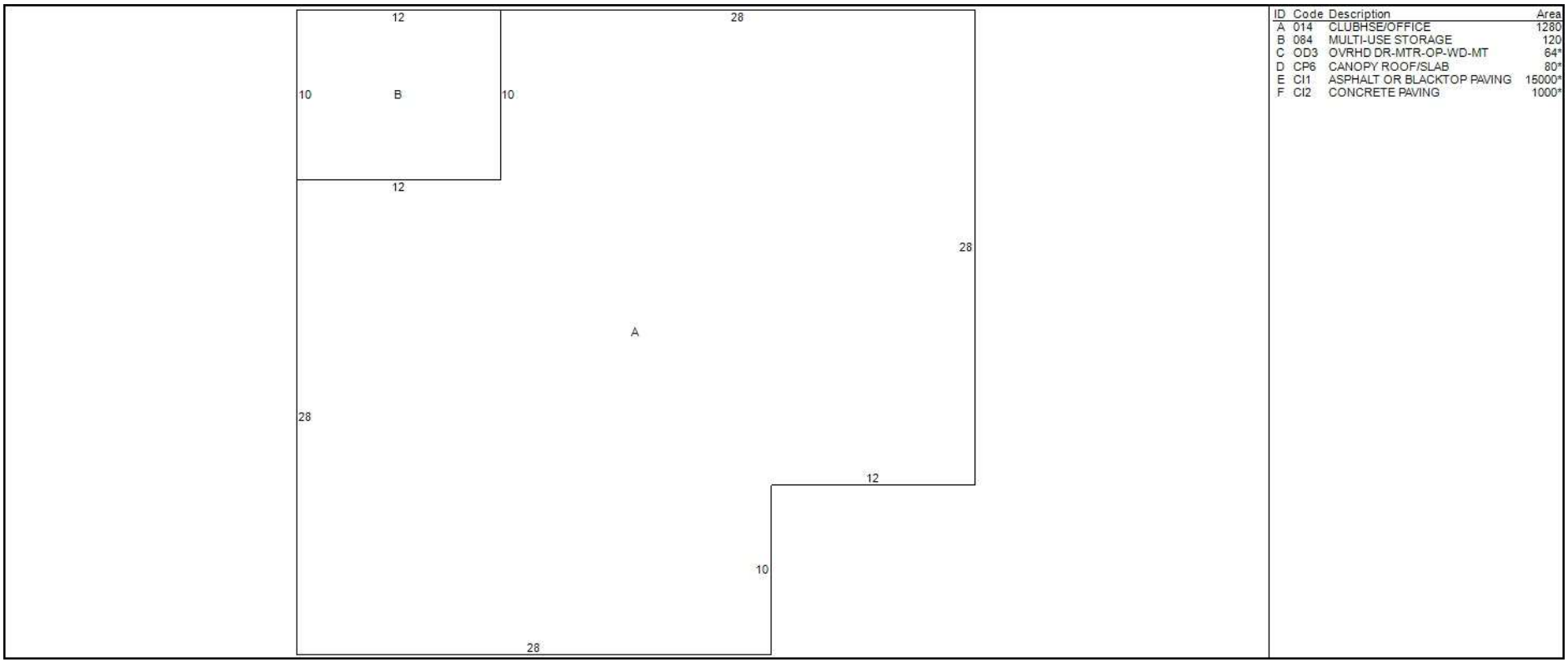
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	2021			1	15,000	C	A	41,890
2	Conc Pave	2018			1	1,000	C	A	5,560

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 133-17.17-6.01	Class: 502	Card: 1 of 4	Printed: May 8, 2025



ID	Code	Description	Area
A	014	CLUBHSE/OFFICE	1280
B	084	MULTI-USE STORAGE	120
C	OD3	OVRHD DR-MTR-OP-WD-MT	64*
D	CP6	CANOPY ROOF/SLAB	80*
E	CI1	ASPHALT OR BLACKTOP PAVING	15000*
F	CI2	CONCRETE PAVING	1000*

Addtional Property Photos







tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 133-17.17-6.01	Class: 502	Card: 1 of 4	Printed: May 8, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
01	A	003	Low Rise Apartment	38	41,608		26	209,664	7		0	194,988	35	106		72,341	72,341	122,647
06	S	003	Multi Use Office	0	1,280	20.00		25,600	5		0	24,320	25			6,080	6,080	18,240
24	S	003	Multi Use Storage	0	120	3.00		360	5		0	342	15			51	51	291

Apartment Detail - Building 1 of 4

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 4

Total Gross Building Area	1,400
Replace, Cost New Less Depr	217,790
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	217,790
Value per SF	155.56

Notes - Building 1 of 4

Income Summary (Includes all Building on Parcel)

Total Net Income	141,178
Capitalization Rate	0.085000
Sub total	1,660,920
Residual Land Value	
Final Income Value	1,660,920
Total Gross Rent Area	43,008
Total Gross Building Area	43,008

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 133-17.17-6.01	Class: 502	Card: 2 of 4	Printed: May 8, 2025

CURRENT OWNER

IRON BRANCH ASSOCIATES LP
GREEN STREET HOUSING LLC
17 PARKER CIR
MILLSBORO DE 19966
3417/322

GENERAL INFORMATION

Living Units	38
Neighborhood	1QC001
Alternate ID	133171700060100000
Vol / Pg	3417/322
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			115,000
Residual	AC	1.2598			43,460

Total Acres: 2.2598
Spot:
Location: 9 APT/CONDOMINIUM COMPLEX

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	158,500	158,500	158,500	0
Building	0	1,502,400	6,015,500	1,502,400	0
Total	0	1,660,900	6,174,000	1,660,900	0

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

Entrance Information

Date	ID	Entry Code	Source
10/25/23	CMP	Entrance Gained	Tenant
07/06/22	KEK	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/12/17	201703629	3,886,000	A083	Rehab Apt Blgs, Roof, Floors, Elec
11/07/89	8156-1	8,780	D010	Remodeling-Millsboro

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/12/17	2,360,000			4736/261	Deed	

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 133-17.17-6.01	Class: 502	Card: 2 of 4	Printed: May 8, 2025

Building Information

Year Built/Eff Year	2018 /
Building #	1
Structure Type	Apartment Garden
Identical Units	1
Total Units	4
Grade	C+
# Covered Parking	
# Uncovered Parking	
DBA	THE VILLAGES AT IRON BRANCH

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Sprinkler Sys Wet		4,424	1		1							

Interior/Exterior Information

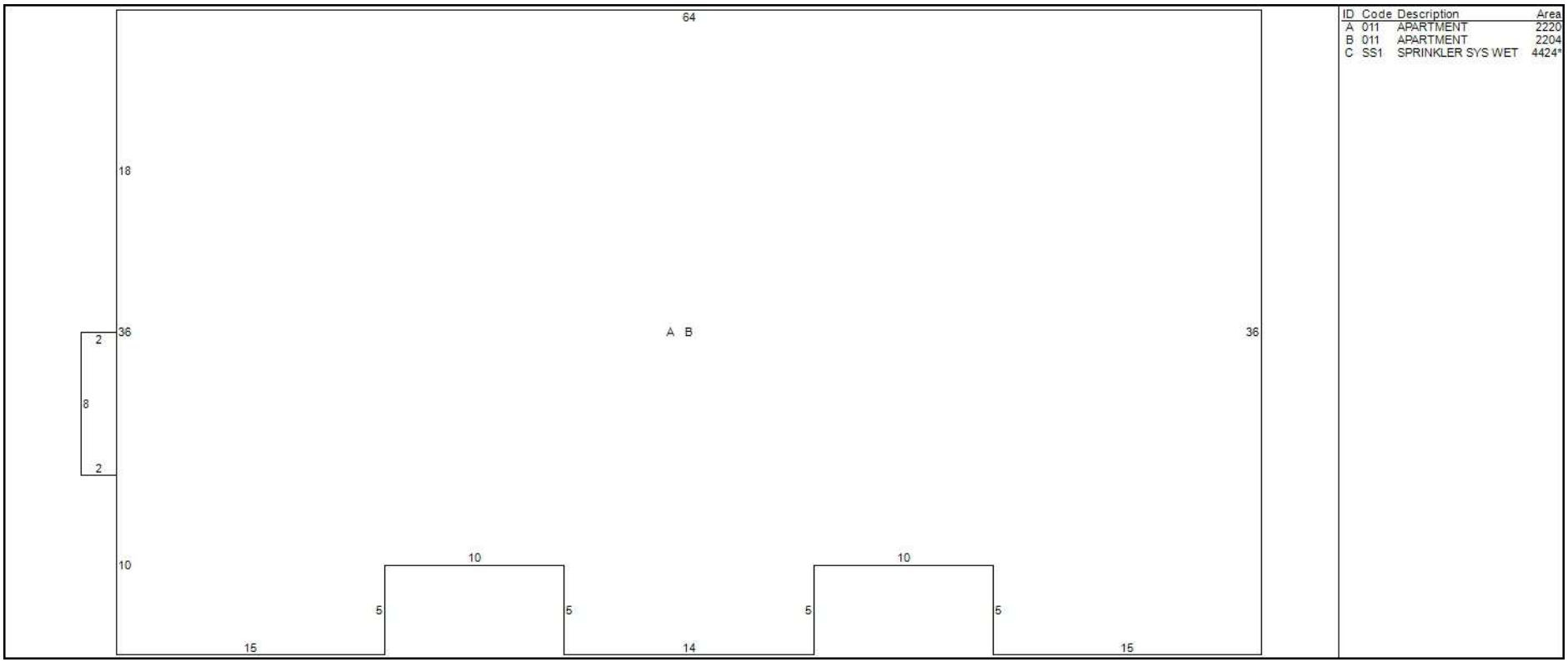
Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	2,220	224	Apartment	8	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3
2	02	02	100	2,204	220	Apartment	8	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	2,220	Apartment	82	100	267,030
2	2,204	Apartment	82	100	243,180

Outbuilding Data

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



ID	Code	Description	Area
A	011	APARTMENT	2220
B	011	APARTMENT	2204
C	SS1	SPRINKLER SYS WET	4424*

Addtional Property Photos





tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 133-17.17-6.01	Class: 502	Card: 2 of 4	Printed: May 8, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
01	A	003	Low Rise Apartment	38	41,608		26	209,664	7		0	194,988	35	106		72,341	72,341	122,647
06	S	003	Multi Use Office	0	1,280	20.00		25,600	5		0	24,320	25			6,080	6,080	18,240
24	S	003	Multi Use Storage	0	120	3.00		360	5		0	342	15			51	51	291

Apartment Detail - Building 2 of 4

Line	Use Type		Per Bldg	Beds	Baths	Units	Rent	Income
1	011	Apartment	2	1	1 \0	2	16,800	33,600
2	011	Apartment	1	2	1 \0	1	19,200	19,200
3	011	Apartment	1	3	2 \0	1	24,000	24,000

Building Cost Detail - Building 2 of 4

Total Gross Building Area	4,424
Replace, Cost New Less Depr	609,770
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	609,770
Value per SF	137.83

Notes - Building 2 of 4

Income Summary (Includes all Building on Parcel)

Total Net Income	141,178
Capitalization Rate	0.085000
Sub total	1,660,920
Residual Land Value	
Final Income Value	1,660,920
Total Gross Rent Area	43,008
Total Gross Building Area	43,008

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 133-17.17-6.01	Class: 502	Card: 3 of 4	Printed: May 8, 2025

CURRENT OWNER

IRON BRANCH ASSOCIATES LP
GREEN STREET HOUSING LLC
17 PARKER CIR
MILLSBORO DE 19966
3417/322

GENERAL INFORMATION

Living Units	38
Neighborhood	1QC001
Alternate ID	133171700060100000
Vol / Pg	3417/322
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			115,000
Residual	AC	1.2598			43,460

Total Acres: 2.2598
Spot:
Location: 9 APT/CONDOMINIUM COMPLEX

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	158,500	158,500	158,500	0
Building	0	1,502,400	6,015,500	1,502,400	0
Total	0	1,660,900	6,174,000	1,660,900	0

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

Entrance Information

Date	ID	Entry Code	Source
10/25/23	CMP	Entrance Gained	Tenant
07/06/22	KEK	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/12/17	201703629	3,886,000	A083	Rehab Apt Blgs, Roof, Floors, Elec
11/07/89	8156-1	8,780	D010	Remodeling-Millsboro

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/12/17	2,360,000			4736/261	Deed	

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 133-17.17-6.01	Class: 502	Card: 3 of 4	Printed: May 8, 2025

Building Information

Year Built/Eff Year	2018 /
Building #	2
Structure Type	Apartment Garden
Identical Units	4
Total Units	8
Grade	C+
# Covered Parking	
# Uncovered Parking	
DBA	THE VILLAGES AT IRON BRANCH

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Sprinkler Sys Wet		8,840	1		1							

Interior/Exterior Information

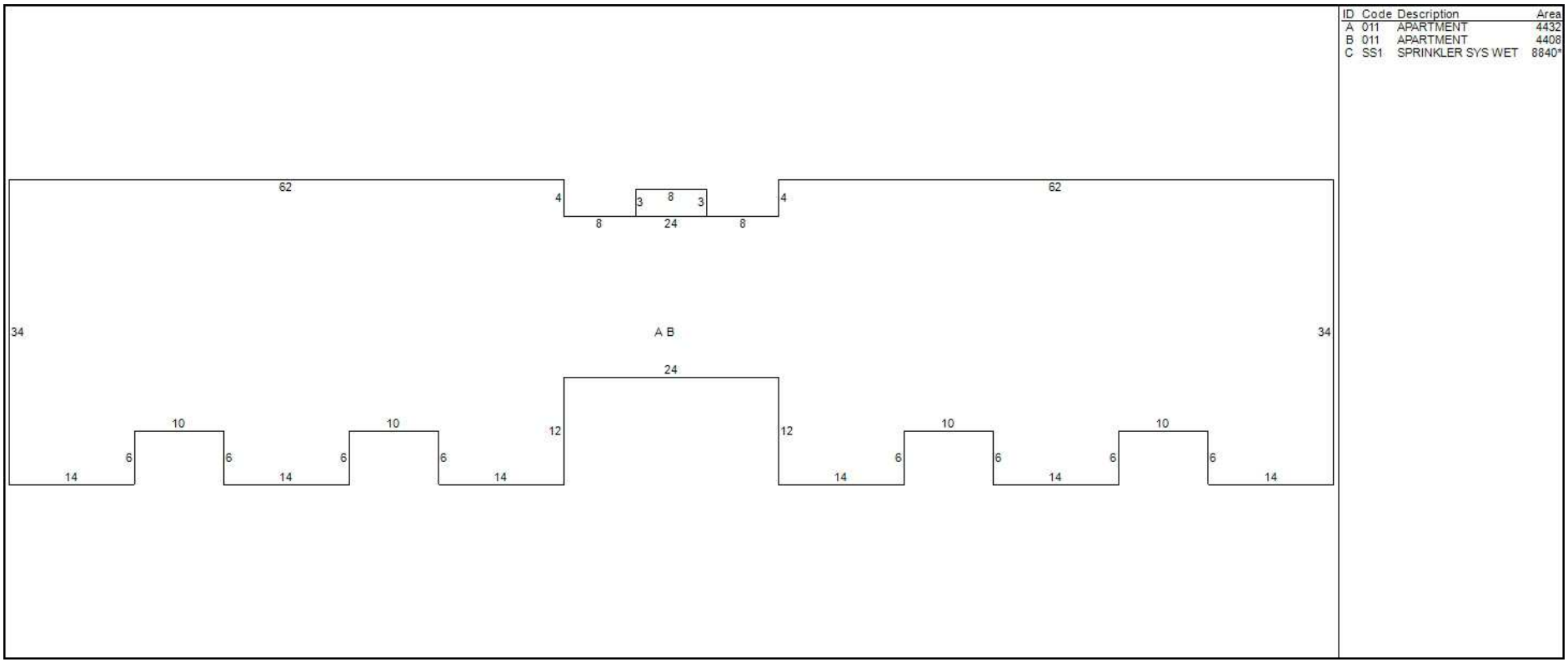
Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	4,432	450	Apartment	8	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3
2	02	02	100	4,408	444	Apartment	8	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	4,432	Apartment	82	100	533,400
2	4,408	Apartment	82	100	486,790

Outbuilding Data

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



ID	Code	Description	Area
A	011	APARTMENT	4432
B	011	APARTMENT	4408
C	SS1	SPRINKLER SYS WET	8840*

Addtional Property Photos



tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 133-17.17-6.01	Class: 502	Card: 3 of 4	Printed: May 8, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
01	A	003	Low Rise Apartment	38	41,608		26	209,664	7		0	194,988	35	106		72,341	72,341	122,647
06	S	003	Multi Use Office	0	1,280	20.00		25,600	5		0	24,320	25			6,080	6,080	18,240
24	S	003	Multi Use Storage	0	120	3.00		360	5		0	342	15			51	51	291

Apartment Detail - Building 3 of 4

Line	Use Type		Per Bldg	Beds	Baths	Units	Rent	Income
1	011	Apartment	4	2	1 \0	16	19,200	307,200
2	011	Apartment	4	3	2 \0	16	24,000	384,000

Building Cost Detail - Building 3 of 4

Total Gross Building Area	35,360
Replace, Cost New Less Depr	1,219,250
Percent Complete	100
Number of Identical Units	4
Economic Condition Factor	
Final Building Value	4,877,000
Value per SF	137.92

Notes - Building 3 of 4

Income Summary (Includes all Building on Parcel)

Total Net Income	141,178
Capitalization Rate	0.085000
Sub total	1,660,920
Residual Land Value	
Final Income Value	1,660,920
Total Gross Rent Area	43,008
Total Gross Building Area	43,008

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 133-17.17-6.01	Class: 502	Card: 4 of 4	Printed: May 8, 2025

CURRENT OWNER

IRON BRANCH ASSOCIATES LP
GREEN STREET HOUSING LLC
17 PARKER CIR
MILLSBORO DE 19966
3417/322

GENERAL INFORMATION

Living Units	38
Neighborhood	1QC001
Alternate ID	133171700060100000
Vol / Pg	3417/322
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			115,000
Residual	AC	1.2598			43,460

Total Acres: 2.2598
Spot:
Location: 9 APT/CONDOMINIUM COMPLEX

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	158,500	158,500	158,500	0
Building	0	1,502,400	6,015,500	1,502,400	0
Total	0	1,660,900	6,174,000	1,660,900	0

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

Entrance Information

Date	ID	Entry Code	Source
10/25/23	CMP	Entrance Gained	Tenant
07/06/22	KEK	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/12/17	201703629	3,886,000	A083	Rehab Apt Blgs, Roof, Floors, Elec
11/07/89	8156-1	8,780	D010	Remodeling-Millsboro

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/12/17	2,360,000			4736/261	Deed	

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 133-17.17-6.01	Class: 502	Card: 4 of 4	Printed: May 8, 2025

Building Information

Year Built/Eff Year	2018 /
Building #	4
Structure Type	Apartment Garden
Identical Units	1
Total Units	2
Grade	C+
# Covered Parking	
# Uncovered Parking	
DBA	THE VILLAGES AT IRON BRANCH

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Sprinkler Sys Wet		1,824	1		1							

Interior/Exterior Information

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	928	144	Apartment	8	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3
2	02	02	100	896	136	Apartment	8	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	928	Apartment	82	100	116,770
2	896	Apartment	82	100	103,730

Outbuilding Data

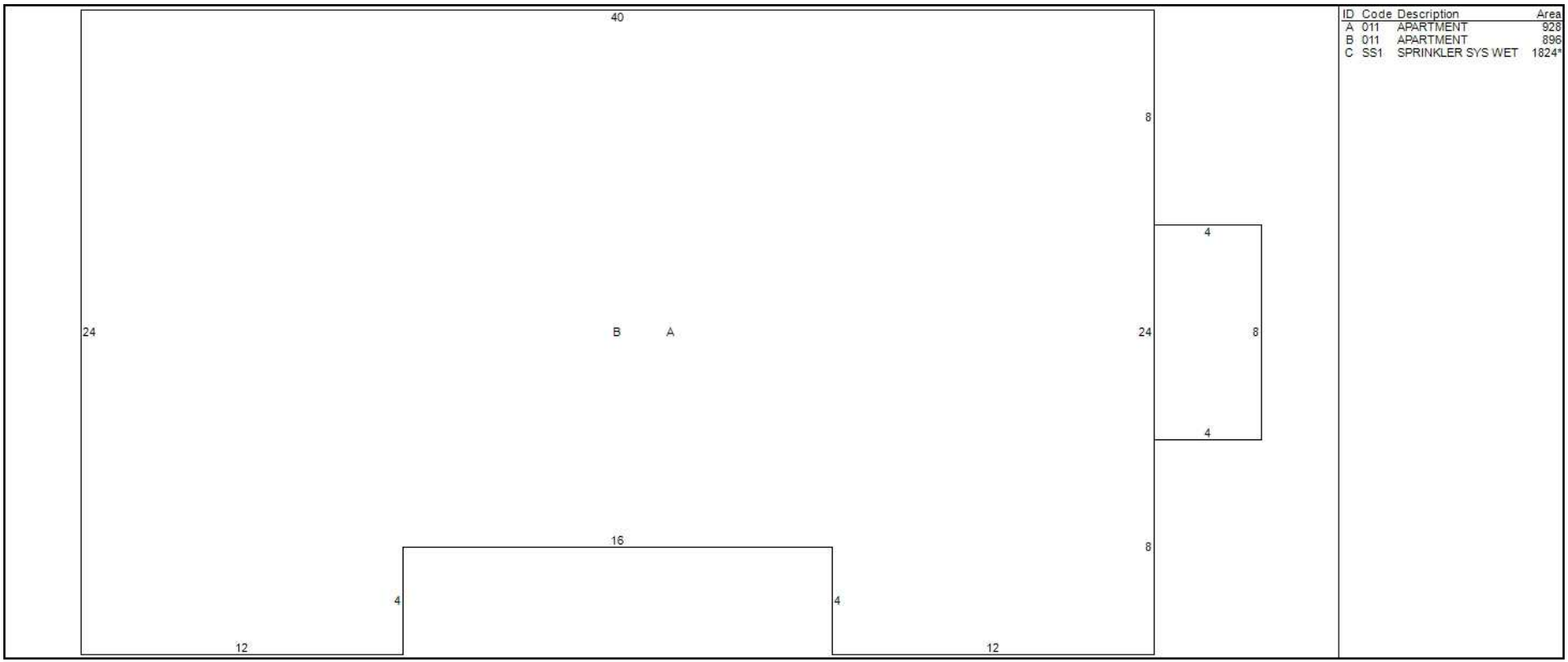
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 133-17.17-6.01	Class: 502	Card: 4 of 4	Printed: May 8, 2025



ID	Code	Description	Area
A	011	APARTMENT	928
B	011	APARTMENT	896
C	SS1	SPRINKLER SYS WET	1824*

Addtional Property Photos

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 133-17.17-6.01	Class: 502	Card: 4 of 4	Printed: May 8, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
01	A	003	Low Rise Apartment	38	41,608		26	209,664	7		0	194,988	35	106		72,341	72,341	122,647
06	S	003	Multi Use Office	0	1,280	20.00		25,600	5		0	24,320	25			6,080	6,080	18,240
24	S	003	Multi Use Storage	0	120	3.00		360	5		0	342	15			51	51	291

Apartment Detail - Building 4 of 4

Line	Use Type		Per Bldg	Beds	Baths	Units	Rent	Income
1	011	Apartment	2	2	1 \0	2	19,200	38,400

Building Cost Detail - Building 4 of 4

Total Gross Building Area	1,824
Replace, Cost New Less Depr	263,520
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	263,520
Value per SF	144.47

Notes - Building 4 of 4

Income Summary (Includes all Building on Parcel)

Total Net Income	141,178
Capitalization Rate	0.085000
Sub total	1,660,920
Residual Land Value	
Final Income Value	1,660,920
Total Gross Rent Area	43,008
Total Gross Building Area	43,008

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-3.00-369.00

Sussex County Board of Assessment VS Daniel Goodemote & Anne Houser
(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: $1,054,000 Stipulated Value: $831,100

Date: 2 May 2025

Signature of Owner or duly authorized agent: Daniel R Goodemote

Printed Name: DANIEL R GOODEMOTE

Date: 4/23/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-3.00-369.00. The adjustment reflects a change in square footage and grade that brings the assessed value to $831,100.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 34431 DEER CT	Parcel ID: 134-3.00-369.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

GOODEMOTE DANIEL R
HOUSER ANNE E
3 CASEYS WAY
OCEAN VIEW DE 19970

GENERAL INFORMATION

Living Units	1
Neighborhood	1AR045
Alternate ID	134030003690000000
Vol / Pg	4438/283
District	
Zoning	MEDIUM RESIDENTIAL
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.4512			160,500

Total Acres: .4512
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	160,500	160,500	0	160,500
Building	0	670,600	645,200	0	670,630
Total	0	831,100	805,700	0	831,130

Value Flag Market Approach
TD134DM8

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
04/21/23	KLC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/10/21	202113224	13,194	A207	(Replace Existing Fence) Install Ap
02/24/03	22646-4	21,760	D010	Inground Pool/Fence-Bay Colony L
02/24/03	22646-5	0	D010	Inground Pool/Fence-Bay Colony L
12/29/99	22646-3	0	D010	Enclose Porch/Fence-Bay Col0ny I
12/29/99	22646-2	4,750	D010	Enclose Porch/Fence-Bay Col0ny I

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/27/15	485,000			4438/283		
03/05/99	60,000					
08/12/98	60,000					
02/01/85	52,973					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 34431 DEER CT	Parcel Id: 134-3.00-369.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Contemporary	**Year Built**	1999
Story height	1.75	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

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

Fireplaces

Room Detail

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

Adjustments

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

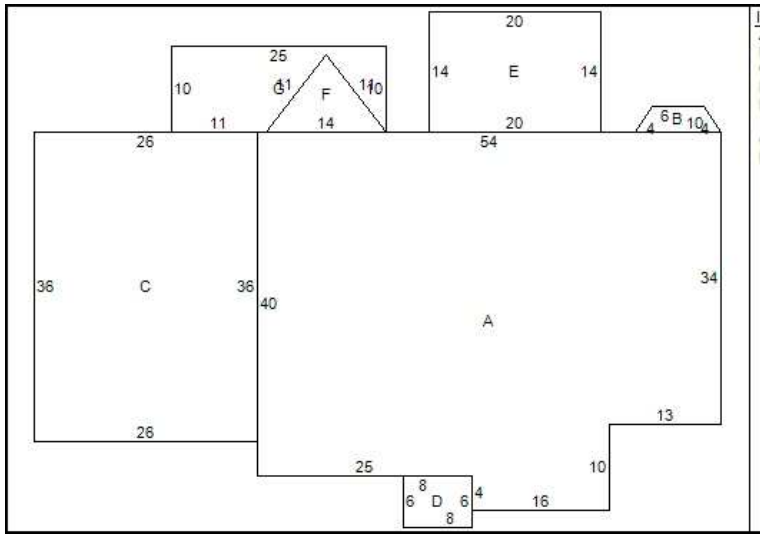
Grade & Depreciation

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

Dwelling Computations

Base Price	646,485	**% Good**	75
Plumbing	24,100	**% Good Override**	
Basement	-27,580	**Functional**	
Heating	53,630	**Economic**	
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1.07
Subtotal	696,640	**Additions**	72,700
Ground Floor Area	2,146		
Total Living Area	4,311	**Dwelling Value**	636,800

Building Notes



ID	Code	Description	Area
A		Main Building	2146
B	10	1SFR - FRAME	24
C	13/17	FRAME GARAGE/1/2 ST...	936
D	11	OPEN FRAME PORCH	48
E	11	OPEN FRAME PORCH	280
F	10	1SFR - FRAME	63
G	33	MASONRY PATIO	187
H	RP2	PREFABRICATED VINYL...	648*
I	OP1	OPEN PORCH FOR POL...	308*
J	RS2	METAL UTILITY SHED	274*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pool	x		648	1	1900	C	G	6,480
Ofp	22 x	14	308	1	1900	C	A	590
Metal Shed	x		274	1	1900	C	G	1,360

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-5.00-113.00-B

Sussex County Board of Assessment VS James & Yong-Hee Gallinaro
(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: $2,144,800 Stipulated Value: $1,640,400

Date: May 9, 2025

Signature of Owner or duly authorized agent: James J. Gallinaro

Printed Name: James J. Gallinaro

Date: 5/7/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-5.00-113.00-B. The adjustment reflects a change in grade and functional and economical depreciation that brings the assessed value to $1,640,400.

Outlook

Re: Assessment Appeal 134-5.00-113.00-B; Property Address: 39566 Admiral Road, Unit 2 West, Bethany Beach, DE 19930; Sussex County Negotiated Settlement Stipulation Form

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From Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Date Fri 5/9/2025 3:53 PM
To Jim Gallinaro <jgallinaro@aol.com>

I received your signed stipulation.

Thankyou
Dianne

From: Jim Gallinaro <jgallinaro@aol.com>
Sent: Friday, May 9, 2025 3:45 PM
To: Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Cc: Yung Gallinaro <ygallinaro@gmail.com>; Jessica Gallinaro <jessgallinaro@gmail.com>
Subject: Re: Assessment Appeal 134-5.00-113.00-B; Property Address: 39566 Admiral Road, Unit 2 West, Bethany Beach, DE 19930; Sussex County Negotiated Settlement Stipulation Form

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:

Please be advised that I am the homeowner of the above-captioned parcel and property address.

Please accept this email and the attachment as my response to your email dated 8 May, 2025.

Attached please find a duly executed Sussex County Negotiated Settlement Stipulation with reference to my consent to your reduction in the assessed value of my property.

Kindly file and process in the normal manner.

Please acknowledge receipt of this email and the attachment by return email at your earliest convenience.

If you should have any questions or require any additional information, please contact me directly.

Thank you.

Best regards,

James J. Gallinaro
Law Office of James J. Gallinaro, PLLC
6993 Sunset Court
Annandale, VA 22003

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 39566 ADMIRAL RD 2	Parcel ID: 134-5.00-113.00-B	Class: Residential - Condo	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

GALLINARO JAMES J & YUNG-HEE
GALLINARO
6993 SUNSET CT
ANNANDALE VA 22003

GENERAL INFORMATION

Living Units	1
Neighborhood	1AR122C
Alternate ID	13405000113000000B
Vol / Pg	3153/76
District	
Zoning	MEDIUM RESIDENTIAL
Class	Residential

Property Notes

COMMON LAND PCT - ESTIMATED



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0690	Location		106,800

Total Acres: .069
Spot: Location: 13 EXCEL LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	106,800	106,800	0	0
Building	0	1,533,600	1,533,600	0	0
Total	0	1,640,400	1,640,400	0	0

Value Flag Cost Approach
TD134DM16

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
04/17/23	NMJ	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 : 39566 ADMIRAL RD 2	Parcel Id: 134-5.00-113.00-B	Class: Residential - Condo	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Twin	**Year Built**	2005
Story height	3	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

Basement	Partial	**# Car Bsmt Gar**	0
FBLA Size	704	**FBLA Type**	
Rec Rm Size	x	**Rec Rm Type**	Single Family

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

Bedrooms	5	**Full Baths**	4
Family Rooms		**Half Baths**	1
Kitchens		**Extra Fixtures**	2
Total Rooms	7		
Kitchen Type		**Bath Type**	
Kitchen Remod	No	**Bath Remod**	No

Adjustments

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

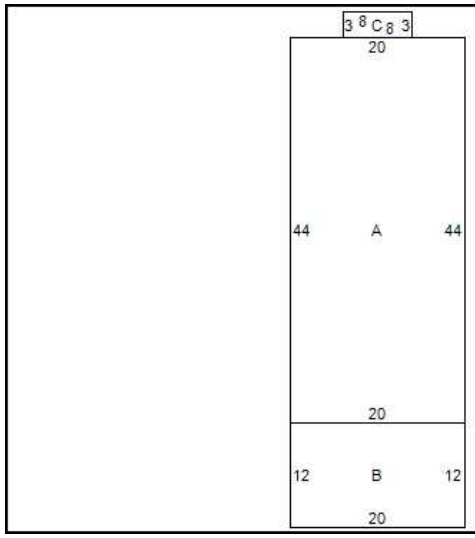
Grade & Depreciation

Grade	B-	**Market Adj**	
Condition	Average	**Functional**	95
CDU	AVERAGE	**Economic**	90
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	359,341	**% Good**	92
Plumbing	19,150	**% Good Override**	
Basement	-6,240	**Functional**	95
Heating	29,810	**Economic**	90
Attic	0	**% Complete**	100
Other Features	31,910	**C&D Factor**	
		Adj Factor	4.27
Subtotal	433,970	**Additions**	17,800
Ground Floor Area	880		
Total Living Area	2,880	**Dwelling Value**	1,533,600

Building Notes



ID	Code	Description	Area
A		Main Building	880
B	11/11/10	OPEN FRAME PORC...	240
C	31/53/53	WOOD DECK/BALCO...	24

Outbuilding Data

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

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-5.00-292.00

Sussex County Board of Assessment VS Michael Parkowski 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: $815,600 Stipulated Value: $615,300

Date: May 8, 2025

Signature of Owner or duly authorized agent: F. Michael Parkowski, Trustee

Printed Name: F. MICHAEL PARKOWSKI, TRUSTEE

Date: 5/7/25

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 134-5.00-292.00. The adjustment reflects a change in style and functional and economical depreciation that brings the assessed value to $615,300.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 117 LOUGHLIN LN	Parcel ID: 134-5.00-292.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

PARKOWSKI MICHAEL F TTEE REV TR
1442 SKEETER NECK RD
FREDERICA DE 19946

GENERAL INFORMATION

Living Units	1
Neighborhood	1AR046
Alternate ID	134050002920000000
Vol / Pg	5846/188
District	
Zoning	MEDIUM RESIDENTIAL
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2390	Waterfront - Ca		454,190

Total Acres: .239
Spot: Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	454,200	454,200	0	454,200
Building	0	161,100	161,100	0	546,660
Total	0	615,300	615,300	0	1,000,860

Value Flag Cost Approach
TD134DM9

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
03/22/23	BJJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/10/00	23065-3	5,000	D010	Enclose Under House-Bayside Hai
04/23/99	23065-2	9,945	D010	Additions-Bayside Hamletlot 28
04/26/85	23065-1	50,000	D010	Dwelling-Bayside Hamlet Lot 28

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/27/23			Invalid Sale - Tyler	5846/188	Deed	PARKOWSKI MICHAEL F TTEE REV TR
01/26/23			Invalid Sale - Tyler	5846/38	Deed	PARKOWSKI F MICHAEL
01/17/23			Invalid Sale - Tyler	5840/344	Deed	PARKOWSKI MICHAEL D

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 117 LOUGHLIN LN	Parcel Id: 134-5.00-292.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

Dwelling Information

Style	Manufactured - Dbl Wide	**Year Built**	1982
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

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

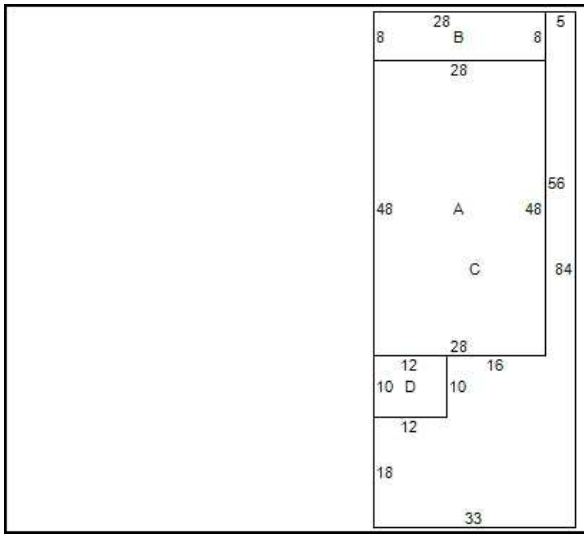
Grade & Depreciation

Grade	C+	**Market Adj**	
Condition	Average	**Functional**	85
CDU	AVERAGE	**Economic**	82
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	139,301	**% Good**	80
Plumbing	5,670	**% Good Override**	
Basement	0	**Functional**	85
Heating	10,560	**Economic**	82
Attic	0	**% Complete**	100
Other Features	2,840	**C&D Factor**	
		Adj Factor	1.5
Subtotal	158,370	**Additions**	14,100
Ground Floor Area	1,344		
Total Living Area	1,344	**Dwelling Value**	153,600

Building Notes



ID	Code	Description	Area
A		Main Building	1344
B	11/31	OPEN FRAME PORCH/W...	224
C	31	WOOD DECK	1084
D	11	OPEN FRAME PORCH	120
E	BK1	BULKHEAD	35*
F	BD1	BOAT DOCK (WOOD TRIM)	200*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Bulkhead	1 x	35	35	1	1993	C	A	2,960
Boat Dock	5 x	40	200	1	2000	C	A	4,560

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-5.00-487.00

Sussex County Board of Assessment VS Thomas & Cheryl Winter
(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: $1,778,800 Stipulated Value: $1,396,100

Date: 5/8/25

Signature of Owner or duly authorized agent:

Printed Name: Thomas Winter

Date: 5/7/25

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 134-5.00-487.00. The adjustment reflects a change in the land influence factor, grade, square footage and approach that brings the assessed value to $1,396,100.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 39301 NATURES WAY	Parcel ID: 134-5.00-487.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

WINTER THOMAS E TRUSTEE
CHERYL J WINTER TRUSTEE
619 OAK FARM CT
LUTHERVILLE MD 21093

GENERAL INFORMATION

Living Units	1
Neighborhood	1AR056
Alternate ID	134050004870000000
Vol / Pg	4099/331
District	
Zoning	MEDIUM RESIDENTIAL
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2498	Waterfront - Ca	-7	1,098,040

Total Acres: .2498
Spot: Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,098,000	1,098,000	0	1,098,000
Building	0	298,100	298,100	0	619,760
Total	0	1,396,100	1,396,100	0	1,717,760

Value Flag Cost Approach
TD134DM9

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
05/03/23	DHL	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/07/19	201901465	84,726	A108	Adding 2 Bathrooms 5 X 8, 5 X 8 &
04/19/06	23235-2	32,000	D010	Repair Fire Damage-Zacharias Co
10/20/98	23235-1	128,556	D010	Dwellingw/Additions-Zacharias Co

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/16/06	1,270,000			4099/331		
10/24/03	1,150,000					
06/04/99	470,000					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 39301 NATURES WAY	Parcel Id: 134-5.00-487.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

Dwelling Information

Style	Conventional	**Year Built**	1999
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Frame	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

Bedrooms	5	**Full Baths**	4
Family Rooms		**Half Baths**	1
Kitchens		**Extra Fixtures**	2
Total Rooms	7		
Kitchen Type		**Bath Type**	
Kitchen Remod	No	**Bath Remod**	No

Adjustments

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

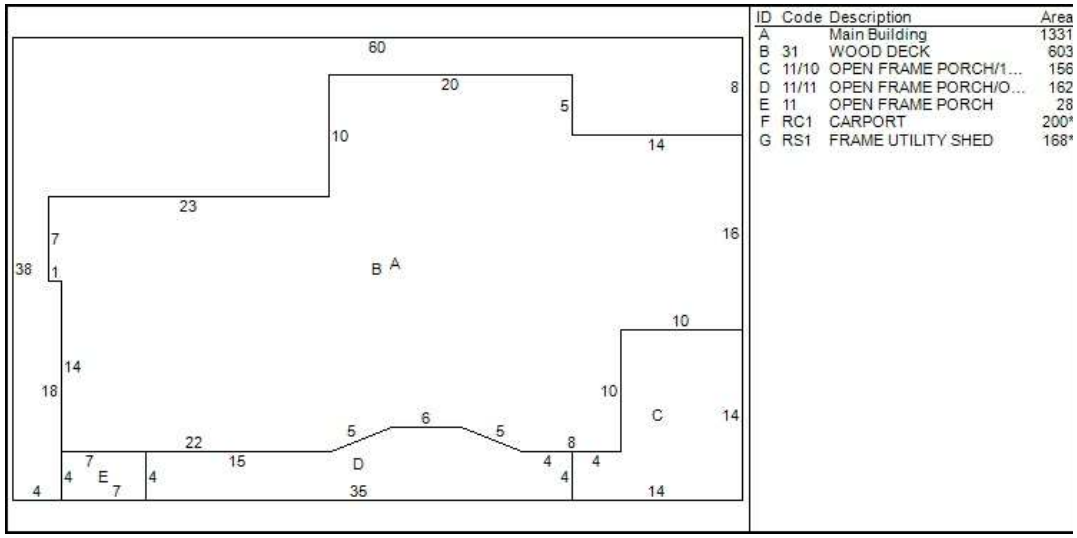
Grade & Depreciation

Grade	B-	**Market Adj**	
Condition	Average	**Functional**	
CDU	AVERAGE	**Economic**	80
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	343,801	**% Good**	89
Plumbing	19,150	**% Good Override**	
Basement	-30,120	**Functional**	
Heating	28,520	**Economic**	80
Attic	0	**% Complete**	100
Other Features	308	**C&D Factor**	
		Adj Factor	1.045
Subtotal	361,660	**Additions**	19,700
Ground Floor Area	1,331		
Total Living Area	2,750	**Dwelling Value**	289,700

Building Notes



ID	Code	Description	Area
A		Main Building	1331
B	31	WOOD DECK	603
C	11/10	OPEN FRAME PORCH/1...	156
D	11/11	OPEN FRAME PORCH/O...	162
E	11	OPEN FRAME PORCH	28
F	RC1	CARPORT	200*
G	RS1	FRAME UTILITY SHED	168*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Carport	10 x	20	200	2	2021	C	A	5,660
Frame Shed	14 x	12	168	1	2021	C	A	2,750

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-9.00-439.00

Sussex County Board of Assessment VS Raymond & Marilin Wockley For Life
(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: $2,645,900 Stipulated Value: $1,628,900

Date: 8 May 2025

Signature of Owner or duly authorized agent:

Printed Name: Raymond C. Wockley

Date: 5/6/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-9.00-439.00. The adjustment reflects a change in location factor, economic depreciation, grade and square footage that brings the assessed value to $1,629,900.

Outlook

Negotiated Settlement Stipulation for 134-9.00-439.00

From Raymond (Ray) C. Wockley <wockley6@mindspring.com>
Date Thu 5/8/2025 10:20 PM
To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Cc wockley6@GMail.com <wockley6@GMail.com>

11 attachments (2 MB)

Attachment information; Attachment information; Attachment information; Attachment information; Wockley Appeal Adjustment, 5-6-2025. WPM$8MVC, agreed to 5-8-2025 - 001.pdf; Attachment information; Sussex Co Real Estate Tax Appraisal, final 12 pt - 002.pdf; Attachment information; RCW - Ray W. signature - 001.jpg; Grandpa, hell in a handbasket - 001.jpg; RCW - Ray W. signature - 001.jpg;

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Ms Ruscavage

I would be a feeble and stupid 83 year old, if I did not accept Mr. Keeler's offer. The accepted offer is attached with a date of 8 May 2025.

But can you believe, I commiserated over the offer. Not over the offer, but the loss of my day in court.

Attached is a letter to the editor which I wrote about the Delaware/Sussex County mass reassessment by Tyler Technologies, Inc. doing business as Tyler Technology. I could not get any of the print or radio media, or elected officials to even discuss the issue.

I know the stated number who decided to appeal the reassessment is small. But even for me, the issue is hard to wrap my head around it. My fear is the mass of real estate tax payers will be able to wrap their head around it when they get the tax bill in July.

The Sussex County position that 1/3 will pay less, 1/3 will pay the same and 1/3 will pay a higher tax bill would be great, but what if this not the final situation. Citizens don't necessarily understand reassessment, but they do understand money.

I will digress for a moment, the Wockley Family Beach House has never been rented, it is a place where the family members commune with each other, water battles with Blasters and balloons are held on the porches, and Nerf battles are held in the loft. We deeded the property to our son and daughter in hope the property would remain in the family for many generations.



"This is my grandpa. He's going to explain why this country is going to hell in a handbasket."

--

Raymond (Ray) Wockley
3 Edisto Court, Ocean View, DE 19970-3247
31013 Heather Lane, Bethany Dunes (No USPS Mail)
301.922.3960 Cell RCW
wockley6@mindspring.com e-Mail RCW
wockley6@GMail.com e-Mail RCW (large attachments)

Gmail Raymond Wockley <wockley6@gmail.com>

Letter to the Editor - Tyler Technologies and the AI Cloak of Darkness

1 message

Raymond (Ray) C. Wockley <wockley6@mindspring.com> Thu, Jan 30, 2025 at 8:44 PM
To: ViewPoints@capegazette.com
Cc: wockley6@gmail.com

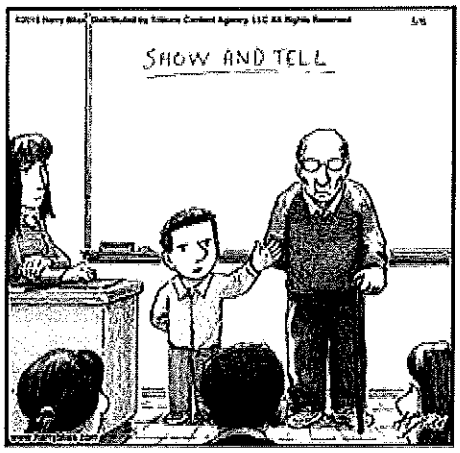
Editorial Staff,

Attached is a Letter to the Editor I produced, which hopefully the Cape Gazette will publish...

I don't believe the property owners and elected politicians have an adequate knowledge of what is going on with this mass appraisal Cloak of AI Darkness...

Yes, the upper tier of property owners will pay more in real estate taxes, but as with income taxes, this group is minuscule compared to the mass of real property owners. It is the mass who will do the heavy lifting...

Ray W.



"This is my grandpa. He's going to explain why this country is going to hell in a handbasket."

--
Raymond (Ray) Wockley
3 Edisto Court, Ocean View, DE 19970-3247
31013 Heather Lane, Bethany Dunes (No USPS Mail)
301.922.3960 Cell RCW
wockley6@mindspring.com e-Mail RCW
wockley6@GMail.com e-Mail RCW (large attachments)

The following section of this message contains a file attachment

Tyler Technologies and the AI Cloak of Darkness

I read for content the following Cape Gazette Letters to the Editor from Larry Shaw ("Tyler Technologies using flawed method", 7 January 2025); Alan Roth ("Assessment hearings an absurd joke", 10 January 2025); and Wyn Achenbaum ("Reassessment: valuing land and buildings", 17 January 2025) with a smile on my face. I have represented owners and provided input into numerous real estate tax hearings in Maryland and their comments are typical. Just look at Maryland now, the governor is looking to a raise in property values to offset the budget deficit.

To give creedist to this Letter to the Editor, I am a retired US Army Infantry Officer, a former owner of two (2) liquidated real estate businesses and current owner of two (2) residential properties in Sussex County. The first real estate company dealt with investments in problem properties and the second company dealt in paperwork (appraisals, client delineated investigations reports/recommendations, real estate tax appeals and approved testimony in Maryland and Federal courts). I retired from my real estate business almost two (2) decades ago. The properties I own are a North Bethany summer home, we built in 1984 and the second a 2005 Ocean View winter quarters home.

I received and responded (5 May 2023) to the Tyler Technology request on the North Bethany Summer home "Building Information" with corrections/additions and attended (17 December 2024) the "Residential In-Person Informal" meeting. The "Building Information" form I responded to, none of the updated data had been put into the Tyler Technology data system. If I had not attended the December meeting, I would never have known, until it was too late, that the corrections had not been inserted into the Artificial Intelligence (AI) data system. If this happened to me, I wonder how many, who did not attend their meeting, had their needed corrections/additions overlooked or not noted by the on site Subject Property data collector.

If I used the allowable time (10:15 to 10:30 AM) and available information provided by my contact "Karen" as the basis for an appraisal to be presented to a typical court proceeding, I am not sure who would escort me from the court room first. I think it would be the client with a smile on the judge's face. Tyler Technology in my humble opinion is operating behind a Cloak of AI Darkness. Think about it, how do you contest an appraisal, any appraisal, without an understanding of the appraisal process and the dollar value assigned separately for the LAND and IMPROVEMENTS. In this case of Sussex County "mass real estate appraisal," one must understand: (1) the software program logic and assumptions, and the basic data used to compare the Subject Property to determine a value certain. The only thing I am certain of with Tyler Technology is a frontal picture is taken and exterior measurements, if allowed, made of improvements of older properties. In my case the site investigator did know the simple difference between a gable or hip roof. A sign, for me, of minimal data collection training.

To understand the Cloak of AI Darkness and Tyler Technologies (I assume Doing Business As company for Tyler Technologies, Inc) with a minimal search of the available data from WIKIPEDIA The Free Encyclopedia . The following are extracts from WikipediA and should not be construed as a though investigation of Tyler Technologies or Tyler Technologies, Inc.

"Tyler Technologies, Inc., based in Plano, Texas, is a provider of software to the United States public sector."

"In 1970, the company changed its name to Tyler Corporation. Tyler Corporation entered the government software market in 1998. Tyler Corporation changed its name to Tyler Technologies in 1999."
"Media Kit" (PDF). Tyler Technologies.

"Products
The company's public sector software includes eight categories: appraisal and tax software and services, integrated software for courts and justice agencies,.."

"In November 2016 Washington County, Pennsylvania, paid Tyler Technologies $1.6 million over their original contract amount of $6.96 million, including paying Tyler Technologies personnel to testify as expert witnesses in county court responding to property owners' complaints."
Extra costs associated with Washington County reassessment: $1.6 million". Associated Press. 29 November 2016. Wikidata Q119864294.

My hope for the Sussex County real estate appraisal process for tax purposes is, which in my personal opinion is flawed and completed behind a Cloak (AI computer) of Darkness, that the Sussex County Council delay implementation until a certain number (say 75%) of the formal appeals are completed before the Sussex County Assessment Office. I agree with Mr. Shaw, the Tyler Technologies appraisal process is flawed. The Sussex County leadership endorsement of Tyler Technologies real estate values for tax purposes is a disservice to the property owner citizenry.

But, no matter what, I have already ordered a sound suppressor system (to old to be put up with loud screams) and unlimited supply of ice from G&E for my adult beverages...

THERE HAS TO BE A BETTER WAY...

Raymond C. Wockley
3 Edisto Court, Ocean View, DE 19970-3247 (Winter Quarters)
31013 Heather Lane, Bethany Dunes (Beach House)
301.922.3960 RCW Cell Phone
wockley6@mindspring.com RCW e-Mail

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 31013 HEATHER LN	Parcel ID: 134-9.00-439.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

WOCKLEY RAYMOND C MARILYN H
FOR LIFE BRYAN GRANGER
3 EDIRTO COURT
OCEAN VIEW DE 19970

GENERAL INFORMATION

Living Units	1
Neighborhood	1AR055
Alternate ID	134090004390000000
Vol / Pg	4476/338
District	
Zoning	MEDIUM RESIDENTIAL
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2324	Location		1,397,280

Total Acres: .2324
Spot: Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,397,300	1,397,300	0	1,397,300
Building	0	232,600	232,600	0	507,750
Total	0	1,629,900	1,629,900	0	1,905,050

Value Flag Cost Approach
TD134DM10

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
05/08/24	JXL	Data Mailer Change	Owner
04/13/23	EBC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/08/83	25555-1	0	D010	Renew Permit 65193-Bethany Dun

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 31013 HEATHER LN	Parcel Id: 134-9.00-439.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Contemporary	**Year Built**	1984
Story height	1.25	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Frame	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central No Ac	**Stacks**	
Fuel Type	Propane	**Openings**	
System Type	Forced Warm Air	**Pre-Fab**	1

Fireplaces

Room Detail

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

Adjustments

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

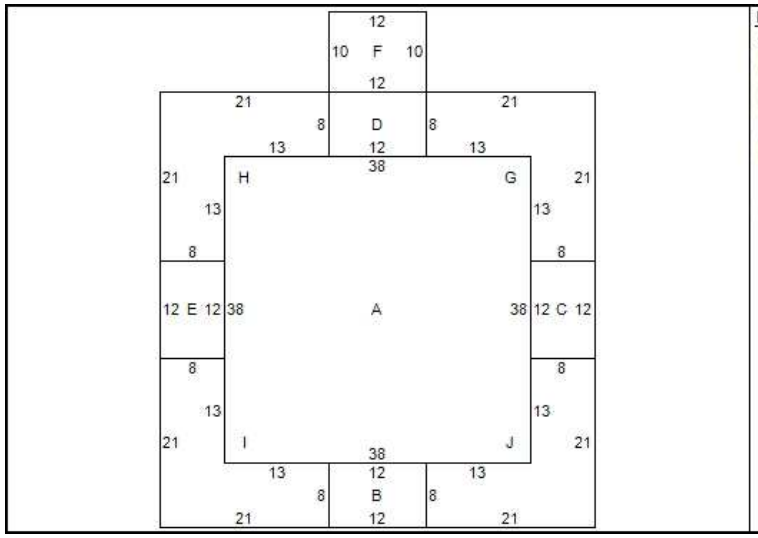
Grade & Depreciation

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

Dwelling Computations

Base Price	285,870	**% Good**	81
Plumbing	8,030	**% Good Override**	
Basement	-29,220	**Functional**	
Heating	0	**Economic**	70
Attic	0	**% Complete**	100
Other Features	1,550	**C&D Factor**	
		Adj Factor	1.3
Subtotal	266,230	**Additions**	27,200
Ground Floor Area	1,444		
Total Living Area	1,805	**Dwelling Value**	231,600

Building Notes



ID	Code	Description	Area
A		Main Building	1444
B	11/11	OPEN FRAME PORCH/O...	96
C	11/11	OPEN FRAME PORCH/O...	96
D	11/11	OPEN FRAME PORCH/O...	96
E	11/11	OPEN FRAME PORCH/O...	96
F	31	WOOD DECK	120
G	11	OPEN FRAME PORCH	272
H	11	OPEN FRAME PORCH	272
I	11	OPEN FRAME PORCH	272
J	11	OPEN FRAME PORCH	272
K	RS1	FRAME UTILITY SHED	72*
L	WD1	WOOD DECK	78*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	8 x 9		72	1	1984	C	A	300
Wood Deck	13 x 6		78	1	1984	C	A	730

Condominium / Mobile Home Information

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

Melisa Anne Hollis

From: Peggy Holt <odie1760@gmail.com>
Sent: Monday, May 5, 2025 8:54 AM
To: Melisa Anne Hollis
Cc: peggy.holt@ioausa.com
Subject: Sussex County Tax ID # 134-11.00-823.00
Attachments: SL 134-11.00-823.00.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.

Hi Melisa,

Thank you for your email. I tried to "add text to & sign" the negotiated settlement stipulation letter but for some reason, it was not working out well. So, instead, please accept this email as my acceptance of the revised value of $293,100. I'd like to thank the County for working with me on this matter.

Hope you have a great week.

Sincerely,
Peggy Holt
302 381 6259 cell
peggy.holt@ioausa.com
Tax ID 134-11.00-823.00

On Thu, May 1, 2025 at 1:51 PM Melisa Anne Hollis <melisa.hollis@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 pursue the value further. Please respond with your intentions no later than May 5, 2025. After that date, we will assume you have accepted the new value.
>
> *Melisa Hollis*
>
> Assessment Support Coordinator
>
> Sussex County Government
>
> Assessment | Sussex County
>
> 2 The Circle
>
> Po Box 589

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 32222 ROXANA RD	Parcel ID: 134-11.00-823.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

HOLT PEGGY MAY TTEE
REV TR
32222 ROXANA RD
OCEAN VIEW DE 19970

GENERAL INFORMATION

Living Units	1
Neighborhood	1AR060
Alternate ID	134110008230000000
Vol / Pg	4879/241
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			98,800
Residual	AC	1.8400			41,860

Total Acres: 2.84
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	140,700	140,700	0	140,700
Building	0	211,400	234,200	0	211,370
Total	0	352,100	374,900	0	352,070

Value Flag Market Approach
TD134DM3

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
02/23/23	JCL	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/08/13	201301165	0		Var Fr Minimum Lot Width Require
08/06/04	10937-1	77,256	D010	Dwelling W/Additions-W/Rd 17

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/01/18				4879/241	Deed	HOLT PEGGY MAY TTEE

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 32222 ROXANA RD	Parcel Id: 134-11.00-823.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

Dwelling Information

Style	Ranch	**Year Built**	2004
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

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

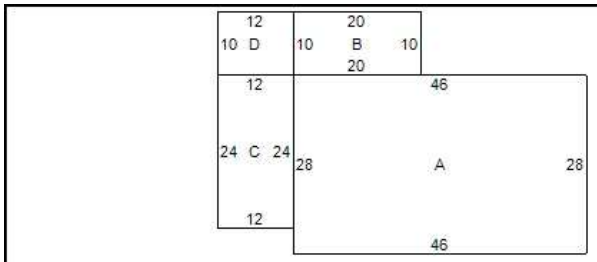
Grade & Depreciation

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

Dwelling Computations

Base Price	217,580	**% Good**	91
Plumbing	6,700	**% Good Override**	
Basement	-12,070	**Functional**	
Heating	18,050	**Economic**	
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1.04475
Subtotal	230,260	**Additions**	14,200
Ground Floor Area	1,288		
Total Living Area	1,288	**Dwelling Value**	233,800

Building Notes



ID	Code	Description	Area
A		Main Building	1288
B	11	OPEN FRAME PORCH	200
C	13	FRAME GARAGE	288
D	33	MASONRY PATIO	120
E	RS1	FRAME UTILITY SHED	80*

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

134-1200-2719

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-12.00-2719.00

Sussex County Board of Assessment VS Lawrence & Hope Coggins
(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: $880,300 Stipulated Value: $700,300

Date: MAY 7, 2025

Signature of Owner or duly authorized agent: Lawrence A. Coggins Jr.

Printed Name: LAWRENCE A. COGGINS, JR.

Date: 5/5/25

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 134-12.00-2719.00. The adjustment reflects a change in location factor, story height, grade and economic depreciation that brings the assessed value to $700,300.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 31860 CREEK SHORE CT	Parcel ID: 134-12.00-2719.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

COGGINS LAWRENCE A JR
HOPE E COGGINS
31860 CREEK SHORE CT LOT
OCEAN VIEW DE 19970

GENERAL INFORMATION

Living Units	1
Neighborhood	1AR064
Alternate ID	134120027190000000
Vol / Pg	3590/75
District	
Zoning	MEDIUM RESIDENTIAL
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2791	Waterview - C		174,980

Total Acres: .2791
Spot: Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	175,000	175,000	0	175,000
Building	0	525,300	525,300	0	477,130
Total	0	700,300	700,300	0	652,130

Value Flag Cost Approach
TD134DM4

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
03/03/23	GRS	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/08/08	12249-1	160,241	D010	Dwelling W/Add-Inlet @ Pine Grov

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/24/08	544,890			3590/75		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 31860 CREEK SHORE CT	Parcel Id: 134-12.00-2719.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Cape Cod	**Year Built**	2008
Story height	1.25	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

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

Fireplaces

Room Detail

Bedrooms	3	**Full Baths**	3
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**	

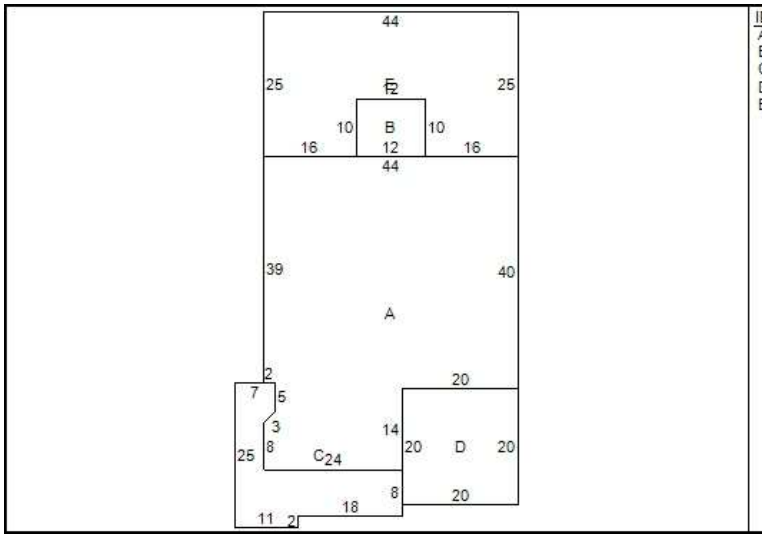
Grade & Depreciation

Grade	B	**Market Adj**	
Condition	Average	**Functional**	
CDU	AVERAGE	**Economic**	93
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	446,062	**% Good**	93
Plumbing	9,240	**% Good Override**	
Basement	-20,620	**Functional**	
Heating	37,000	**Economic**	93
Attic	0	**% Complete**	100
Other Features	1,780	**C&D Factor**	
		Adj Factor	1.15
Subtotal	473,460	**Additions**	47,300
Ground Floor Area	2,084		
Total Living Area	2,925	**Dwelling Value**	525,300

Building Notes



ID	Code	Description	Area
A		Main Building	2084
B	10	1SFR - FRAME	120
C	11	OPEN FRAME PORCH	341
D	13/17	FRAME GARAGE/1/2 ST...	400
E	34	STONE/TILE PATIO	980

Outbuilding Data

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

Condominium / Mobile Home Information

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

Outlook

Re: Assessment Appeal 134-13.15-190.00

From Rissa Miller <rissamiller02@gmail.com>
Date Thu 5/8/2025 8:43 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 Dianne,
I am traveling in Europe and just saw this email with the adjustment. I am unable to print, sign and scan the document. However, through this response I do approve of the new assessment amount of $911,800 for Property ID # 134-13.15-190.00, 373 Sandpiper Drive, Bethany Beach, DE 19930.
Marissa A. Miller

On Tue, May 6, 2025 at 11:45 AM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

> Ms Miller,
>
> In preparing for the review by the Board of Assessment Review, an additional adjustment was made to your property value as identified in the attached. Please review and if in agreement, sign and return. If not, please let me know as soon as possible so I can get you scheduled for the next hearing which will be on the 14th. I need to hear back from you by the end of business today.
>
> Kind Regards,
> Katrina

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 373 SANDPIPER DR	Parcel ID: 134-13.15-190.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

MILLER MARISSA ANN TRUSTEE
373 SANDPIPER DR
BETHANY BEACH DE 19930

GENERAL INFORMATION

Living Units	1
Neighborhood	1BR007
Alternate ID	134131501900000000
Vol / Pg	3689/16
District	
Zoning	TOWN CODES
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1708	Waterfront - La		567,770

Total Acres: .1708
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	567,800	567,800	0	567,800
Building	0	344,000	344,000	0	373,850
Total	0	911,800	911,800	0	941,650

Value Flag Cost Approach
TD134DM11

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
05/08/24	JXL	Data Mailer Change	Owner
04/24/23	RSD	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/23/20	202003326	125,584	A106	Interior Remodel: New Kitchen, Ne
04/14/99	15126-2	11,000	D010	Sunroom-The Canallot 27
07/28/88	15126-1	55,000	D010	Dwelling-The Canallot 27

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/01/09	685,000			3689/16		
01/22/88	65,750					
08/12/84	37,000					
08/06/84	20,000					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 373 SANDPIPER DR	Parcel Id: 134-13.15-190.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Cape Cod	**Year Built**	1988
Story height	1.5	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	1

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**	

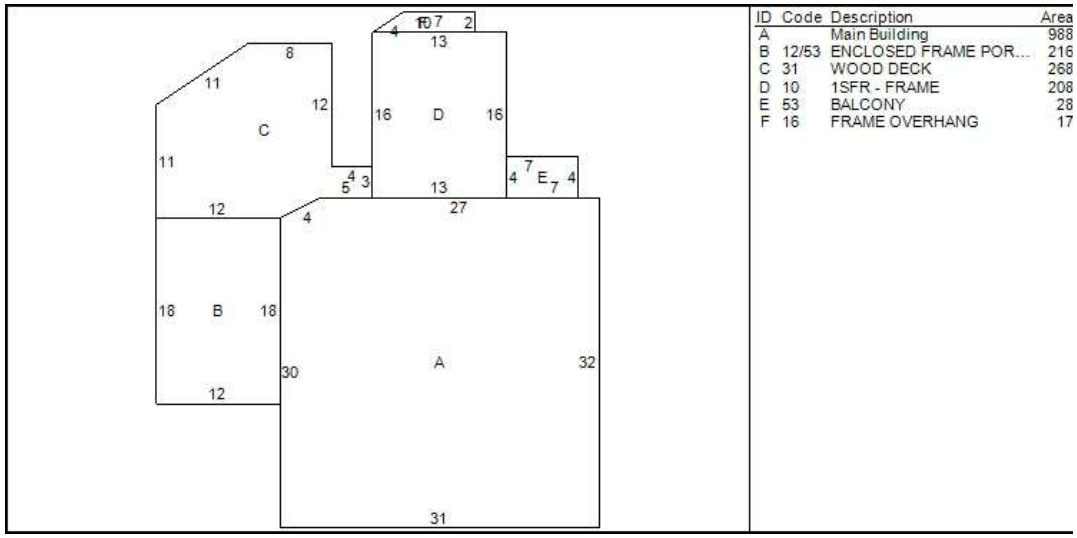
Grade & Depreciation

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

Dwelling Computations

Base Price	222,134	**% Good**	83
Plumbing	12,050	**% Good Override**	
Basement	-6,170	**Functional**	
Heating	18,430	**Economic**	75
Attic	0	**% Complete**	100
Other Features	4,330	**C&D Factor**	
		Adj Factor	2
Subtotal	250,770	**Additions**	15,900
Ground Floor Area	988		
Total Living Area	1,707	**Dwelling Value**	344,000

Building Notes



ID	Code	Description	Area
A		Main Building	988
B	12/53	ENCLOSED FRAME POR...	216
C	31	WOOD DECK	268
D	10	1SFR - FRAME	208
E	53	BALCONY	28
F	16	FRAME OVERHANG	17

Outbuilding Data

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

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-13.20-151.00-3

Sussex County Board of Assessment VS Jeanne Clark 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: $1,522,100 Stipulated Value: $1,252,800

Date: 05/12/25

Signature of Owner or duly authorized agent: Amy Clark POA

Printed Name: Andrew J CLARK

Date: 5/8/25

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 th referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-13.20-151.00-3. The adjustment reflects a change in approach that brings the assessed value to $1,252,800.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 97 CENTRAL BLVD C	Parcel ID: 134-13.20-151.00-3	Class: Residential - Condo	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

CLARK JEANNE C TTEE OF THE JEANNE C
CLARK REVOCABLE TRUST
9 TWIN HILLS DR
BOONTON NJ 07005

GENERAL INFORMATION

Living Units	1
Neighborhood	1BR006
Alternate ID	134132001510000003
Vol / Pg	5070/328
District	
Zoning	TOWN CODES
Class	Residential

Property Notes

CONDO - QUESTIONABLE



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0250	Location		1,110,670

Total Acres: .025
Spot: Location: 13 EXCEL LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,110,700	1,110,700	0	1,110,700
Building	0	142,100	414,100	0	142,080
Total	0	1,252,800	1,524,800	0	1,252,780

Value Flag Market Approach
TD134DM16

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
05/21/24	SLM	Data Mailer Change	Owner
04/18/23	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
06/05/19				5070/328	Deed	CLARK JEANNE C TTEE OF THE JEANNE
06/05/19				5070/324	Deed	CLARK JEANNE C

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 97 CENTRAL BLVD C	Parcel Id: 134-13.20-151.00-3	Class: Residential - Condo	Card: 1 of 1	Printed: May 12, 2025

Dwelling Information

Style	Twnhse Interior	**Year Built**	1965
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Frame	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

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

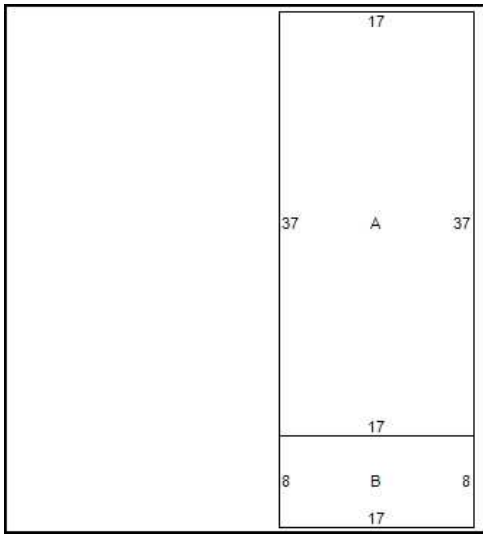
Grade & Depreciation

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

Dwelling Computations

Base Price	182,200	**% Good**	38
Plumbing	10,710	**% Good Override**	
Basement	-4,520	**Functional**	
Heating	15,110	**Economic**	
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	5.2
Subtotal	203,500	**Additions**	2,300
Ground Floor Area	629		
Total Living Area	1,258	**Dwelling Value**	414,100

Building Notes



ID	Code	Description	Area
A		Main Building	629
B	11/11	OPEN FRAME PORCH/O...	136

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-13.20-154.00

Sussex County Board of Assessment VS Maureen, Kathleen & Margaret Mooney
(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: $1,719,000 Stipulated Value: $1,114,500

Date: 5/6/2025

Signature of Owner or duly authorized agent: Kathleen C Mooney

Printed Name: KATHLEEN C. MOONEY

Date: 5/5/25

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 134-13.20-154.00. The adjustment reflects a change in the land location factor, condition and economic depreciation that brings the assessed value to $1,114,500.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel ID: 134-13.20-154.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

MOONEY MAURA EILEEN & KATHLEEN
CELIA MOONEY MARGARET
3861 SUGARLOAF PKWY
FREDERICK MD 21704

GENERAL INFORMATION

Living Units	1
Neighborhood	1BR006
Alternate ID	134132001540000000
Vol / Pg	501/309
District	
Zoning	TOWN CODES
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0662	Location	-20	901,700

Total Acres: .0662
Spot: Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	901,700	901,700	0	901,700
Building	0	212,800	212,800	0	261,930
Total	0	1,114,500	1,114,500	0	1,163,630

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

Entrance Information

Date	ID	Entry Code	Source
04/18/23	KAC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/01/08	15746-1	5,300	D010	Rep Windows/Awnings-Bethany Be

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/02/88	1			501/309		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 134-13.20-154.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Twnhse Exterior	**Year Built**	1965
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Frame	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

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

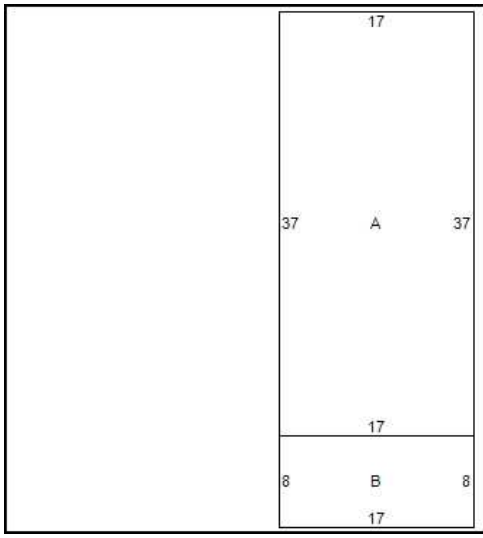
Grade & Depreciation

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

Dwelling Computations

Base Price	182,200	**% Good**	32
Plumbing	12,050	**% Good Override**	
Basement	-4,520	**Functional**	
Heating	15,110	**Economic**	75
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	4.2
Subtotal	204,840	**Additions**	1,500
Ground Floor Area	629		
Total Living Area	1,258	**Dwelling Value**	212,800

Building Notes



ID	Code	Description	Area
A		Main Building	629
B	11/11	OPEN FRAME PORCH/O...	136

Outbuilding Data

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

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-13.20-177.00-8

Sussex County Board of Assessment VS 134-13.20-177.00-8 Jack and Rebeca Galb
(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: $1,562,500 Stipulated Value: $1,253,900

Date: 5-12-2025

Signature of Owner or duly authorized agent: Jack Rebecca Galb

Printed Name: Jack and Rebecca Galb

Date: 5/7/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-13.20-177.00-8. The adjustment reflects a change in economic depreciation that brings the assessed value to $1,253,900.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 98 GARFIELD PKWY 308	Parcel ID: 134-13.20-177.00-8	Class: Residential - Condo	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

GELB JACK JR & REBECCA F GELB
132 CRESTWOOD RD
LANDENBERG PA 19350

GENERAL INFORMATION

Living Units	1
Neighborhood	1BR101C
Alternate ID	134132001770000008
Vol / Pg	3836/65
District	
Zoning	TOWN CODES
Class	Residential



Property Notes

COMMON LAND PCT - ESTIMATED

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0327	Location		182,290

Total Acres: .0327
Spot: Location: 13 EXCEL LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	182,300	182,300	0	0
Building	0	1,071,600	1,071,600	0	0
Total	0	1,253,900	1,253,900	0	0

Value Flag Cost Approach
RANDOM 6.26.24

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

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

Permit Information

Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/28/10	685,000			3836/65		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 98 GARFIELD PKWY 308	Parcel Id: 134-13.20-177.00-8	Class: Residential - Condo	Card: 1 of 1	Printed: May 12, 2025

Dwelling Information

Style	Condo Flat	**Year Built**	2009
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

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

Fireplaces

Room Detail

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

Adjustments

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

Grade & Depreciation

Grade	B-	**Market Adj**	
Condition	Average	**Functional**	
CDU	AVERAGE	**Economic**	66
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	296,557	**% Good**	94
Plumbing	11,780	**% Good Override**	
Basement	-36,370	**Functional**	
Heating	24,600	**Economic**	66
Attic	0	**% Complete**	100
Other Features	1,700	**C&D Factor**	
		Adj Factor	5.76
Subtotal	298,270	**Additions**	1,000
Ground Floor Area	1,680		
Total Living Area	1,680	**Dwelling Value**	1,071,600

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name			
Condo Model			
Unit Number	8		
Unit Level		**Unit Location**	3
Unit Parking		**Unit View**	Waterview-Ocean
Model (MH)		**Model Make (MH)**	

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-16.00-15.00

Sussex County Board of Assessment VS Tyler & Karen Hickman
(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: $1,059,400 Stipulated Value: $917,700

Date: 5/12/25

Signature of Owner or duly authorized agent:

Printed Name: Tyler Hickman

Date: 4/4/25

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 134-16.00-15.00. The adjustment reflects a change in grade and approach that brings the assessed value to $917,700.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 34346 CENTRAL AV	Parcel ID: 134-16.00-15.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

HICKMAN TYLER B
KAREN S HICKMAN
34346 CENTRAL AVENUE
FRANKFORD DE 19945

GENERAL INFORMATION

Living Units	1
Neighborhood	1AR078
Alternate ID	134160000150000000
Vol / Pg	4341/172
District	
Zoning	AGRICULTURAL/RESIDEI
Class	A

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			112,000
Residual	AC	12.0000	Flood Zone	-15	225,050

Total Acres: 13
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	225,100	337,100	337,100	0	337,100
Building	0	580,600	665,100	0	580,590
Total	225,100	917,700	1,002,200	0	917,690

Value Flag Market Approach
TD134DM2

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
04/18/24	SLM	Data Mailer Change	Owner
01/13/23	MEP	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
07/15/19	201908085	2,880	A037	12x20 Shed	
01/06/17	201700140	28,000	A186	39 Roof Mount Solar Panels	
05/23/16	201605020	219,890	A007	2 St Dw 42x70, Att Gar 26x28, Por	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/26/14	125,000			4341/172		
09/22/88	1					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 34346 CENTRAL AV	Parcel Id: 134-16.00-15.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 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**	Solar Energy
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	1

Room Detail

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

Adjustments

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

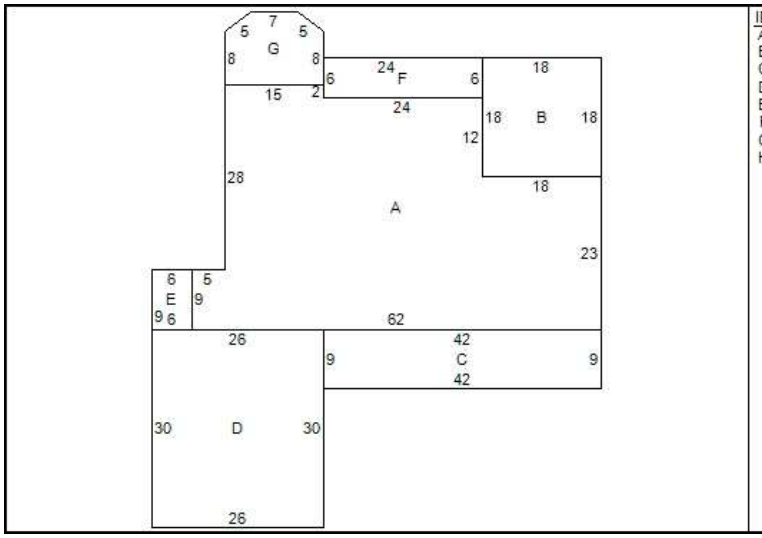
Grade & Depreciation

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

Dwelling Computations

Base Price	420,714	**% Good**	98
Plumbing	12,320	**% Good Override**	
Basement	-18,670	**Functional**	
Heating	34,900	**Economic**	
Attic	0	**% Complete**	100
Other Features	1,780	**C&D Factor**	
		Adj Factor	1.22
Subtotal	451,040	**Additions**	100,100
Ground Floor Area	1,854		
Total Living Area	3,819	**Dwelling Value**	661,400

Building Notes



ID	Code	Description	Area
A		Main Building	1854
B	10/10	1SFR - FRAME/1SFR - F...	324
C	11	OPEN FRAME PORCH	378
D	13/17	FRAME GARAGE/1/2 ST...	780
E	11	OPEN FRAME PORCH	54
F	31	WOOD DECK	144
G	11	OPEN FRAME PORCH	153
H	RS1	FRAME UTILITY SHED	240

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x	20	240	1	2019	C	F	3,690

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134.16.00.458.00

Sussex County Board of Assessment VS Clark & Melissa Dutterer
(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: $443,200 Stipulated Value: $384,200

Date: 12 May 25

Signature of Owner or duly authorized agent: Clark Dutterer / Melissa C. Dutterer

Printed Name: Clark + Melissa Dutterer

Date: 6/8/25

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 . The adjustment reflects a change in economic depreciation and approach that brings the assessed value to $384,200.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 37602 BIRCH ST	Parcel ID: 134-16.00-458.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

CURRENT OWNER

DUTTERER CLARK A
MELISSA C DUTTERER
249 WILLARD DR
NORTH EAST MD 21901

GENERAL INFORMATION

Living Units	1
Neighborhood	1AR067
Alternate ID	134160004580000000
Vol / Pg	5141/213
District	
Zoning	GENERAL RESIDENTIAL
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2324			86,380

Total Acres: .2324
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	86,400	86,400	0	86,400
Building	0	297,800	321,200	0	297,790
Total	0	384,200	407,600	0	384,190

Value Flag Market Approach
TD134DM11

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
12/06/22	KLC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/22/19	201913478	6,490	A086	232 & 40 Linear Ft White Fence W
05/16/17	201704695	85,605	A012	1.5 St Mod 28 X 56
05/04/17	201704683	0	A140	Sov Disc 390
05/04/17	201704684	0	TEST	Sov 391
11/14/14	201410036	18,099	A017	11x18 Deck 18x19 Living Room Ac

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/24/19	250,000			5141/213	Deed	DUTTERER CLARK A
04/28/14	54,700			4252/275		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 37602 BIRCH ST	Parcel Id: 134-16.00-458.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

Dwelling Information

Style	Cape Cod	**Year Built**	2000
Story height	1.5	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

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

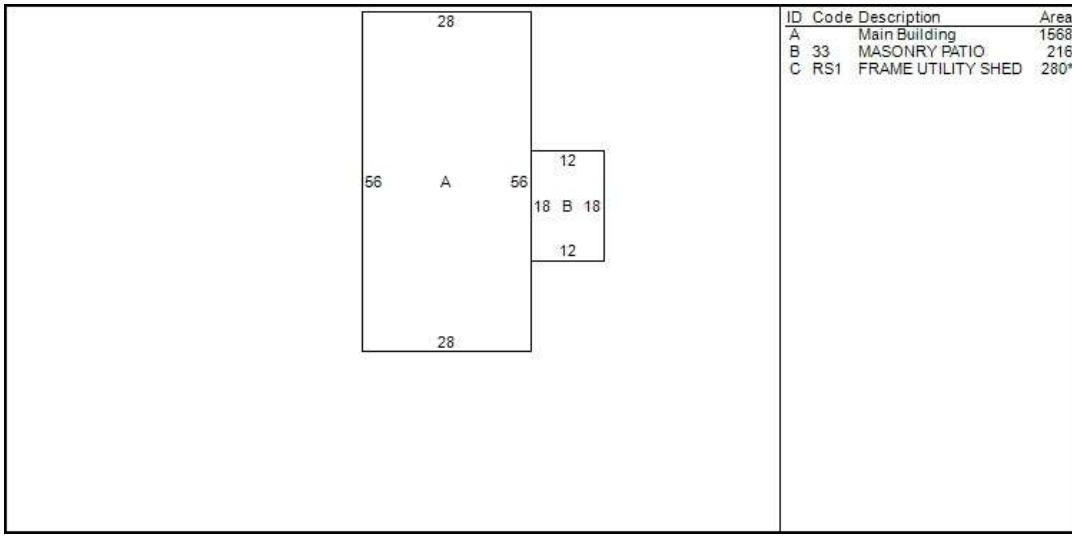
Grade & Depreciation

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

Dwelling Computations

Base Price	334,454	**% Good**	86
Plumbing	11,250	**% Good Override**	
Basement	-14,840	**Functional**	
Heating	27,740	**Economic**	90
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1.15
Subtotal	358,600	**Additions**	700
Ground Floor Area	1,568		
Total Living Area	2,352	**Dwelling Value**	320,000

Building Notes



ID	Code	Description	Area
A		Main Building	1568
B	33	MASONRY PATIO	216
C	RS1	FRAME UTILITY SHED	280*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	14 x	20	280	1	1900	C	A	1,150

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-16.00-2411.00

Sussex County Board of Assessment VS James Holmes
(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: $499,200 Stipulated Value: $480,600

Date: 5-8-2025

Signature of Owner or duly authorized agent:

Printed Name: James D. Holmes

Date: 5/2/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-16.00-2411.00. The adjustment reflects a change in grade that brings the assessed value to $480,600.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 23828 PEMBROKE LN	Parcel ID: 134-16.00-2411.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

HOLMES JAMES D
LYNDA D HOLMES
5318 TAYLOR ROAD
RIVERDALE MD 20737

GENERAL INFORMATION

Living Units	1
Neighborhood	1TR007
Alternate ID	
Vol / Pg	4532/148
District	
Zoning	
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1452			88,840

Total Acres: .1452
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	88,800	88,800	0	88,800
Building	0	391,800	309,600	0	391,780
Total	0	480,600	398,400	0	480,580

Value Flag Market Approach
TD134DM15

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
01/27/23	HMC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
06/21/17	201706727	2,920	A085	131ft Of Vinyl Privacy	
12/04/15	201511931	0	TEST	Nm 3458	
11/17/15	201511315	150,635	A006	Dw 51x44 Att Garage 25x19 Porch	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/22/16	357,788			4532/148		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 23828 PEMBROKE LN	Parcel Id: 134-16.00-2411.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Cape Cod	**Year Built**	2016
Story height	1.5	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

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

Fireplaces

Room Detail

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

Adjustments

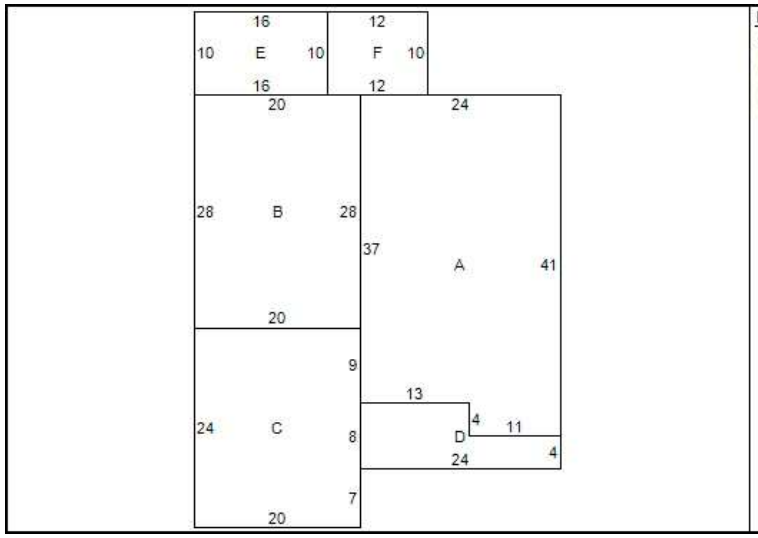
Int vs Ext	Same	**Unfinished Area**	
Cathedral Ceiling	x	**Unheated Area**	

Grade & Depreciation

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

Dwelling Computations

Base Price	223,412	**% Good**	97
Plumbing	11,250	**% Good Override**	
Basement	-9,910	**Functional**	
Heating	18,530	**Economic**	
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1
Subtotal	243,280	**Additions**	73,600
Ground Floor Area	932		
Total Living Area	2,538	**Dwelling Value**	309,600



ID	Code	Description	Area
A		Main Building	932
B	10/64	1SFR - FRAME/3/4S FRA...	560
C	13	FRAME GARAGE	480
D	11	OPEN FRAME PORCH	148
E	10	1SFR - FRAME	160
F	11	OPEN FRAME PORCH	120

Outbuilding Data

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

Condominium / Mobile Home Information

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

Building Notes

Outlook

Re: Assessment Appeal 134-17.00-41.00-56118

From Alfred Fallavollita <alfalljr@gmail.com>
Date Mon 5/12/2025 2:33 PM
To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Cc Fallavollita Florence <florencequilts@gmail.com>

1 attachment (36 KB)
134-17.00-41.00-56118.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.

We accept the revised assessment of $599,700.
Assessment Appeal 134-17.00-41.00-56118
Please acknowledge receipt.

Alfred & Florence Fallavollita
38938 Cypress Lake Circle , Unit 56118
Bethany Beach DE 19930
302-448-9191

> On May 8, 2025, at 9:50 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 **May 12, 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 : 38938 CYPRESS LAKE CIR 56118	Parcel ID: 134-17.00-41.00-56118	Class: Residential - Condo	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

FALLAVOLLITA ALFRED JR & FLORENCE M
56118 CYPRESS LAKE CIR
BETHANY BEACH DE 19930

GENERAL INFORMATION

Living Units	1
Neighborhood	1AR154C
Alternate ID	134170000410056118
Vol / Pg	2687/132
District	
Zoning	HIGH DENSITY RESIDEN
Class	Residential

Property Notes

COMMON LAND PCT - ESTIMATED



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1591			91,720

Total Acres: .1591
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	91,700	91,700	0	0
Building	0	508,000	508,000	0	0
Total	0	599,700	599,700	0	0

Value Flag Cost Approach
RANDOM 6.26.24

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
08/01/24	JXL	Data Mailer Change	Owner
06/11/24	SMD	Desktop Review	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/15/02	260,000			2687/132		
06/02/00	185,922					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 38938 CYPRESS LAKE CIR 56118	Parcel Id: 134-17.00-41.00-56118	Class: Residential - Condo	Card: 1 of 1	Printed: May 12, 2025

Dwelling Information

Style	Condo Flat	**Year Built**	2000
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	1

Room Detail

Bedrooms	3	**Full Baths**	2
Family Rooms		**Half Baths**	0
Kitchens		**Extra Fixtures**	3
Total Rooms	5		
Kitchen Type		**Bath Type**	
Kitchen Remod	No	**Bath Remod**	No

Adjustments

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

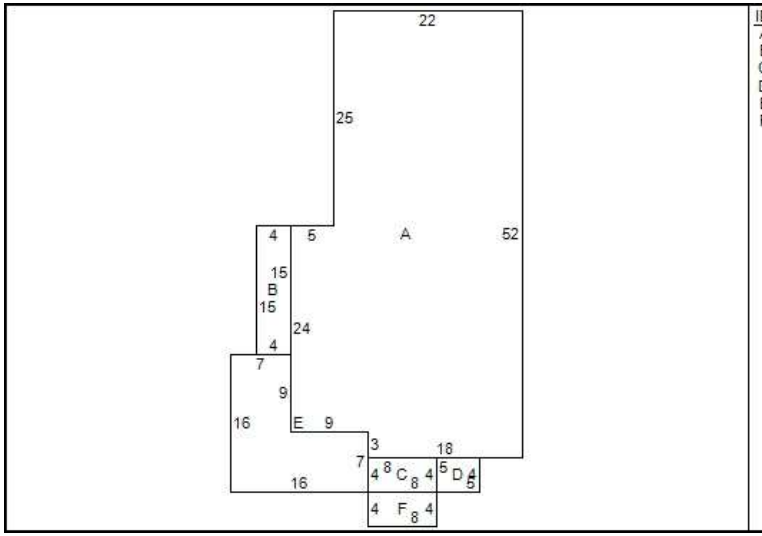
Grade & Depreciation

Grade	C	**Market Adj**	
Condition	Average	**Functional**	
CDU	AVERAGE	**Economic**	108
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	212,722	**% Good**	89
Plumbing	8,030	**% Good Override**	
Basement	-26,090	**Functional**	
Heating	17,650	**Economic**	108
Attic	0	**% Complete**	100
Other Features	1,550	**C&D Factor**	
		Adj Factor	2.39
Subtotal	213,860	**Additions**	7,000
Ground Floor Area	1,252		
Total Living Area	1,252	**Dwelling Value**	508,000

Building Notes



ID	Code	Description	Area
A		Main Building	1252
B	31	WOOD DECK	60
C	11	OPEN FRAME PORCH	32
D	14	FRAME UTILITY BUILDING	20
E	11	OPEN FRAME PORCH	175
F	31	WOOD DECK	32

Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name			
Condo Model			
Unit Number	56118		
Unit Level		**Unit Location**	2
Unit Parking		**Unit View**	
Model (MH)		**Model Make (MH)**	

Martha Shaw

From: Phoebe Liddle <liddle3@verizon.net>
Sent: Monday, May 5, 2025 2:31 PM
To: Assessment Appeals
Subject: Re: 134-17.07-46.00 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.

Ms. Shaw:
We accept the stipulated value of 793,300.
Thomas & Phoebe Liddle

On Wednesday, April 30, 2025 at 12:06:20 PM EDT, Assessment Appeals <assessmentappeals@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 pursue the value further. Please respond with your intentions no later than May 5, 2025. After that date, we will assume you have accepted the new value.

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

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 525 DORAL DR	Parcel ID: 134-17.07-46.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

LIDDLE THOMAS H & PHOEBE M
5604 YORK LANE
BETHESDA MD 20814

GENERAL INFORMATION

Living Units	1
Neighborhood	1BR008
Alternate ID	134170700460000000
Vol / Pg	1820/72
District	
Zoning	TOWN CODES
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1607			392,780

Total Acres: .1607
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	392,800	392,800	0	392,800
Building	0	400,500	280,000	0	400,470
Total	0	793,300	672,800	0	793,270

Value Flag Market Approach
TD134DM2

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
11/17/22	MEP	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/08/92	19145-1	120,625	D010	Dwellingw/Additions-Bethany West

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/15/91	60,875			1820/72		
01/16/86	40,000					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 525 DORAL DR	Parcel Id: 134-17.07-46.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

Dwelling Information

Style	Conventional	**Year Built**	1992
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Frame	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

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

Fireplaces

Room Detail

Bedrooms	4	**Full Baths**	2
Family Rooms		**Half Baths**	0
Kitchens		**Extra Fixtures**	3
Total Rooms	6		
Kitchen Type		**Bath Type**	
Kitchen Remod	No	**Bath Remod**	No

Adjustments

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

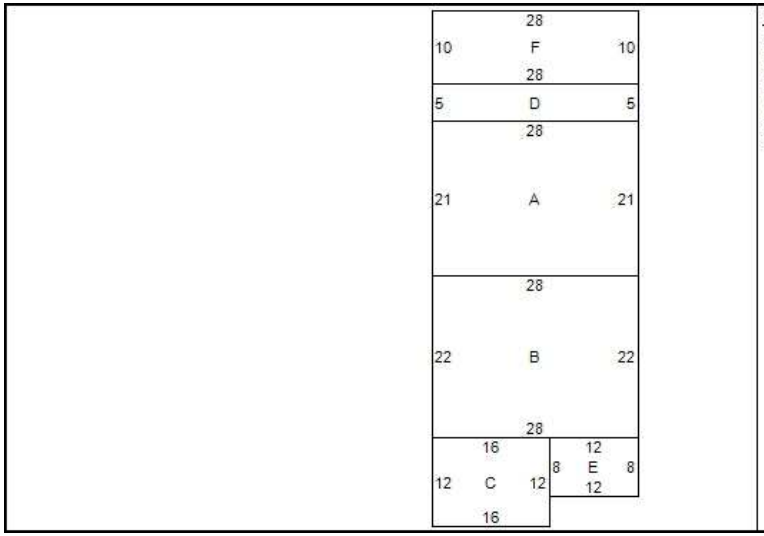
Grade & Depreciation

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

Dwelling Computations

Base Price	174,549	**% Good**	85
Plumbing	8,030	**% Good Override**	
Basement	-15,290	**Functional**	
Heating	14,480	**Economic**	
Attic	0	**% Complete**	100
Other Features	1,550	**C&D Factor**	
		Adj Factor	1.4
Subtotal	183,320	**Additions**	42,600
Ground Floor Area	588		
Total Living Area	1,932	**Dwelling Value**	277,800

Building Notes



ID	Code	Description	Area
A		Main Building	588
B	10	1SFR - FRAME	616
C	11	OPEN FRAME PORCH	192
D	10/53	1SFR - FRAME/BALCONY	140
E	31	WOOD DECK	96
F	31	WOOD DECK	280
G	RS1	FRAME UTILITY SHED	240*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x	20	240	1	2012	C	A	2,210

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-23.16-332.00-1

Sussex County Board of Assessment VS Steven & Teresa Sindler
(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: $1,002,000 Stipulated Value: $966,500

Date: 5/12/23

Signature of Owner or duly authorized agent: Teresa A. Sindler

Printed Name: TERESA A. SINDLER

Date: 5/8/25

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 134-23.16-332.00-1. The adjustment reflects a change in the land influence factor that brings the assessed value to $966,500.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 40137 W VIRGINIA AV 1	Parcel ID: 134-23.16-332.00-1	Class: Residential - Condo	Card: 1 of 1	Printed: May 12, 2025

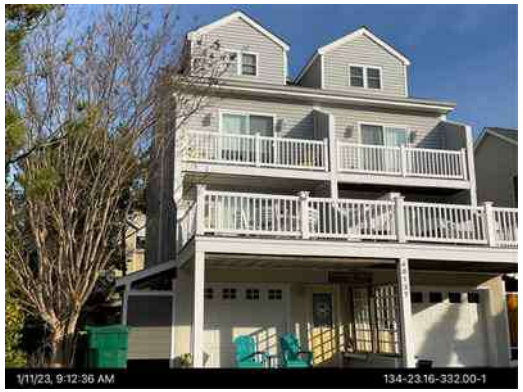
CURRENT OWNER

SINDLER STEVEN M
TERESA D SINDLER
1466 SHARPS POINT RD
ANNAPOLIS MD 21409

GENERAL INFORMATION

Living Units	1
Neighborhood	1JR003
Alternate ID	134231603320000001
Vol / Pg	4782/22
District	
Zoning	GENERAL BUSINESS
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0555	Location	-5	673,530

Total Acres: .0555
Spot: Location: 13 EXCEL LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	673,500	673,500	0	673,500
Building	0	293,000	293,000	0	543,740
Total	0	966,500	966,500	0	1,217,240

Value Flag Cost Approach
TD134DM17

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
01/11/23	ANW	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/10/05	22148-2	6,000	D010	Rep Windows/Doors-Fenwick Wes
05/31/00	22148-1	1,275	D010	Deck Over 30-Fenwick Mist Condo

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/11/17	575,000			4782/22	Deed	SINDLER STEVEN M
07/23/99	186,500			4509/182		
09/13/94	1					
02/06/90	160,000					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 40137 W VIRGINIA AV 1	Parcel Id: 134-23.16-332.00-1	Class: Residential - Condo	Card: 1 of 1	Printed: May 12, 2025

Dwelling Information

Style	Twin	**Year Built**	1987
Story height	2.5	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Composite	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

Basement	Full	**# Car Bsmt Gar**	1
FBLA Size	x	**FBLA Type**	
Rec Rm Size	348	**Rec Rm Type**	Single Family

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	1
Openings	1
Pre-Fab	

Room Detail

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

Adjustments

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

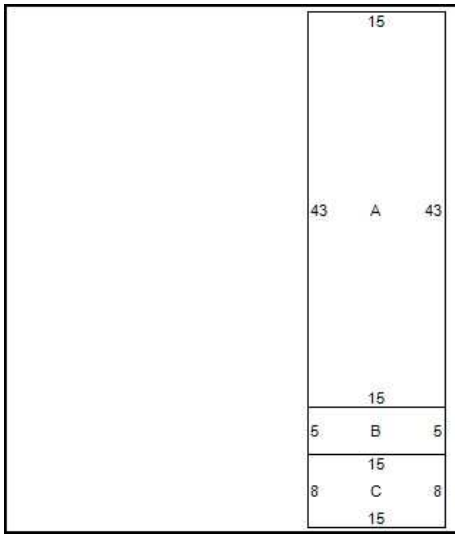
Grade & Depreciation

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

Dwelling Computations

Base Price	242,857	**% Good**	83
Plumbing	11,250	**% Good Override**	
Basement	0	**Functional**	
Heating	20,140	**Economic**	
Attic	0	**% Complete**	100
Other Features	11,270	**C&D Factor**	
		Adj Factor	1.2
Subtotal	285,520	**Additions**	7,200
Ground Floor Area	645		
Total Living Area	1,613	**Dwelling Value**	293,000

Building Notes



ID	Code	Description	Area
A		Main Building	645
B	50/11/53	BASEMENT/OPEN FR...	75
C	11/31	OPEN FRAME PORC...	120

Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name			
Condo Model			
Unit Number	1		
Unit Level		**Unit Location**	2
Unit Parking		**Unit View**	
Model (MH)		**Model Make (MH)**	

Outlook

Re: Assessment Appeal 135-19.00-69.08-60

From Linda Dennis <dukidennis@yahoo.com>
Date Mon 5/12/2025 2:32 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.

Dear Diane I am responding to the successful appeal to my property assessment. I do gladly accept the revised assessment resulting in the new stipulated value of $295,00.00

Thank you for your assistance in this important matter,

Just to note I was unable to download and to print the attachment thus my email response. Can you please certify that you have received this acceptance?

Sincerely, Linda Dennis 135-19.00-69.08-60

> On May 12, 2025, at 8:26 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 **May 15, 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***
>
> <135-19.00-69.08-60.pdf>

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 4 HUCKLEBERRY DR	Parcel ID: 135-19.00-69.08-60	Class: Residential - Condo	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

DENNIS LINDA J TRUSTEE OF THE
LINDA J DENNIS REV TR
4 HUCKLEBERRY DR
GEORGETOWN DE 19947

GENERAL INFORMATION

Living Units	1
Neighborhood	1LR101C
Alternate ID	
Vol / Pg	4575/213
District	
Zoning	
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2155			41,790

Total Acres: .2155
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	41,800	41,800	0	0
Building	0	254,200	254,200	0	0
Total	0	296,000	296,000	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
12/11/23	DMR	Data Mailer Change	Owner
06/06/22	TT	Total Refusal	Owner
11/17/21	MIG	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
06/23/06	273,310			4575/213		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 4 HUCKLEBERRY DR	Parcel Id: 135-19.00-69.08-60	Class: Residential - Condo	Card: 1 of 1	Printed: May 12, 2025

Dwelling Information

Style	Twin	**Year Built**	2006
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

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

Fireplaces

Room Detail

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

Adjustments

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

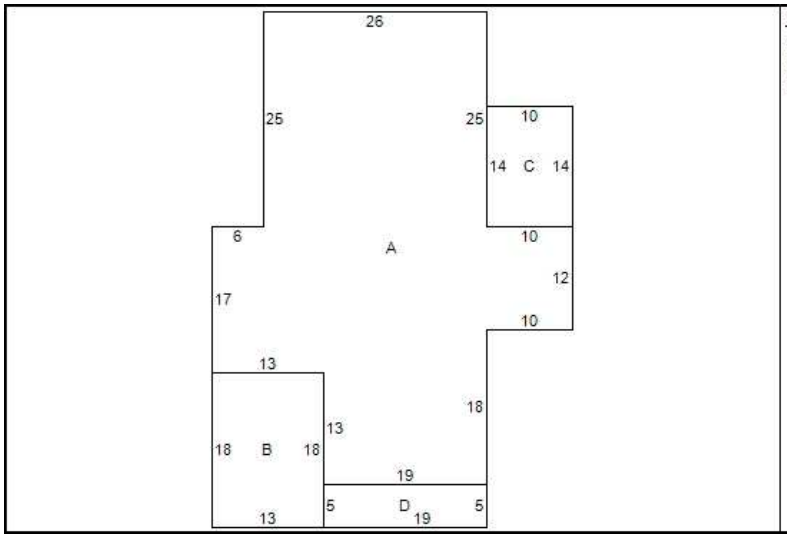
Grade & Depreciation

Grade	C+	**Market Adj**	
Condition	Average	**Functional**	
CDU	AVERAGE	**Economic**	119
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	266,501	**% Good**	92
Plumbing	7,030	**% Good Override**	
Basement	-32,680	**Functional**	
Heating	22,110	**Economic**	119
Attic	0	**% Complete**	100
Other Features	1,620	**C&D Factor**	
		Adj Factor	.84
Subtotal	264,580	**Additions**	12,900
Ground Floor Area	1,561		
Total Living Area	1,561	**Dwelling Value**	254,200

Building Notes



ID	Code	Description	Area
A		Main Building	1561
B	13	FRAME GARAGE	234
C	33	MASONRY PATIO	140
D	11	OPEN FRAME PORCH	95

Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name			
Condo Model			
Unit Number	60		
Unit Level		**Unit Location**	2
Unit Parking		**Unit View**	
Model (MH)		**Model Make (MH)**	

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 230-27.13-100.00

Sussex County Board of Assessment VS Donald Dutton
(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: $639,200 Stipulated Value: $475,500

Date: 5/7/25

Signature of Owner or duly authorized agent: Donald L Dutton

Printed Name: Donald L Dutton

Date: 5/2/25

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 230-27.13-100.00. The adjustment reflects a change in the land influence factor, grade and economic depreciation that brings the assessed value to $475,500.

O thought we had agreed on $450,000.00 Were near Back

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 105 WILLOW ST	Parcel ID: 230-27.13-100.00	Class: Multi Family Dwelling	Card: 1 of 2	Printed: May 9, 2025

CURRENT OWNER

DUTTON DONALD L
DUTTON
105 WILLOW ST
ELLENDALE DE 19941

GENERAL INFORMATION

Living Units	2
Neighborhood	4IR002
Alternate ID	230271301000000000
Vol / Pg	1283/35
District	
Zoning	TOWN CODES
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000	Railroad Tracks	-25	73,440
Residual	AC	2.0100	Railroad Tracks	-25	13,390

Total Acres: 3.01
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	86,800	86,800	0	86,800
Building	0	388,700	388,700	0	542,500
Total	0	475,500	475,500	0	629,300

Value Flag Cost Approach
TD230DM3

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
10/02/23	TRM	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/27/08	32400-4	7,200	D010	Pole Building-S/Willow St N/Penn (
05/24/07	32400-3	15,840	D010	Pole Barn-S/Willow St N/Penn Cer
05/07/93	32400-2	27,648	D010	Sunroom-S/Willow St.60'E/Ponder
08/27/87	32400-1	650	D010	Swimming Pool-Willow St.
01/23/85	32400-6	20,000	D010	Ba -Willow St.Ellendale

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/07/84	3,500			1283/35		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 105 WILLOW ST	Parcel Id: 230-27.13-100.00	Class: Multi Family Dwelling	Card: 1 of 2	Printed: May 9, 2025

Dwelling Information

Style	Manufactured - Dbl Wide	**Year Built**	1980
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

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

Fireplaces

Room Detail

Bedrooms	3	**Full Baths**	1
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**	

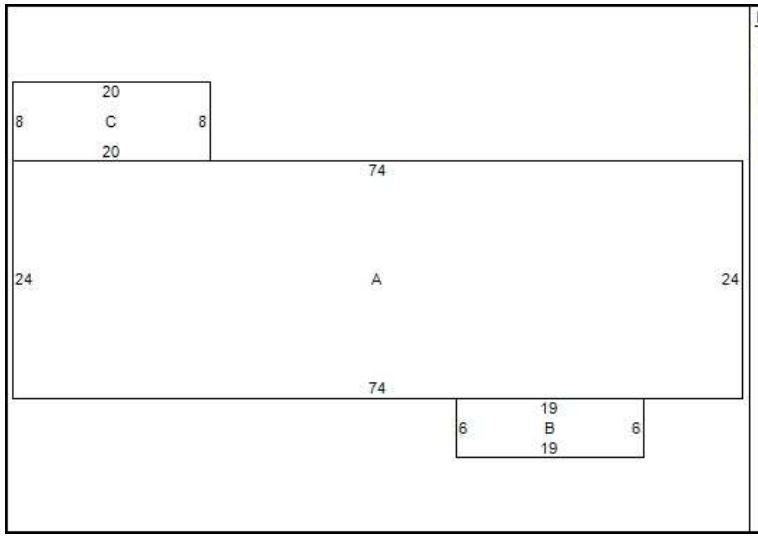
Grade & Depreciation

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

Dwelling Computations

Base Price	151,485	**% Good**	79
Plumbing	1,710	**% Good Override**	
Basement	-7,230	**Functional**	
Heating	11,480	**Economic**	85
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1.2096
Subtotal	157,450	**Additions**	3,100
Ground Floor Area	1,776		
Total Living Area	1,776	**Dwelling Value**	131,600

Building Notes



ID	Code	Description	Area
A		Main Building	1776
B	11	OPEN FRAME PORCH	114
C	31	WOOD DECK	160
D	RG1	FRAME OR CB DETACH...	1200*
E	OP1	OPEN PORCH FOR POL...	288*
F	RS1	FRAME UTILITY SHED	264*
G	RS1	FRAME UTILITY SHED	192*
H	AP1	FOUR SIDE CLOSED M...	2760*
I	AP1	FOUR SIDE CLOSED M...	1008*
J	RS1	FRAME UTILITY SHED	400*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	40 x	30	1,200	1	2000	C	A	32,270
Ofp	12 x	24	288	1	2000	C	A	1,110
Frame Shed	12 x	22	264	1	2000	C	A	1,350
Frame Shed	12 x	16	192	1	2000	C	A	980
Pole Bldg	60 x	46	2,760	1	2000	C	A	34,660
Pole Bldg	24 x	42	1,008	1	2000	C	A	12,660
Frame Shed	8 x	50	400	1	2000	D		1,740

Condominium / Mobile Home Information

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

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 105 WILLOW ST	Parcel ID: 230-27.13-100.00	Class: Multi Family Dwelling	Card: 2 of 2	Printed: May 9, 2025

CURRENT OWNER

DUTTON DONALD L
DUTTON
105 WILLOW ST
ELLENDALE DE 19941

GENERAL INFORMATION

Living Units	2
Neighborhood	4IR002
Alternate ID	230271301000000000
Vol / Pg	1283/35
District	
Zoning	TOWN CODES
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000	Railroad Tracks	-25	73,440
Residual	AC	2.0100	Railroad Tracks	-25	13,390

Total Acres: 3.01
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	86,800	86,800	0	86,800
Building	0	388,700	388,700	0	542,500
Total	0	475,500	475,500	0	629,300

Value Flag Cost Approach
TD230DM3

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
10/02/23	TRM	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/27/08	32400-4	7,200	D010	Pole Building-S/Willow St N/Penn (
05/24/07	32400-3	15,840	D010	Pole Barn-S/Willow St N/Penn Cer
05/07/93	32400-2	27,648	D010	Sunroom-S/Willow St.60'E/Ponder
08/27/87	32400-1	650	D010	Swimming Pool-Willow St.
01/23/85	32400-6	20,000	D010	Ba -Willow St.Ellendale

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/07/84	3,500			1283/35		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 105 WILLOW ST	Parcel Id: 230-27.13-100.00	Class: Multi Family Dwelling	Card: 2 of 2	Printed: May 9, 2025

Dwelling Information

Style	Manufactured - Dbl Wide	**Year Built**	1978
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Propane
System Type	Forced Warm Air

Fireplaces

Stacks	
Openings	
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**	

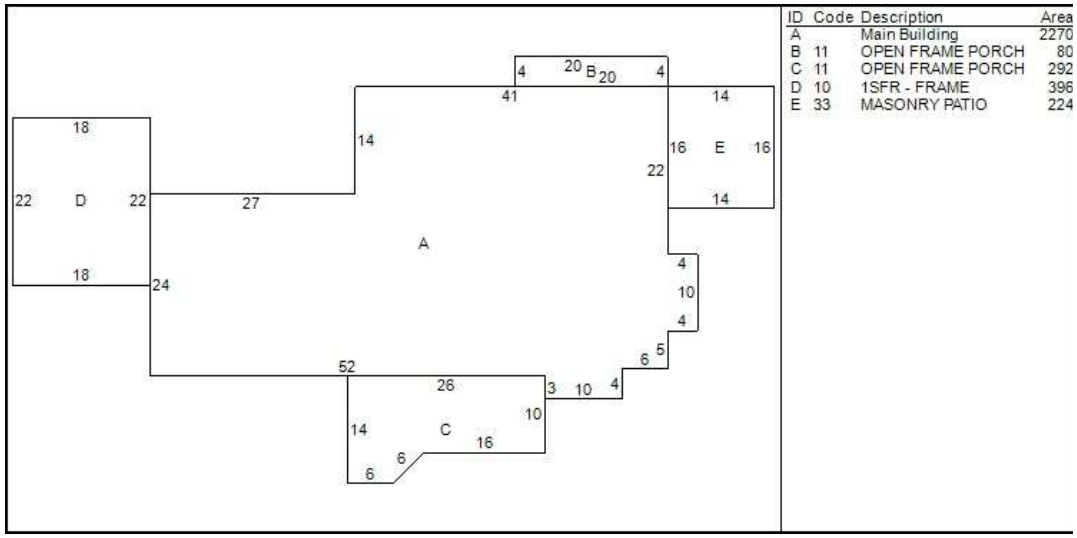
Grade & Depreciation

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

Dwelling Computations

Base Price	189,810	**% Good**	78
Plumbing	2,700	**% Good Override**	
Basement	-9,060	**Functional**	
Heating	14,390	**Economic**	80
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1.2096
Subtotal	197,840	**Additions**	19,000
Ground Floor Area	2,270		
Total Living Area	2,666	**Dwelling Value**	172,300

Building Notes



ID	Code	Description	Area
A		Main Building	2270
B	11	OPEN FRAME PORCH	80
C	11	OPEN FRAME PORCH	292
D	10	1SFR - FRAME	396
E	33	MASONRY PATIO	224

Outbuilding Data

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

Condominium / Mobile Home Information

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

Outlook

Re: Assessment Appeal 233-6.00-122.00

From Frank Gum <lodel46@gmail.com>
Date Mon 5/12/2025 5:55 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.

On Thu, May 8, 2025 at 10:18 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 **May 12, 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***

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 233-6.00-122.00

Sussex County Board of Assessment VS Francis & Joanne Gum
(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: $207,800 Stipulated Value: $101,800

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 5/7/25

Signature of Sussex County Government Representative: _____

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 233-6.00-122.00. The adjustment reflects a change in the land influence factor that brings the assessed value to $101,800.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel ID: 233-6.00-122.00	Class: Residential - Vacant Land	Card: 1 of 1	Printed: May 13, 2025

CURRENT OWNER

GUM FRANCIS M IV TR
JOANNE M GUM TR
38225 SANDY COVE RD
OCEAN VIEW DE 19970

GENERAL INFORMATION

Living Units	0
Neighborhood	1AR210
Alternate ID	
Vol / Pg	4604/308
District	
Zoning	
Class	A

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Residual	AC	18.4000		-51	101,800

Total Acres: 18.4
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	101,800	101,800	0	0
Building	0	0	0	0	0
Total	0	101,800	101,800	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
09/07/22	SMD	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/08/10				4604/308		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 233-6.00-122.00	Class: Residential - Vacant Land	Card: 1 of 1	Printed: May 13, 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

Heat Type	
Fuel Type	
System Type	

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

Int vs Ext		Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 233-7.00-86.00

Sussex County Board of Assessment VS Robert & Cynthia Needham
(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: $1,153,500 Stipulated Value: $948,200

Date: 5/13/2025

Signature of Owner or duly authorized agent: [signature]

Printed Name: Robert A. Needham

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 233-7.00-86.00. The adjustment reflects a change in grade and economic depreciation that brings the assessed value to $948,200.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 109 WATERVIEW LN	Parcel ID: 233-7.00-86.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

CURRENT OWNER

NEEDHAM ROBERT A
CYNTHIA L NEEDHAM
109 WATERVIEW LN
DAGSBORO DE 19939

GENERAL INFORMATION

Living Units	1
Neighborhood	1AR212
Alternate ID	233070000860000000
Vol / Pg	3985/92
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.8988	Waterfront - Ri\		461,610

Total Acres: .8988
Spot: Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	461,600	461,600	0	461,600
Building	0	486,600	486,600	0	628,920
Total	0	948,200	948,200	0	1,090,520

Value Flag Cost Approach
TD233DM3

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
04/09/24	JTS	Data Mailer Change	Owner
09/16/22	MEP	Entrance Gained	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/18/23	202317345	3,800	A207	128 Linear Ft Of Aluminum Fence
12/10/18	201812944	39,905	A096	Inground Swimming Pool 16x32, W
10/26/18	201810499	149,426	A007	1st Dw 57x70 Att Gar 26x26 Por

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/24/17	220,000			4788/113	Deed	
12/16/02	375,000					
10/17/98	90,000					
01/18/88	75,000					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 109 WATERVIEW LN	Parcel Id: 233-7.00-86.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	1
Openings	1
Pre-Fab	

Room Detail

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

Adjustments

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

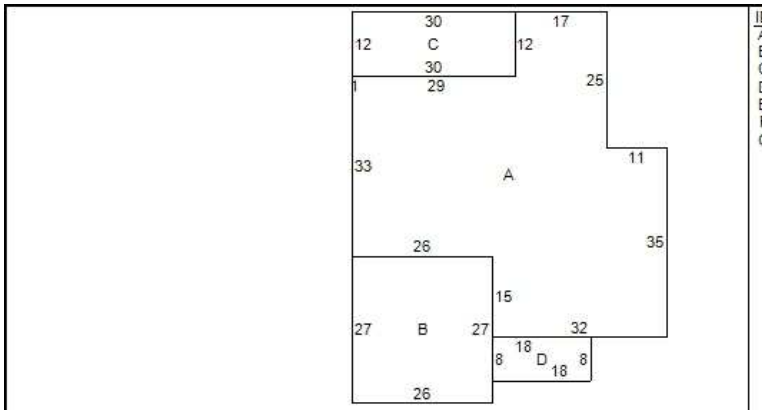
Grade & Depreciation

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

Dwelling Computations

Base Price	409,658	**% Good**	95
Plumbing	8,840	**% Good Override**	
Basement	-22,720	**Functional**	
Heating	33,980	**Economic**	79
Attic	0	**% Complete**	100
Other Features	2,830	**C&D Factor**	
		Adj Factor	1.275
Subtotal	432,590	**Additions**	42,700
Ground Floor Area	2,455		
Total Living Area	2,806	**Dwelling Value**	468,400

Building Notes



ID	Code	Description	Area
A		Main Building	2455
B	13/17	FRAME GARAGE/1/2 ST...	702
C	11	OPEN FRAME PORCH	360
D	11	OPEN FRAME PORCH	144
E	RP2	PREFABRICATED VINYL...	512*
F	PD1	DETACHED PATIO	144*
G	BD1	BOAT DOCK (WOOD TRI...	240*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pool	x		512	1	2018	C	A	7,920
Det Patio	12 x	12	144	1	2018	B	A	960
Boat Dock	4 x	60	240	1	2019	C	A	9,360

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-5.00-717.00

Sussex County Board of Assessment VS Joshua Chapman
(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: $629,100 Stipulated Value: $55,900

Date: 5/12/25

Signature of Owner or duly authorized agent:

Printed Name: D. Joshua Chapman

Date: 5/8/25

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 234-5.00-717.00. The adjustment reflects a change in economic depreciation that brings the assessed value to $551,900.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 28735 VALLEY VIEW LN	Parcel ID: 234-5.00-717.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

CHAPMAN D JOSHUA
28735 VALLEY VIEW LN
LEWES DE 19958

GENERAL INFORMATION

Living Units	1
Neighborhood	6AR223
Alternate ID	234050007170000000
Vol / Pg	5072/264
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.4788			137,630

Total Acres: .4788
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	137,600	137,600	0	137,600
Building	0	414,300	414,300	0	526,280
Total	0	551,900	551,900	0	663,880

Value Flag Cost Approach
TD234DM19

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
02/22/24	JXL	Data Mailer Change	Owner
04/19/22	ALA	Entrance Gained	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/06/17	201702039	24,140	A186	28 Roof Mount Solar Panels
01/06/15	201500118	11,520	A017	12x20 Sunroom On Existing Deck
03/21/13	201303299	3,400	A017	20x20 Deck
12/27/11	54169-1	159,393	D010	Dwelling W/Additions-Ridings @ R

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/11/19	425,000			5072/264	Deed	CHAPMAN D JOSHUA
03/21/12	367,392			3981/81		
03/19/12	72,500					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 28735 VALLEY VIEW LN	Parcel Id: 234-5.00-717.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 2025

Dwelling Information

Style	Ranch	**Year Built**	2011
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	Solar Energy
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	1

Room Detail

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

Adjustments

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

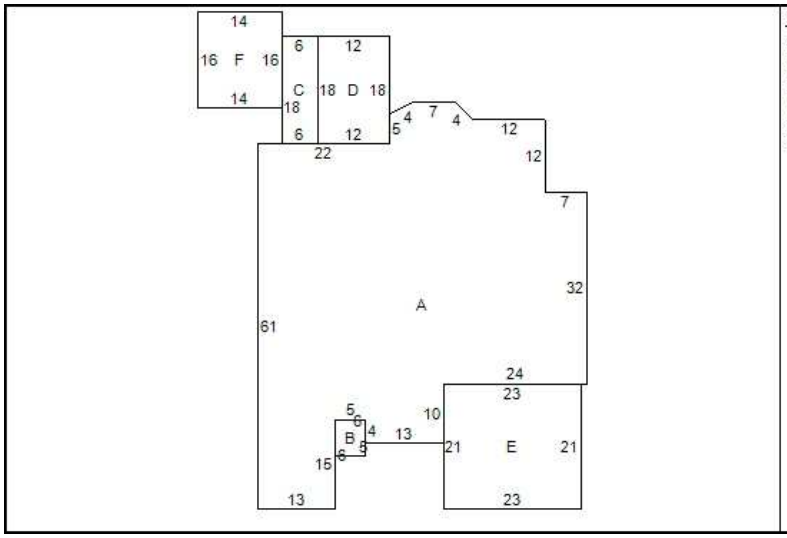
Grade & Depreciation

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

Dwelling Computations

Base Price	468,080	**% Good**	95
Plumbing	7,700	**% Good Override**	
Basement	0	**Functional**	
Heating	38,830	**Economic**	85
Attic	0	**% Complete**	100
Other Features	1,780	**C&D Factor**	
		Adj Factor	.94
Subtotal	516,390	**Additions**	22,600
Ground Floor Area	2,715		
Total Living Area	2,715	**Dwelling Value**	413,200

Building Notes



ID	Code	Description	Area
A		Main Building	2715
B	11	OPEN FRAME PORCH	30
C	31	WOOD DECK	108
D	11	OPEN FRAME PORCH	216
E	13	FRAME GARAGE	483
F	33	MASONRY PATIO	224
G	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	2011	C	A	1,110

Condominium / Mobile Home Information

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

Outlook

Re: Assessment Appeal 234-6.00-185.00

From Rusty Trout <rayrusty2000@gmail.com>
Date Mon 5/12/2025 10:09 AM
To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>

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

I accept the proposal given. Stipulated Assessed value $608,100. Parcel I D 234-6.00-185 Ray G Trout and Christina M.Trout -owners. Please confirm that you received this email and sufficed the requirements. Thank You

On Mon, May 12, 2025 at 8:25 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 **May 15, 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 : 21504 WILLOW LN	Parcel ID: 234-6.00-185.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

TROUT RAY G JR & CHRISTINA M
21504 WILLOW LANE
LEWES DE 19958

GENERAL INFORMATION

Living Units	1
Neighborhood	6AR225
Alternate ID	234060001850000000
Vol / Pg	2416/331
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			120,000
Residual	AC	1.1400			34,200

Total Acres: 2.14
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	154,200	154,200	0	154,200
Building	0	453,900	635,200	0	453,940
Total	0	608,100	789,400	0	608,140

Value Flag Market Approach
TD234DM17

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
04/14/22	BNL	Entrance Gained	Owner

Permit Information

Date Issued	Number	Price	Purpose		% Complete
09/15/05	54331-3	3,840	D010	Shed/Greenhouse-The Willows	
08/19/94	54331-2	3,456	D010	Shed-The Willowslot 15sec.2	
03/08/91	54331-1	165,000	D010	Dwellingw/Garage-The Willowslot	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/27/99	252,000			2416/331		
11/07/87	26,250					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 21504 WILLOW LN	Parcel Id: 234-6.00-185.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 2025

Dwelling Information

Style	Ranch	**Year Built**	1991
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Brick	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

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

Fireplaces

Room Detail

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

Adjustments

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

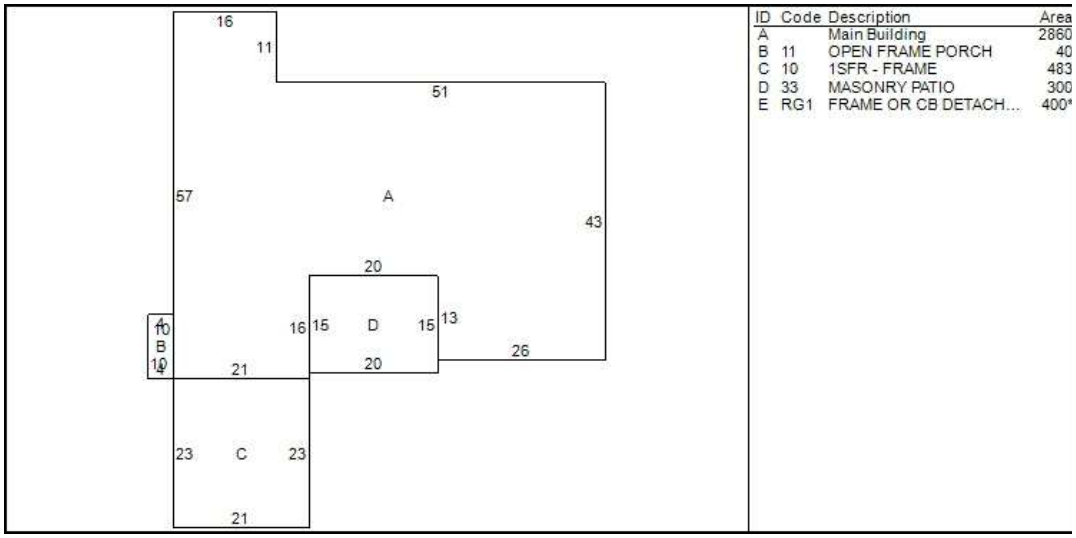
Grade & Depreciation

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

Dwelling Computations

Base Price	662,399	**% Good**	85
Plumbing	13,120	**% Good Override**	
Basement	-33,100	**Functional**	
Heating	49,500	**Economic**	
Attic	0	**% Complete**	100
Other Features	3,610	**C&D Factor**	
		Adj Factor	1
Subtotal	695,530	**Additions**	32,200
Ground Floor Area	2,860		
Total Living Area	3,343	**Dwelling Value**	623,400

Building Notes



ID	Code	Description	Area
A		Main Building	2860
B	11	OPEN FRAME PORCH	40
C	10	1SFR - FRAME	483
D	33	MASONRY PATIO	300
E	RG1	FRAME OR CB DETACH...	400*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	10 x	40	400	1	1991	C	A	11,820

Condominium / Mobile Home Information

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

Outlook

Fwd: Assessment Appeal 234-12.00-31.00-28045

From Shelly Dager <shellydager@gmail.com>
Date Fri 5/9/2025 12:41 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, my husband and I are going to go ahead and agree to the new tax assessment of 39,900.00,

Can you please confirm that you can put a hard copy of this assessment in the mail?

From: Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Date: May 9, 2025 at 10:22:53 AM EDT
To: shelly.dager@gmail.com
Subject: Assessment Appeal 234-12.00-31.00-28045

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 12, 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

<234-12.00-31.00-28045.pdf>

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 33977 YOSHINO DR	Parcel ID: 234-12.00-31.00-28045	Class: Mobile Home Park	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

DAGER MICHELLE K
ALBERT E DAGER
166 GARDNER RD
TOWNSEND DE 19734

GENERAL INFORMATION

Living Units	1
Neighborhood	6AC006M
Alternate ID	234120000310028045
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	39,900	39,900	0	0
Total	0	39,900	39,900	0	0

Manual Override Reason
Base Date of Value
Value Flag Cost Approach **Effective Date of Value**
TD234DM29

Entrance Information

Date	ID	Entry Code	Source
06/01/22	SMD	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
10/15/86	39987-1	19,000	D010	Mhp-Tri-Statelot 125	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 33977 YOSHINO DR	Parcel Id: 234-12.00-31.00-28045	Class: Mobile Home Park	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Mobile Home - Sng Wide	**Year Built**	1986
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

Bedrooms	2	**Full Baths**	2
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**	

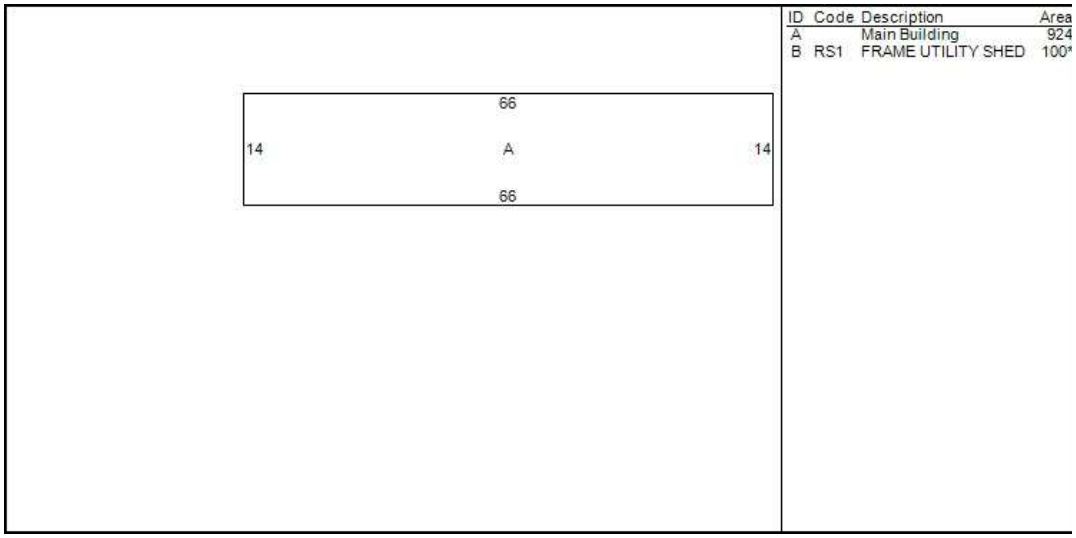
Grade & Depreciation

Grade	D+	**Market Adj**	
Condition	Average	**Functional**	
CDU	FAIR	**Economic**	65
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	81,803	**% Good**	73
Plumbing	1,350	**% Good Override**	
Basement	-7,770	**Functional**	
Heating	5,230	**Economic**	65
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1
Subtotal	80,610	**Additions**	
Ground Floor Area	924		
Total Living Area	924	**Dwelling Value**	38,300

Building Notes



ID	Code	Description	Area
A		Main Building	924
B	RS1	FRAME UTILITY SHED	100*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	10 x	10	100	1	2020	C	A	1,640

Condominium / Mobile Home Information

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

Outlook

Re: Assessment Appeal 234-18.05-49.00

From Jack Mattey <jackdmattey@gmail.com>
Date Tue 5/13/2025 4:03 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.

Dianne- my apologies- I stated $276,600. The correct stipulated amended assessment is $275,600 (as stated in your email). Thank you. Jack.
Sent from my iPhone

> On May 13, 2025, at 3:57 AM, Jack Mattey <jackdmattey@gmail.com> wrote:
>
> Dianne- this reply email confirms my consent and stipulates to the amended tax assessment value of $276,600. Thank you for your consideration in handling this appeal.
> Regards,
> /s/ John (Jack) Mattey
> Sent from my iPhone
>
> > On May 12, 2025, at 12:08 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 **May 15, 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***
> >
> > <234-18.05-49.00.pdf>

Outlook

23553 Elmwood Ave W. , Lewes tax assessment appeal.

From Jack Mattey <jackdmattey@gmail.com>
Date Mon 5/12/2025 9:52 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.

Sent from my iphone- I hereby agree to the amended assessment valuation , and stipulate to said value of $276,600.

Thank you for said review and consideration.

/s/ John (Jack) Mattey

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 23553 ELMWOOD AV W	Parcel ID: 234-18.05-49.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

CURRENT OWNER

MATTEY JOHN D ELIZABETH A
MATTEY
4015 GREENMOUNT DR
WILMINGTON DE 19810

GENERAL INFORMATION

Living Units	1
Neighborhood	6AR249
Alternate ID	
Vol / Pg	3146/253
District	
Zoning	
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1745	Location		140,440

Total Acres: .1745
Spot: Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	140,400	140,400	0	140,400
Building	0	135,200	135,200	0	218,200
Total	0	275,600	275,600	0	358,600

Manual Override Reason
Base Date of Value
Value Flag Cost Approach **Effective Date of Value**
TD234DM26

Entrance Information

Date	ID	Entry Code	Source
03/25/22	MAC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/02/92	43661-2	5,136	D010	Sc.Porch & Deck-Angola By Baylo
10/02/85	43661-1	7,000	D010	Addition-Angolalot 31 & 1/2 Of 32

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/23/05	260,000			3146/253		
06/06/91	94,500					
08/24/83	54,500					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 23553 ELMWOOD AV W	Parcel Id: 234-18.05-49.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

Dwelling Information

Style	Ranch	**Year Built**	1969
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

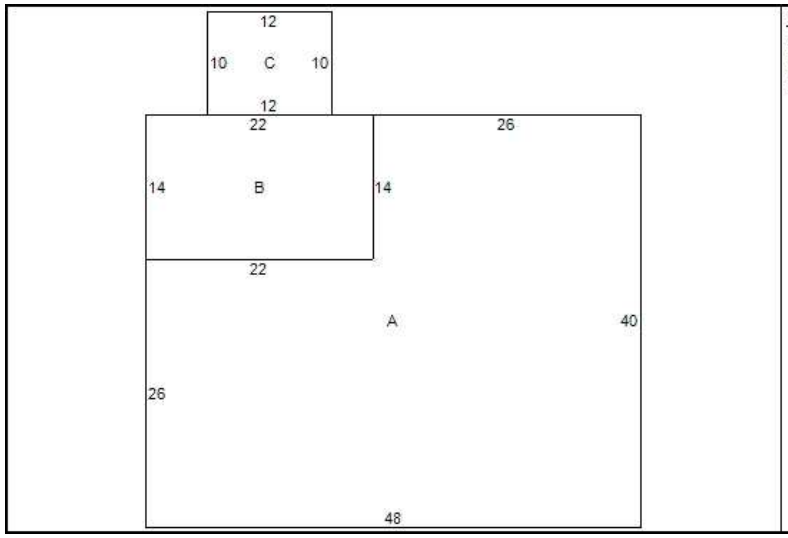
Int vs Ext	Same	**Unfinished Area**	
Cathedral Ceiling	x	**Unheated Area**	

Grade & Depreciation

Grade	C	**Market Adj**	
Condition	Average	**Functional**	75
CDU	FAIR	**Economic**	78
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	260,489	**% Good**	65
Plumbing	5,360	**% Good Override**	
Basement	-14,450	**Functional**	75
Heating	21,610	**Economic**	78
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1.25
Subtotal	273,010	**Additions**	3,700
Ground Floor Area	1,612		
Total Living Area	1,612	**Dwelling Value**	134,400



ID	Code	Description	Area
A		Main Building	1612
B	11	OPEN FRAME PORCH	308
C	31	WOOD DECK	120
D	RS1	FRAME UTILITY SHED	96

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	8 x	12	96	2	1990	C	A	790

Condominium / Mobile Home Information

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

Building Notes

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-30.00-2.00-17502

Sussex County Board of Assessment VS Janet Sokalczuk
(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: $70,100 Stipulated Value: $46,000

Date: 3/18/25

Signature of Owner or duly authorized agent:

Printed Name: J. Sokalczuk

Date: 3/17/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted pictures, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-30.00-2.00-17502. The adjustment reflects a change in grade and condition that brings the assessed value to $46,000.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 34155 BLACK PINE LN	Parcel ID: 234-30.00-2.00-17502	Class: Mobile Home Park	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

SOKALCZUK JANET G
34155 BLACK PINE LN
MILLSBORO DE 19966

GENERAL INFORMATION

Living Units	1
Neighborhood	1AC003M
Alternate ID	234300000020017502
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	46,000	46,000	0	0
Total	0	46,000	46,000	0	0

Value Flag Cost Approach
TD234DM51

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
03/10/24	DMR	Data Mailer Change	Owner
05/19/22	BNL	Entrance Gained	Owner

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 : 34155 BLACK PINE LN	Parcel Id: 234-30.00-2.00-17502	Class: Mobile Home Park	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Mobile Home - Sng Wide	**Year Built**	1974
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Oil
System Type	Forced Warm Air

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

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

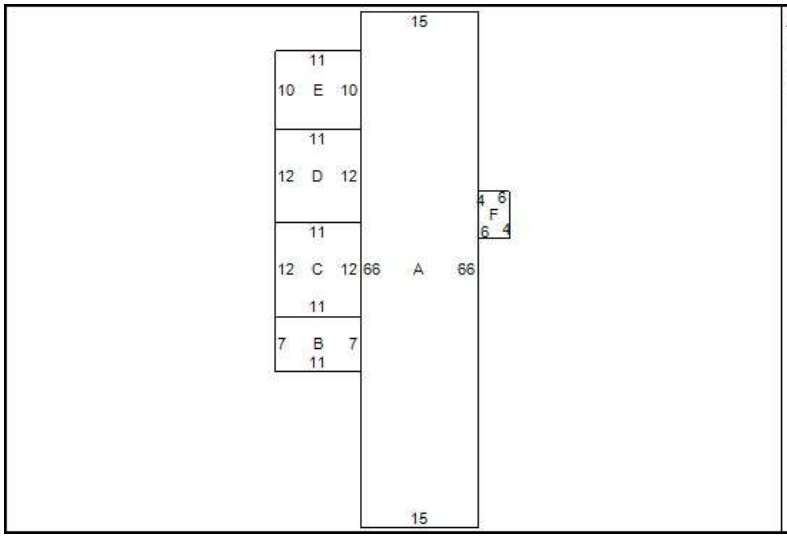
Grade & Depreciation

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

Dwelling Computations

Base Price	76,822	**% Good**	53
Plumbing	2,000	**% Good Override**	
Basement	-7,290	**Functional**	
Heating	4,920	**Economic**	
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1
Subtotal	76,450	**Additions**	5,500
Ground Floor Area	990		
Total Living Area	1,122	**Dwelling Value**	46,000

Building Notes



ID	Code	Description	Area
A		Main Building	990
B	31	WOOD DECK	77
C	11	OPEN FRAME PORCH	132
D	10	1SFR - FRAME	132
E	31	WOOD DECK	110
F	11	OPEN FRAME PORCH	24

Outbuilding Data

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

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 234-30.00-24.00

Sussex County Board of Assessment VS Stephen Keegan & Diane Blanchini
(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: $663,400 Stipulated Value: $727,500

Date:

Signature of Owner or duly authorized agent: 5/9/25

Printed Name:

Date: 5/7/25

Signature of Sussex County Government Representative:

Printed Name: Christopher E. 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 234-30.00-24.00. The adjustment reflects a change in grade,square footage, economic depreciation and approach that brings the assessed value to $727,500.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 26967 SUNBURST PATH	Parcel ID: 234-30.00-24.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

KEEGAN STEPHEN E
DIANE BIANCHINI
26967 SUNBURST PATH
MILLSBORO DE 19966

GENERAL INFORMATION

Living Units	1
Neighborhood	1AR041
Alternate ID	234300000240000000
Vol / Pg	6055/120
District	
Zoning	MEDIUM RESIDENTIAL
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2097	Golf Course Vie	-10	400,570

Total Acres: .2097
Spot: Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	400,600	400,600	0	400,600
Building	0	326,900	326,900	0	425,840
Total	0	727,500	727,500	0	826,440

Value Flag Cost Approach
TD234DM33

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
06/01/23	NMJ	Occupant Not At Home	Other
06/06/22	TT	Total Refusal	Owner
03/08/22	BNL	Entrance Gained	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/26/12	51038-1	152,449	D010	Dwelling W/Additions-The Pennisu

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/19/24	725,000			6055/120	Deed	KEEGAN STEPHEN E
12/31/12	553,838			4081/221		
07/30/12	135,000					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 26967 SUNBURST PATH	Parcel Id: 234-30.00-24.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Ranch	**Year Built**	2012
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Composite	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

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

Fireplaces

Room Detail

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

Adjustments

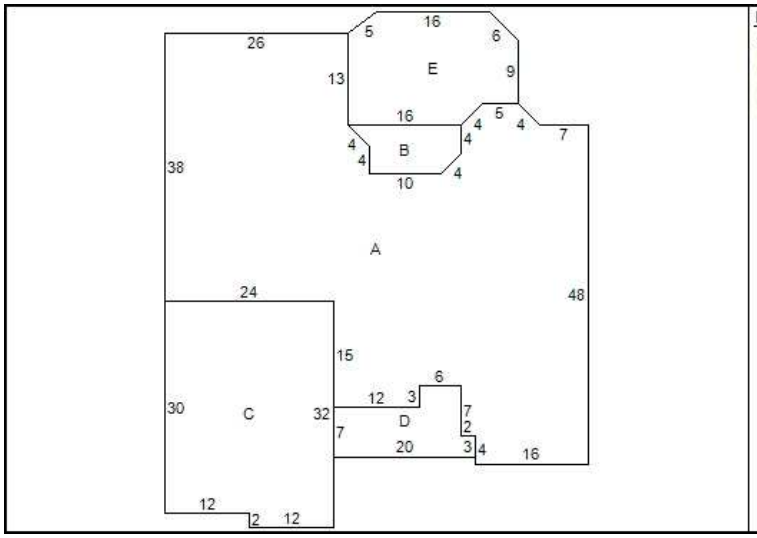
Int vs Ext	Same	**Unfinished Area**	
Cathedral Ceiling	x	**Unheated Area**	

Grade & Depreciation

Grade	C+	**Market Adj**	
Condition	Average	**Functional**	74
CDU	AVERAGE	**Economic**	73
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	387,424	**% Good**	95
Plumbing	14,060	**% Good Override**	
Basement	-21,490	**Functional**	74
Heating	32,140	**Economic**	73
Attic	0	**% Complete**	100
Other Features	1,620	**C&D Factor**	
		Adj Factor	1.4
Subtotal	413,750	**Additions**	21,200
Ground Floor Area	2,429		
Total Living Area	2,429	**Dwelling Value**	326,900



ID	Code	Description	Area
A		Main Building	2429
B	11	OPEN FRAME PORCH	91
C	13/18	FRAME GARAGE/UNFINI...	744
D	11	OPEN FRAME PORCH	150
E	35	COMPOSITE DECK	351

Outbuilding Data

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

Condominium / Mobile Home Information

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

Building Notes

Outlook

Re: Revised Assessment Appeal 234-34.12-64.00

From Melvin Henninger <mhenn@scarletmail.rutgers.edu>
Date Mon 5/12/2025 1:53 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.

Thanks for your email of 5/12/25. I accept your new assessment of my property at 32562 River Road, Millsboro(Oak Orchard), DE 19966 at $349,900. I will try to send you a signed copy.
Melvin Henninger

On Mon, May 12, 2025 at 1:09 PM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

> In preparing for the review by the Board of Assessment Review, an additional adjustment was made to your property value as identified in the attached. Please review and if in agreement, sign and return. If not, please let me know as soon as possible so I can get you scheduled for the next hearing date. I need to hear back from you by the end of business day **May 15,2025.**
>
> Kind Regards,
> Dianne

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 32562 RIVER RD	Parcel ID: 234-34.12-64.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

HENNINGER MELVIN R DILYS B
HENNINGER
2 AMY DR
HIGHTSTOWN NJ 08520

GENERAL INFORMATION

Living Units	1
Neighborhood	1AR044
Alternate ID	234341200640000000
Vol / Pg	3171/208
District	
Zoning	MEDIUM RESIDENTIAL
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0615	Waterfront - Ba		211,820

Total Acres: .0615
Spot: Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	211,800	211,800	0	211,800
Building	0	138,100	138,100	0	216,980
Total	0	349,900	349,900	0	428,780

Value Flag Cost Approach
TD234DM30

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
03/23/24	DMR	Data Mailer Change	Owner
06/22/23	EBC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/11/14	201407755	28,700	A017	Rasaing Existing House And Addir
08/05/14	201406989	0	A140	Oo Disc 1674
08/05/14	201406990	0	TEST	Oo 1675
11/06/13	201313550	0		8.7 From 10' Side For Dw 7' From

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 32562 RIVER RD	Parcel Id: 234-34.12-64.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 2025

Dwelling Information

Style	Conventional	**Year Built**	1950
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	None
Fuel Type	None
System Type	None

Fireplaces

Stacks	
Openings	
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**	

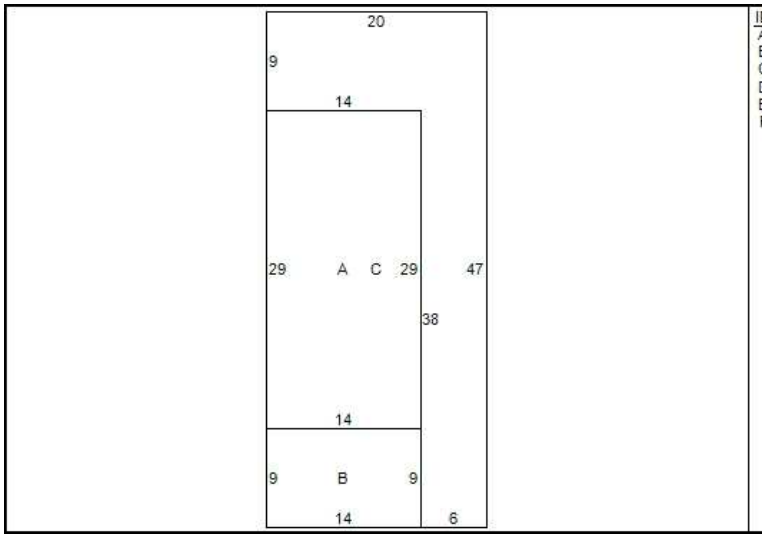
Grade & Depreciation

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

Dwelling Computations

Base Price	133,519	**% Good**	70
Plumbing	2,540	**% Good Override**	
Basement	-11,700	**Functional**	
Heating	-11,080	**Economic**	
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1.0625
Subtotal	113,280	**Additions**	14,100
Ground Floor Area	406		
Total Living Area	938	**Dwelling Value**	99,200

Building Notes



ID	Code	Description	Area
A		Main Building	406
B	10	1SFR - FRAME	126
C	12	ENCLOSED FRAME POR...	408
D	BK1	BULKHEAD	25*
E	BD1	BOAT DOCK (WOOD TRIM)	430*
F	BS2	BOAT SLIP 26-35LF	1*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Bulkhead	1 x	25	25	1	2000	C	A	2,280
Boat Dock	5 x	86	430	1	2000	C	A	9,800
Bs 26-35lf	x		1	1	2000	C	A	26,780

Condominium / Mobile Home Information

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

235-8.00-1.02

(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: $308,000 Stipulated Value: $230,100

Date: 5/6/25

Signature of Owner or duly authorized agent:

Printed Name: ANA MARIA CERVINO

Date: 5/6/25

Signature of Sussex County Government Representative:

Printed Name: Christopher B. 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 235-8.00-1.02. The adjustment reflects a change in grade, condition, economic depreciation and acreage that brings the assessed value to $230,100.

Outlook

Assessment Appeal 235-8.00-1.02

From ANA MARIA CERRUDO <cerrudo912@comcast.net>
Date Tue 5/6/2025 3:19 PM
To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Cc Chris Keeler <ckeeler@sussexcountyde.gov>; Katrina M. Mears <kmears@sussexcountyde.gov>; Martha Shaw <mshaw@sussexcountyde.gov>; Paula Damiano <paula.damiano@sussexcountyde.gov>

1 attachment (2 MB)
IMG_0142.jpeg;

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,

I was able to get my neighbor to print it out for me, so I signed it, photocopied it with my signature and the photocopy is attached. Hope this is acceptable. My neighbor said she was able to sign it on phone and return it that way - not sure how she did it but it wouldn't permit me to do it so this is the best I can do.
Again thanks to everyone for their hard work and considerations on my behalf.

AnaMaria Cerrudo

---------- Original Message ----------
From: ANA MARIA CERRUDO <cerrudo912@comcast.net>
To: Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Cc: Chris Keeler <ckeeler@sussexcountyde.gov>, "Katrina M. Mears" <kmears@sussexcountyde.gov>
Date: 05/06/2025 2:50 PM EDT
Subject: Re: Assessment Appeal 235-8.00-1.02

Good day Dianne,

Thank you for working with me to reduce the assessment value of my home. I'm 81, live on Social Security and really cannot, not only repair what's needed in the house, but much less pay increased taxes via my mortgage.

Although I was hoping for a lower assessment, I have discussed this with my family and their advice is to accept the $230,100 assessment you are offering. I understand the pressure and all the hard work you are putting towards this endeavor and do appreciate it.

I have 2 problems though: 1) the original assessment was $309,600, not $308,000 as shown on the attachment- not sure if it makes any difference; and 2) I don't have a printer so how can I sign the attached and return it to you?

Can you accept this email as my electronic signature of acceptance?

Also, I'd appreciate receiving a final copy of property record reflecting the $230,100 assessment.

I can be reached on 3026843783.

AnaMaria Cerrudo (electronically accepting the attached assessment of $230,100)

> On 05/06/2025 11:47 AM EDT Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:
>
> Ms Cerrudo,
>
> In preparing for the review by the Board of Assessment Review, an additional adjustment was made to your property value as identified in the attached. Please review and if in agreement, sign and return. If not, please let me know as soon as possible so I can get you scheduled for the next hearing which will be on the 14th. I need to hear back from you by the end of business today.
>
> Kind Regards,
> Katrina

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 12720 REYNOLDS RD	Parcel ID: 235-8.00-1.02	Class: Mobile Home	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

CERRUDO ANA MARIA
12720 REYNOLDS RD
MILTON DE 19968

GENERAL INFORMATION

Living Units	1
Neighborhood	6AR017
Alternate ID	235080000010200000
Vol / Pg	4142/256
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.7000			140,400
Wetland/Waste	AC	0.3100			160

Total Acres: 1.01
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	140,600	140,600	0	140,600
Building	0	89,500	89,500	0	153,250
Total	0	230,100	230,100	0	293,850

Value Flag Cost Approach
TD235DM1

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
03/14/24	NMJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
07/01/13	201307781	1,000	A086	128' Wood Fencing	
10/15/01	60339-1	57,000	D010	Arf-Rd233 Lot 2	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/27/13	141,500			4142/256		
11/25/09	65,000					
10/31/01	26,450					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 12720 REYNOLDS RD	Parcel Id: 235-8.00-1.02	Class: Mobile Home	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Manufactured - Dbl Wide	**Year Built**	2001
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	1

Room Detail

Bedrooms	5	**Full Baths**	3
Family Rooms		**Half Baths**	0
Kitchens		**Extra Fixtures**	0
Total Rooms	8		
Kitchen Type		**Bath Type**	
Kitchen Remod	No	**Bath Remod**	No

Adjustments

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

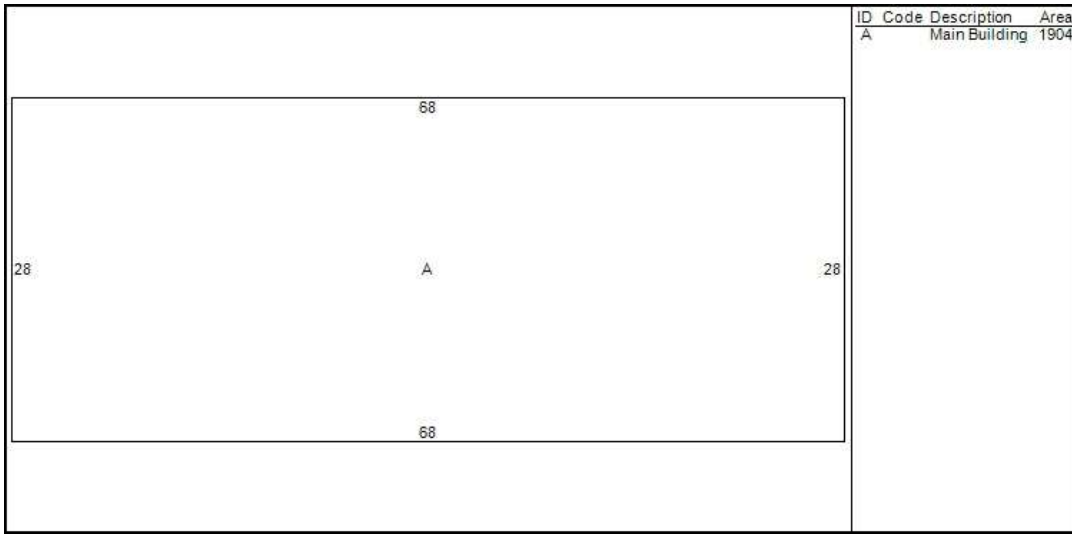
Grade & Depreciation

Grade	D	**Market Adj**	
Condition	Fair	**Functional**	80
CDU	FAIR	**Economic**	
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	142,201	**% Good**	82
Plumbing	4,590	**% Good Override**	
Basement	-6,790	**Functional**	80
Heating	10,780	**Economic**	
Attic	0	**% Complete**	100
Other Features	850	**C&D Factor**	
		Adj Factor	.9
Subtotal	151,630	**Additions**	
Ground Floor Area	1,904		
Total Living Area	1,904	**Dwelling Value**	89,500

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

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

Martha Shaw

From: maur k <collectsbears@yahoo.com>
Sent: Monday, May 5, 2025 10:03 PM
To: Andy Kugler; Assessment Appeals
Subject: Re: 235-20.00-498.00

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We agree with the reassessed value of $426,400 and do not wish to pursue any further appeal. If you have any questions, please let us know,

Andrew and Maureen Kugler
240-450-0441

From: Assessment Appeals <assessmentappeals@sussexcountyde.gov>
To: maur k <collectsbears@yahoo.com>
Sent: Friday, May 2, 2025 at 01:28:49 PM EDT
Subject: 235-20.00-498.00

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 pursue the value further. Please respond with your intentions no later than May 5, 2025. After that date, we will assume you have accepted the new value.

Melisa Hollis

Assessment Support Coordinator

Sussex County Government

Assessment | Sussex County

2 The Circle

Po Box 589

Georgetown, DE 19947

Phone:302-855-7824

Fax:302-855-7828

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 107 MORGAN WAY	Parcel ID: 235-20.00-498.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

KUGLER MAUREEN T
ANDREW J KUGLER
107 MORGAN WAY
MILTON DE 19968

GENERAL INFORMATION

Living Units	1
Neighborhood	6SR005
Alternate ID	235200004980000000
Vol / Pg	6216/272
District	
Zoning	TOWN CODES
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2342	Waterview - La		111,880

Total Acres: .2342
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	111,900	111,900	0	111,900
Building	0	314,500	314,500	0	426,320
Total	0	426,400	426,400	0	538,220

Value Flag Cost Approach
TD235DM3

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
07/25/24	JTS	Data Mailer Change	Owner
02/26/24	MCS	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
01/04/17	201506588	16,494	A185	38 Roof Mount Solar Panels Tow	
05/02/08	56731-2	5,000	D010	Porch-Wagamons West Shore Lot	
08/18/05	56731-1	162,872	D010	Dwelling W/Additions-Wagamons \	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/09/24	406,900			6216/272	Deed	KUGLER MAUREEN T
02/06/15	248,000			4361/14		
05/08/14	412,291					
01/04/06	368,456					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 107 MORGAN WAY	Parcel Id: 235-20.00-498.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

Dwelling Information

Style	Conventional	**Year Built**	2005
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Mas & Frame	**Amenities**	Solar Energy
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

Basement	Full	**# Car Bsmt Gar**	0
FBLA Size	1,312	**FBLA Type**	
Rec Rm Size	x	**Rec Rm Type**	Single Family

Heating & Cooling

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

Fireplaces

Room Detail

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

Adjustments

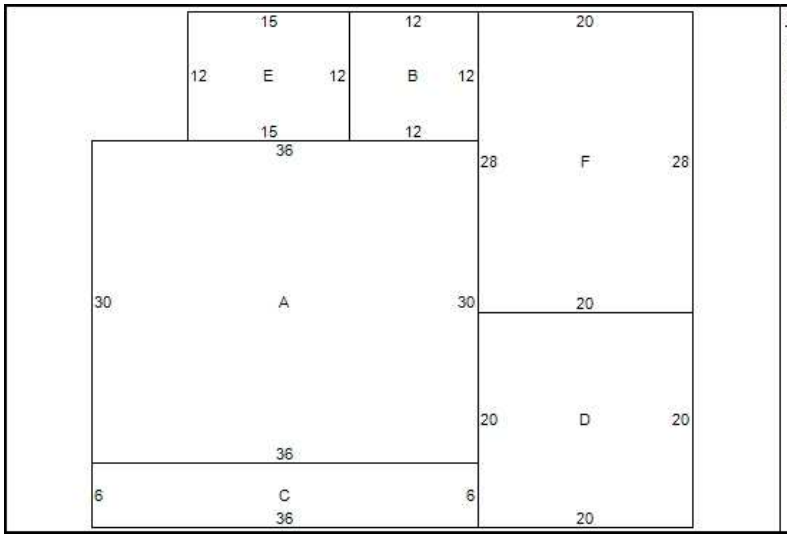
Int vs Ext	Same	**Unfinished Area**	
Cathedral Ceiling	x	**Unheated Area**	

Grade & Depreciation

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

Dwelling Computations

Base Price	312,836	**% Good**	92
Plumbing	10,310	**% Good Override**	
Basement	0	**Functional**	
Heating	24,250	**Economic**	
Attic	0	**% Complete**	100
Other Features	61,160	**C&D Factor**	
		Adj Factor	.73
Subtotal	408,560	**Additions**	55,000
Ground Floor Area	1,080		
Total Living Area	2,720	**Dwelling Value**	314,500



ID	Code	Description	Area
A		Main Building	1080
B	31	WOOD DECK	144
C	11	OPEN FRAME PORCH	216
D	13	FRAME GARAGE	400
E	11	OPEN FRAME PORCH	180
F	10	1SFR - FRAME	560

Outbuilding Data

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

Condominium / Mobile Home Information

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

Building Notes

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 235-25.00-5.07

Sussex County Board of Assessment VS Donna Bayard
(Owner Name)

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

Original Value: $459,500 Stipulated Value: $395,400

Date: 4/22/2025

Signature of Owner or duly authorized agent: Donna M Bayard

Printed Name: DONNA M. BAYARD

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, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 235-25.00-5.07. The adjustment reflects a change in condition and approach that brings the assessed value to $395,400.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 23343 HUFF RD	Parcel ID: 235-25.00-5.07	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

BAYARD DONNA M
23343 HUFF RD
MILTON DE 19968

GENERAL INFORMATION

Living Units	1
Neighborhood	6AR041
Alternate ID	235250000050700000
Vol / Pg	6264/131
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			104,500
Residual	AC	0.6200			16,200

Total Acres: 1.62
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	120,700	120,700	0	120,700
Building	0	274,700	274,700	0	333,700
Total	0	395,400	395,400	0	454,400

Value Flag Cost Approach
TD235DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
03/20/24	GRS	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
12/12/23	202316068	19,500	A027	30x50 Dettatched Garage	
10/16/96	58558-2	2,880	D010	Shed-N/252275'W/248	
03/22/91	58558-1	55,000	D010	Dwelling-N/252275'W/248	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/10/25				6264/131	Deed	BAYARD DONNA M
08/05/19	262,890			5100/140	Deed	BAYARD DONNA M
08/08/90	17,500			4623/326		
10/20/88	1					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 23343 HUFF RD	Parcel Id: 235-25.00-5.07	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

Dwelling Information

Style	Cape Cod	**Year Built**	1991
Story height	1.5	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

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

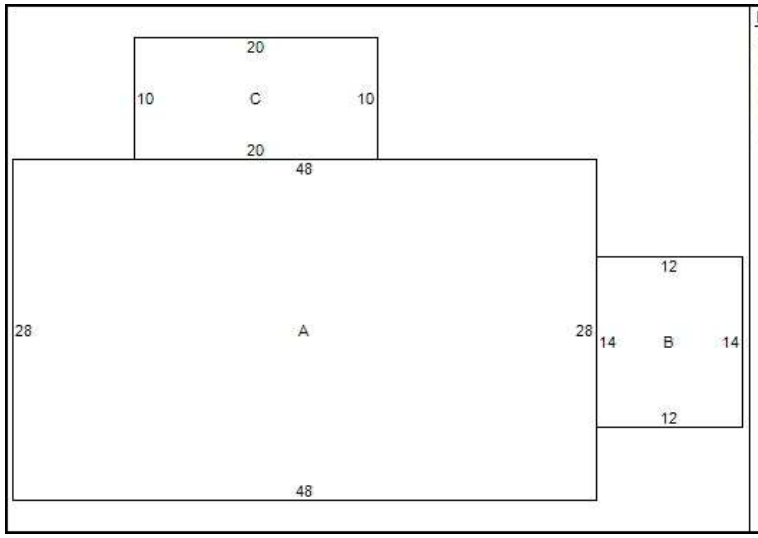
Grade & Depreciation

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

Dwelling Computations

Base Price	295,403	**% Good**	75
Plumbing	9,840	**% Good Override**	
Basement	-13,110	**Functional**	
Heating	24,500	**Economic**	
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	.9
Subtotal	316,630	**Additions**	3,500
Ground Floor Area	1,344		
Total Living Area	2,016	**Dwelling Value**	216,900

Building Notes



ID	Code	Description	Area
A		Main Building	1344
B	31	WOOD DECK	168
C	31	WOOD DECK	200
D	RS1	FRAME UTILITY SHED	220*
E	RS2	METAL UTILITY SHED	400*
F	RS1	FRAME UTILITY SHED	288*
G	RG1	FRAME OR CB DETACH...	1500*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	20 x	11	220	1	2000	C	A	1,130
Metal Shed	20 x	20	400	1	2000	C	A	1,990
Frame Shed	24 x	12	288	1	2000	C	A	1,480
Det Garage	50 x	30	1,500	1	2024	C	A	53,200

Condominium / Mobile Home Information

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

Outlook

Re: Assessment Appeal 235-27.00-41.00-18330

From Linda Trovinger <lintrov21782@aol.com>
Date Tue 5/13/2025 12:31 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 stipulated value of $24500 as stated. Thank you

Sent from AOL on Android

On Tue, May 13, 2025 at 11:41 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 **May 15, 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 : 17198 PINE WATER DR	Parcel ID: 235-27.00-41.00-18330	Class: Mobile Home Park	Card: 1 of 1	Printed: May 13, 2025

CURRENT OWNER

TROVINGER LINDA D
PO BOX 308
STATE LINE PA 17263

GENERAL INFORMATION

Living Units	1
Neighborhood	6AC003M
Alternate ID	235270000410018330
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	24,500	24,500	0	0
Total	0	24,500	24,500	0	0

Value Flag Cost Approach
TD235DM6

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
03/22/24	TJJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/19/93	59002-4	1,500	D010	Roof-Sweetbriarlot 23
06/20/83	59002-3	3,400	D010	Sc.Porch & Deck-Sweet Briar Lot 2
06/09/83	59002-2	4,260	D010	Sc.Porchdeck & Shed-Sweet Briar
10/18/82	59002-1	860	D010	Shed-Sweet Briar Lot 23

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 17198 PINE WATER DR	Parcel Id: 235-27.00-41.00-18330	Class: Mobile Home Park	Card: 1 of 1	Printed: May 13, 2025

Dwelling Information

Style	Mobile Home - Sng Wide	**Year Built**	1983
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Propane
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

Bedrooms	2	**Full Baths**	2
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**	

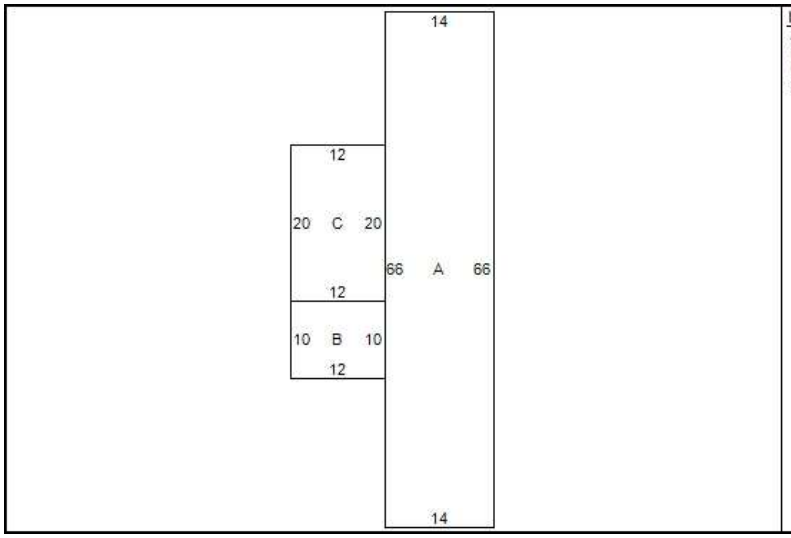
Grade & Depreciation

Grade	D-	**Market Adj**	
Condition	Poor	**Functional**	
CDU	VERY POOR	**Economic**	70
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	72,714	**% Good**	44
Plumbing	2,000	**% Good Override**	
Basement	-6,900	**Functional**	
Heating	4,650	**Economic**	70
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1
Subtotal	72,460	**Additions**	1,900
Ground Floor Area	924		
Total Living Area	924	**Dwelling Value**	24,200

Building Notes



ID	Code	Description	Area
A		Main Building	924
B	31	WOOD DECK	120
C	11	OPEN FRAME PORCH	240
D	RS1	FRAME UTILITY SHED	96

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	8 x	12	96	1	1990	C	F	300

Condominium / Mobile Home Information

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

332-4-00-54.00

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 332-4.00-54.00

Sussex County Board of Assessment VS Slaga Road Tract 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: $382,400 Stipulated Value: $224,900

Date: 5/8/25

Signature of Owner or duly authorized agent: Raymond T. Vincent, Jr

Printed Name: Raymond T. Vincent, Jr

Date: 5/5/25

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 332-4.00-54.00. The adjustment reflects a change in grade, conditon and functional depreciation and land value that brings the assessed value to $224,900.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel ID: 332-4.00-54.00	Class: Agricultural w/ Residential	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

STAGE ROAD TRACT LLC
12487 SALT BARN RD
LAUREL DE 19956

GENERAL INFORMATION

Living Units	1
Neighborhood	2AR004
Alternate ID	332040000540000000
Vol / Pg	4214/55
District	
Zoning	AGRICULTURAL/RESIDEI
Class	A



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Residual	AC	42.3900			219,580
Wetland/Waste	AC	2.5900			1,300

Total Acres: 44.98
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	220,900	220,900	220,900	0	220,900
Building	0	4,000	4,000	0	148,430
Total	220,900	224,900	224,900	0	369,330

Value Flag Cost Approach
TD332DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
10/15/24	TJA	Unoccupied	Other
04/04/24	KMB	Data Mailer Change	Owner
05/30/23	NMJ	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/25/07	322,619			4214/55	Deed	

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 332-4.00-54.00	Class: Agricultural w/ Residential	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Conventional	**Year Built**	1900
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	None
Fuel Type	None
System Type	None

Fireplaces

Stacks	1
Openings	1
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**	Yes

Adjustments

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

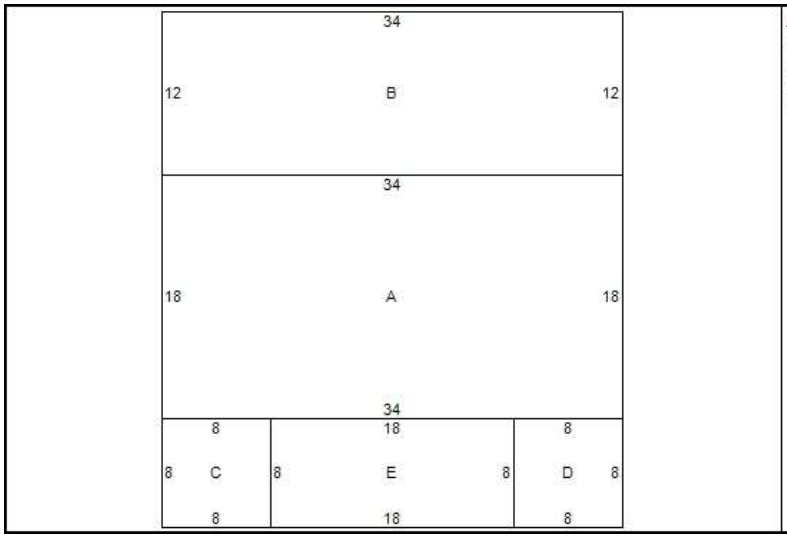
Grade & Depreciation

Grade	D-	**Market Adj**	
Condition	Unlivable	**Functional**	50
CDU	UNSOUND	**Economic**	
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	143,040	**% Good**	5
Plumbing	7,500	**% Good Override**	
Basement	-5,670	**Functional**	50
Heating	-11,870	**Economic**	
Attic	0	**% Complete**	100
Other Features	2,060	**C&D Factor**	
		Adj Factor	1
Subtotal	135,060	**Additions**	600
Ground Floor Area	612		
Total Living Area	1,776	**Dwelling Value**	4,000

Building Notes



ID	Code	Description	Area
A		Main Building	612
B	10	1SFR - FRAME	408
C	11	OPEN FRAME PORCH	64
D	11	OPEN FRAME PORCH	64
E	10	1SFR - FRAME	144

Outbuilding Data

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

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 332-8.00-12.01

Sussex County Board of Assessment VS Joseph East Tract 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: $221,700 Stipulated Value: $100,100

Date: 5/08/25

Signature of Owner or duly authorized agent: RJ TV

Printed Name: Raymond T. Vincent, Jr

Date: 5/6/25

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 332-8.00-12.01. The adjustment reflects a change in square footage, condition, approach and grade that brings the assessed value to $100,100.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 12317 SALT BARN RD	Parcel ID: 332-8.00-12.01	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

JOSEPH EAST TRACT LLC
12487 SALT BARN RD
LAUREL DE 19956

GENERAL INFORMATION

Living Units	1
Neighborhood	2AR004
Alternate ID	332080000120100000
Vol / Pg	4245/79
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000	Location	-50	26,000
Residual	AC	0.3004			3,120

Total Acres: 1.3004
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	29,100	29,100	0	29,100
Building	0	71,000	71,000	0	155,440
Total	0	100,100	100,100	0	184,540

Value Flag Cost Approach
TD332DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
07/22/22	NMJ	Entrance Gained	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/01/85	1			4245/79		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 12317 SALT BARN RD	Parcel Id: 332-8.00-12.01	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Ranch	**Year Built**	1961
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	None
Fuel Type	Electric
System Type	Forced Warm Air

Fireplaces

Stacks	1
Openings	1
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**	

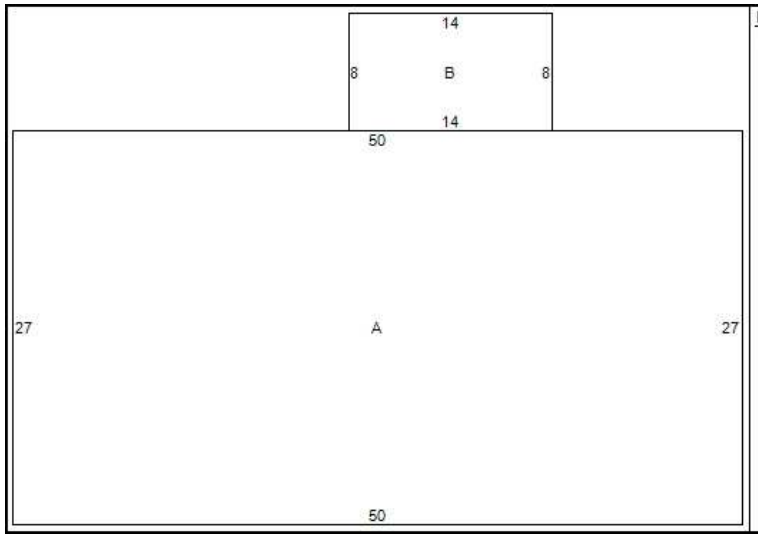
Grade & Depreciation

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

Dwelling Computations

Base Price	214,584	**% Good**	37
Plumbing	2,540	**% Good Override**	
Basement	-11,900	**Functional**	
Heating	-17,800	**Economic**	
Attic	0	**% Complete**	100
Other Features	2,450	**C&D Factor**	
		Adj Factor	1
Subtotal	189,870	**Additions**	700
Ground Floor Area	1,350		
Total Living Area	1,350	**Dwelling Value**	71,000

Building Notes



ID	Code	Description	Area
A		Main Building	1350
B	14	FRAME UTILITY BUILDING	112

Outbuilding Data

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

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 332-8.00-15.00

Sussex County Board of Assessment VS S Joseph Rental 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: $250,600 Stipulated Value: $159,900

Date: 5/8/25

Signature of Owner or duly authorized agent: Raymond T. Vincent, Jr

Printed Name: Raymond T. Vincent, Jr

Date: 5/5/25

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 332-8.00-15.00. The adjustment reflects a change in square footage, bathroom count, grade and approach that brings the assessed value to $159,900.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 12445 SALT BARN RD	Parcel ID: 332-8.00-15.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

S JOSEPH RENTAL LLC
12487 SALT BARN RD
LAUREL DE 19956

GENERAL INFORMATION

Living Units	1
Neighborhood	2AR004
Alternate ID	332080000150000000
Vol / Pg	4082/13
District	
Zoning	GENERAL RESIDENTIAL
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			52,000
Residual	AC	1.0700			11,130

Total Acres: 2.07
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	63,100	63,100	0	63,100
Building	0	96,400	96,400	0	164,250
Total	0	159,500	159,500	0	227,350

Value Flag Cost Approach
TD332DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
05/30/23	NMJ	Occupant Not At Home	Other
07/22/22	NMJ	Total Refusal	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/01/91	1			4082/13		
06/05/90	1					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 12445 SALT BARN RD	Parcel Id: 332-8.00-15.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Cape Cod	**Year Built**	1951
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central No Ac
Fuel Type	Oil
System Type	Forced Warm Air

Fireplaces

Stacks	1
Openings	1
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**	

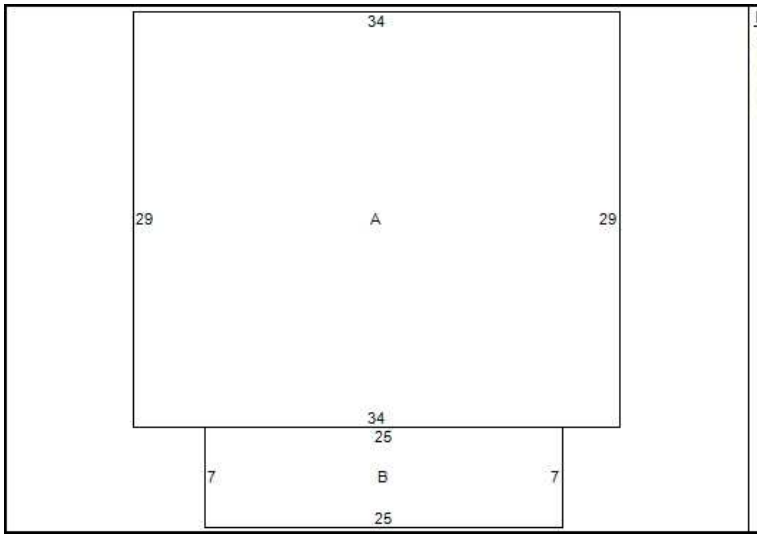
Grade & Depreciation

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

Dwelling Computations

Base Price	168,630	**% Good**	53
Plumbing	2,540	**% Good Override**	
Basement	-9,350	**Functional**	
Heating	0	**Economic**	
Attic	0	**% Complete**	100
Other Features	2,450	**C&D Factor**	
		Adj Factor	1
Subtotal	164,270	**Additions**	2,400
Ground Floor Area	986		
Total Living Area	986	**Dwelling Value**	89,500

Building Notes



ID	Code	Description	Area
A		Main Building	986
B	11	OPEN FRAME PORCH	175
C	RS1	FRAME UTILITY SHED	150*
D	RS1	FRAME UTILITY SHED	288*
E	RG1	FRAME OR CB DETACH...	460*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	10 x	15	150	1	1990	C	F	460
Frame Shed	24 x	12	288	1	1990	C	F	890
Det Garage	23 x	20	460	1	1951	D	F	5,530

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-5.00-70.01-214

Sussex County Board of Assessment VS Ronald & Joyce Eaton
(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: $637,100 Stipulated Value: $592,400

Date: May 13, 2025

Signature of Owner or duly authorized agent: Ronald R Eaton Joyce B Eaton

Printed Name: Ronald R. Eaton Joyce B. Eaton

Date: 4/1/25

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 334-5.00-70.01-214. The adjustment reflects a change in economic depreciation that brings the assessed value to $592,400.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 16364 CORKSCREW CT	Parcel ID: 334-5.00-70.01-214	Class: Residential - Condo	Card: 1 of 1	Printed: May 13, 2025

CURRENT OWNER

EATON RONALD R
JOYCE B EATON
16364 CORKSCREW CT
LEWES DE 19958

GENERAL INFORMATION

Living Units	1
Neighborhood	6AR108C
Alternate ID	334050000700100214
Vol / Pg	3896/53
District	
Zoning	
Class	Residential



Property Notes

Land Information

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

Total Acres: .2802
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	77,600	77,600	0	0
Building	0	514,800	514,800	0	0
Total	0	592,400	592,400	0	0

Value Flag Cost Approach
TD334DM17

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
07/11/24	DMR	Data Mailer Change	Owner
10/23/23	MAE	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/05/15	201506825	30,000	A108	Finish Basement Into Living Space

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/02/11	454,270			3896/53		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 16364 CORKSCREW CT	Parcel Id: 334-5.00-70.01-214	Class: Residential - Condo	Card: 1 of 1	Printed: May 13, 2025

Dwelling Information

Style	Cape Cod	**Year Built**	2011
Story height	1.25	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

Basement	Full	**# Car Bsmt Gar**	0
FBLA Size	480	**FBLA Type**	
Rec Rm Size	x	**Rec Rm Type**	Single Family

Heating & Cooling

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

Fireplaces

Room Detail

Bedrooms	4	**Full Baths**	4
Family Rooms		**Half Baths**	0
Kitchens		**Extra Fixtures**	3
Total Rooms	8		
Kitchen Type		**Bath Type**	
Kitchen Remod	No	**Bath Remod**	No

Adjustments

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

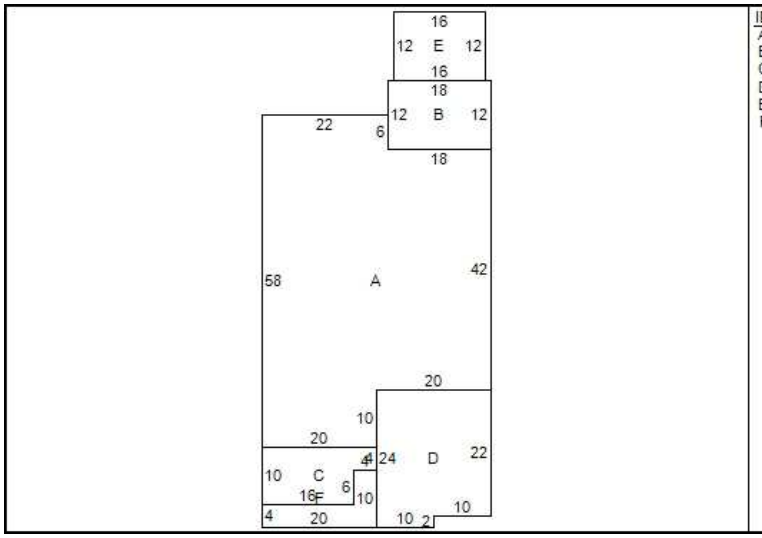
Grade & Depreciation

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

Dwelling Computations

Base Price	414,110	**% Good**	95
Plumbing	17,670	**% Good Override**	
Basement	0	**Functional**	
Heating	34,350	**Economic**	92
Attic	0	**% Complete**	100
Other Features	23,450	**C&D Factor**	
		Adj Factor	1.09
Subtotal	489,580	**Additions**	44,400
Ground Floor Area	2,012		
Total Living Area	2,907	**Dwelling Value**	514,800

Building Notes



ID	Code	Description	Area
A		Main Building	2012
B	50/10	BASEMENT/1SFR - FRA...	216
C	50/10	BASEMENT/1SFR - FRA...	176
D	13/18	FRAME GARAGE/UNFINI...	460
E	35	COMPOSITE DECK	192
F	11	OPEN FRAME PORCH	104

Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name			
Condo Model			
Unit Number	214		
Unit Level		**Unit Location**	1
Unit Parking		**Unit View**	Neighborhood
Model (MH)		**Model Make (MH)**	

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-8.17-30.00-705

Sussex County Board of Assessment VS Jaques & Annie Merran
(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: $1,641,300 Stipulated Value: $1,421,500

Date: 5/13/2025

Signature of Owner or duly authorized agent:

Printed Name: JACQUES MERRAN

Date: 5/9/25

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 334-8.17-30.00-705. The adjustment reflects a change in land value that brings the assessed value to $1,421,500.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel ID: 334-8.17-30.00-705	Class: Residential - Condo	Card: 1 of 1	Printed: May 13, 2025

CURRENT OWNER

MERRAN JACQUES H
ANNIE S MERRAN
21 OCEAN DR #705
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units	1
Neighborhood	6AR121C
Alternate ID	334081700300000705
Vol / Pg	4914/11
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0373	Waterview - O		175,930

Total Acres: .0373
Spot: Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	175,900	175,900	0	0
Building	0	1,245,600	1,245,600	0	0
Total	0	1,421,500	1,421,500	0	0

Value Flag Cost Approach
TD334DM19

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
09/05/24	JXL	Data Mailer Change	Owner
04/30/24	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
07/06/18	700,000			4914/11	Deed	MERRAN JACQUES H
12/06/91	6,000			1817/306		
09/05/80	1					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 334-8.17-30.00-705	Class: Residential - Condo	Card: 1 of 1	Printed: May 13, 2025

Dwelling Information

Style	Condo Flat	**Year Built**	1974
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

Bedrooms	2	**Full Baths**	2
Family Rooms		**Half Baths**	0
Kitchens		**Extra Fixtures**	2
Total Rooms	4		
Kitchen Type		**Bath Type**	
Kitchen Remod	Yes	**Bath Remod**	Yes

Adjustments

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

Grade & Depreciation

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

Dwelling Computations

Base Price	229,036	**% Good**	82
Plumbing	7,700	**% Good Override**	
Basement	-28,090	**Functional**	
Heating	19,000	**Economic**	85
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	7.85
Subtotal	227,650	**Additions**	
Ground Floor Area	1,150		
Total Living Area	1,150	**Dwelling Value**	1,245,600

Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name			
Condo Model			
Unit Number	705		
Unit Level	4	**Unit Location**	3
Unit Parking		**Unit View**	Waterview-Ocean
Model (MH)		**Model Make (MH)**	

Building Notes

334-8.17-128.00

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-8.17-128.00

Sussex County Board of Assessment VS Thomas & Patricia Ohara 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: $4,618,900 Stipulated Value: $3,752,300

Date: 5/6/2025

Signature of Owner or duly authorized agent: Thomas Ohara Patricia Ohara

Printed Name: Thomas OHara Patricia Ohara

Date: 5/5/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-8.17-128.00. The adjustment reflects a change in grade, approach, removal of basement and economic depreciation that brings the assessed value to $ 3,752,300.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 25 HOLLY RD	Parcel ID: 334-8.17-128.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

OHARA THOMAS G TTEE REV TR
PATRICIA OHARA TTEE REV TR
8551 CONNECTICUT AVE 405
CHEVY CHASE MD 20815

GENERAL INFORMATION

Living Units	1
Neighborhood	6VR001
Alternate ID	334081701280000000
Vol / Pg	5826/159
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3866	Waterfront - Ca		3,109,740

Total Acres: .3866
Spot: Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	3,109,700	3,109,700	0	3,109,700
Building	0	642,600	642,600	0	1,558,030
Total	0	3,752,300	3,752,300	0	4,667,730

Value Flag Cost Approach
TD334DM18

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

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

Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/08/19	201900380	4,400	A108	Renovate 2 Bathrooms- Flooring,F
11/10/10	81567-3	1,800	D010	Rep Girder/Ceiling-North Shores L
05/07/01	81567-2	6,700	D010	Replace Deck Boards-North Shore
01/21/88	81567-1	225,000	D010	Dwelling-North Shoreslot 65

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/16/22			Invalid Sale - Tyler	5826/159	Deed	OHARA THOMAS G TTEE REV TR
07/06/84	133,000			0/0		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 25 HOLLY RD	Parcel Id: 334-8.17-128.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Conventional	**Year Built**	1988
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Composite	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

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

Fireplaces

Room Detail

Bedrooms	5	**Full Baths**	4
Family Rooms		**Half Baths**	1
Kitchens		**Extra Fixtures**	2
Total Rooms	8		
Kitchen Type		**Bath Type**	
Kitchen Remod	No	**Bath Remod**	No

Adjustments

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

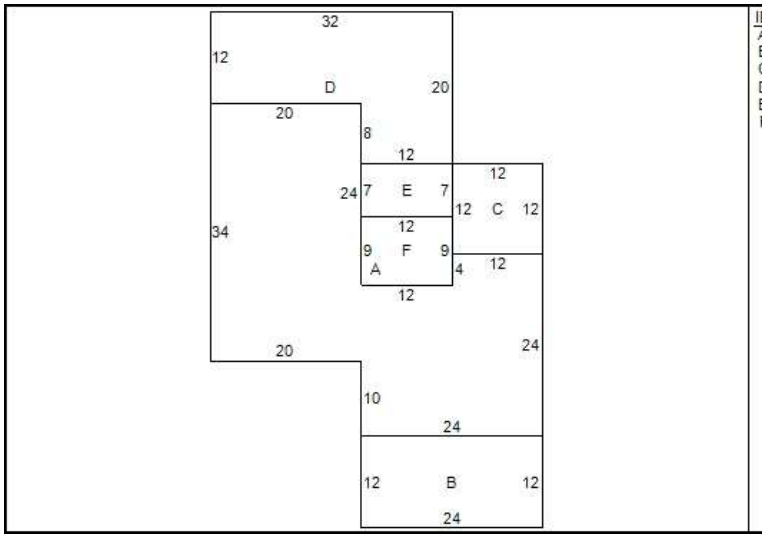
Grade & Depreciation

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

Dwelling Computations

Base Price	304,074	**% Good**	83
Plumbing	18,280	**% Good Override**	
Basement	-26,640	**Functional**	
Heating	25,220	**Economic**	75
Attic	0	**% Complete**	100
Other Features	1,620	**C&D Factor**	
		Adj Factor	2.67
Subtotal	322,550	**Additions**	39,900
Ground Floor Area	1,208		
Total Living Area	3,196	**Dwelling Value**	642,600

Building Notes



ID	Code	Description	Area
A		Main Building	1208
B	11/10	OPEN FRAME PORC...	288
C	31	WOOD DECK	144
D	11/53	OPEN FRAME PORC...	480
E	10/10/53	1SFR - FRAME/1SFR...	84
F	10/10/10	1SFR - FRAME/1SFR...	108

Outbuilding Data

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

Condominium / Mobile Home Information

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

From: Dianne Ruscavage
dianne.ruscavage@sussexcountyde.gov
Subject: Assessment Appeal 334-11.00-918.00
Date: May 12, 2025 at 10:01:09 AM
To: maryannveitch@me.com

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 15, 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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-11.00-918.00

Sussex County Board of Assessment VS Maryann Veitch
(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: $653,000 Stipulated Value: $570,600

Date: 13 May 25

Signature of Owner or duly authorized agent:

Printed Name: MaryAnn Veitch

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 34239 CHELSEY CT	Parcel ID: 334-11.00-918.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

CURRENT OWNER

VEITCH MARYANN
34239 CHELSEY CT
LEWES DE 19958

GENERAL INFORMATION

Living Units	1
Neighborhood	6AR072
Alternate ID	3341100009180000000
Vol / Pg	6008/203
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2157			195,120

Total Acres: .2157
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	195,100	195,100	0	195,100
Building	0	375,500	375,500	0	454,360
Total	0	570,600	570,600	0	649,460

Value Flag Cost Approach
Gross Building:

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
09/24/24	TSA	Estimated	Other
02/03/23	KLC	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
05/28/24	202407799	2,040	A018	"20 X 12 Deck Under 30""	
06/14/23	202308401	2,445	A108	"Adding 10 X 17 Deck Under 30"" /	
02/07/23	202300779	223,663	A205	Sullivan-2 Sty Sfd 50x70; Att Gar 2	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/17/23	575,000			6008/203	Deed	VEITCH MARYANN

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 34239 CHELSEY CT	Parcel Id: 334-11.00-918.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 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		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Gas
System Type	Forced Warm Air

Fireplaces

Stacks	
Openings	
Pre-Fab	1

Room Detail

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

Adjustments

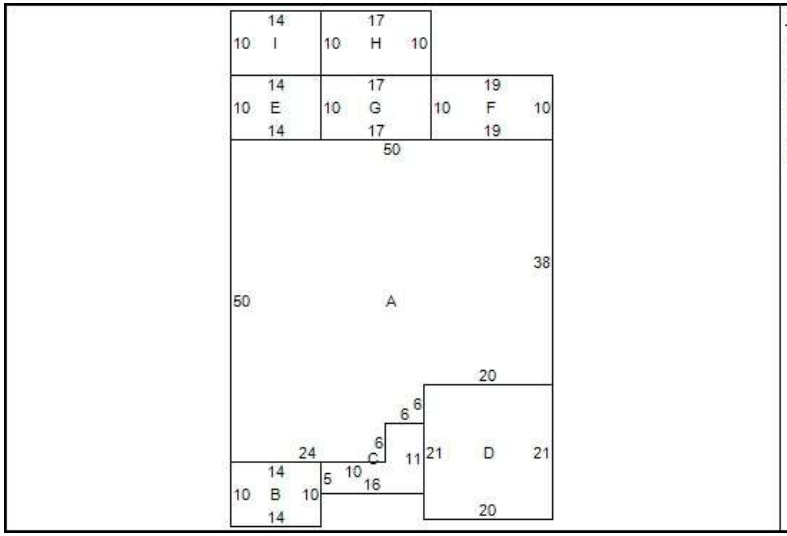
Int vs Ext	Same	**Unfinished Area**	
Cathedral Ceiling	x	**Unheated Area**	

Grade & Depreciation

Grade	C+	**Market Adj**	
Condition	Average	**Functional**	
CDU	AVERAGE	**Economic**	82
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	430,736	**% Good**	100
Plumbing	7,030	**% Good Override**	
Basement	0	**Functional**	
Heating	35,730	**Economic**	82
Attic	0	**% Complete**	100
Other Features	1,620	**C&D Factor**	
		Adj Factor	.87
Subtotal	475,120	**Additions**	42,000
Ground Floor Area	2,224		
Total Living Area	3,250	**Dwelling Value**	375,500



ID	Code	Description	Area
A		Main Building	2224
B	10	1SFR - FRAME	140
C	11	OPEN FRAME PORCH	116
D	13	FRAME GARAGE	420
E	10	1SFR - FRAME	140
F	10	1SFR - FRAME	190
G	11	OPEN FRAME PORCH	170
H	31	WOOD DECK	170
I	34	STONE/TILE PATIO	140

Outbuilding Data

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

Condominium / Mobile Home Information

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

Building Notes

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.00-325.01

Sussex County Board of Assessment VS Gills Neck 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: $25,207,400 Stipulated Value: $20,733,000

Date: May 12, 2025

Signature of Owner or duly authorized agent: Frank E. Ferruggia

Printed Name: Frank E. Ferruggia, Esq., McCarter & English, LLP

Date: 5/1/25

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 and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-13.00-325.01. The adjustment reflects a change in gross income value that brings the assessed value to $20,733,000.

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 334-13.00-325.01	Class: 424	Card: 1 of 2	Printed: May 12, 2025

CURRENT OWNER

GILLS NECK LLC
105 FOULK RD
WILMINGTON DE 19803
2582/241

GENERAL INFORMATION

Living Units	0
Neighborhood	6VC001
Alternate ID	334130003250100000
Vol / Pg	2582/241
District	
Zoning	GENERAL BUSINESS
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	8.0000			9,000,000
Residual	AC	1.0800			648,000

Total Acres: 9.08
Spot: Location: 4 MAJOR STRIP

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	9,648,000	9,648,000	9,648,000	0
Building	0	11,085,000	11,620,900	11,085,000	0
Total	0	20,733,000	21,268,900	20,733,000	0

Value Flag Income Approach
Gross Building:

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
03/10/23	TJJ	Info At Door	Tenant

Permit Information

Date Issued	Number	Price	Purpose		% Complete
09/24/24	202413012	20,000	A080	First State Brewing	
01/29/21	202101454	1,000	A088	The Pond Bar & Restaurant (Painti	
10/13/20	202010625	207,800	A081	Simon Eye Tfo-Adding Walls To M	
01/28/19	201812877	285,000	A080	*Charles Schwab***Unit5*** New	
12/27/18	201812965	0	DOO5	Wall Sign	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/16/01	1,932,000			2582/241		
11/09/88	1					
05/09/85	1					

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 334-13.00-325.01	Class: 424	Card: 1 of 2	Printed: May 12, 2025

Building Information

Year Built/Eff Year	2005 /
Building #	1
Structure Type	Supermarket
Identical Units	1
Total Units	1
Grade	C+
# Covered Parking	
# Uncovered Parking	
DBA	SAFEWAY

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Truck & Train Wells		26	112		1
1	Canopy Roof/Slab		2,878	1		1
1	Sprinkler Sys Wet		56,168	1		1
1	Utility Bldg-Brk/Stn		16	16		1
1	Overhead Dr-Wood/Mtl		8	8		2

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	56,168	1,004	Supermarket	24	Brick & Con	Steel	Normal	Unit Heat	Unit	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	56,168	Supermarket	60	100	4,402,040

Outbuilding Data

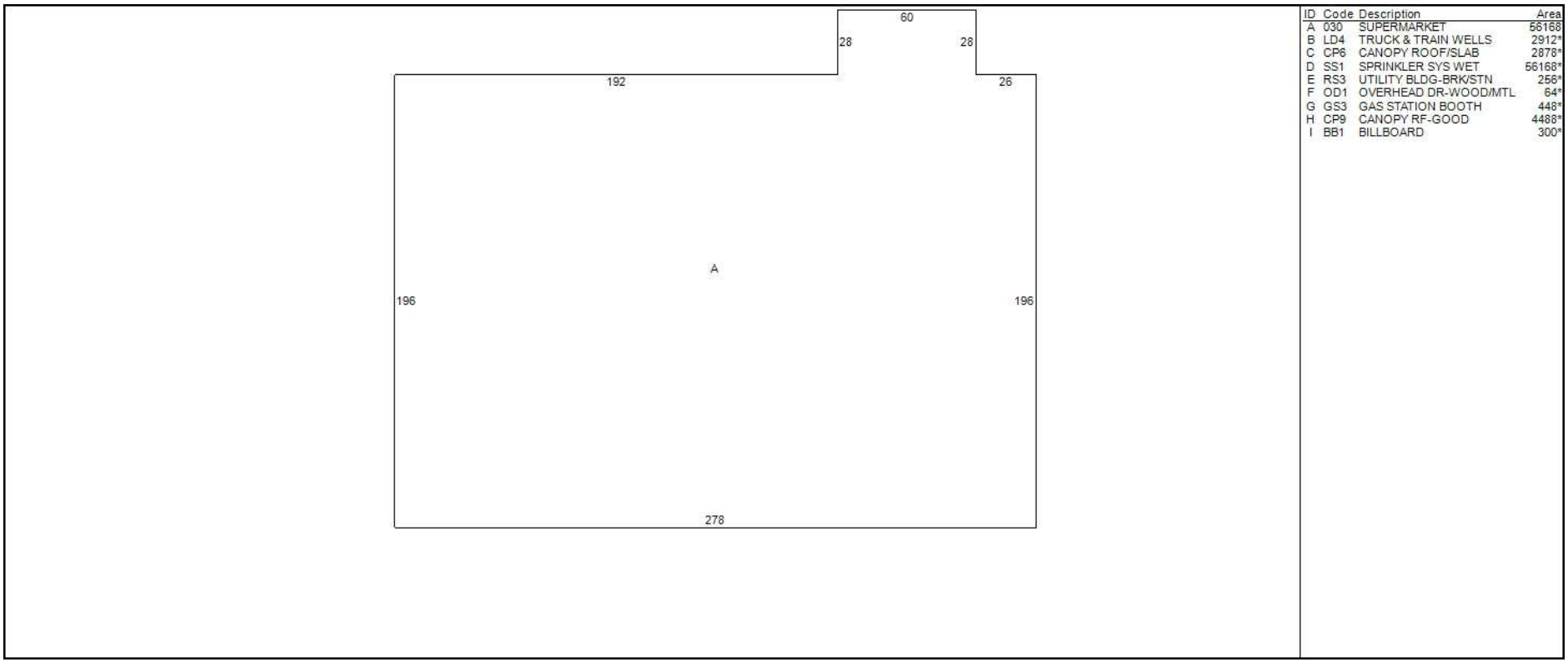
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Gas Statio	2005	14	32	1	448	C	A	6,770
2	Canopy Rf-	2005	44	102	1	4,488	C	A	160,980
3	Blbrd	2015	10	30	2	300	B	A	31,350

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 334-13.00-325.01	Class: 424	Card: 1 of 2	Printed: May 12, 2025



ID	Code	Description	Area
A	030	SUPERMARKET	56168
B	LD4	TRUCK & TRAIN WELLS	2912*
C	CP6	CANOPY ROOF/SLAB	2876*
D	SS1	SPRINKLER SYS WET	56168*
E	RS3	UTILITY BLDG-BRK/STN	256*
F	OD1	OVERHEAD DR-WOOD/MTL	64*
G	GS3	GAS STATION BOOTH	448*
H	CP9	CANOPY RF-GOOD	4488*
I	BB1	BILLBOARD	300*

Addtional Property Photos





tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 334-13.00-325.01	Class: 424	Card: 1 of 2	Printed: May 12, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
03	S	005	General Retail	0	35,280	34.00	70.5	845,662	5		0	803,379	25			200,845	200,845	602,534
19	S	005	Discnt Stores-Super Mr	0	56,168	21.00	115	1,356,457	5		0	1,288,634	10			128,863	128,863	1,159,771

Apartment Detail - Building 1 of 2

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 2

Total Gross Building Area	56,168
Replace, Cost New Less Depr	7,190,010
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	7,190,010
Value per SF	128.01

Notes - Building 1 of 2

Income Summary (Includes all Building on Parcel)

Total Net Income	1,762,305
Capitalization Rate	0.085000
Sub total	20,733,000
Residual Land Value	
Final Income Value	20,733,000
Total Gross Rent Area	91,448
Total Gross Building Area	91,448

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 334-13.00-325.01	Class: 424	Card: 2 of 2	Printed: May 12, 2025

CURRENT OWNER

GILLS NECK LLC
105 FOULK RD
WILMINGTON DE 19803
2582/241

GENERAL INFORMATION

Living Units	0
Neighborhood	6VC001
Alternate ID	334130003250100000
Vol / Pg	2582/241
District	
Zoning	GENERAL BUSINESS
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	8.0000			9,000,000
Residual	AC	1.0800			648,000

Total Acres: 9.08
Spot: Location: 4 MAJOR STRIP

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	9,648,000	9,648,000	9,648,000	0
Building	0	11,085,000	11,620,900	11,085,000	0
Total	0	20,733,000	21,268,900	20,733,000	0

Value Flag Income Approach
Gross Building:

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
03/10/23	TJJ	Info At Door	Tenant

Permit Information

Date Issued	Number	Price	Purpose		% Complete
09/24/24	202413012	20,000	A080	First State Brewing	
01/29/21	202101454	1,000	A088	The Pond Bar & Restaurant (Painti	
10/13/20	202010625	207,800	A081	Simon Eye Tfo-Adding Walls To M	
01/28/19	201812877	285,000	A080	*Charles Schwab***Unit5*** New	
12/27/18	201812965	0	DOO5	Wall Sign	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/16/01	1,932,000			2582/241		
11/09/88	1					
05/09/85	1					

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 334-13.00-325.01	Class: 424	Card: 2 of 2	Printed: May 12, 2025

Building Information

Year Built/Eff Year	2005 /
Building #	2
Structure Type	Nbhd Shop Cntr-(6+
Identical Units	1
Total Units	12
Grade	C+
# Covered Parking	
# Uncovered Parking	
DBA	SHOPS AT SEA COAST

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Canopy Roof/Slab		9	26		2							
1	Canopy Roof/Slab		9	52		1							
1	Sprinkler Sys Wet		35,280	1		1							

Interior/Exterior Information

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	35,280	916	Retail Store	16	Brick & Con	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	35,280	Retail Store	60	100	2,590,910

Outbuilding Data

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

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 334-13.00-325.01	Class: 424	Card: 2 of 2	Printed: May 12, 2025



ID	Code	Description	Area
A	034	RETAIL STORE	35280
B	CP6	CANOPY ROOF/SLAB	234*
C	CP6	CANOPY ROOF/SLAB	468*
D	SS1	SPRINKLER SYS WET	35280*

Addtional Property Photos



tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 334-13.00-325.01	Class: 424	Card: 2 of 2	Printed: May 12, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
03	S	005	General Retail	0	35,280	34.00	70.5	845,662	5		0	803,379	25			200,845	200,845	602,534
19	S	005	Discnt Stores-Super Mr	0	56,168	21.00	115	1,356,457	5		0	1,288,634	10			128,863	128,863	1,159,771

Apartment Detail - Building 2 of 2

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 2 of 2

Total Gross Building Area	35,280
Replace, Cost New Less Depr	4,231,830
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	4,231,830
Value per SF	119.95

Notes - Building 2 of 2

Income Summary (Includes all Building on Parcel)

Total Net Income	1,762,305
Capitalization Rate	0.085000
Sub total	20,733,000
Residual Land Value	
Final Income Value	20,733,000
Total Gross Rent Area	91,448
Total Gross Building Area	91,448

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.16-57.00

Sussex County Board of Assessment VS Thomas & Mary Mcloughlin Trustees
(Owner Name)

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

Original Value: $2,361,300 Stipulated Value: $2,050,300

Date: 5/10/25

Signature of Owner or duly authorized agent: Mary McLoughlin (+Tom)

Printed Name: MARY MCLOUGHLIN (+Tom)

Date: 5/6/25

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 334-13.16-57.00. The adjustment reflects a change in story height and square footage that brings the assessed value to $2,050,300.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 10 SAINT MICHAELS PL	Parcel ID: 334-13.16-57.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

MCLOUGHLIN THOMAS PATRICK III TTEE
MARY MOLOGNE MCLOUGHLIN TTEE
10 ST MICHAELS PL
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units	1
Neighborhood	6VR003
Alternate ID	334131600570000000
Vol / Pg	4766/89
District	
Zoning	TOWN CODES
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1359			1,243,080

Total Acres: .1359
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,243,100	1,243,100	0	1,243,100
Building	0	807,200	651,500	0	807,150
Total	0	2,050,300	1,894,600	0	2,050,250

Value Flag Market Approach
TD334DM2

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
12/21/23	TRM	Total Refusal	Estimated

Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/23/20	202000808	11,730	A106	Kitchen Remodel: Cabinets, Count
04/27/93	70544-1	84,160	D010	Dwellingw/Additions-St.Michael'S F

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/11/17				4766/89	Deed	MCLOUGHLIN THOMAS PATRICK III TTEE
04/29/13	780,000			4119/335		
08/19/05	1,350,000					
03/13/01	274,500					
04/20/00	54,900					
10/06/92	90,000					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 10 SAINT MICHAELS PL	Parcel Id: 334-13.16-57.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 2025

Dwelling Information

Style	Conventional	**Year Built**	1993
Story height	1.5	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Frame	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	1
Openings	1
Pre-Fab	

Room Detail

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

Adjustments

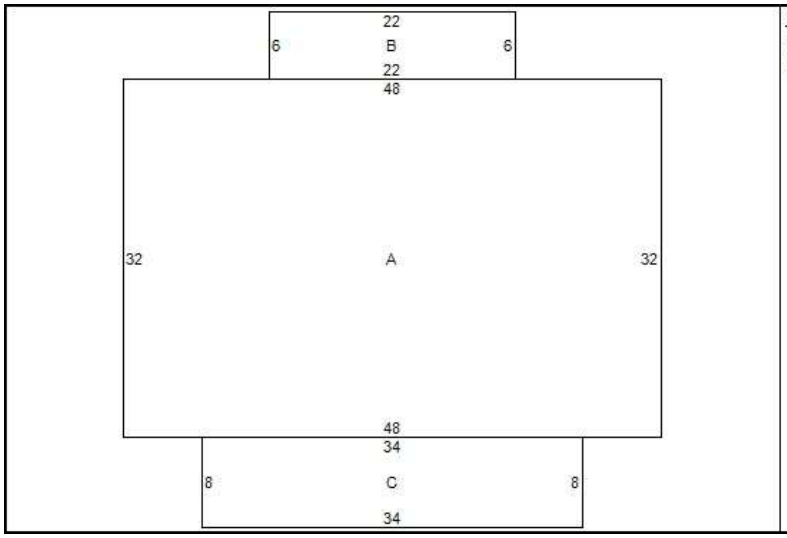
Int vs Ext	Same	**Unfinished Area**	
Cathedral Ceiling	x	**Unheated Area**	

Grade & Depreciation

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

Dwelling Computations

Base Price	328,875	**% Good**	86
Plumbing	7,030	**% Good Override**	
Basement	-14,590	**Functional**	
Heating	27,280	**Economic**	
Attic	0	**% Complete**	100
Other Features	2,700	**C&D Factor**	
		Adj Factor	2.1
Subtotal	351,300	**Additions**	8,100
Ground Floor Area	1,536		
Total Living Area	2,304	**Dwelling Value**	651,500



ID	Code	Description	Area
A		Main Building	1536
B	31	WOOD DECK	132
C	11	OPEN FRAME PORCH	272

Outbuilding Data

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

Condominium / Mobile Home Information

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

Building Notes

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.19-1.00

Sussex County Board of Assessment VS Hebron Office Suites 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: $394,800 Stipulated Value: $280,300

Date: 5/7/25

Signature of Owner or duly authorized agent: Walter Cassel

Printed Name: Walt Cassel

Date: 5/2/25

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 334-13.19-1.00. The adjustment reflects a change in the land influence factor that brings the assessed value to $280,300.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 19884 HEBRON RD	Parcel ID: 334-13.19-1.00	Class: Residential - Vacant Land	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

HEBRON OFFICE SUITES LLC
402 REHOBOTH AVE
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units	0
Neighborhood	6AR093
Alternate ID	334131900010000000
Vol / Pg	4906/153
District	
Zoning	GENERAL RESIDENTIAL
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1148	Abuts Commer	-29	280,280

Total Acres: .1148
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	280,300	280,300	0	0
Building	0	0	0	0	0
Total	0	280,300	280,300	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
10/20/23	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
06/21/18	197,000			4906/153	Deed	HEBRON OFFICE SUITES LLC
06/12/17	155,000			0/0		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 19884 HEBRON RD	Parcel Id: 334-13.19-1.00	Class: Residential - Vacant Land	Card: 1 of 1	Printed: May 8, 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

Heat Type	
Fuel Type	
System Type	

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

Int vs Ext		Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.20-164.00

Sussex County Board of Assessment VS Drifting Seas 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: $1,217,800 Stipulated Value: $913,300

Date: 5/7/25

Signature of Owner or duly authorized agent: Walter Cassel

Printed Name: Walt Cassel

Date: 5/2/25

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 913,300. The adjustment reflects a change in economic depreciation that brings the assessed value to $913,300.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 413 REHOBOTH AV	Parcel ID: 334-13.20-164.00	Class: Residential - Vacant Land	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

DRIFTING SEAS LLC
402 REHOBOTH AVE
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units	0
Neighborhood	6VR003
Alternate ID	
Vol / Pg	5805/24
District	
Zoning	TOWN CODES
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1148		-25	913,320

Total Acres: .1148
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	913,300	913,300	0	0
Building	0	0	0	0	0
Total	0	913,300	913,300	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
01/23/24	MEP	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/17/25	202503313	1,150,000	A076	3 St Building:1st Floor Com Open S

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/14/22	900,000	Land Only	Changed After Sale	5805/24	Deed	DRIFTING SEAS LLC
01/07/20	1,400,000			5181/239	Deed	CLEAR SPACE THEATRE COMPANY

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 413 REHOBOTH AV	Parcel Id: 334-13.20-164.00	Class: Residential - Vacant Land	Card: 1 of 1	Printed: May 8, 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

Heat Type	
Fuel Type	
System Type	

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

Int vs Ext		Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.20-165.00

Sussex County Board of Assessment VS Summer Surf 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: $1,217,800 Stipulated Value: $974,200

Date: 5/7/25

Signature of Owner or duly authorized agent: Walter Cassel

Printed Name: Walt Cassel

Date: 5/2/25

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 334-13.20-165.00. The adjustment reflects a change in economic depreciation that brings the assessed value to $974,200.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 415 REHOBOTH AV	Parcel ID: 334-13.20-165.00	Class: Residential - Vacant Land	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

SUMMER SURF LLC
402 REHOBOTH AVE
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units	0
Neighborhood	6VR003
Alternate ID	334132001650000000
Vol / Pg	5805/30
District	
Zoning	TOWN CODES
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1148		-20	974,210

Total Acres: .1148
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	974,200	974,200	0	0
Building	0	0	0	0	0
Total	0	974,200	974,200	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
12/07/23	TRM	Vacant Land	Estimated

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/17/25	202503318	1,100,000	A076	3 St Building:1st Floor Com Open S
11/29/11	70702-2	2,000	D010	Tenant Fit Up-Rehoboth Ave Lot 1:
04/16/86	70702-1	10,000	D010	Addition-Rehoboth

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/14/22	950,000	Land Only	Changed After Sale	5805/30	Deed	SUMMER SURF LLC
01/07/20				5181/239	Deed	CLEAR SPACE THEATRE COMPANY

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 415 REHOBOTH AV	Parcel Id: 334-13.20-165.00	Class: Residential - Vacant Land	Card: 1 of 1	Printed: May 8, 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

Heat Type	
Fuel Type	
System Type	

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

Int vs Ext		Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.20-166.00

Sussex County Board of Assessment VS Rehoboth Tides 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: $1,217,800 Stipulated Value: $949,500

Date: 5/7/25

Signature of Owner or duly authorized agent: Walter Cassel

Printed Name: Walt Cassel

Date: 5/8/25

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 334-13.20-166.00. The adjustment reflects a change in the land influence factor that brings the assessed value to $949,500.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 417 REHOBOTH AV	Parcel ID: 334-13.20-166.00	Class: Residential - Vacant Land	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

REHOBOTH TIDES LLC
402 REHOBOTH AVE
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units	0
Neighborhood	6VR003
Alternate ID	334132001660000000
Vol / Pg	5805/57
District	
Zoning	TOWN CODES
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1148		-22	949,850

Total Acres: .1148
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	949,900	949,900	0	0
Building	0	0	0	0	0
Total	0	949,900	949,900	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
12/07/23	TRM	Vacant Land	Estimated

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/17/25	202503315	1,150,000	A076	3 St Building:1st Floor Com Open S

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/14/22	950,000	Land Only	Related Parties Involved	5805/57	Deed	REHOBOTH TIDES LLC
01/07/20	700,000			5181/235	Deed	REHOBOTH SPOTLIGHT INC
02/08/85	70			0/0		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 417 REHOBOTH AV	Parcel Id: 334-13.20-166.00	Class: Residential - Vacant Land	Card: 1 of 1	Printed: May 8, 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

Heat Type	
Fuel Type	
System Type	

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

Int vs Ext		Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

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

Outlook

506A Rehoboth Ave - Assessment Appeal 334-13.20-173.01. Acceptance

From Deirdre K. Murray <dkm@deirdrekmurray.com>
Date Sun 5/11/2025 10:40 PM
To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>

1 attachment (36 KB)
334-13.20-173.00-1.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.

Dianne Ruscavage

Confirming receipt & acceptance of the stipulated value of $1,248,200 for 506A Rehoboth Ave, Rehoboth Beach, DE 19971

Thank you.

-=-=-=-=-=-=-=-=-=
Deirdre K. Murray
703.463.4217
DKM@DeirdreKMurray.com

Begin forwarded message:

From: Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Date: April 29, 2025 at 2:31:26 PM EDT
To: dkm@deirdrekmurray.com
Subject: Assessment Appeal 334-13.20-173.01

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

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 506 REHOBOTH AV A	Parcel ID: 334-13.20-173.00-1	Class: Residential - Condo	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

DOLAN JACQUELINE M TTEE REV LIV TR
JOSEPH HERBERT JUDITH HUNTER ETAL
4201 CHERRY HILL RD #G-1
ARLINGTON VA 22207

GENERAL INFORMATION

Living Units	1
Neighborhood	6VR103C
Alternate ID	334132001730000001
Vol / Pg	6202/212
District	
Zoning	TOWN CODES
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0828			138,440

Total Acres: .0828
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	138,400	138,400	0	0
Building	0	1,109,800	1,109,800	0	0
Total	0	1,248,200	1,248,200	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
06/25/24	JTS	Data Mailer Change	Owner
11/01/23	NMJ	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
11/14/24				6202/212	Deed	DOLAN JACQUELINE M TTEE REV LIV TR
11/14/24				6202/212	Deed	DOLAN JACQUELINE M TTEE REV LIV TR
11/12/20	141,909			5349/35	Deed	DOLAN JACQUELINE M
07/07/20	141,909			5268/50	Deed	PRATHER JOHN E
02/23/09	128,000			4093/206		
03/11/05	699,000					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 506 REHOBOTH AV A	Parcel Id: 334-13.20-173.00-1	Class: Residential - Condo	Card: 1 of 1	Printed: May 12, 2025

Dwelling Information

Style	Twnhse Exterior	**Year Built**	2005
Story height	1.75	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Composite	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

Basement	Full	**# Car Bsmt Gar**	1
FBLA Size	808	**FBLA Type**	
Rec Rm Size	x	**Rec Rm Type**	Single Family

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	2

Room Detail

Bedrooms	4	**Full Baths**	4
Family Rooms		**Half Baths**	1
Kitchens		**Extra Fixtures**	2
Total Rooms	7		
Kitchen Type		**Bath Type**	
Kitchen Remod	Yes	**Bath Remod**	Yes

Adjustments

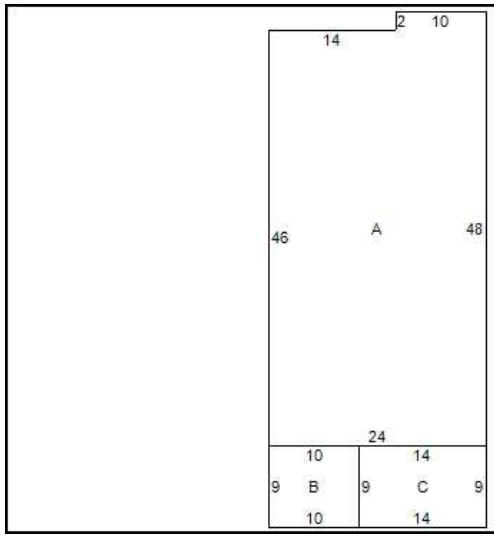
Int vs Ext	Same	**Unfinished Area**	
Cathedral Ceiling	x	**Unheated Area**	

Grade & Depreciation

Grade	B	**Market Adj**	
Condition	Good	**Functional**	
CDU	GOOD	**Economic**	84
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	292,603	**% Good**	96
Plumbing	20,020	**% Good Override**	
Basement	0	**Functional**	
Heating	24,270	**Economic**	84
Attic	0	**% Complete**	100
Other Features	45,030	**C&D Factor**	
		Adj Factor	3.53
Subtotal	381,920	**Additions**	6,400
Ground Floor Area	1,124		
Total Living Area	1,967	**Dwelling Value**	1,109,800



ID	Code	Description	Area
A		Main Building	1124
B	11	OPEN FRAME PORCH	90
C	50/11	BASEMENT/OPEN FRAM...	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	1		
Unit Level		**Unit Location**	2
Unit Parking		**Unit View**	Neighborhood
Model (MH)		**Model Make (MH)**	

Building Notes

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-14.05-2.00

Sussex County Board of Assessment VS Lee Ramunno
(Owner Name)

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

Original Value: $4,705,500 Stipulated Value: $3,507,700

Date: 5/5/25

Signature of Owner or duly authorized agent:

Printed Name: LEE RAMUNNO

Date: 4/15/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keefer

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-14.05-2.00. The adjustment reflects a change in condition, grade and approach that brings the assessed value to $3,507,700.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 53 ANCHOR RD	Parcel ID: 334-14.05-2.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

RAMUNNO LEE
903 N FRENCH ST
WILMINGTON DE 19801

GENERAL INFORMATION

Living Units	1
Neighborhood	6VR001
Alternate ID	334140500020000000
Vol / Pg	0/0
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3687	Waterfront - Ca		3,074,650

Total Acres: .3687
Spot: Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	3,074,700	3,074,700	0	3,074,700
Building	0	433,000	433,000	0	1,098,850
Total	0	3,507,700	3,507,700	0	4,173,550

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

Entrance Information

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

Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/03/23	202314348	38,561	A017	Adding 2nd Floor Addition (739 Sq
05/23/18	201805429	4,000	A146	Raise 70' Of Existing Bulkhead
06/02/08	70945-1	12,050	D010	Deck Over 30-North Shores Lot 79

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 53 ANCHOR RD	Parcel Id: 334-14.05-2.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Ranch	**Year Built**	1970
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

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

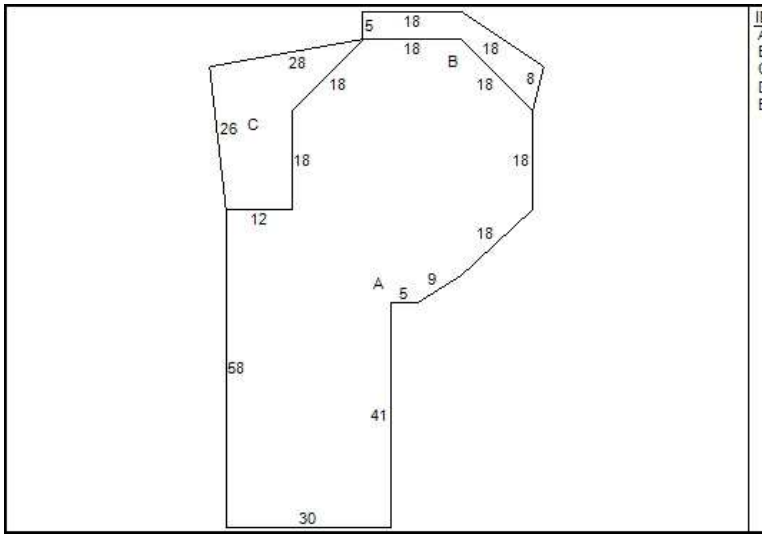
Grade & Depreciation

Grade	D	**Market Adj**	
Condition	Average	**Functional**	
CDU	POOR	**Economic**	75
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	402,229	**% Good**	51
Plumbing	10,240	**% Good Override**	
Basement	-49,330	**Functional**	
Heating	33,360	**Economic**	75
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	2.67
Subtotal	396,500	**Additions**	6,000
Ground Floor Area	3,214		
Total Living Area	3,214	**Dwelling Value**	421,000

Building Notes



ID	Code	Description	Area
A		Main Building	3214
B	31	WOOD DECK	193
C	12	ENCLOSED FRAME POR...	441
D	BK1	BULKHEAD	84*
E	BD1	BOAT DOCK (WOOD TRIM)	250*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Bulkhead	1 x	84	84	1	2000	C	A	6,260
Boat Dock	x		250	1	2000	C	A	5,700

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-14.05-10.00

Sussex County Board of Assessment VS Daniel & Yvonne Russell
(Owner Name)

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

Original Value: $5,452,900 Stipulated Value: $4,506,000

Date: 5/12/25

Signature of Owner or duly authorized agent: Daniel L Russell Yvonne D Russell

Printed Name: Daniel L. Russell / Yvonne D. Russell

Date: 5/8/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-14.05-10.00. The adjustment reflects a change in the land influence factor and economic depreciation that brings the assessed value to $4,506,000.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 33 HOLLY RD	Parcel ID: 334-14.05-10.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

RUSSELL DANIEL
YVONNE RUSSELL
6527 75TH ST
CABIN JOHN MD 20818

GENERAL INFORMATION

Living Units	1
Neighborhood	6VR001
Alternate ID	334140500100000000
Vol / Pg	3713/234
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3334	Waterfront - Ca	-25	2,254,100

Total Acres: .3334
Spot: Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	2,254,100	2,254,100	0	2,254,100
Building	0	2,251,900	2,251,900	0	2,228,420
Total	0	4,506,000	4,506,000	0	4,482,520

Value Flag Cost Approach
TD334DM2

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

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

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/13/11	70916-1	353,117	D010	Dwelling W/Additions-North Shores

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/16/09	950,000			3713/234		
01/23/08	800,000					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 33 HOLLY RD	Parcel Id: 334-14.05-10.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 2025

Dwelling Information

Style	Conventional	**Year Built**	2012
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Composite	**Amenities**	E3-Res El (2-Stops)
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

Basement	Partial	**# Car Bsmt Gar**	2
FBLA Size	1,794	**FBLA Type**	
Rec Rm Size	x	**Rec Rm Type**	Single Family

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	1

Room Detail

Bedrooms	6	**Full Baths**	4
Family Rooms		**Half Baths**	0
Kitchens		**Extra Fixtures**	3
Total Rooms	9		
Kitchen Type		**Bath Type**	
Kitchen Remod	No	**Bath Remod**	No

Adjustments

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

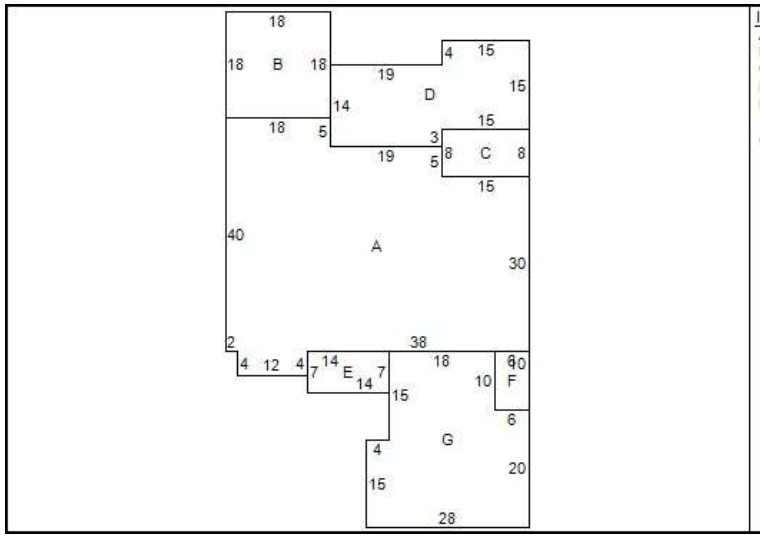
Grade & Depreciation

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

Dwelling Computations

Base Price	622,683	**% Good**	95
Plumbing	24,100	**% Good Override**	
Basement	-15,440	**Functional**	
Heating	51,650	**Economic**	92
Attic	0	**% Complete**	100
Other Features	130,190	**C&D Factor**	
		Adj Factor	2.67
Subtotal	813,180	**Additions**	132,700
Ground Floor Area	1,883		
Total Living Area	4,690	**Dwelling Value**	2,251,900

Building Notes



ID	Code	Description	Area
A		Main Building	1883
B	11/12/10	OPEN FRAME PO...	324
C	50/10/10/53	BASEMENT/1SFR...	120
D	11/12/53	OPEN FRAME PO...	491
E	11	OPEN FRAME PO...	98
F	11/31	OPEN FRAME PO...	60
G	50/17	BASEMENT/1/2 ST...	720

Outbuilding Data

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

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-14.17-308.00

Sussex County Board of Assessment VS David Weiss & Carolyn Selkow
(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: $1,503,800 Stipulated Value: $1,388,700

Date: 5-12-25

Signature of Owner or duly authorized agent: David Weiss

Printed Name: DAVID WEISS

Date: 5/8/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-14.17-308.00. The adjustment reflects a change in the land influence factor, grade and functional and econimical depreciation that brings the assessed value to $1,388,700.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 313 SCARBOROUGH AV	Parcel ID: 334-14.17-308.00	Class: Mobile Home	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

WEISS DAVID & CAROLYN SELKOW
801 WAYNE AVE SUITE 301
SILVER SPRING MD 20910

GENERAL INFORMATION

Living Units	1
Neighborhood	6VR006
Alternate ID	334141703080000000
Vol / Pg	1820/93
District	
Zoning	TOWN CODES
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1148		-4	1,293,750

Total Acres: .1148
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,293,800	1,293,800	0	1,293,800
Building	0	94,900	94,900	0	356,010
Total	0	1,388,700	1,388,700	0	1,649,810

Value Flag Cost Approach
TD334DM9

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
06/27/24	DMR	Data Mailer Change	Owner
10/26/23	NMJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/23/13	201311323	73,370	A085	Remodel Existing Kitchen, 2 Baths
06/22/98	71889-1	480	D010	Det.Shed-Country Club Ests.Lot 16

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/22/85	125,000			1820/93		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 313 SCARBOROUGH AV	Parcel Id: 334-14.17-308.00	Class: Mobile Home	Card: 1 of 1	Printed: May 12, 2025

Dwelling Information

Style	Manufactured - Dbl Wide	**Year Built**	1979
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

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

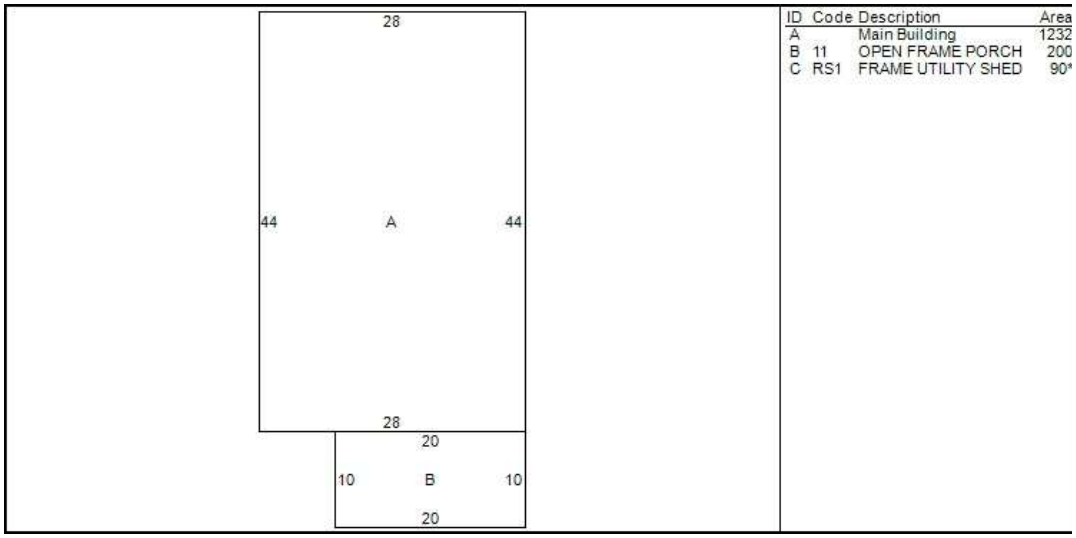
Grade & Depreciation

Grade	D+	**Market Adj**	
Condition	Average	**Functional**	80
CDU	AVERAGE	**Economic**	80
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	113,245	**% Good**	78
Plumbing	4,860	**% Good Override**	
Basement	-5,400	**Functional**	80
Heating	8,580	**Economic**	80
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1.5
Subtotal	121,290	**Additions**	2,400
Ground Floor Area	1,232		
Total Living Area	1,232	**Dwelling Value**	94,400

Building Notes



ID	Code	Description	Area
A		Main Building	1232
B	11	OPEN FRAME PORCH	200
C	RS1	FRAME UTILITY SHED	90*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	9 x	10	90	1	2000	C	A	460

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-14.17-453.00

Sussex County Board of Assessment VS Commodore Associates
(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: $14,469,600 Stipulated Value: $9,672,400

Date: 5/2/25

Signature of Owner or duly authorized agent:

Printed Name: David Johnson

Date: 4/22/26

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-14.17-453.00. The adjustment reflects a change in gross income that brings the assessed value to $9,672,400.

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 334-14.17-453.00	Class: 417	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

COMMODORE ASSOCIATES
34821 DERRICKSON DR
REHOBOTH BEACH DE 19971
0/0

GENERAL INFORMATION

Living Units	0
Neighborhood	6VC001
Alternate ID	334141704530000000
Vol / Pg	0/0
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.9183	Location	25	2,438,730

Total Acres: .9183
Spot: Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	2,438,700	2,438,700	2,438,700	0
Building	0	7,233,700	5,666,300	7,233,700	0
Total	0	9,672,400	8,105,000	9,672,400	0

Value Flag: Income Approach
Gross Building:

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
02/08/23	TJJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/25/12	72029-3	30,000	D010	Rep Steel Stairs-Reh Ave & Wilmir
05/02/90	72029-2	8,500	D010	Comm.Remodeling-Rehoboth & W
01/23/84	72029-1	10,000	D010	Addition To Store-Rehoboth Ave.L

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 334-14.17-453.00	Class: 417	Card: 1 of 1	Printed: May 9, 2025

Building Information

Year Built/Eff Year	1982 /
Building #	1
Structure Type	Motel
Identical Units	1
Total Units	94
Grade	C+
# Covered Parking	
# Uncovered Parking	
DBA	THE AVENUE

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Canopy Roof/Slab		1,480	1		1
1	Canopy Roof/Slab		1,480	1		1
2	Canopy Roof/Slab		1,480	1		1
3	Canopy Roof/Slab		1	1		1
4	Canopy Roof/Slab		1	1		1
2	Canopy Roof/Slab		10	114		1
1	Sprinkler Sys Dry		1	1		1
2	Sprinkler Sys Dry		1	1		1
3	Sprinkler Sys Dry		1	1		1
4	Sprinkler Sys Dry		1	1		1
1	Elevator Hydraulic Pasngr		3,500	100	4	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	600	100	Retail Store	14	Concrete Bl	Steel	Normal	Heat Pump	None	Normal	3	3
2	01	01	100	5,790	367	Retail Store	14	Concrete Bl	Steel	Normal	Heat Pump	Central	Normal	3	3
3	01	01	100	8,624	377	Motel	8	Concrete Bl	Steel	Normal	Unit Heat	Unit	Normal	3	3
4	02	02	100	3,718	297	Motel	12	Concrete Bl	Steel	Normal	Unit Heat	Unit	Normal	3	3
5	02	04	100	8,064	366	Motel	8	Concrete Bl	Steel	Normal	Unit Heat	Unit	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	600	Retail Store	45	100	141,160
2	5,790	Retail Store	45	100	336,800
3	8,624	Motel	45	100	495,550
4	3,718	Motel	45	100	231,460
5	8,064	Motel	45	100	1,377,170

Outbuilding Data

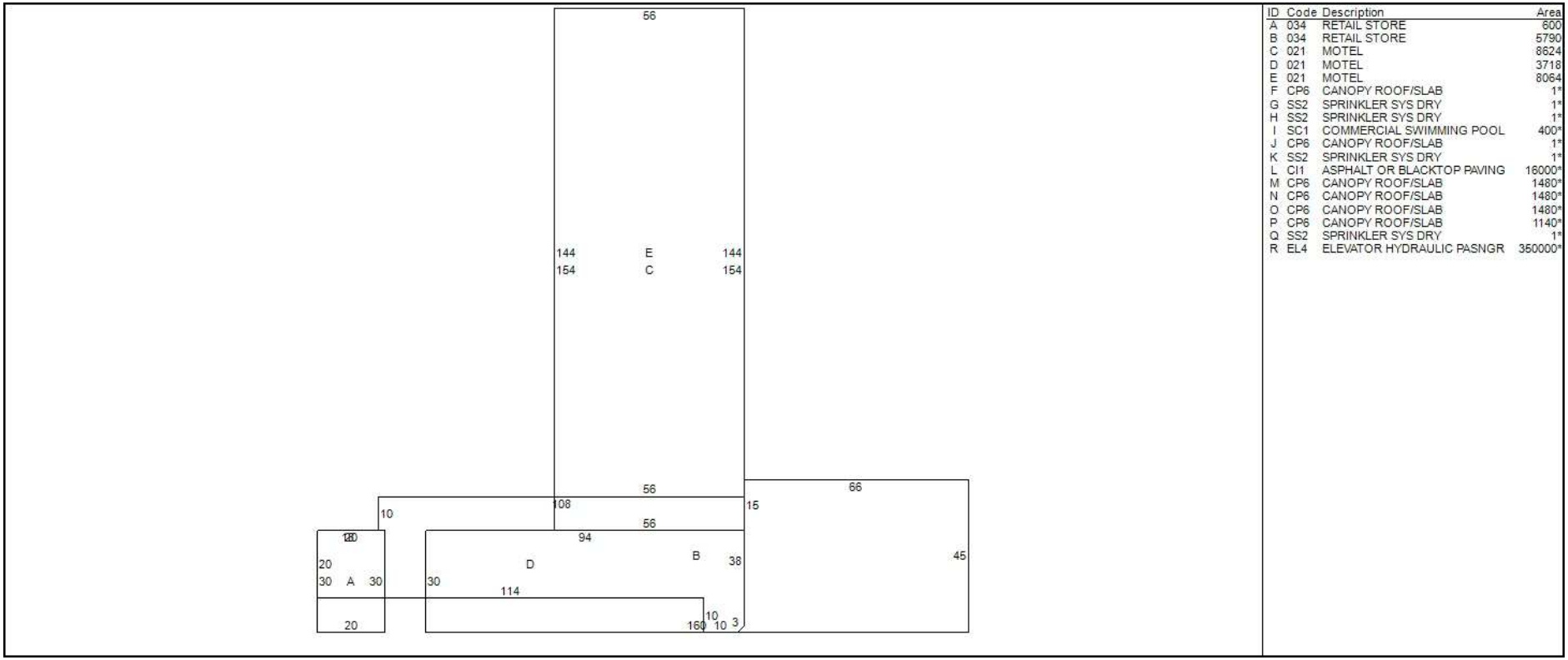
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Comm Pool	1982			1	400	C	A	17,210
2	Asph Pave	1982			1	16,000	C	A	25,780

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 334-14.17-453.00	Class: 417	Card: 1 of 1	Printed: May 9, 2025



ID	Code	Description	Area
A	034	RETAIL STORE	600
B	034	RETAIL STORE	5790
C	021	MOTEL	8624
D	021	MOTEL	3718
E	021	MOTEL	8064
F	CP6	CANOPY ROOF/SLAB	1*
G	SS2	SPRINKLER SYS DRY	1*
H	SS2	SPRINKLER SYS DRY	1*
I	SC1	COMMERCIAL SWIMMING POOL	400*
J	CP6	CANOPY ROOF/SLAB	1*
K	SS2	SPRINKLER SYS DRY	1*
L	CI1	ASPHALT OR BLACKTOP PAVING	16000*
M	CP6	CANOPY ROOF/SLAB	1480*
N	CP6	CANOPY ROOF/SLAB	1480*
O	CP6	CANOPY ROOF/SLAB	1480*
P	CP6	CANOPY ROOF/SLAB	1140*
Q	SS2	SPRINKLER SYS DRY	1*
R	EL4	ELEVATOR HYDRAULIC PASNGR	350000*

Addtional Property Photos





tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 334-14.17-453.00	Class: 417	Card: 1 of 1	Printed: May 9, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
02	H	005	Motel	94	36,534	150.00	74	3,808,410	45		0	2,094,626	65			1,361,507	1,361,507	733,119
03	S	005	General Retail	0	6,390	34.00	120	260,712	5		0	247,676	25			61,919	61,919	185,757

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	42,924
Replace, Cost New Less Depr	5,623,320
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	5,623,320
Value per SF	131.01

Notes - Building 1 of 1

Income Summary (Includes all Building on Parcel)

Total Net Income	918,876
Capitalization Rate	0.095000
Sub total	9,672,380
Residual Land Value	
Final Income Value	9,672,380
Total Gross Rent Area	42,924
Total Gross Building Area	42,924

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 334-14.17-454.00

Sussex County Board of Assessment VS Commodore Associates
(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: $1,703,100 Stipulated Value: $1,069,900

Date: 5/2/25

Signature of Owner or duly authorized agent: [signature]

Printed Name: Davis Johnson

Date: 4/22/26

Signature of Sussex County Government Representative: [signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-14.17-454.00. The adjustment reflects a change in the investment rating that brings the assessed value to $1,069,500.

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 47 WILMINGTON AV	PARCEL ID: 334-14.17-454.00	Class: 417	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

COMMODORE ASSOCIATES
34821 DERRICKSON DR
REHOBOTH BEACH DE 19971
0/0

GENERAL INFORMATION

Living Units	0
Neighborhood	6VC001
Alternate ID	334141704540000000
Vol / Pg	0/0
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2296	Location		1,537,760

Total Acres: .2296
Spot:
Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,069,500	1,537,800	1,537,800	0
Building	0	0	347,200	-468,300	0
Total	0	1,069,500	1,885,000	1,069,500	0

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

Entrance Information

Date	ID	Entry Code	Source
02/08/23	TJJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/12/89	72030-2	20,000	D010	Store-Wilmington Ave.Lot 45 & 47
09/28/82	72030-1	95,000	D010	Motel7 Units1 Bldg-R.B.Camp M.A

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 47 WILMINGTON AV	Parcel Id: 334-14.17-454.00	Class: 417	Card: 1 of 1	Printed: May 9, 2025

Building Information

Year Built/Eff Year	1983 /
Building #	1
Structure Type	Motel
Identical Units	1
Total Units	7
Grade	C
# Covered Parking	
# Uncovered Parking	
DBA	ATLANTIS INN

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
2	Canopy Roof/Slab		6	100		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	3,692	241	Parking Garage	10	Concrete Bl	Fire Resistant	Normal	Heat Pump	Central	Normal	2	3
2	02	02	100	308	78	Multi-Use Storage	10	Concrete Bl	Steel	Normal	Unit Heat	Unit	Normal	3	3
3	02	02	100	3,560	234	Motel	9	Concrete Bl	Steel	Normal	Unit Heat	Unit	Normal	3	3
4	02	02	100	440	78	Multi-Use Storage	9	Concrete Bl	Steel	Normal	Unit Heat	Unit	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	3,692	Parking Garage	40	100	108,220
2	308	Multi-Use Storage	45	100	16,650
3	3,560	Motel	45	100	199,930
4	440	Multi-Use Storage	45	100	14,330

Outbuilding Data

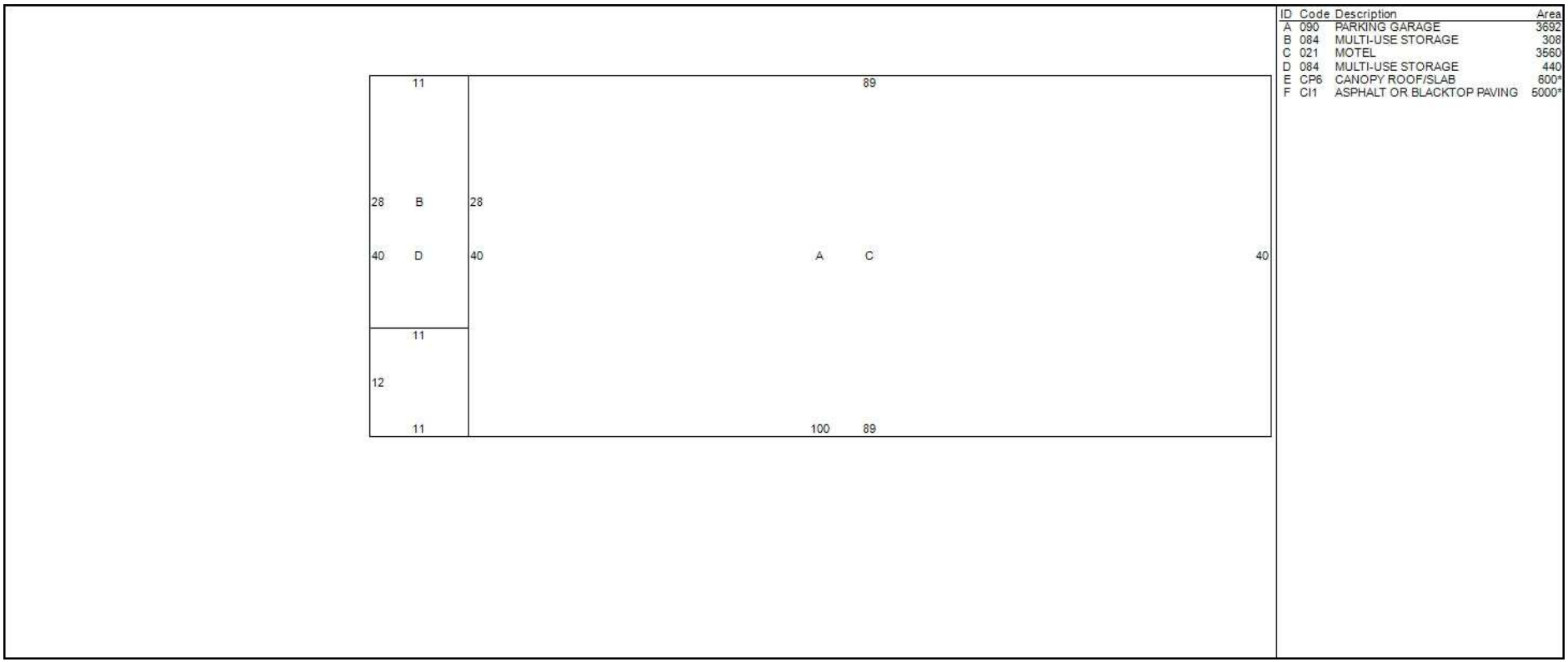
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	1983			1	5,000	C	A	8,060

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 47 WILMINGTON AV	Parcel Id: 334-14.17-454.00	Class: 417	Card: 1 of 1	Printed: May 9, 2025



ID	Code	Description	Area
A	090	PARKING GARAGE	3692
B	084	MULTI-USE STORAGE	308
C	021	MOTEL	3560
D	084	MULTI-USE STORAGE	440
E	CP6	CANOPY ROOF/SLAB	600*
F	CI1	ASPHALT OR BLACKTOP PAVING	5000*

Addtional Property Photos



tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 47 WILMINGTON AV	Parcel Id: 334-14.17-454.00	Class: 417	Card: 1 of 1	Printed: May 9, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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	3,692						0							
02	H	003	Motel	7	3,560	95.00	146	354,379	45		0	194,908	65	75		95,115	95,115	99,793
24	S	003	Multi Use Storage	0	748	3.00		2,244	5		0	2,132	15			320	320	1,812

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	8,000
Replace, Cost New Less Depr	339,130
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	339,130
Value per SF	42.39

Notes - Building 1 of 1

Income Summary (Includes all Building on Parcel)

Total Net Income	101,605
Capitalization Rate	0.095000
Sub total	1,069,530
Residual Land Value	
Final Income Value	1,069,530
Total Gross Rent Area	4,308
Total Gross Building Area	8,000

334-14.17-504.00-218

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-14.17-504.00-218

Sussex County Board of Assessment VS Wendie Lubic & Seth Binstock
(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: $1,750,100 Stipulated Value: $955,000

Date: 5/6/2025

Signature of Owner or duly authorized agent:

Printed Name: Seth Philip Binstock

Date: 5/5/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keefer

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-14.17-504.00-218. The adjustment reflects a change in the land influence factor, grade and approach that brings the assessed value to $955,000.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel ID: 334-14.17-504.00-218	Class: Residential - Condo	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

LUBIC WENDIE A
SETH P BINSTOCK
5635 UTAH AVE NW
WASHINGTON DC 20015

GENERAL INFORMATION

Living Units	1
Neighborhood	6VR006
Alternate ID	334141705040000218
Vol / Pg	4065/325
District	
Zoning	TOWN CODES
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors		Influence %	Value
Primary Site	AC	0.0600	Location	Abuts Commer	-50	664,000

Total Acres: .06
Spot: Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	664,000	664,000	0	664,000
Building	0	291,000	291,000	0	392,630
Total	0	955,000	955,000	0	1,056,630

Value Flag Cost Approach
TD334DM9

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

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

Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/28/22	202216950	113,591	A016	Addition 16 X 17: Master Bedroom
04/07/14	201403037	2,335	A016	Deck 5x6 4x4
04/02/13	201303843	40,915	A085	Replace Siding And Move Ac Unit

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/28/12	510,000			4065/325		
12/16/99	235,000					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 334-14.17-504.00-218	Class: Residential - Condo	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Twin	**Year Built**	1983
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

Bedrooms	4	**Full Baths**	3
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**	

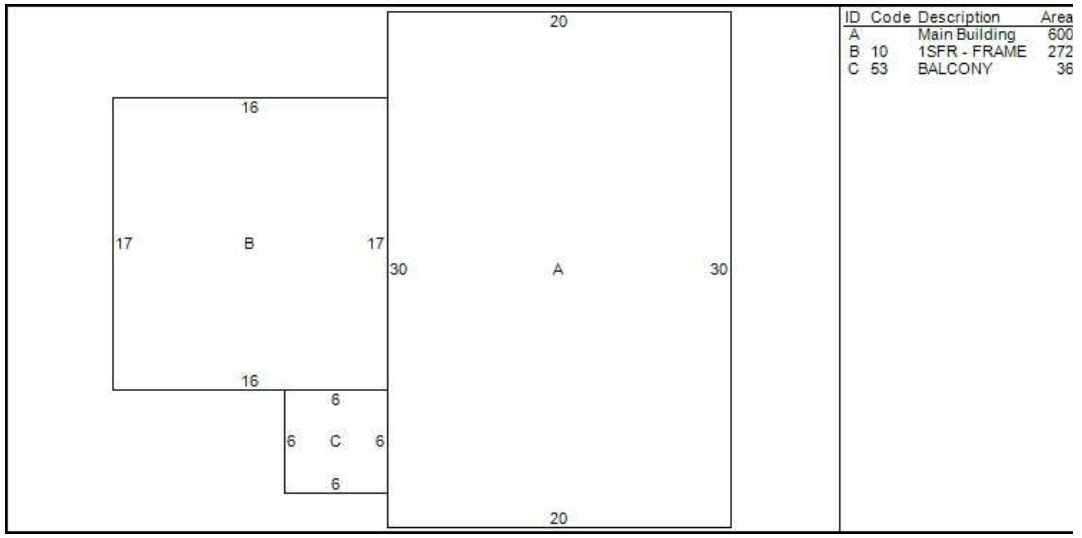
Grade & Depreciation

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

Dwelling Computations

Base Price	176,817	**% Good**	80
Plumbing	12,050	**% Good Override**	
Basement	-7,010	**Functional**	
Heating	14,670	**Economic**	
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1.725
Subtotal	196,530	**Additions**	11,500
Ground Floor Area	600		
Total Living Area	1,472	**Dwelling Value**	291,000

Building Notes



ID	Code	Description	Area
A		Main Building	600
B	10	1SFR - FRAME	272
C	53	BALCONY	36

Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name			
Condo Model			
Unit Number	218		
Unit Level		**Unit Location**	2
Unit Parking		**Unit View**	
Model (MH)		**Model Make (MH)**	

334-14.17-504.00-220

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-14.17-504.00-220

Sussex County Board of Assessment VS Wendie Lubic & Seth Binstock
(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: $1,689,100 Stipulated Value: $927,700

Date: 5/6/2025

Signature of Owner or duly authorized agent:

Printed Name: Seth Philip Binstock

Date: 5/5/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-14.17-504.00-220. The adjustment reflects a change in the land influence factor and approach that brings the assessed value to $929,700.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel ID: 334-14.17-504.00-220	Class: Residential - Condo	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

LUBIC WENDIE A
SETH P BINSTOCK
5635 UTAH AVE NW
WASHINGTON DC 20015

GENERAL INFORMATION

Living Units	1
Neighborhood	6VR006
Alternate ID	334141705040000220
Vol / Pg	4967/97
District	
Zoning	TOWN CODES
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors		Influence %	Value
Primary Site	AC	0.0600	Location	Abuts Commer	-50	664,000

Total Acres: .06
Spot:
Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	664,000	664,000	0	664,000
Building	0	265,700	265,700	0	334,570
Total	0	929,700	929,700	0	998,570

Value Flag Cost Approach
TD334DM9

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

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

Permit Information

Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/24/18	600,000			4967/97	Deed	LUBIC WENDIE A
05/12/94	165,500			1978/341		
06/24/87	1					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 334-14.17-504.00-220	Class: Residential - Condo	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Twin	**Year Built**	1983
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

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

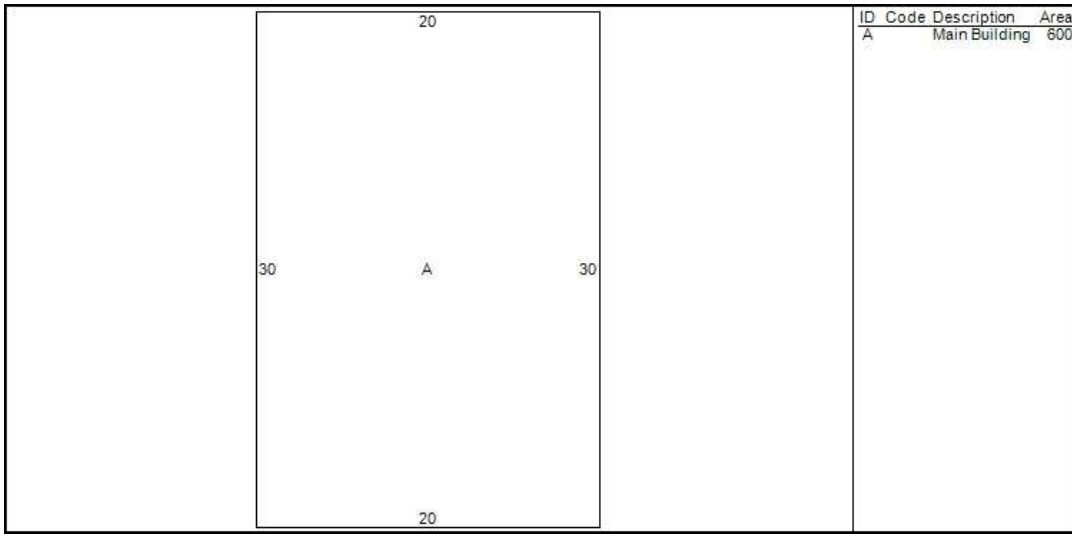
Grade & Depreciation

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

Dwelling Computations

Base Price	176,817	**% Good**	80
Plumbing	8,030	**% Good Override**	
Basement	-7,010	**Functional**	
Heating	14,670	**Economic**	
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1.725
Subtotal	192,510	**Additions**	
Ground Floor Area	600		
Total Living Area	1,200	**Dwelling Value**	265,700

Building Notes



ID	Code	Description	Area
A		Main Building	600

Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name			
Condo Model			
Unit Number	220		
Unit Level		**Unit Location**	2
Unit Parking		**Unit View**	
Model (MH)		**Model Make (MH)**	

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-14.17-526.00

Sussex County Board of Assessment VS Bradford Place 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: $2,351,800 Stipulated Value: $2,209,500

Date: 5/8/25

Signature of Owner or duly authorized agent: Walter Cassel

Printed Name: Walt Cassel

Date: 5/5/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-14.17-526.00. The adjustment reflects a change in grade, economic depreciation and approach that brings the assessed value to $2,209,500.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 30 DELAWARE AV	Parcel ID: 334-14.17-526.00	Class: Multi Family Dwelling	Card: 1 of 2	Printed: May 9, 2025

CURRENT OWNER

BRADFORD PLACE LLC
402 REHOBOTH AVE
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units	2
Neighborhood	6VR006
Alternate ID	334141705260000000
Vol / Pg	4168/227
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: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,684,600	1,684,600	0	1,684,600
Building	0	524,900	524,900	0	631,880
Total	0	2,209,500	2,209,500	0	2,316,480

Value Flag Cost Approach
TD334DM9

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
01/08/24	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
10/20/04	1,350,000			4168/227		
12/01/03	785,000					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 30 DELAWARE AV	Parcel Id: 334-14.17-526.00	Class: Multi Family Dwelling	Card: 1 of 2	Printed: May 9, 2025

Dwelling Information

Style	Bungalow	**Year Built**	1920
Story height	1.5	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

Bedrooms	7	**Full Baths**	3
Family Rooms		**Half Baths**	0
Kitchens		**Extra Fixtures**	3
Total Rooms	10		
Kitchen Type		**Bath Type**	
Kitchen Remod	No	**Bath Remod**	No

Adjustments

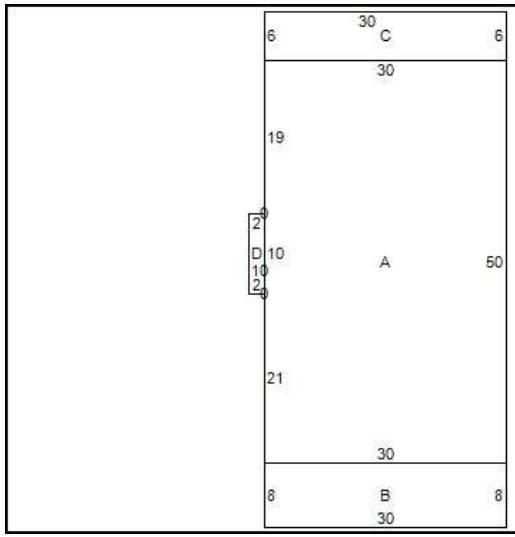
Int vs Ext	Same	**Unfinished Area**	
Cathedral Ceiling	x	**Unheated Area**	

Grade & Depreciation

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

Dwelling Computations

Base Price	322,500	**% Good**	70
Plumbing	12,650	**% Good Override**	
Basement	0	**Functional**	
Heating	26,750	**Economic**	85
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1.725
Subtotal	361,900	**Additions**	12,800
Ground Floor Area	1,500		
Total Living Area	2,450	**Dwelling Value**	393,500



ID	Code	Description	Area
A		Main Building	1500
B	12	ENCLOSED FRAME PO...	240
C	50/10	BASEMENT/1SFR - FRA...	180
D	10	1SFR - FRAME	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			
Unit Level		**Unit Location**	
Unit Parking		**Unit View**	
Model (MH)		**Model Make (MH)**	

Building Notes

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 30 DELAWARE AV	Parcel ID: 334-14.17-526.00	Class: Multi Family Dwelling	Card: 2 of 2	Printed: May 9, 2025

CURRENT OWNER

BRADFORD PLACE LLC
402 REHOBOTH AVE
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units	2
Neighborhood	6VR006
Alternate ID	334141705260000000
Vol / Pg	4168/227
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: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,684,600	1,684,600	0	1,684,600
Building	0	524,900	524,900	0	631,880
Total	0	2,209,500	2,209,500	0	2,316,480

Value Flag Cost Approach
TD334DM9

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
01/08/24	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
10/20/04	1,350,000			4168/227		
12/01/03	785,000					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 30 DELAWARE AV	Parcel Id: 334-14.17-526.00	Class: Multi Family Dwelling	Card: 2 of 2	Printed: May 9, 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		
Color		**In-law Apt**	No

Basement

Basement	Full	**# Car Bsmt Gar**	0
FBLA Size	300	**FBLA Type**	
Rec Rm Size	x	**Rec Rm Type**	Single Family

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Propane
System Type	Forced Warm Air

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

Bedrooms	1	**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

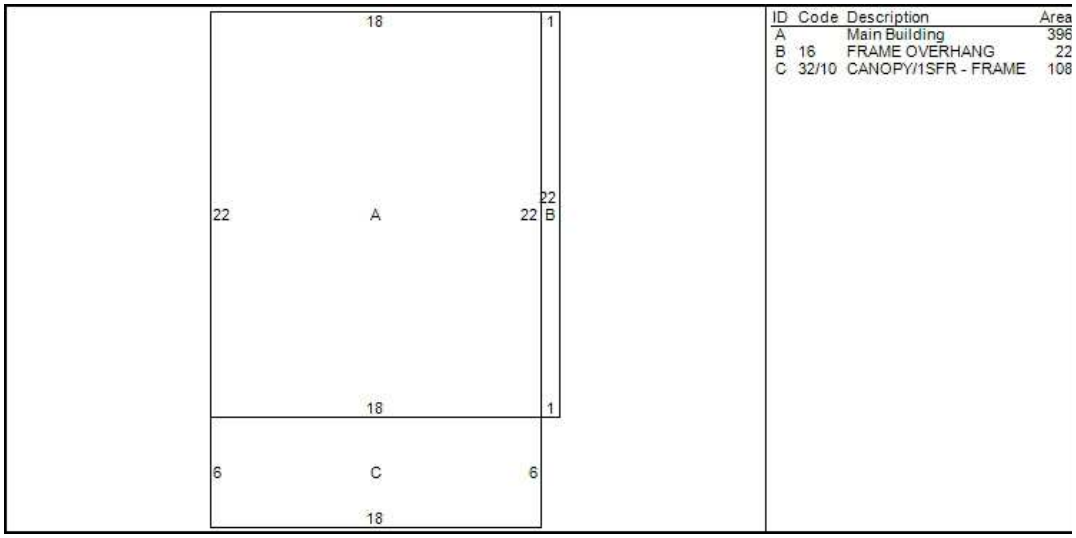
Int vs Ext	Same	**Unfinished Area**	
Cathedral Ceiling	x	**Unheated Area**	

Grade & Depreciation

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

Dwelling Computations

Base Price	79,341	**% Good**	74
Plumbing	2,140	**% Good Override**	
Basement	0	**Functional**	
Heating	6,580	**Economic**	
Attic	0	**% Complete**	100
Other Features	9,890	**C&D Factor**	
		Adj Factor	1.725
Subtotal	97,950	**Additions**	3,700
Ground Floor Area	396		
Total Living Area	526	**Dwelling Value**	131,400



ID	Code	Description	Area
A		Main Building	396
B	16	FRAME OVERHANG	22
C	32/10	CANOPY/1SFR - FRAME	108

Outbuilding Data

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

Condominium / Mobile Home Information

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

Building Notes

Outlook

Re: Assessment Appeal 334-14.18-15.00

From Alex Papajohn <ampapajohn@comcast.net>
Date Mon 5/12/2025 2:16 PM
To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>

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

Dear Ms. Ruscavage,

I write to accept the Stipulated [Assessed] Value of $400,800 as set by the Sussex County Board of Assessment on 5/9/25 in the Negotiated Settlement Stipulation, which was also accepted by Christopher S. Keeler, Director of Assessment.

Thank you.

Kind regards,
John Papajohn
804.349.6909

From: Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Date: Monday, May 12, 2025 at 10:02 AM
To: ampapajohn@comcast.net <ampapajohn@comcast.net>
Subject: Assessment Appeal 334-14.18-15.00

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 **May 15, 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

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 13 REHOBOTH AV	PARCEL ID: 334-14.18-15.00	Class: 411	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

MACEDON LTD
301 DUTCH RD
REHOBOTH BEACH DE 19971
0/0

GENERAL INFORMATION

Living Units	0
Neighborhood	6VC001
Alternate ID	334141800150000000
Vol / Pg	0/0
District	
Zoning	TOWN CODES
Class	

Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0200	Location	Waterview - O	1,412,000

Total Acres: .02
Spot: Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	400,800	1,412,000	1,412,000	0
Building	0	0	36,300	-1,011,200	0
Total	0	400,800	1,448,300	400,800	0

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

Entrance Information

Date	ID	Entry Code	Source
01/27/23	TJJ	Occupant Not At Home	Estimated

Permit Information

Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 13 REHOBOTH AV	Parcel Id: 334-14.18-15.00	Class: 411	Card: 1 of 1	Printed: May 12, 2025

Building Information

Year Built/Eff Year	1960 /
Building #	1
Structure Type	Retail Single Occup
Identical Units	1
Total Units	1
Grade	D
# Covered Parking	
# Uncovered Parking	
DBA	JEWELS BY THE SEA

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	504	58	Retail Store	12	Concrete Bl	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	504	Retail Store	45	100	25,110

Outbuilding Data

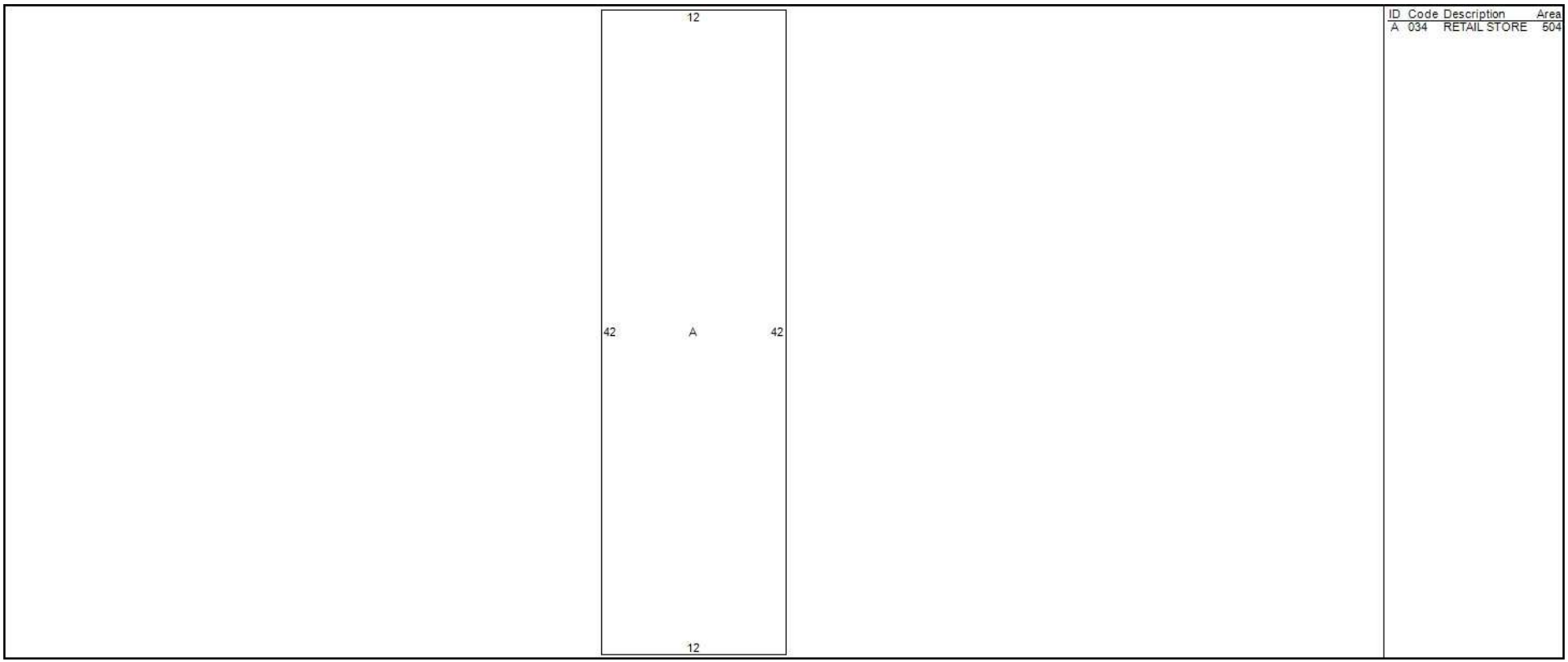
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 13 REHOBOTH AV	Parcel Id: 334-14.18-15.00	Class: 411	Card: 1 of 1	Printed: May 12, 2025



ID	Code	Description	Area
A	034	RETAIL STORE	504

Addtional Property Photos

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 13 REHOBOTH AV	Parcel Id: 334-14.18-15.00	Class: 411	Card: 1 of 1	Printed: May 12, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
03	S	005	General Retail	0	504	34.00	279	47,809	5		0	45,419	25			11,355	11,355	34,064

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	504
Replace, Cost New Less Depr	36,270
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	36,270
Value per SF	71.96

Notes - Building 1 of 1

Income Summary (Includes all Building on Parcel)

Total Net Income	34,064
Capitalization Rate	0.085000
Sub total	400,750
Residual Land Value	
Final Income Value	400,750
Total Gross Rent Area	504
Total Gross Building Area	504

Outlook

Re: Assessment Appeal 334-14.18-21.00

From Alex Papajohn <ampapajohn@comcast.net>
Date Mon 5/12/2025 2:23 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.

Dear Ms. Ruscavage,

I write to accept the Stipulated [Assessed] Value of $1,300,100 as set by the Sussex County Board of Assessment on 5/9/25 in the Negotiated Settlement Stipulation, which was also accepted by Christopher S. Keeler, Director of Assessment.

Thank you.

Kind regards,
John Papajohn
804.349.6909

From: Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Date: Monday, May 12, 2025 at 10:39 AM
To: AMPAPAJOHN@COMCAST.NET <AMPAPAJOHN@COMCAST.NET>
Subject: Assessment Appeal 334-14.18-21.00

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 **May 15, 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

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 22 REHOBOTH AV	PARCEL ID: 334-14.18-21.00	Class: 416	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

AQUABA INVESTORS LTD
301 DUTCH RD
REHOBOTH BEACH DE 19971
0/0

GENERAL INFORMATION

Living Units	1
Neighborhood	6VC001
Alternate ID	334141800210000000
Vol / Pg	0/0
District	
Zoning	TOWN CODES
Class	



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1148	Location	Waterview - O	2,203,320

Total Acres: .1148
Spot: Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,300,100	2,203,300	2,203,300	0
Building	0	0	321,200	-903,200	0
Total	0	1,300,100	2,524,500	1,300,100	0

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

Entrance Information

Date	ID	Entry Code	Source
02/14/23	TJJ	Occupant Not At Home	Estimated

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/01/14	201403907	165,000	A079	Tenant Fit Out Interior And Exterio
01/08/93	72249-1	15,000	D010	Remodeling-Rehoboth

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/09/83	1			0/0		

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 22 REHOBOTH AV	Parcel Id: 334-14.18-21.00	Class: 416	Card: 1 of 1	Printed: May 12, 2025

Building Information

Year Built/Eff Year	1950 /
Building #	1
Structure Type	Retail Multi Occup-(2
Identical Units	1
Total Units	2
Grade	C
# Covered Parking	
# Uncovered Parking	
DBA	The coffee house, t shirt world

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	4,846	244	Retail Store	12	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3
2	02	02	100	836	100	Multi-Use Storage	16	Frame	Steel	Normal	Heat Pump	Central	Normal	3	2
3	02	02	100	720	108	Apartment	12	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail

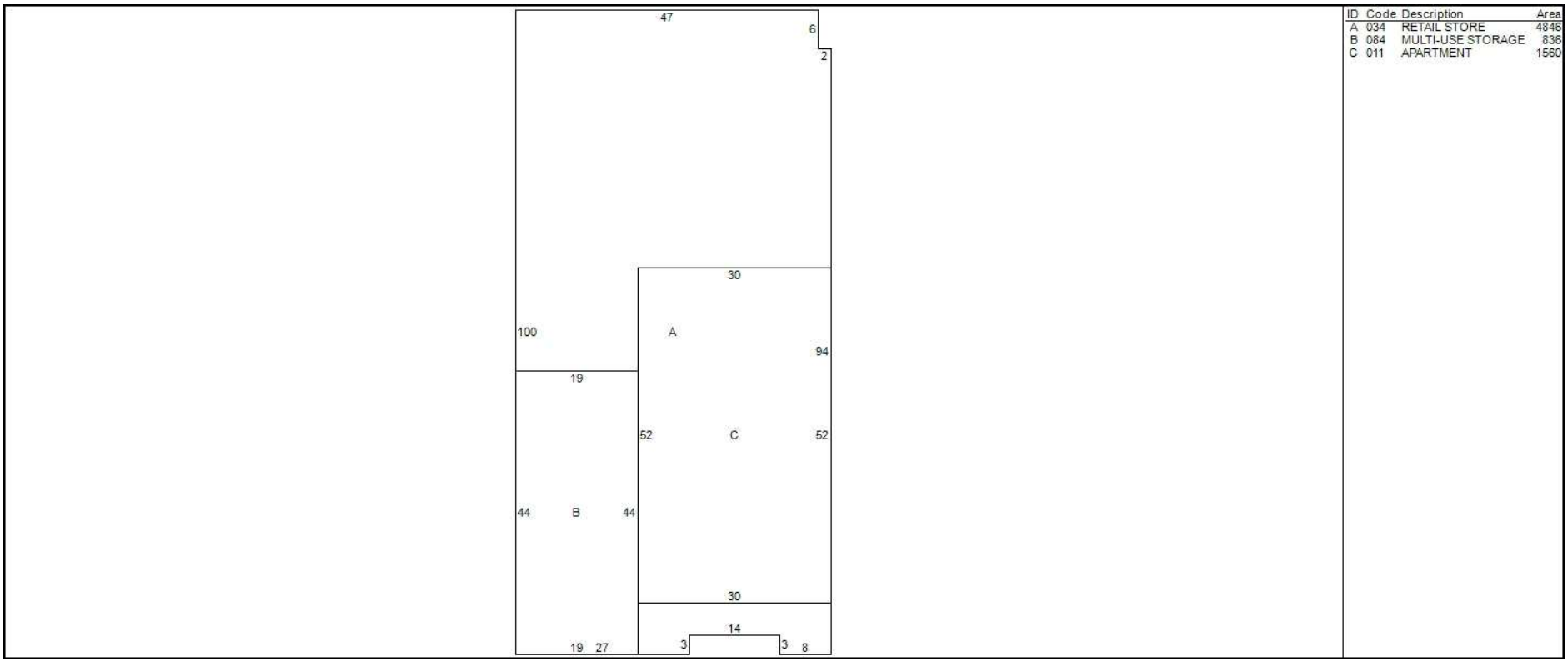
Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	4,846	Retail Store	45	100	244,810
2	836	Multi-Use Storage	40	100	27,840
3	720	Apartment	45	100	48,540

Outbuilding Data

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

tyler clt division **COMMERCIAL PROPERTY RECORD CARD** 2099 **SUSSEX COUNTY**

Situs : 22 REHOBOTH AV	Parcel Id: 334-14.18-21.00	Class: 416	Card: 1 of 1	Printed: May 12, 2025



ID	Code	Description	Area
A	034	RETAIL STORE	4846
B	084	MULTI-USE STORAGE	836
C	011	APARTMENT	1560

Addtional Property Photos

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 22 REHOBOTH AV	Parcel Id: 334-14.18-21.00	Class: 416	Card: 1 of 1	Printed: May 12, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
01	A	005	Low Rise Apartment	1	720		80	23,040	7		0	21,427	40			8,571	8,571	12,856
03	S	005	General Retail	0	4,846	34.00	80	131,811	5		0	125,220	25			31,305	31,305	93,915
24	S	005	Multi Use Storage	0	836	7.00	79	4,623	5		0	4,392	15			659	659	3,733

Apartment Detail - Building 1 of 1

Line	Use Type		Per Bldg	Beds	Baths	Units	Rent	Income
1	011	Apartment	1	2	2 \0	1	28,800	28,800

Building Cost Detail - Building 1 of 1

Total Gross Building Area	6,402
Replace, Cost New Less Depr	321,190
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	321,190
Value per SF	50.17

Notes - Building 1 of 1

Income Summary (Includes all Building on Parcel)

Total Net Income	110,504
Capitalization Rate	0.085000
Sub total	1,300,050
Residual Land Value	
Final Income Value	1,300,050
Total Gross Rent Area	6,402
Total Gross Building Area	6,402

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-19.00-154.01-98

Sussex County Board of Assessment VS Catherine & Paul Martindale
(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: $900,300 Stipulated Value: $690,500

Date: 5/12/2025

Signature of Owner or duly authorized agent:

Printed Name: Catherine Martindale

Date: 5/8/25

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 334-19.00-154.01-98. The adjustment reflects a change in economic depreciation and grade that brings the assessed value to $690,500.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 20246 WHITEHEAD CIR	Parcel ID: 334-19.00-154.01-98	Class: Residential - Condo	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

MARTINDALE CATHERINE A
PAUL A MARTINDALE
210 MAPLE CREEK LN
DAVIDSONVILLE MD 21035

GENERAL INFORMATION

Living Units	1
Neighborhood	6AR150C
Alternate ID	334190001540100098
Vol / Pg	5475/76
District	
Zoning	MEDIUM RESIDENTIAL
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	623,700	623,700	0	0
Total	0	690,500	690,500	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

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/26/21	549,000	Improv Only	Invalid Sale - Tyler	5475/76	Deed	MARTINDALE CATHERINE A
05/12/11				3889/133		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 20246 WHITEHEAD CIR	Parcel Id: 334-19.00-154.01-98	Class: Residential - Condo	Card: 1 of 1	Printed: May 12, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

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

Fireplaces

Room Detail

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

Adjustments

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

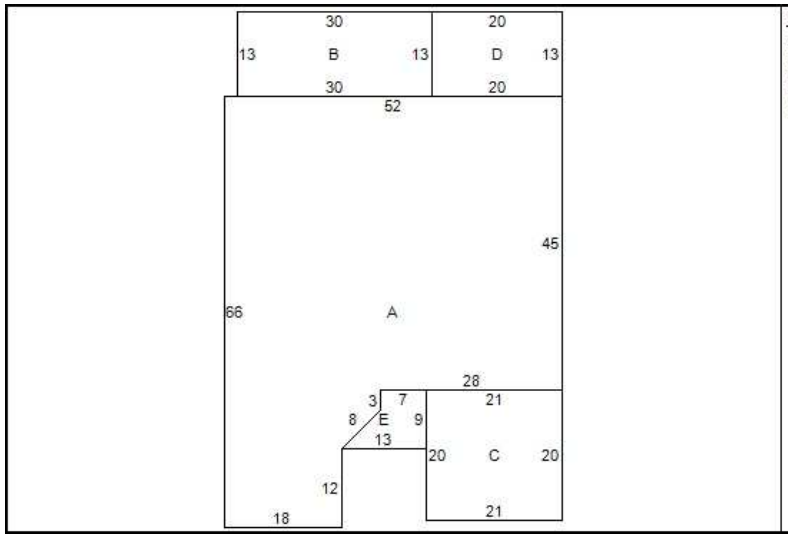
Grade & Depreciation

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

Dwelling Computations

Base Price	453,518	**% Good**	92
Plumbing	10,310	**% Good Override**	
Basement	-25,160	**Functional**	
Heating	37,620	**Economic**	85
Attic	0	**% Complete**	100
Other Features	1,700	**C&D Factor**	
		Adj Factor	1.59
Subtotal	477,990	**Additions**	18,500
Ground Floor Area	2,754		
Total Living Area	2,754	**Dwelling Value**	623,700

Building Notes



ID	Code	Description	Area
A		Main Building	2754
B	31	WOOD DECK	390
C	13	FRAME GARAGE	420
D	33	MASONRY PATIO	260
E	11	OPEN FRAME PORCH	81

Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name			
Condo Model			
Unit Number	98		
Unit Level		**Unit Location**	1
Unit Parking		**Unit View**	
Model (MH)		**Model Make (MH)**	

Outlook

Re: Assessment Appeal 334-19.08-123.00

From RCIEAI@COMCAST.NET <RCIEAI@COMCAST.NET>
Date Mon 5/12/2025 12:16 PM
To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>

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

Thank you for your note dated 5-12-2025 regarding our reassessment. We agree to the stipulated value of $1,461,600. Ross Iudica

On 05/12/2025 10:00 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 **May 15, 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 : 513 NEW CASTLE STREET EXT	Parcel ID: 334-19.08-123.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

IUDICA ROSS C FOR LIFE JOSEPH R IUDICA
A CHRISTIAN IUDICA JAMIE F IUDICA
513 NEW CASTLE STREET EXTENDED
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units	1
Neighborhood	6VR005
Alternate ID	334190801230000000
Vol / Pg	4317/81
District	
Zoning	TOWN CODES
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2296			965,810

Total Acres: .2296
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	965,800	965,800	0	965,800
Building	0	495,800	495,800	0	885,400
Total	0	1,461,600	1,461,600	0	1,851,200

Value Flag Cost Approach
TD334DM12

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
01/04/24	TRM	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/23/17	201702786	10,000	A106	Convert Laundry To Pantry & Pant
11/16/09	74930-4	40,721	D010	Inground Pool/Fence-Schoolvue Lo
12/12/05	74930-3	192,899	D010	Additions-School Vue Lot 7-10
12/30/99	74930-2	700	D010	Cedar Fence-Schoolvue Lot 7-10
01/06/86	74930-1	35,000	D010	Dwellingw/Additions-Schoolvuelot

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/22/99	267,000			4317/81		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 513 NEW CASTLE STREET EXT	Parcel Id: 334-19.08-123.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 2025

Dwelling Information

Style	Cape Cod	**Year Built**	1986
Story height	1.75	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Frame	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

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

Fireplaces

Room Detail

Bedrooms	4	**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**	

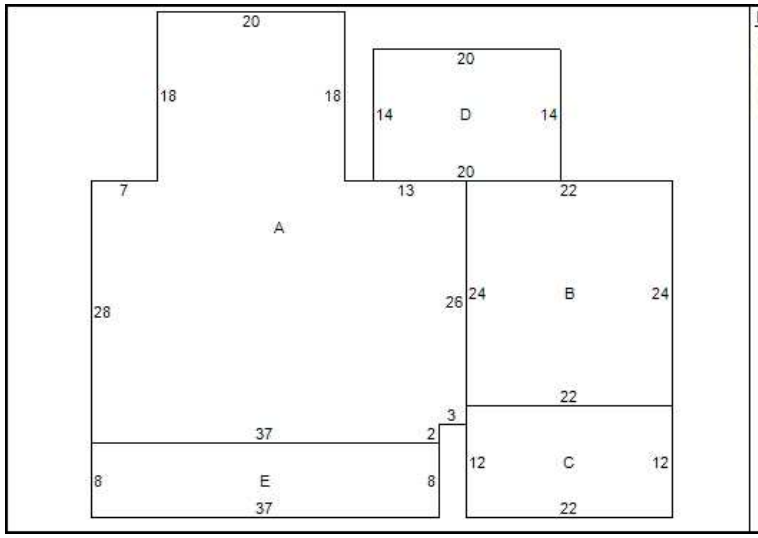
Grade & Depreciation

Grade	B	**Market Adj**	
Condition	Average	**Functional**	
CDU	AVERAGE	**Economic**	83
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	362,198	**% Good**	82
Plumbing	16,940	**% Good Override**	
Basement	-15,450	**Functional**	
Heating	30,040	**Economic**	83
Attic	0	**% Complete**	100
Other Features	1,780	**C&D Factor**	
		Adj Factor	1.55
Subtotal	395,510	**Additions**	48,500
Ground Floor Area	1,474		
Total Living Area	3,108	**Dwelling Value**	492,400

Building Notes



ID	Code	Description	Area
A		Main Building	1474
B	13/64	FRAME GARAGE/3/4S F...	528
C	13/17	FRAME GARAGE/1/2 ST...	264
D	12	ENCLOSED FRAME PO...	280
E	11	OPEN FRAME PORCH	296
F	RP2	PREFABRICATED VINYL...	156*

Outbuilding Data

Type	Size 1		Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pool		x		156	1	2007	C	G	3,370

Condominium / Mobile Home Information

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

Martha Shaw

From: Marianne Petillo <mpetillo@romre.com>
Sent: Monday, May 12, 2025 7:39 AM
To: Assessment Appeals
Subject: RE: 334-20.00-1.00-503

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.

Melisa,

I'm sorry that I was not able to respond to your email sooner, but I was away without access to email. I do not have a printer where I am right now to sign and scan back the document, so as indicated below, I am simply responding to this email with my acceptance to the new reduced property value of $394,800.

Thank you,

Regards,

Marianne

From: Assessment Appeals <assessmentappeals@sussexcountyde.gov>
Sent: Thursday, May 1, 2025 2:36 PM
To: Marianne Petillo <mpetillo@romre.com>
Subject: 334-20.00-1.00-503

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 pursue the value further. Please respond with your intentions no later than May 5, 2025. After that date, we will assume you have accepted the new value.

Melisa Hollis
Assessment Support Coordinator
Sussex County Government
Assessment | Sussex County
2 The Circle
Po Box 589
Georgetown, DE 19947
Phone:302-855-7824
Fax:302-855-7828
melisa.hollis@sussexcountyde.gov

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 20784 EAST DR 503	Parcel ID: 334-20.00-1.00-503	Class: Residential - Condo	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

PETILLO MARIANNE
12 ORANMORE AVE
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units	1
Neighborhood	6AR164C
Alternate ID	334200000010000503
Vol / Pg	5408/175
District	
Zoning	HIGH DENSITY RESIDEN
Class	Residential

Property Notes

COMMON LAND PCT - ESTIMATED



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1562	Waterview - La		69,500

Total Acres: .1562
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	69,500	69,500	0	0
Building	0	325,300	325,300	0	0
Total	0	394,800	394,800	0	0

Value Flag Cost Approach
TD334DM12

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
01/31/24	KFK	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
02/12/21	98,687	Improv Only	Related Parties Involved	5408/175	Deed	PETILLO MARIANNE
05/03/02	170,000			2703/227		
01/21/99	100,000					
02/09/89	121,500					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 20784 EAST DR 503	Parcel Id: 334-20.00-1.00-503	Class: Residential - Condo	Card: 1 of 1	Printed: May 12, 2025

Dwelling Information

Style	Condo Flat	**Year Built**	1989
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Frame	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	1

Room Detail

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

Adjustments

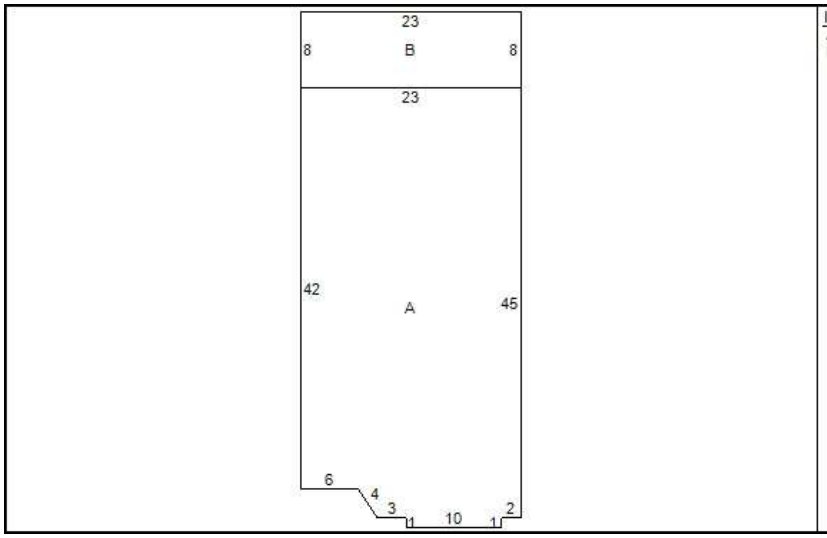
Int vs Ext	Same	**Unfinished Area**	
Cathedral Ceiling	x	**Unheated Area**	

Grade & Depreciation

Grade	C	**Market Adj**	
Condition	Average	**Functional**	
CDU	AVERAGE	**Economic**	83
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	182,565	**% Good**	84
Plumbing	5,360	**% Good Override**	
Basement	-22,390	**Functional**	
Heating	15,140	**Economic**	83
Attic	0	**% Complete**	100
Other Features	1,550	**C&D Factor**	
		Adj Factor	2.55
Subtotal	182,230	**Additions**	500
Ground Floor Area	1,024		
Total Living Area	1,024	**Dwelling Value**	325,300



ID	Code	Description	Area
A		Main Building	1024
B	33	MASONRY PATIO	184

Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name			
Condo Model			
Unit Number	503		
Unit Level		**Unit Location**	
Unit Parking		**Unit View**	
Model (MH)		**Model Make (MH)**	

Building Notes

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.09-155.00-2

Sussex County Board of Assessment VS Edward Hall & Kevin Burns
(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: $842,800 Stipulated Value: $528,000

Date: 5/4/2025

Signature of Owner or duly authorized agent: Edward S. Hall

Printed Name: EDWARD S. HALL

Date: 4/29/25

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 334-20.09-155.00-2. The adjustment reflects a change in land influence factor, economic depreciation and grade that brings the assessed value to $528,000.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 38372 F BENSON ST 2	Parcel ID: 334-20.09-155.00-2	Class: Residential - Condo	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

HALL EDWARD S & KEVIN P BURNS
38372 F BENSON ST
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units	1
Neighborhood	6AR211
Alternate ID	334200901550000002
Vol / Pg	3479/22
District	
Zoning	GENERAL BUSINESS
Class	Residential



Property Notes

COMMON LAND PCT - ESTIMATED

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0367	Economic	-40	325,940

Total Acres: .0367
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	325,900	325,900	0	325,900
Building	0	202,100	202,100	0	225,410
Total	0	528,000	528,000	0	551,310

Value Flag Cost Approach
TD334DM13

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
03/12/24	SMD	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 : 38372 F BENSON ST 2	Parcel Id: 334-20.09-155.00-2	Class: Residential - Condo	Card: 1 of 1	Printed: May 8, 2025

Dwelling Information

Style	Twnhse Exterior	**Year Built**	1984
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

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

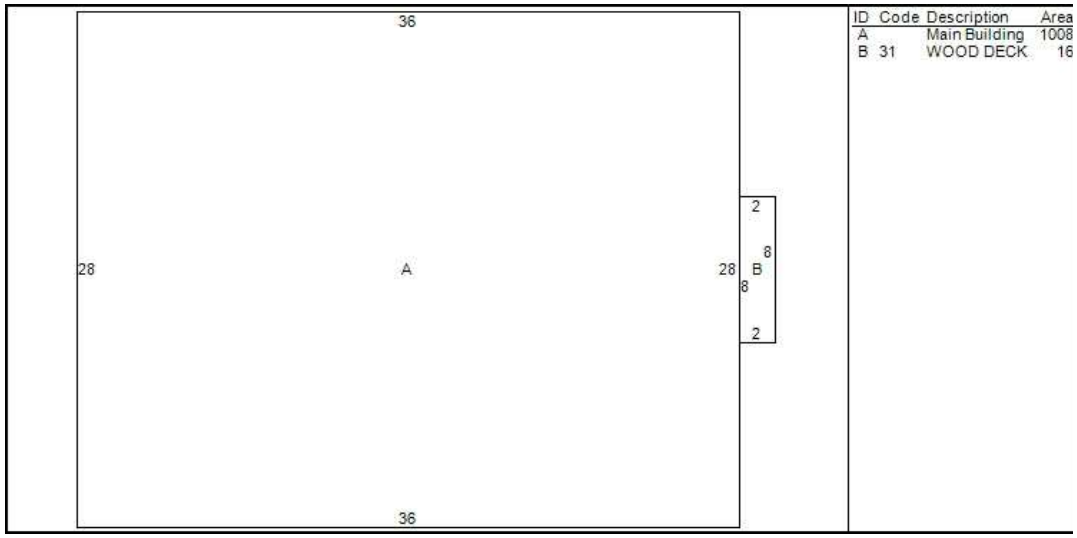
Grade & Depreciation

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

Dwelling Computations

Base Price	162,304	**% Good**	81
Plumbing	2,410	**% Good Override**	
Basement	-19,910	**Functional**	
Heating	13,460	**Economic**	75
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	2.1
Subtotal	158,260	**Additions**	100
Ground Floor Area	1,008		
Total Living Area	1,008	**Dwelling Value**	202,100

Building Notes



ID	Code	Description	Area
A		Main Building	1008
B	31	WOOD DECK	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	2		
Unit Level		**Unit Location**	2
Unit Parking		**Unit View**	Street View
Model (MH)		**Model Make (MH)**	

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.09-155.00-3

Sussex County Board of Assessment VS Edward Hall & Kevin Burns
(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: $947,000 Stipulated Value: $637,500

Date: 5/4/2025

Signature of Owner or duly authorized agent: Edward S. Hall

Printed Name: EDWARD S. HALL

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 334-20.09-155.00-3. The adjustment reflects a change in the land influence factor, economic depreciation and grade that brings the assessed value to $637,500.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 38372 F BENSON ST 3	Parcel ID: 334-20.09-155.00-3	Class: Residential - Condo	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

HALL EDWARD S & KEVIN P BURNS
38372 F BENSON ST
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units	1
Neighborhood	6AR211
Alternate ID	334200901550000003
Vol / Pg	3479/26
District	
Zoning	GENERAL BUSINESS
Class	Residential



Property Notes

COMMON LAND PCT - ESTIMATED

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0367	Economic	-40	325,940

Total Acres: .0367
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	325,900	325,900	0	325,900
Building	0	311,600	311,600	0	293,890
Total	0	637,500	637,500	0	619,790

Value Flag Cost Approach
TD334DM13

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
03/12/24	SMD	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 : 38372 F BENSON ST 3	Parcel Id: 334-20.09-155.00-3	Class: Residential - Condo	Card: 1 of 1	Printed: May 8, 2025

Dwelling Information

Style	Twnhse Exterior	**Year Built**	1984
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

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

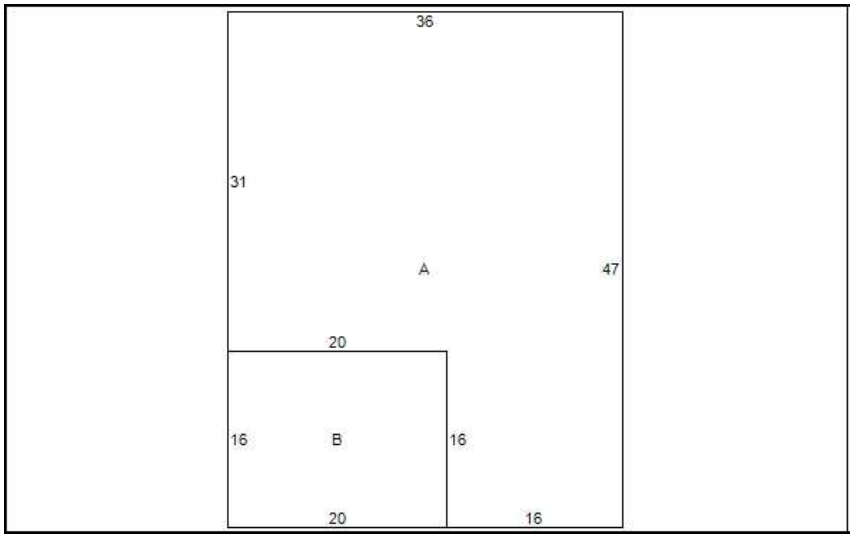
Grade & Depreciation

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

Dwelling Computations

Base Price	205,841	**% Good**	81
Plumbing	2,410	**% Good Override**	
Basement	-25,240	**Functional**	
Heating	17,070	**Economic**	90
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	2.1
Subtotal	200,080	**Additions**	2,500
Ground Floor Area	1,372		
Total Living Area	1,372	**Dwelling Value**	311,600

Building Notes



ID	Code	Description	Area
A		Main Building	1372
B	31	WOOD DECK	320

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 Location**	2
Unit Parking		**Unit View**	Street View
Model (MH)		**Model Make (MH)**	

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.14-249.00

Sussex County Board of Assessment VS Loiuse Tanney, Christine Sheeler & Miachael Tanney III
(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: $1,527,000 Stipulated Value: $911,300

Date: 5/9/2025

Signature of Owner or duly authorized agent: Christine Sheeler

Printed Name: Christine Sheeler

Date: 5/7/25

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 334-20.14-249.00. The adjustment reflects a change in the land influence factor, condition, economic depreciation and approach that brings the assessed value to $911,300.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 1 SAULSBURY ST 2	Parcel ID: 334-20.14-249.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

TANNEY LOUISE A CHRISTINE T SHEELER
MICHAEL TANNEY III
9000 FATHERS LEGACY UNIT 302
ELLICOTT CITY MD 21042

GENERAL INFORMATION

Living Units	1
Neighborhood	6GR003
Alternate ID	334201402490000000
Vol / Pg	3464/256
District	
Zoning	TOWN CODES
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0345	Waterfront - Oc	-30	653,300

Total Acres: .0345
Spot: Location: 13 EXCEL LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	653,300	653,300	0	653,300
Building	0	258,000	390,400	0	257,980
Total	0	911,300	1,043,700	0	911,280

Value Flag Market Approach
TD334DM13

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
07/18/24	DMR	Data Mailer Change	Owner
07/03/24	JTS	Data Mailer Change	Owner
01/24/24	MAE	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/12/24	202418066	9,644	A105	"Replace Deck Boards And Rail Or
12/10/24	202417982	7,406	A106	Enclose Porch W Panels (Unc), Re
10/31/11	76635-1	5,542	D010	Rep Windows/Door-Seastrand Uni

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/21/07	400,000			3464/256		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 1 SAULSBURY ST 2	Parcel Id: 334-20.14-249.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 2025

Dwelling Information

Style	Twnhse Interior	**Year Built**	1968
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

Bedrooms	2	**Full Baths**	1
Family Rooms		**Half Baths**	1
Kitchens		**Extra Fixtures**	4
Total Rooms	5		
Kitchen Type		**Bath Type**	
Kitchen Remod	No	**Bath Remod**	No

Adjustments

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

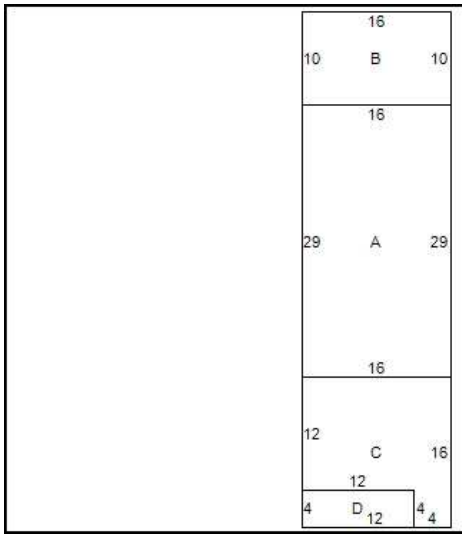
Grade & Depreciation

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

Dwelling Computations

Base Price	143,749	**% Good**	64
Plumbing	7,630	**% Good Override**	
Basement	-12,590	**Functional**	
Heating	11,920	**Economic**	75
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	5.022
Subtotal	150,710	**Additions**	5,400
Ground Floor Area	464		
Total Living Area	928	**Dwelling Value**	390,400

Building Notes



ID	Code	Description	Area
A		Main Building	464
B	11/11	OPEN FRAME PORCH/O...	160
C	35	COMPOSITE DECK	208
D	14	FRAME UTILITY BUILDING	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 Location**	
Unit Parking		**Unit View**	
Model (MH)		**Model Make (MH)**	

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.18-165.01

Sussex County Board of Assessment VS Admiral Dewey 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: $5,853,500 Stipulated Value: $3,992,800

Date: 5/7/2025

Signature of Owner or duly authorized agent: Jeff Iannuzzi

Printed Name: Jeff Iannuzzi

Date: 4/30/25

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 and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-20.18-165.01. The adjustment reflects a change in gross income and approach that brings the assessed value to $3,992,800.

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 1700 COASTAL HWY 2	PARCEL ID: 334-20.18-165.01	Class: 420	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

ADMIRAL DEWEY LLC
THE BERNSTEIN COMPANIES
3299 K ST NW STE 700
WASHINGTON DC 20007
5632/239 01/17/2022

GENERAL INFORMATION

Living Units	0
Neighborhood	6VC001
Alternate ID	334201801650100000
Vol / Pg	5632/239
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.7748	Location		2,797,320

Total Acres: .7748
Spot:
Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	2,797,300	2,797,300	2,797,300	0
Building	0	1,195,500	3,056,200	1,195,500	0
Total	0	3,992,800	5,853,500	3,992,800	0

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

Entrance Information

Date	ID	Entry Code	Source
12/20/23	AJR	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/12/24	202405207	40,618	A092	*Atlantic Oceanside* Convert Exist
03/30/23	202304202	2,500	A079	Coffee Mill Cafe: Moving Kitchen A
01/23/23	202300796	135,944	A092	Atlantic Oceanside Hotel: Replace
10/29/82	76911-1	1,000,000	D010	1-Bldg.Motel60 Unit-Dewey

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/17/22	7,000,000	Land Only	Invalid Sale - Tyler	5632/239	Deed	ADMIRAL DEWEY LLC

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 1700 COASTAL HWY 2	Parcel Id: 334-20.18-165.01	Class: 420	Card: 1 of 1	Printed: May 8, 2025

Building Information

Year Built/Eff Year	1974 / 2023
Building #	1
Structure Type	Motel
Identical Units	1
Total Units	61
Grade	C+
# Covered Parking	
# Uncovered Parking	
DBA	

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	03	100	7,806	618	Motel	8	Brick Venee	Steel	Normal	Hot Air	Central	Normal	3	3
2	01	01	100	1,216	180	Motel	8	Brick Venee	Steel	Normal	Hot Air	Central	Normal	3	3

Interior/Exterior Valuation Detail

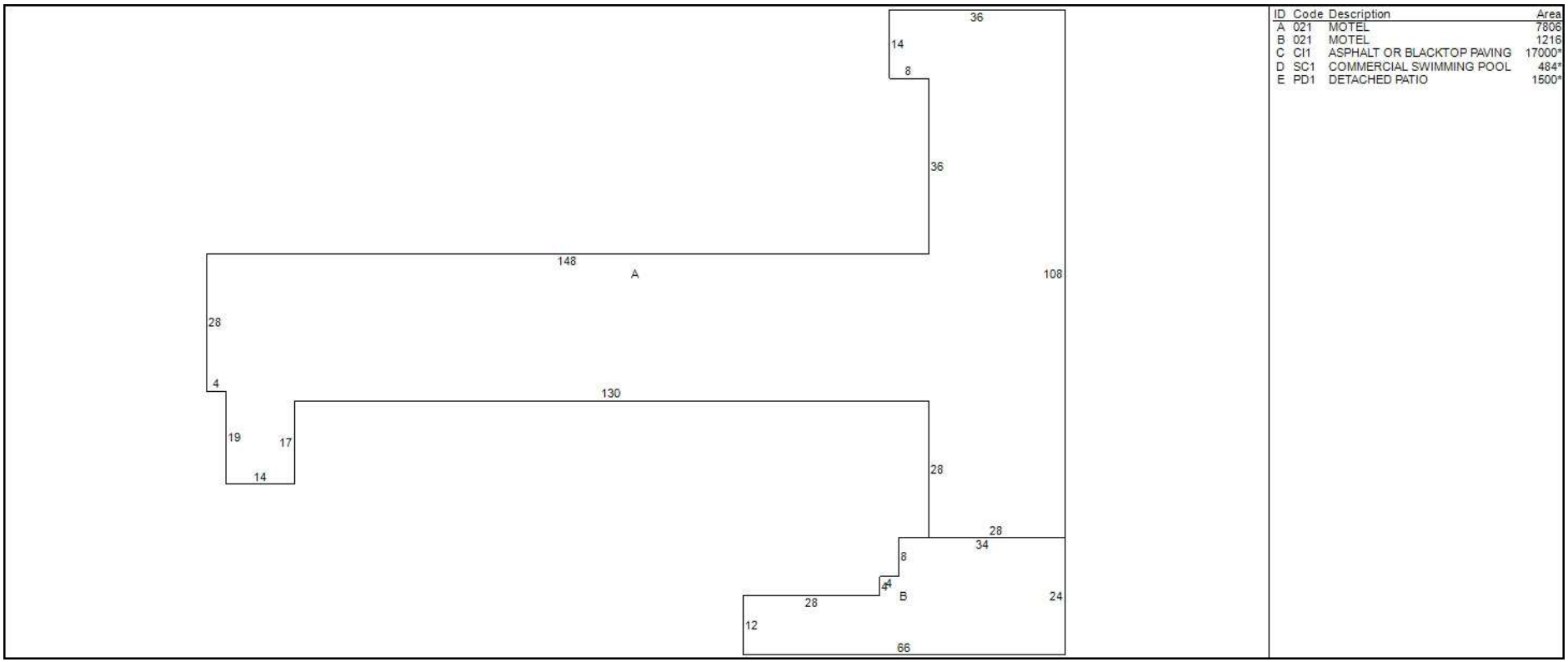
Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	7,806	Motel	87	100	2,847,960
2	1,216	Motel	87	100	160,500

Outbuilding Data

Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	1980			1	17,000	C	F	24,340
2	Comm Pool	1980			1	484	C	F	18,510
3	Det Patio	1980			1	1,500	C	F	4,840

tyler clt division **COMMERCIAL PROPERTY RECORD CARD** 2099 **SUSSEX COUNTY**

Situs : 1700 COASTAL HWY 2	Parcel Id: 334-20.18-165.01	Class: 420	Card: 1 of 1	Printed: May 8, 2025



ID	Code	Description	Area
A	021	MOTEL	7806
B	021	MOTEL	1216
C	CI1	ASPHALT OR BLACKTOP PAVING	17000*
D	SC1	COMMERCIAL SWIMMING POOL	484*
E	PD1	DETACHED PATIO	1500*

Addtional Property Photos

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 1700 COASTAL HWY 2	Parcel Id: 334-20.18-165.01	Class: 420	Card: 1 of 1	Printed: May 8, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
02	H	005	Motel	61	24,634	150.00	59	1,970,453	45		0	1,083,749	65			704,437	704,437	379,312

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	24,634
Replace, Cost New Less Depr	3,008,460
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	3,008,460
Value per SF	122.13

Notes - Building 1 of 1

Income Summary (Includes all Building on Parcel)

Total Net Income	379,312
Capitalization Rate	0.095000
Sub total	3,992,760
Residual Land Value	
Final Income Value	3,992,760
Total Gross Rent Area	24,634
Total Gross Building Area	24,634

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.18-165.03

Sussex County Board of Assessment VS TBC Dewey Hotel 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: $4,692,800 Stipulated Value: $3,026,100

Date: 5/7/2025

Signature of Owner or duly authorized agent: Jeff Iannuzzi

Printed Name: Jeff Iannuzzi

Date: 4/25/25/

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-20.18-165.03. The adjustment reflects a change in icmone , expense and vacancy that brings the assessed value to $3,026,100.

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 1710 COASTAL HWY	PARCEL ID: 334-20.18-165.03	Class: 417	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

TBC DEWEY HOTEL LLC
3299 K ST NW STE 700
WASHINGTON DC 20007
4075/148

GENERAL INFORMATION

Living Units	0
Neighborhood	6VC001
Alternate ID	334201801650300000
Vol / Pg	4075/148
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.6198	Location	Traffic - Heavy	1,847,920

Total Acres: .6198
Spot: Location: 4 MAJOR STRIP

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,847,900	1,847,900	1,847,900	0
Building	0	1,178,200	1,260,700	1,178,200	0
Total	0	3,026,100	3,108,600	3,026,100	0

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

Entrance Information

Date	ID	Entry Code	Source
01/24/23	TJJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/13/23	202301025	132,347	A091	Beach House Dewey
10/08/14	201408940	1,680	A076	Shed 7x20 - To Be Used For Stora
01/03/13	201201543	50,000	A106	Interior Remodel, Flooring/Painting
05/21/99	76914-2	15,000	D010	Fence-E/King Charles Ave.
10/03/85	76914-1	500,000	D010	47 Unit Motel-Dagsworthy Ave.

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/01/06	4,400,000			4075/148		

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 1710 COASTAL HWY	Parcel Id: 334-20.18-165.03	Class: 417	Card: 1 of 1	Printed: May 8, 2025

Building Information

Year Built/Eff Year	1985 /
Building #	1
Structure Type	Motel
Identical Units	1
Total Units	47
Grade	C+
# Covered Parking	
# Uncovered Parking	
DBA	BEACH HOUSE DEWEY

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Carport		27	50		1							
1	Canopy Roof/Slab		1	1,075		1							
1	Canopy Roof/Slab		1	1,075		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	4,644	398	Motel	8	Concrete Bl	Steel	Normal	Unit Heat	Unit	Normal	4	3
2	02	03	100	2,025	204	Motel	8	Concrete Bl	Steel	Normal	Unit Heat	Unit	Normal	4	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	4,644	Motel	53	100	363,340
2	2,025	Motel	53	100	290,400

Outbuilding Data

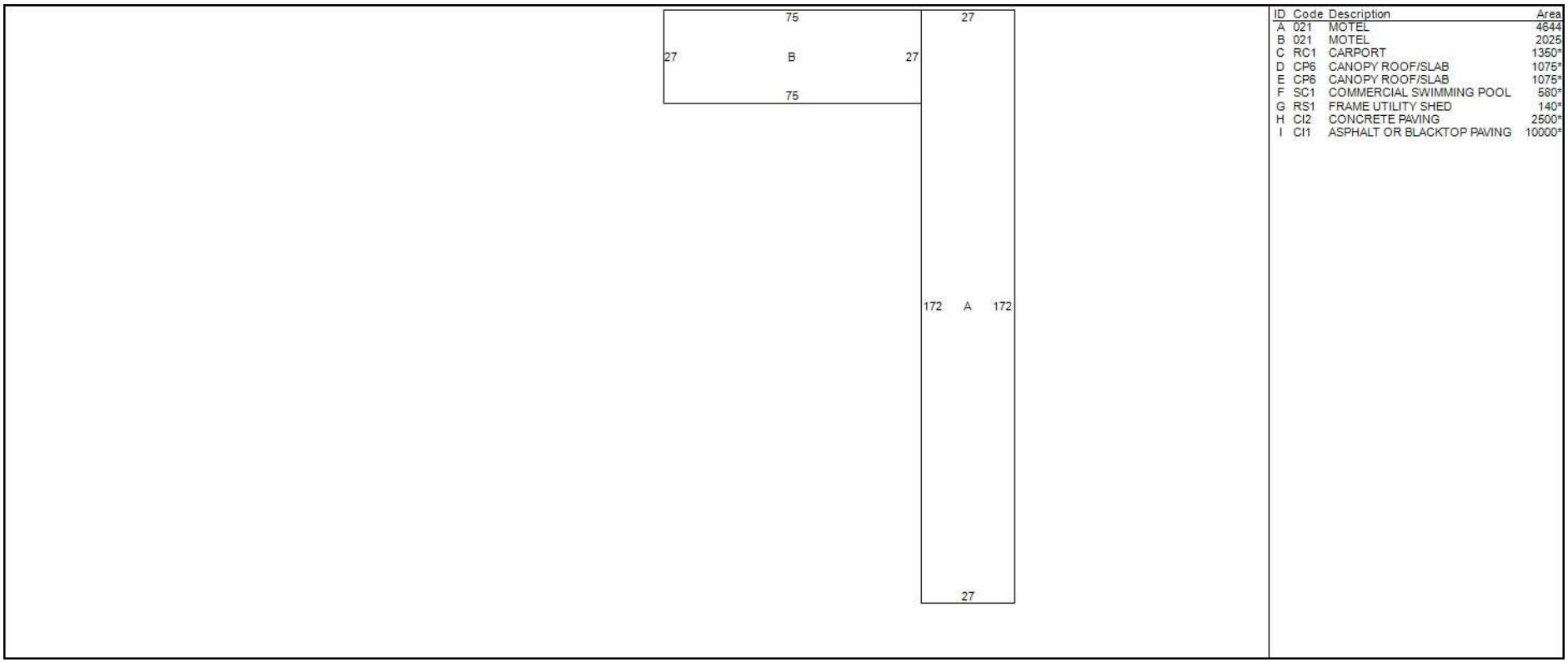
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Comm Pool	1985			1	580	C	A	24,950
2	Frame Shed	2014	7	20	1	140	C	A	1,720
3	Conc Pave	1985			1	2,500	C	A	9,070
4	Asph Pave	1985			1	10,000	C	A	16,110

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 1710 COASTAL HWY	Parcel Id: 334-20.18-165.03	Class: 417	Card: 1 of 1	Printed: May 8, 2025



ID	Code	Description	Area
A	021	MOTEL	4644
B	021	MOTEL	2025
C	RC1	CARPORT	1350*
D	CP6	CANOPY ROOF/SLAB	1075*
E	CP6	CANOPY ROOF/SLAB	1075*
F	SC1	COMMERCIAL SWIMMING POOL	580*
G	RS1	FRAME UTILITY SHED	140*
H	CI2	CONCRETE PAVING	2500*
I	CI1	ASPHALT OR BLACKTOP PAVING	10000*

Addtional Property Photos

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 1710 COASTAL HWY	Parcel Id: 334-20.18-165.03	Class: 417	Card: 1 of 1	Printed: May 8, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
02	H	005	Motel	47	8,694	150.00	59	1,518,218	45	102	0	821,356	65	100		533,881	533,881	287,475

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	8,694
Replace, Cost New Less Depr	1,208,800
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	1,208,800
Value per SF	139.04

Notes - Building 1 of 1

Income Summary (Includes all Building on Parcel)

Total Net Income	287,475
Capitalization Rate	0.095000
Sub total	3,026,050
Residual Land Value	
Final Income Value	3,026,050
Total Gross Rent Area	8,694
Total Gross Building Area	8,694

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.18-194.00 (48 Units)

Sussex County Board of Assessment VS Dewey Beach Inc.
(Owner Name)

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

Original Value: $See Spreadsheet Stipulated Value: $See Spreadsheet

Date: 5-7-25

Signature of Owner or duly authorized agent: Frank Hudzinski (TREASURER)

Printed Name: FRANK HUDZINSKI

Date: 4/30/25

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 334-20.18-194.00 (48 Units). The adjustment reflects a change in economic depreciation that brings the assessed value to (see spreadsheet).

No	PARDAT	LEGDAT	LEGDAT	Original Value	Stipulated Value
#	PARID	LEGAL1	LEGAL2		
1	334-20.18-194.00-101	ROYAL SURF MOTEL	CONDO UNIT 101	$ 325,100.00	$ 285,100.00
2	334-20.18-194.00-102	ROYAL SURF MOTEL	CONDO UNIT 102	$ 325,100.00	$ 285,100.00
3	334-20.18-194.00-103	ROYAL SURF MOTEL	CONDO UNIT 103	$ 325,100.00	$ 285,100.00
4	334-20.18-194.00-104	ROYAL SURF MOTEL	CONDO UNIT 104	$ 325,100.00	$ 285,100.00
5	334-20.18-194.00-105	ROYAL SURF MOTEL	CONDO UNIT 105	$ 325,100.00	$ 285,100.00
6	334-20.18-194.00-106	ROYAL SURF MOTEL	CONDO UNIT 106	$ 300,300.00	$ 216,500.00
7	334-20.18-194.00-107	ROYAL SURF MOTEL	CONDO UNIT 107	$ 298,000.00	$ 216,600.00
8	334-20.18-194.00-108	ROYAL SURF MOTEL	CONDO UNIT 108	$ 334,200.00	$ 289,800.00
9	334-20.18-194.00-109	ROYAL SURF MOTEL	CONDO UNIT 109	$ 335,800.00	$ 293,900.00
10	334-20.18-194.00-110	ROYAL SURF MOTEL	CONDO UNIT 110	$ 335,800.00	$ 293,900.00
11	334-20.18-194.00-111	ROYAL SURF MOTEL	CONDO UNIT 111	$ 335,800.00	$ 293,900.00
12	334-20.18-194.00-112	ROYAL SURF MOTEL	CONDO UNIT 112	$ 335,800.00	$ 293,900.00
13	334-20.18-194.00-113	ROYAL SURF MOTEL	CONDO UNIT 113	$ 347,800.00	$ 346,200.00
14	334-20.18-194.00-114	ROYAL SURF MOTEL	CONDO UNIT 114	$ 322,400.00	$ 282,700.00
15	334-20.18-194.00-115	ROYAL SURF MOTEL	CONDO UNIT 115	$ 322,400.00	$ 282,700.00
16	334-20.18-194.00-116	ROYAL SURF MOTEL	CONDO UNIT 116	$ 322,400.00	$ 282,700.00
17	334-20.18-194.00-201	ROYAL SURF MOTEL	CONDO UNIT 201	$ 325,000.00	$ 285,100.00
18	334-20.18-194.00-202	ROYAL SURF MOTEL	CONDO UNIT 202	$ 325,000.00	$ 285,100.00
19	334-20.18-194.00-203	ROYAL SURF MOTEL	CONDO UNIT 203	$ 325,000.00	$ 285,100.00
20	334-20.18-194.00-204	ROYAL SURF MOTEL	CONDO UNIT 204	$ 325,000.00	$ 285,100.00
21	334-20.18-194.00-205	ROYAL SURF MOTEL	CONDO UNIT 205	$ 325,000.00	$ 285,100.00
22	334-20.18-194.00-206	ROYAL SURF MOTEL	CONDO UNIT 206	$ 300,300.00	$ 216,500.00
23	334-20.18-194.00-207	ROYAL SURF MOTEL	CONDO UNIT 207	$ 298,000.00	$ 298,000.00
24	334-20.18-194.00-208	ROYAL SURF MOTEL	CONDO UNIT 208	$ 334,200.00	$ 289,800.00
25	334-20.18-194.00-209	ROYAL SURF MOTEL	CONDO UNIT 209	$ 335,800.00	$ 293,900.00
26	334-20.18-194.00-210	ROYAL SURF MOTEL	CONDO UNIT 210	$ 335,800.00	$ 293,900.00
27	334-20.18-194.00-211	ROYAL SURF MOTEL	CONDO UNIT 211	$ 335,800.00	$ 293,900.00
28	334-20.18-194.00-212	ROYAL SURF MOTEL	CONDO UNIT 212	$ 335,800.00	$ 293,900.00
29	334-20.18-194.00-213	ROYAL SURF MOTEL	CONDO UNIT 213	$ 322,400.00	$ 346,200.00
30	334-20.18-194.00-214	ROYAL SURF MOTEL	CONDO UNIT 214	$ 322,400.00	$ 282,700.00
31	334-20.18-194.00-215	ROYAL SURF MOTEL	CONDO UNIT 215	$ 322,400.00	$ 282,700.00
32	334-20.18-194.00-216	ROYAL SURF MOTEL	CONDO UNIT 216	$ 347,800.00	$ 282,700.00
33	334-20.18-194.00-301	ROYAL SURF MOTEL	CONDO UNIT 301	$ 325,000.00	$ 285,100.00
34	334-20.18-194.00-302	ROYAL SURF MOTEL	CONDO UNIT 302	$ 325,000.00	$ 285,100.00
35	334-20.18-194.00-303	ROYAL SURF MOTEL	CONDO UNIT 303	$ 325,000.00	$ 285,100.00
36	334-20.18-194.00-304	ROYAL SURF MOTEL	CONDO UNIT 304	$ 325,000.00	$ 285,100.00
37	334-20.18-194.00-305	ROYAL SURF MOTEL	CONDO UNIT 305	$ 325,000.00	$ 285,100.00
38	334-20.18-194.00-306	ROYAL SURF MOTEL	CONDO UNIT 306	$ 300,300.00	$ 300,300.00
39	334-20.18-194.00-307	ROYAL SURF MOTEL	CONDO UNIT 307	$ 298,000.00	$ 216,600.00
40	334-20.18-194.00-308	ROYAL SURF MOTEL	CONDO UNIT 308	$ 334,200.00	$ 289,800.00
41	334-20.18-194.00-309	ROYAL SURF MOTEL	CONDO UNIT 309	$ 335,800.00	$ 293,900.00
42	334-20.18-194.00-310	ROYAL SURF MOTEL	CONDO UNIT 310	$ 335,800.00	$ 293,900.00
43	334-20.18-194.00-311	ROYAL SURF MOTEL	CONDO UNIT 311	$ 335,800.00	$ 293,900.00
44	334-20.18-194.00-312	ROYAL SURF MOTEL	CONDO UNIT 312	$ 335,800.00	$ 293,900.00
45	334-20.18-194.00-313	ROYAL SURF MOTEL	CONDO UNIT 313	$ 347,800.00	$ 346,200.00
46	334-20.18-194.00-314	ROYAL SURF MOTEL	CONDO UNIT 314	$ 322,400.00	$ 282,700.00
47	334-20.18-194.00-315	ROYAL SURF MOTEL	CONDO UNIT 315	$ 322,400.00	$ 322,400.00
48	334-20.18-194.00-316	ROYAL SURF MOTEL	CONDO UNIT 316	$ 322,400.00	$ 302,800.00

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 334-20.18-194.00	Class: 106	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

DEWEY BEACH INC
1 READ STREET
DEWEY BEACH DE 19971
0/0

GENERAL INFORMATION

Living Units	0
Neighborhood	6GR101C
Alternate ID	
Vol / Pg	0/0
District	
Zoning	
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.4448	Waterfront - Oc		305,030

Total Acres: .4448
Spot: Location: 13 EXCEL LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	305,000	305,000	0	0
Building	0	27,400	27,400	0	0
Total	0	332,400	332,400	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
02/16/23	TJJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
04/25/24	202404347	53,703	A075	Surf Club Hotel	
05/21/20	202005241	12,216	A092	Replace Glass Portion Of 15-30 E	
03/11/20	202002906	39,280	A092	Royal Surf Club: Replace Deck Bo	
10/09/19	201911630	10,000	A106	Repairing Steel Beams & Hanging	
02/16/17	201701433	200,000	A076	Interior Reno Kitchen Bath Flooring	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/15/88	2,675,000			0/0		

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 334-20.18-194.00	Class: 106	Card: 1 of 1	Printed: May 9, 2025

Building Information

Year Built/Eff Year	/
Building #	
Structure Type	
Identical Units	
Total Units	
Grade	
# Covered Parking	
# Uncovered Parking	
DBA	

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

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD

Outbuilding Data

Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Comm Pool	1980			1	440	C	A	18,930
2	Conc Pave	1980			1	1,000	C	A	3,630
3	Asph Pave	1990			1	3,000	C	A	4,830

Situs :	Parcel Id: 334-20.18-194.00	Class: 106	Card: 1 of 1	Printed: May 9, 2025

Addtional Property Photos

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 334-20.18-194.00	Class: 106	Card: 1 of 1	Printed: May 9, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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

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	
Replace, Cost New Less Depr	
Percent Complete	100
Number of Identical Units	
Economic Condition Factor	
Final Building Value	
Value per SF	0.00

Notes - Building 1 of 1

Income Summary (Includes all Building on Parcel)

Total Gross Rent Area	
Total Gross Building Area	

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-5.00-38.00

Sussex County Board of Assessment VS Daniel & Carol DuPont Rev 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: $1,840,700 Stipulated Value: $1,740,000

Date: 5/13/25

Signature of Owner or duly authorized agent: Daniel DuPont

Printed Name: DANIEL C DUPONT

Date: 5/11/25

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 335-5.00-38.00. The adjustment reflects a change in approach that brings the assessed value to $1,740,000.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 5 SEASHELL PL	Parcel ID: 335-5.00-38.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

CURRENT OWNER

DUPONT DANIEL C CAROL M REV TR
5 SEASHELL PL
LEWES DE 19958

GENERAL INFORMATION

Living Units	1
Neighborhood	6PR002
Alternate ID	335050000380000000
Vol / Pg	5804/189
District	
Zoning	TOWN CODES
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1941	Location		963,080

Total Acres: .1941
Spot: Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	963,100	963,100	0	963,100
Building	0	776,900	776,900	0	977,610
Total	0	1,740,000	1,740,000	0	1,940,710

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

Entrance Information

Date	ID	Entry Code	Source
07/22/24	DMR	Data Mailer Change	Owner
02/29/24	TSA	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/13/01	83046-2	1,000	D010	Walls/Windws For Gar-Cape Shore
08/16/96	83046-1	170,944	D010	Dwellingw/Additions-Cape Shoresl

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/14/22			Invalid Sale - Tyler	5804/189	Deed	DUPONT DANIEL C CAROL M REV TR
01/04/06	1,300,000			3369/298		
05/28/96	92,000					
07/01/93	1					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 5 SEASHELL PL	Parcel Id: 335-5.00-38.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

Dwelling Information

Style	Conventional	**Year Built**	1997
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Frame	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

Basement	Full	**# Car Bsmt Gar**	2
FBLA Size	1,028	**FBLA Type**	
Rec Rm Size	x	**Rec Rm Type**	Single Family

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Propane
System Type	Forced Warm Air

Fireplaces

Stacks	1
Openings	1
Pre-Fab	

Room Detail

Bedrooms	5	**Full Baths**	4
Family Rooms		**Half Baths**	0
Kitchens		**Extra Fixtures**	3
Total Rooms	8		
Kitchen Type		**Bath Type**	
Kitchen Remod	No	**Bath Remod**	No

Adjustments

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

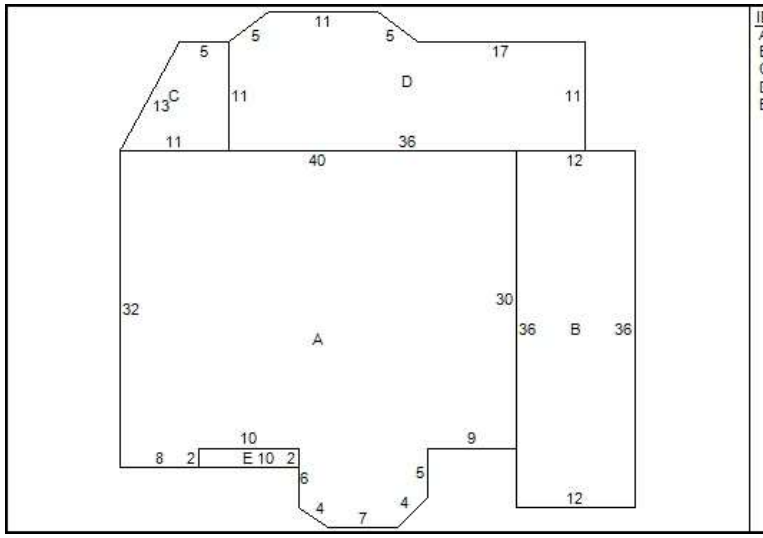
Grade & Depreciation

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

Dwelling Computations

Base Price	355,517	**% Good**	88
Plumbing	18,480	**% Good Override**	
Basement	0	**Functional**	
Heating	29,490	**Economic**	
Attic	0	**% Complete**	100
Other Features	57,547	**C&D Factor**	
		Adj Factor	1.71
Subtotal	461,030	**Additions**	48,600
Ground Floor Area	1,313		
Total Living Area	2,818	**Dwelling Value**	776,900

Building Notes



ID	Code	Description	Area
A		Main Building	1313
B	50/10	BASEMENT/1SFR - F...	432
C	11/11/53	OPEN FRAME PORC...	88
D	11/31	OPEN FRAME PORC...	441
E	50	BASEMENT	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			
Unit Level		**Unit Location**	
Unit Parking		**Unit View**	
Model (MH)		**Model Make (MH)**	

Outlook

Fwd: Assessment Appeal 335-5.00-206.00

From Sharon Tjaden <sharon.l.tjaden@gmail.com>
Date Thu 5/8/2025 5:24 PM
To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>; Keith Tjaden <ktjaden@verizon.net>

1 attachment (34 KB)
335-5.00-206.00.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 Afternoon, Dianne...

We are replying to your e-mail to let you know we are in acceptance of the reduced stipulated property value of $1,709.900.00.
Thank you and have a nice evening.

Keith and Sharon Tjaden

---------- Forwarded message ---------
From: **Dianne Ruscavage** <dianne.ruscavage@sussexcountyde.gov>
Date: Mon, May 5, 2025 at 3:00 PM
Subject: Assessment Appeal 335-5.00-206.00
To: SHARON.L.TJADEN@GMAIL.COM <SHARON.L.TJADEN@gmail.com>

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

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 9 DUNES TER	Parcel ID: 335-5.00-206.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

TJADEN KEITH A
SHARON L TJADEN
1606 AFTON DR
WILMINGTON DE 19810

GENERAL INFORMATION

Living Units	1
Neighborhood	6PR002
Alternate ID	335050002060000000
Vol / Pg	4752/35
District	
Zoning	TOWN CODES
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2463	Waterview - Ba		1,000,130

Total Acres: .2463
Spot: Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,000,100	1,000,100	0	1,000,100
Building	0	709,800	709,800	0	821,690
Total	0	1,709,900	1,709,900	0	1,821,790

Value Flag Cost Approach
TD335DM2

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
03/07/24	TSA	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
06/10/91	83006-1	130,000	D010	Dwelling-Cape Shoreslot 189	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/14/17	610,000			4752/35	Deed	TJADEN KEITH A
11/18/93	1			1946/180		
11/09/92	1					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 9 DUNES TER	Parcel Id: 335-5.00-206.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Conventional	**Year Built**	1992
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Frame	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Forced Warm Air

Fireplaces

Stacks	1
Openings	1
Pre-Fab	

Room Detail

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

Adjustments

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

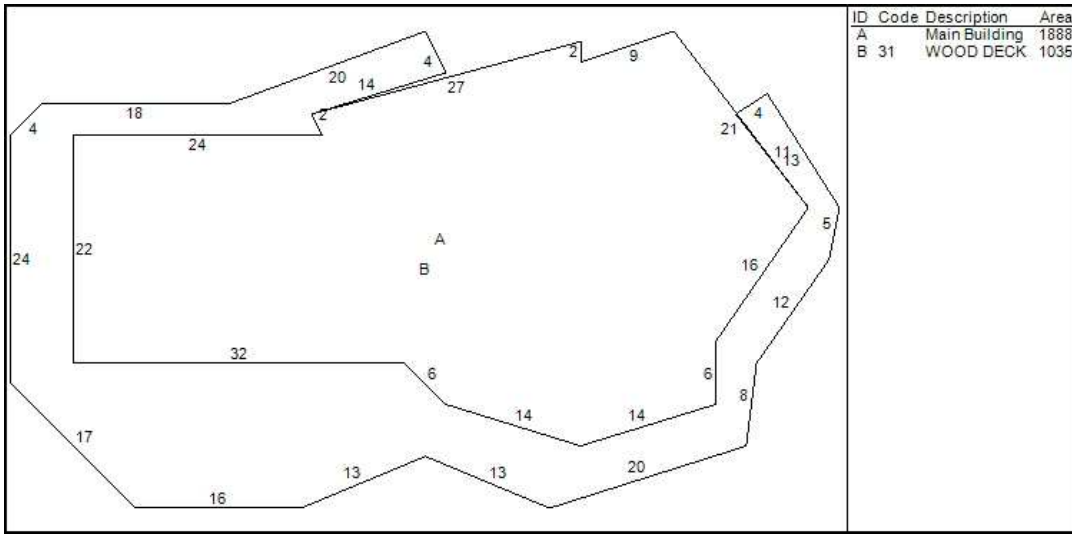
Grade & Depreciation

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

Dwelling Computations

Base Price	457,882	**% Good**	85
Plumbing	16,200	**% Good Override**	
Basement	-40,110	**Functional**	
Heating	37,980	**Economic**	
Attic	0	**% Complete**	100
Other Features	2,830	**C&D Factor**	
		Adj Factor	1.71
Subtotal	474,780	**Additions**	11,500
Ground Floor Area	1,888		
Total Living Area	3,776	**Dwelling Value**	709,800

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

Melisa Anne Hollis

From: Caroline Pratt <caroline@prattphysicaltherapy.com>
Sent: Tuesday, May 13, 2025 1:20 PM
To: Assessment Appeals
Subject: Re: 335-8.00-1063.00

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

I accept the new value of $1,806,300 for my property at 16140 Derby drive. thank you
(sorry my scanner is not working)
Caroline Pratt

On Fri, May 2, 2025 at 11:55 AM Assessment Appeals <assessmentappeals@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 pursue the value further. Please respond with your intentions no later than May 5, 2025. After that date, we will assume you have accepted the new value.

Melisa Hollis

Assessment Support Coordinator

Sussex County Government

Assessment | Sussex County

2 The Circle

Po Box 589

Georgetown, DE 19947

Phone:302-855-7824

Fax:302-855-7828

melisa.hollis@sussexcountyde.gov

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 16140 DERBY DR	Parcel ID: 335-8.00-1063.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

CURRENT OWNER

PRATT CAROLINE
16140 DERBY DR
LEWES DE 19958

GENERAL INFORMATION

Living Units	1
Neighborhood	6AR218
Alternate ID	
Vol / Pg	5501/325
District	
Zoning	
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.5508			582,770

Total Acres: .5508
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	582,800	582,800	0	582,800
Building	0	1,223,500	1,223,500	0	1,379,380
Total	0	1,806,300	1,806,300	0	1,962,180

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	TJA	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/07/19	201901476	0	TEST	Wr 14675
01/30/19	201900954	225,431	A007	(Cassidy 2) 1st Dw 62x85 Att Gar 2

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/07/21			Invalid Sale - Tyler	5501/325	Deed	PRATT CAROLINE
07/16/19	1,104,232			5090/30	Deed	PRATT THOMAS FRANCIS
01/17/19	339,900			5006/120	Deed	SCHELL BROTHERS LLC

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 16140 DERBY DR	Parcel Id: 335-8.00-1063.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

Dwelling Information

Style	Conventional	**Year Built**	2019
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	Solar Energy
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

Basement	Full	**# Car Bsmt Gar**	0
FBLA Size	2,331	**FBLA Type**	
Rec Rm Size	x	**Rec Rm Type**	Single Family

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	1

Room Detail

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

Adjustments

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

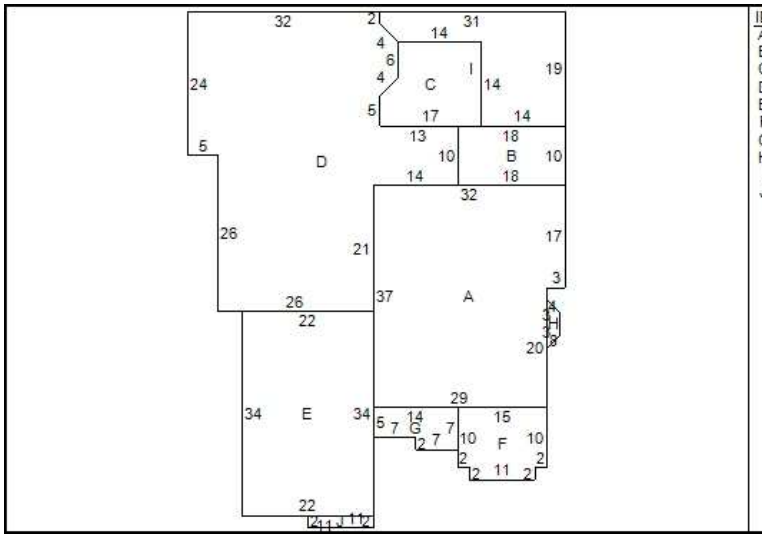
Grade & Depreciation

Grade	A-	**Market Adj**	
Condition	Average	**Functional**	
CDU	AVERAGE	**Economic**	87
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	383,613	**% Good**	99
Plumbing	9,370	**% Good Override**	
Basement	0	**Functional**	
Heating	31,820	**Economic**	87
Attic	0	**% Complete**	100
Other Features	136,610	**C&D Factor**	
		Adj Factor	1.8
Subtotal	561,410	**Additions**	196,200
Ground Floor Area	1,124		
Total Living Area	4,412	**Dwelling Value**	1,223,500

Building Notes



ID	Code	Description	Area
A		Main Building	1124
B	11	OPEN FRAME PORCH	180
C	31	WOOD DECK	216
D	50/10	BASEMENT/1SFR - FRA...	1606
E	13/17	FRAME GARAGE/1/2 ST...	748
F	50/10	BASEMENT/1SFR - FRA...	172
G	11/11	OPEN FRAME PORCH/O...	84
H	50/10	BASEMENT/1SFR - FRA...	12
I	34	STONE/TILE PATIO	347
J	13	FRAME GARAGE	22

Outbuilding Data

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

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-8.00-1081.00

Sussex County Board of Assessment VS Thomas & Cynthia Schnoor
(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: $1,424,400 Stipulated Value: $1,086,000

Date: 5/13/2025

Signature of Owner or duly authorized agent: _____

Printed Name: Thomas A. Schnoor

Date: 5/11/25

Signature of Sussex County Government Representative: _____

Printed Name: Christopher S. Keefer

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 335-8.00-1081.00. The adjustment reflects a change in economic depreciation that brings the assessed value to $1,086,000.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 18255 SHOW JUMPER LN	Parcel ID: 335-8.00-1081.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

CURRENT OWNER

SCHNOOR THOMAS A
CYNTHIA L SCHNOOR
18255 SHOW JUMPER LN
LEWES DE 19958

GENERAL INFORMATION

Living Units	1
Neighborhood	6AR218
Alternate ID	335080010810000000
Vol / Pg	4845/151
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential

Property Notes



Land Information

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

Total Acres: .4591
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	571,200	571,200	0	571,200
Building	0	514,800	514,800	0	812,190
Total	0	1,086,000	1,086,000	0	1,383,390

Value Flag Cost Approach
TD335DM4

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
08/01/24	JXL	Data Mailer Change	Owner
02/09/24	TJA	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose		% Complete
08/09/21	202111848	2,352	A037	14' Octogon Pergola	
09/27/17	201710294	0	TEST	Wr 13942	
09/15/17	201709867	172,828	A007	(Mulberry) 2 St Dw 71x65, Att Gar	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/26/18	733,215			4845/151	Deed	SCHNOOR THOMAS A
07/31/17	264,900			4745/129	Deed	SCHELL BROTHERS LLC

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 18255 SHOW JUMPER LN	Parcel Id: 335-8.00-1081.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 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		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

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

Fireplaces

Room Detail

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

Adjustments

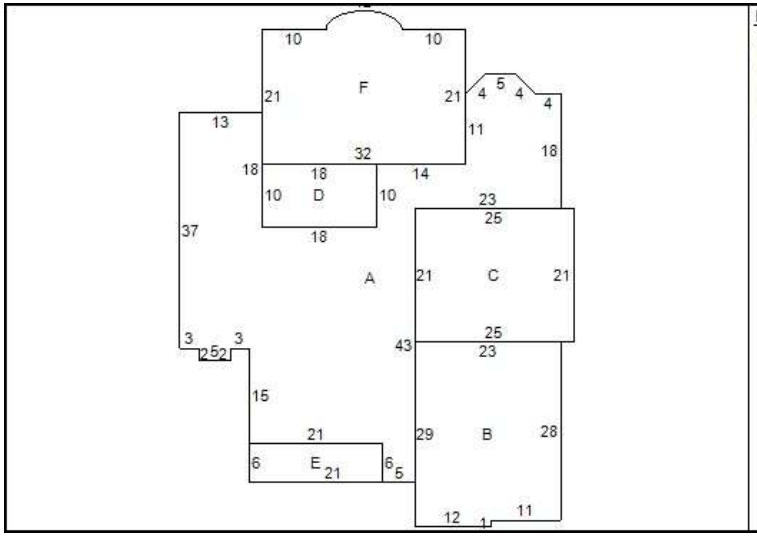
Int vs Ext	Same	**Unfinished Area**	
Cathedral Ceiling	x	**Unheated Area**	

Grade & Depreciation

Grade	B+	**Market Adj**	
Condition	Average	**Functional**	
CDU	AVERAGE	**Economic**	60
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	353,188	**% Good**	98
Plumbing	16,740	**% Good Override**	
Basement	-19,590	**Functional**	
Heating	29,300	**Economic**	60
Attic	0	**% Complete**	100
Other Features	1,930	**C&D Factor**	
		Adj Factor	1.8
Subtotal	381,570	**Additions**	57,500
Ground Floor Area	1,777		
Total Living Area	2,827	**Dwelling Value**	507,300



ID	Code	Description	Area
A		Main Building	1777
B	13	FRAME GARAGE	656
C	10/10	1SFR - FRAME/1SFR - F...	525
D	11	OPEN FRAME PORCH	180
E	11	OPEN FRAME PORCH	126
F	33	MASONRY PATIO	644
G	GZ1	GAZEBO	196*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Gazebo	14 x	14	196	1	2023	C	A	7,470

Condominium / Mobile Home Information

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

Building Notes

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-8.07-4.00

Sussex County Board of Assessment VS Michael & Tiffany Wasserman
(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: $832,800 Stipulated Value: $709,300

Date: 5/5/2025

Signature of Owner or duly authorized agent: Michael Wasserman

Printed Name: Michael Wasserman

Date: 4/28/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 335-8.07-4.00. The adjustment reflects a change in the land influence factor and economic depreciation that brings the assessed value to $709,300.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 104 BRADLEY LN	Parcel ID: 335-8.07-4.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

WASSERMAN MICHAEL THOMAS
TIFFANY LIU WASSERMAN
9505 BLYTHE DALE CT
VIENNA VA 22182

GENERAL INFORMATION

Living Units	1
Neighborhood	6PR007
Alternate ID	335080700040000000
Vol / Pg	5354/197
District	
Zoning	TOWN CODES
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2771	Easement	-15	490,260

Total Acres: .2771
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	490,300	490,300	0	490,300
Building	0	219,000	219,000	0	351,350
Total	0	709,300	709,300	0	841,650

Value Flag Cost Approach
TD335DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
08/01/24	JXL	Data Mailer Change	Owner
02/12/24	SDC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/24/24	202414004	1,680	A016	6x20 Porch
06/15/21	202109137	36,835	A106	Siding, Windows, Gutters, Gutter G
03/24/21	202104392	80,000	A106	Drywall & Ceiling Replacement, Tri

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/19/20	600,000			5354/197	Deed	WASSERMAN MICHAEL THOMAS

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 104 BRADLEY LN	Parcel Id: 335-8.07-4.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

Dwelling Information

Style	Ranch	**Year Built**	1944
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Frame	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

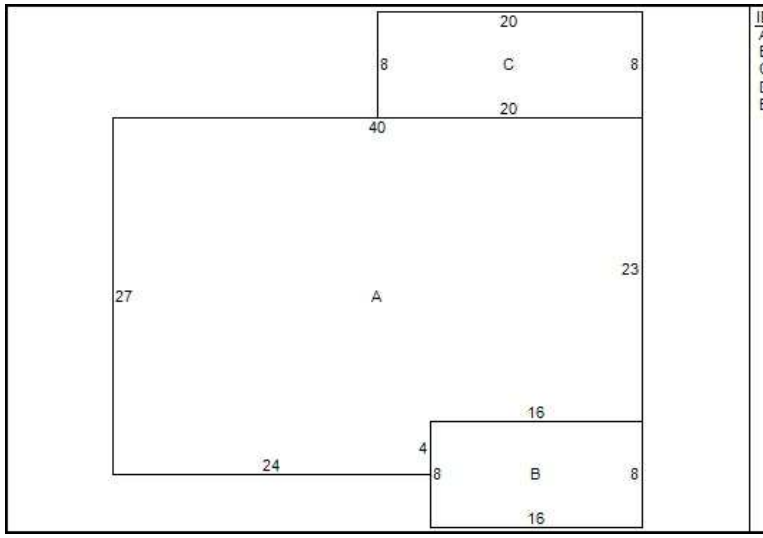
Grade & Depreciation

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

Dwelling Computations

Base Price	172,283	**% Good**	61
Plumbing	6,360	**% Good Override**	
Basement	-21,130	**Functional**	
Heating	14,290	**Economic**	85
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	2.24
Subtotal	171,800	**Additions**	3,900
Ground Floor Area	1,016		
Total Living Area	1,016	**Dwelling Value**	208,300

Building Notes



ID	Code	Description	Area
A		Main Building	1016
B	11	OPEN FRAME PORCH	128
C	11	OPEN FRAME PORCH	160
D	RG1	FRAME OR CB DETACH...	576*
E	RS1	FRAME UTILITY SHED	128*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	24 x	24	576	1	1944	C	A	10,200
Frame Shed	8 x	16	128	1	1944	C	A	520

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-8.07-65.00

Sussex County Board of Assessment VS Glenn & Debra Roberts
(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: $807,500 Stipulated Value: $706,400

Date: 5/8/2025

Signature of Owner or duly authorized agent:

Printed Name: GLENN ROBERTS

Date: 5/2/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 335-8.07-65.00. The adjustment reflects a change in economic depreciation that brings the assessed value to $706,400.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 413 PAYNTER AV	Parcel ID: 335-8.07-65.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

ROBERTS GLENN & DEBRA ROBERTS
308 BURTON AVE
LEWES DE 19958

GENERAL INFORMATION

Living Units	1
Neighborhood	6PR007
Alternate ID	335080700650000000
Vol / Pg	3431/161
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	236,500	236,500	0	351,870
Total	0	706,400	706,400	0	821,770

Value Flag Cost Approach
TD335DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

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

Permit Information

Date Issued	Number	Price	Purpose		% Complete
06/10/96	84323-5	60,140	D010	Dwelling With Porch-Dewey Ave	
09/01/95	84323-3	5,000	D010	Open Porchremodel-Dewey Ave	
09/01/95	84323-4	0	D010	Open Porchremodel-Dewey Ave	
06/05/89	84323-2	5,000	D010	Remodeling-Burton Subd.Lot 44	
03/05/87	84323-1	8,865	D010	Remodeling-Burton'S Subd.Lot 44	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/29/07	383,000			3431/161		
01/20/04	328,000					
08/31/95	1					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 413 PAYNTER AV	Parcel Id: 335-8.07-65.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

Dwelling Information

Style	Ranch	**Year Built**	1996
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

Bedrooms	3	**Full Baths**	2
Family Rooms		**Half Baths**	0
Kitchens		**Extra Fixtures**	2
Total Rooms	8		
Kitchen Type		**Bath Type**	
Kitchen Remod	No	**Bath Remod**	No

Adjustments

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

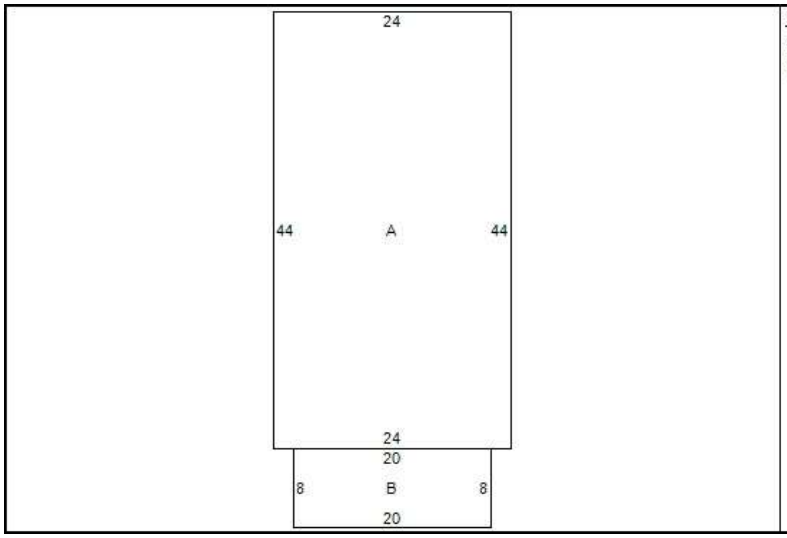
Grade & Depreciation

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

Dwelling Computations

Base Price	177,474	**% Good**	78
Plumbing	6,360	**% Good Override**	
Basement	-9,840	**Functional**	
Heating	14,720	**Economic**	70
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	2.24
Subtotal	188,710	**Additions**	2,300
Ground Floor Area	1,056		
Total Living Area	1,056	**Dwelling Value**	236,000

Building Notes



ID	Code	Description	Area
A		Main Building	1056
B	11	OPEN FRAME PORCH	160
C	RS2	METAL UTILITY SHED	120*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Metal Shed	10 x	12	120	1	2000	D	A	510

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 335-8.15-24.00

Sussex County Board of Assessment VS Richard & Deborah Simms
(Owner Name)

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

Original Value: $1,145,600 Stipulated Value: $706,600

Date: 5/13/25

Signature of Owner or duly authorized agent: Richard Simms

Printed Name: RICHARD SIMMS

Date: 5/1/25

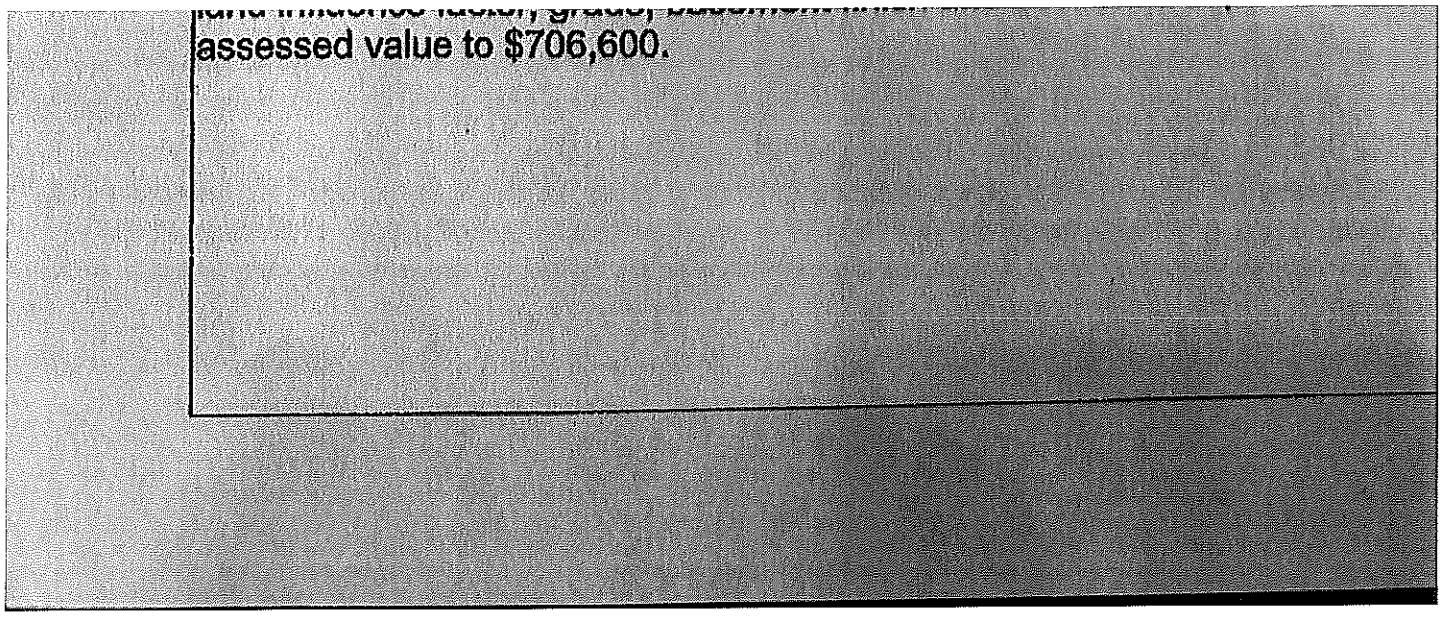
Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable
referees' recommendations, our Assessment staff has conducted a thoroug
adjusted the valuation of Parcel ID 335-8.15-24.00. The adjustment reflects
land influence factor, grade, basement finish and economic depreciation tha



Sent from my iPhone

Outlook

Negotiated settlement stipulation for 335-8.15-24.00

From captainrick2015@gmail.com <captainrick2015@gmail.com>
Date Tue 5/13/2025 2:23 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,

Attached is the signed Negotiated Settlement Stipulation for my property (parcel ID 335-8.15-24.00) with a new stipulation value of 706,600.
Please confirm you have received the signed paperwork. I appreciate your time.

Respectfully,
Richard Simms

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 33 DEVRIES CIR	Parcel ID: 335-8.15-24.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

CURRENT OWNER

SIMMS RICHARD S
DEBORAH L SIMMS IRR TR
33 DEVRIES CIR
LEWES DE 19958

GENERAL INFORMATION

Living Units	1
Neighborhood	6PR009
Alternate ID	335081500240000000
Vol / Pg	5649/330
District	
Zoning	TOWN CODES
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3086	Traffic - Moder	-35	411,180

Total Acres: .3086
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	411,200	411,200	0	411,200
Building	0	295,400	295,400	0	510,900
Total	0	706,600	706,600	0	922,100

Value Flag Cost Approach
TD335DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

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

Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/12/12	85004-2	1,000	D010	Lean To On Shed-Devries Circle L
12/13/10	85004-1	9,386	D010	Rep 16 Windows-Devries Circle Lc

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/23/22			Invalid Sale - Tyler	5649/330	Deed	SIMMS RICHARD S

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 33 DEVRIES CIR	Parcel Id: 335-8.15-24.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

Dwelling Information

Style	Ranch	**Year Built**	1970
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Brick	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

Basement	Full	**# Car Bsmt Gar**	0
FBLA Size	x	**FBLA Type**	
Rec Rm Size	1,372	**Rec Rm Type**	Single Family

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	1
Openings	1
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**	

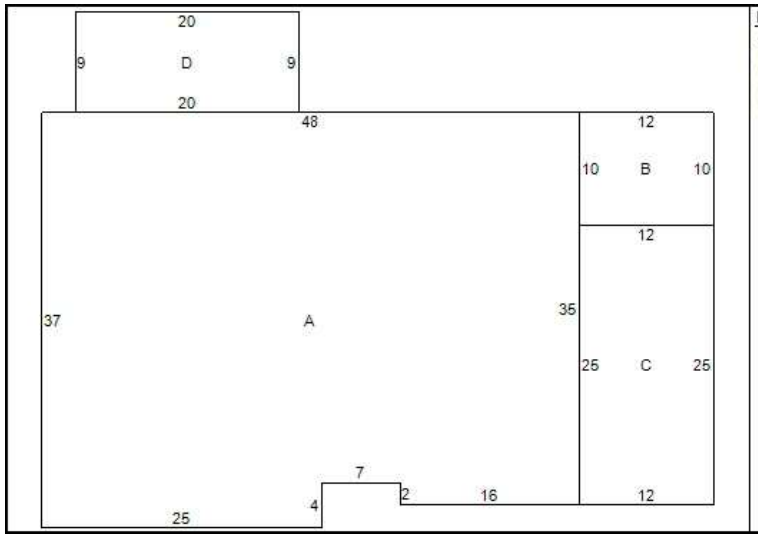
Grade & Depreciation

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

Dwelling Computations

Base Price	289,412	**% Good**	74
Plumbing	3,820	**% Good Override**	
Basement	0	**Functional**	
Heating	21,630	**Economic**	70
Attic	0	**% Complete**	100
Other Features	22,590	**C&D Factor**	
		Adj Factor	1.6
Subtotal	337,450	**Additions**	9,200
Ground Floor Area	1,716		
Total Living Area	1,716	**Dwelling Value**	294,400

Building Notes



ID	Code	Description	Area
A		Main Building	1716
B	12	ENCLOSED FRAME POR...	120
C	23	MASONRY GARAGE	300
D	31	WOOD DECK	180
E	AL1	1S LEAN TO	60*
F	RS1	FRAME UTILITY SHED	168*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
1s Lean To	6 x	10	60	1	2000	C	A	150
Frame Shed	12 x	14	168	1	2000	C	A	860

Condominium / Mobile Home Information

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

Outlook

Re: Revised Assessment Appeal 432-2.00-108.00

From Ola Holland <ola6748@gmail.com>
Date Thu 5/8/2025 12:58 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. thanks for your help

On Thu, May 8, 2025 at 12:02 PM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

> In preparing for the review by the Board of Assessment Review, an additional adjustment was made to your property value as identified in the attached. Please review and if in agreement, sign and return. If not, please let me know as soon as possible so I can get you scheduled for the next hearing date. I need to hear back from you by the end of business day **May 9,2025.**
>
> Kind Regards,
> Dianne

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 432-2.00-108.00

Sussex County Board of Assessment VS Stanley & Olaha Holland
(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: $847,500 Stipulated Value: $659,500

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 5/7/25

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 432-2.00-108.00. The adjustment reflects a change in story height, square footage and grade that brings the assessed value to $659,500.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 31880 MOUNTAIN LAUREL RDG	Parcel ID: 432-2.00-108.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

HOLLAND STANLEY H
OLHA E HOLLAND
31880 MOUNTAIN LAUREL RIDGE
LAUREL DE 19956

GENERAL INFORMATION

Living Units	1
Neighborhood	2AR001
Alternate ID	432020001080000000
Vol / Pg	5058/233
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.7551			66,120

Total Acres: .7551
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	66,100	66,100	0	66,100
Building	0	593,400	593,400	0	500,860
Total	0	659,500	659,500	0	566,960

Value Flag Cost Approach
TD432DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
09/28/22	KLC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/28/19	201907002	12,480	A027	24x40 Dett Gar (Pole Bldg)
06/07/19	201905420	186,031	A007	Dw(2 St) 50x60 Gar 32x24 Por 6x2
11/26/14	201409893	201,712	A007	2 St Dwelling 67x70 Garage 33x24

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/13/19				5058/233	Deed	HOLLAND STANLEY H
10/16/09	66,000			3724/172		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 31880 MOUNTAIN LAUREL RDG	Parcel Id: 432-2.00-108.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 8, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

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

Fireplaces

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**	

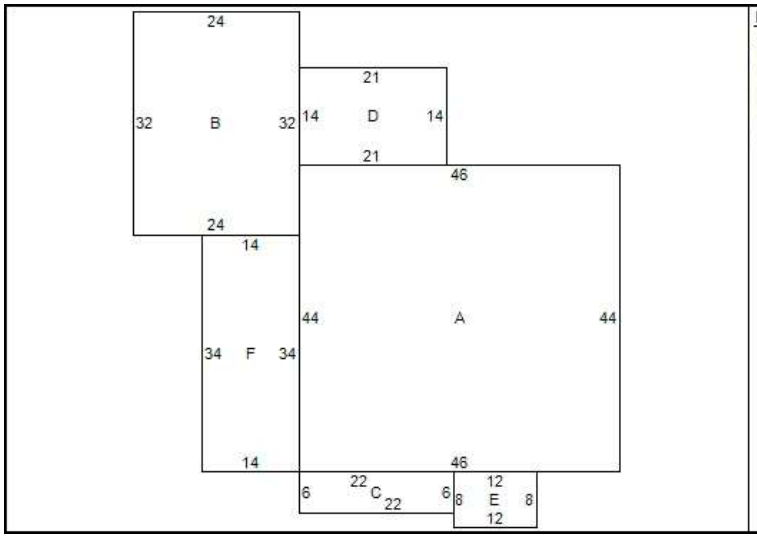
Grade & Depreciation

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

Dwelling Computations

Base Price	473,009	**% Good**	93
Plumbing	11,720	**% Good Override**	
Basement	-21,860	**Functional**	
Heating	39,240	**Economic**	102
Attic	0	**% Complete**	100
Other Features	1,930	**C&D Factor**	
		Adj Factor	1
Subtotal	504,040	**Additions**	71,800
Ground Floor Area	2,024		
Total Living Area	3,102	**Dwelling Value**	549,900

Building Notes



ID	Code	Description	Area
A		Main Building	2024
B	13	FRAME GARAGE	768
C	11	OPEN FRAME PORCH	132
D	31	WOOD DECK	294
E	10	1SFR - FRAME	96
F	10	1SFR - FRAME	476
G	RG1	FRAME OR CB DETACH...	960*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	24 x	40	960	1	2019	B	A	43,530

Condominium / Mobile Home Information

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

dotloop signature verification: ddp.us/psaW-Vb3h-oxu6

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 432-6.00-57.00

Sussex County Board of Assessment VS Mitchell & Anissa Brittingham
(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: $410,300 Stipulated Value: $362,300

Date: 05/05/2025

Signature of Owner or duly authorized agent: Mitch Brittingham dotloop verified 05/05/25 1:09 PM EDT BVG3-PEO9-FT4W-UKWP

Printed Name: Mitch Brittingham

Date: 4/30/25

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 432-6.00-57.00. The adjustment reflects a change in economic depreciation and approach that brings the assessed value to $362,300.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 5095 OLD SHARPTOWN RD	Parcel ID: 432-6.00-57.00	Class: Single Family Dwelling	Card: 1 of 3	Printed: May 8, 2025

CURRENT OWNER

BRITTINGHAM MITCHELL T
ANISSA L BRITTINGHAM
5095 OLD SHARPTOWN RD
LAUREL DE 19956

GENERAL INFORMATION

Living Units	1
Neighborhood	2AR001
Alternate ID	432060000570000000
Vol / Pg	3423/250
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			73,300

Total Acres: 1
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	73,300	73,300	0	73,300
Building	0	289,000	289,000	0	336,990
Total	0	362,300	362,300	0	410,290

Value Flag Cost Approach
TD432DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
09/19/22	DMS	Entrance Gained	Owner

Permit Information

Date Issued	Number	Price	Purpose		% Complete
07/01/20	202007305	4,000	A096	Above Ground Pool 30' Round	
03/06/07	88414-5	4,250	D010	Deck-North Towns End Lot 10	
04/24/06	88414-4	26,880	D010	Additions-North Towns End Lot 10	
05/20/02	88414-3	3,600	D010	A/G Pool-North Towns End Lot 10	
01/24/01	88414-2	5,184	D010	Pole Building-North Towns End Lo	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/17/97	1			3423/250		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 5095 OLD SHARPTOWN RD	Parcel Id: 432-6.00-57.00	Class: Single Family Dwelling	Card: 1 of 3	Printed: May 8, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

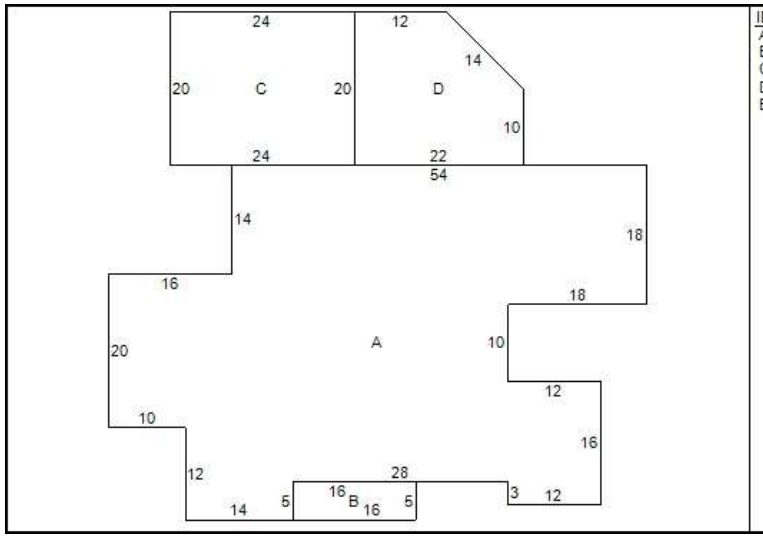
Grade & Depreciation

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

Dwelling Computations

Base Price	368,368	**% Good**	75
Plumbing	6,700	**% Good Override**	
Basement	-20,430	**Functional**	
Heating	30,560	**Economic**	90
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1
Subtotal	385,200	**Additions**	8,000
Ground Floor Area	2,424		
Total Living Area	2,424	**Dwelling Value**	268,000

Building Notes



ID	Code	Description	Area
A		Main Building	2424
B	11	OPEN FRAME PORCH	80
C	31	WOOD DECK	480
D	34	STONE/TILE PATIO	390
E	AP1	FOUR SIDE CLOSED MT...	768*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pole Bldg	24 x	32	768	1	2007	C	A	11,250

Condominium / Mobile Home Information

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

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 5095 OLD SHARPTOWN RD	Parcel ID: 432-6.00-57.00	Class: Single Family Dwelling	Card: 2 of 3	Printed: May 8, 2025

CURRENT OWNER

BRITTINGHAM MITCHELL T
ANISSA L BRITTINGHAM
5095 OLD SHARPTOWN RD
LAUREL DE 19956

GENERAL INFORMATION

Living Units	1
Neighborhood	2AR001
Alternate ID	432060000570000000
Vol / Pg	3423/250
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential

Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			73,300

Total Acres: 1
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	73,300	73,300	0	73,300
Building	0	289,000	289,000	0	336,990
Total	0	362,300	362,300	0	410,290

Value Flag Cost Approach
TD432DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
09/19/22	DMS	Entrance Gained	Owner

Permit Information

Date Issued	Number	Price	Purpose		% Complete
07/01/20	202007305	4,000	A096	Above Ground Pool 30' Round	
03/06/07	88414-5	4,250	D010	Deck-North Towns End Lot 10	
04/24/06	88414-4	26,880	D010	Additions-North Towns End Lot 10	
05/20/02	88414-3	3,600	D010	A/G Pool-North Towns End Lot 10	
01/24/01	88414-2	5,184	D010	Pole Building-North Towns End Lo	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/17/97	1			3423/250		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 5095 OLD SHARPTOWN RD	Parcel Id: 432-6.00-57.00	Class: Single Family Dwelling	Card: 2 of 3	Printed: May 8, 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

Heat Type	
Fuel Type	
System Type	

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

Int vs Ext		Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Wood Deck	12 x	20	240	1	2021	C	A	5,790

Condominium / Mobile Home Information

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

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 5095 OLD SHARPTOWN RD	Parcel ID: 432-6.00-57.00	Class: Single Family Dwelling	Card: 3 of 3	Printed: May 8, 2025

CURRENT OWNER

BRITTINGHAM MITCHELL T
ANISSA L BRITTINGHAM
5095 OLD SHARPTOWN RD
LAUREL DE 19956

GENERAL INFORMATION

Living Units	1
Neighborhood	2AR001
Alternate ID	432060000570000000
Vol / Pg	3423/250
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential

Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			73,300

Total Acres: 1
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	73,300	73,300	0	73,300
Building	0	289,000	289,000	0	336,990
Total	0	362,300	362,300	0	410,290

Value Flag Cost Approach
TD432DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
09/19/22	DMS	Entrance Gained	Owner

Permit Information

Date Issued	Number	Price	Purpose		% Complete
07/01/20	202007305	4,000	A096	Above Ground Pool 30' Round	
03/06/07	88414-5	4,250	D010	Deck-North Towns End Lot 10	
04/24/06	88414-4	26,880	D010	Additions-North Towns End Lot 10	
05/20/02	88414-3	3,600	D010	A/G Pool-North Towns End Lot 10	
01/24/01	88414-2	5,184	D010	Pole Building-North Towns End Lo	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/17/97	1			3423/250		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 5095 OLD SHARPTOWN RD	Parcel Id: 432-6.00-57.00	Class: Single Family Dwelling	Card: 3 of 3	Printed: May 8, 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

Heat Type	
Fuel Type	
System Type	

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

Int vs Ext		Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	10 x	24	240	1	2021	C	A	3,940

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 531-9.00-20.04

Sussex County Board of Assessment VS Kaya & Laurence Moynihan
(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: $869,600 Stipulated Value: $686,300

Date: 5/7/25

Signature of Owner or duly authorized agent: Laurence Moynihan

Printed Name: Laurence P Moynihan - owner

Date: 5/6/25

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 531-9.00-20.04. The adjustment reflects a change in approach that brings the assessed value to $686,300.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 4806 NEALS SCHOOL RD	Parcel ID: 531-9.00-20.04	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

MOYNIHAN KAYE P & LAURENCE P
4806 NEALS SCHOOL RD
SEAFORD DE 19973

GENERAL INFORMATION

Living Units	1
Neighborhood	3AR022
Alternate ID	531090000200400000
Vol / Pg	2409/94
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			60,000
Residual	AC	1.8700			28,050

Total Acres: 2.87
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	88,100	88,100	0	88,100
Building	0	598,200	781,500	0	598,210
Total	0	686,300	869,600	0	686,310

Value Flag Market Approach
TD531DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
07/11/24	JTS	Data Mailer Change	Owner
07/05/23	SMD	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/10/23	202112839	211,102	A007	1 St Dw 95x67, Att Gar 40x25, Por

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 4806 NEALS SCHOOL RD	Parcel Id: 531-9.00-20.04	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	2

Room Detail

Bedrooms	4	**Full Baths**	3
Family Rooms		**Half Baths**	1
Kitchens		**Extra Fixtures**	2
Total Rooms	7		
Kitchen Type		**Bath Type**	
Kitchen Remod	No	**Bath Remod**	No

Adjustments

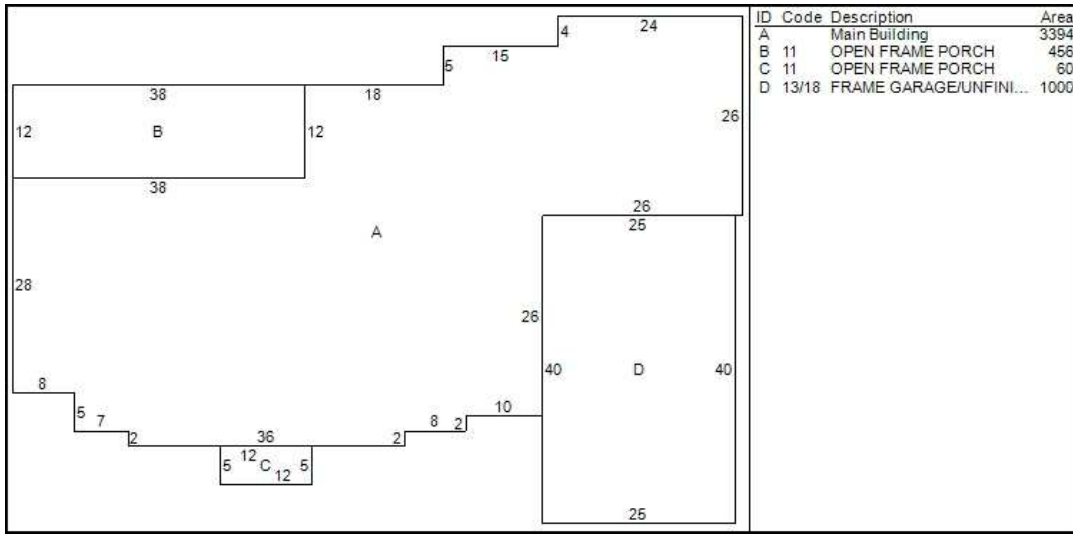
Int vs Ext	Same	**Unfinished Area**	
Cathedral Ceiling	x	**Unheated Area**	

Grade & Depreciation

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

Dwelling Computations

Base Price	689,718	**% Good**	99
Plumbing	16,740	**% Good Override**	
Basement	-34,470	**Functional**	
Heating	51,540	**Economic**	
Attic	0	**% Complete**	100
Other Features	3,860	**C&D Factor**	
		Adj Factor	1
Subtotal	727,390	**Additions**	61,400
Ground Floor Area	3,394		
Total Living Area	3,394	**Dwelling Value**	781,500



ID	Code	Description	Area
A		Main Building	3394
B	11	OPEN FRAME PORCH	456
C	11	OPEN FRAME PORCH	60
D	13/18	FRAME GARAGE/UNFINI...	1000

Outbuilding Data

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

Condominium / Mobile Home Information

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

Building Notes

Outlook

Re: Revised Assessment Appeal 532-18.00-12.00

From Ellen Fykes <rnefykes@gmail.com>
Date Fri 5/9/2025 3:37 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, William E. Fykes, Jr. and Bryan James Fykes accept the new appraisal of $17,100.00.

On Thu, May 8, 2025, 2:16 PM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

> Yes, or you can just send a email saying you accept the value and write down the value amount.
>
> Kind Regards
> Dianne
>
> ---
>
> **From:** Ellen Fykes <rnefykes@gmail.com>
> **Sent:** Thursday, May 8, 2025 1:41 PM
> **To:** Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
> **Subject:** Re: Revised Assessment Appeal 532-18.00-12.00
>
> **CAUTION:** This email originated from outside of the organization. Do not click links, open attachments, or reply unless you recognize the sender and know the content is safe. Contact the IT Helpdesk if you need assistance.
>
> Diane, as I understand, if we agree with the new assessment we will need to print, sign and send you the form. Is this correct? Ellen Fykes
>
> On Thu, May 8, 2025, 12:00 PM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:
>
> > In preparing for the review by the Board of Assessment Review, an additional adjustment was made to your property value as identified in the attached. Please review and if in agreement, sign and return. If not, please let me know as soon as possible so I can get you scheduled for the next hearing date. I need to hear back from you by the end of business day **May 9,2025.**
> >
> > Kind Regards,
> > Dianne

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel ID: 532-18.00-12.00	Class: Residential - Vacant Land	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

FYKES WILLIAM ERIC JR CO TTEES IRR TR
BRYAN JAMES FYKES CO TTEES IRR TR
9651 SPRING HILL LN
DELMAR MD 21875

GENERAL INFORMATION

Living Units	0
Neighborhood	7AR002
Alternate ID	532180000120000000
Vol / Pg	5034/271
District	
Zoning	GENERAL RESIDENTIAL
Class	A



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Undeveloped (<1a	AC	1.6325			15,260
Wetland/Waste	AC	4.0000			1,880

Total Acres: 5.6325
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	17,100	17,100	0	0
Building	0	0	0	0	0
Total	0	17,100	17,100	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
07/14/22	ALA	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/27/19				5034/271	Deed	FYKES WILLIAM ERIC JR CO TTEES IRR T

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-18.00-12.00	Class: Residential - Vacant Land	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Heat Type	
Fuel Type	
System Type	

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

Int vs Ext		Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 532-20.00-89.02

Sussex County Board of Assessment VS Delmar Cossing Associates LP
(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: $7,451,100 Stipulated Value: $783,900

Date: 5/7/2025

Signature of Owner or duly authorized agent:

Printed Name: Sean C. Kelly
Executive Vice President of Delmar Crossing Associates, LP

Date: 5/6/25

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 532-20.00-89.02. The adjustment reflects a change in gross income that brings the assessed value to $783,900.

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 532-20.00-89.02	Class: 503	Card: 1 of 5	Printed: May 9, 2025

CURRENT OWNER

DELMAR CROSSING ASSOCIATES LP
%LEON N WEINER & ASSOC
4 DENNY RD
WILMINGTON DE 19809
1951/194

GENERAL INFORMATION

Living Units	60
Neighborhood	7HC001
Alternate ID	532200000890200000
Vol / Pg	1951/194
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	2.0000			126,000
Residual	AC	3.0000			54,000

Total Acres: 5
Spot:
Location: 9 APT/CONDOMINIUM COMPLEX

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	180,000	180,000	180,000	0
Building	0	603,900	6,347,100	603,900	0
Total	0	783,900	6,527,100	783,900	0

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

Entrance Information

Date	ID	Entry Code	Source
09/08/23	CMP	Estimated	Other
10/12/22	CMP	Occupant Not At Home	Other
07/13/22	GTM	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
11/04/94	94449-1	2,138,475	D010	Multi-Family-Delmar	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/16/93	124,595			1951/194		

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.02	Class: 503	Card: 1 of 5	Printed: May 9, 2025

Building Information

Year Built/Eff Year	2000 / 2010
Building #	1
Structure Type	Apartment Garden
Identical Units	1
Total Units	12
Grade	B-
# Covered Parking	
# Uncovered Parking	
DBA	DELMAR CROSSING

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Canopy Roof/Slab		1	1		3
1	Canopy Roof/Slab		1	1		1
1	Sprinkler Sys Wet		1	1		1
1	Sprinkler Sys Wet		1	1		1

Interior/Exterior Information

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	1,360	132	Multi-Use Office	9	Frame	Steel	Normal	Hot Air	Central	Below No	3	3
2	01	01	100	5,400	350	Apartment	9	Frame	Steel	Normal	Hot Air	Central	Normal	3	3
3	02	02	100	6,624	434	Apartment	9	Frame	Steel	Normal	Hot Air	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	1,360	Multi-Use Office	73	100	125,030
2	5,400	Apartment	73	100	547,570
3	6,624	Apartment	73	100	664,830

Outbuilding Data

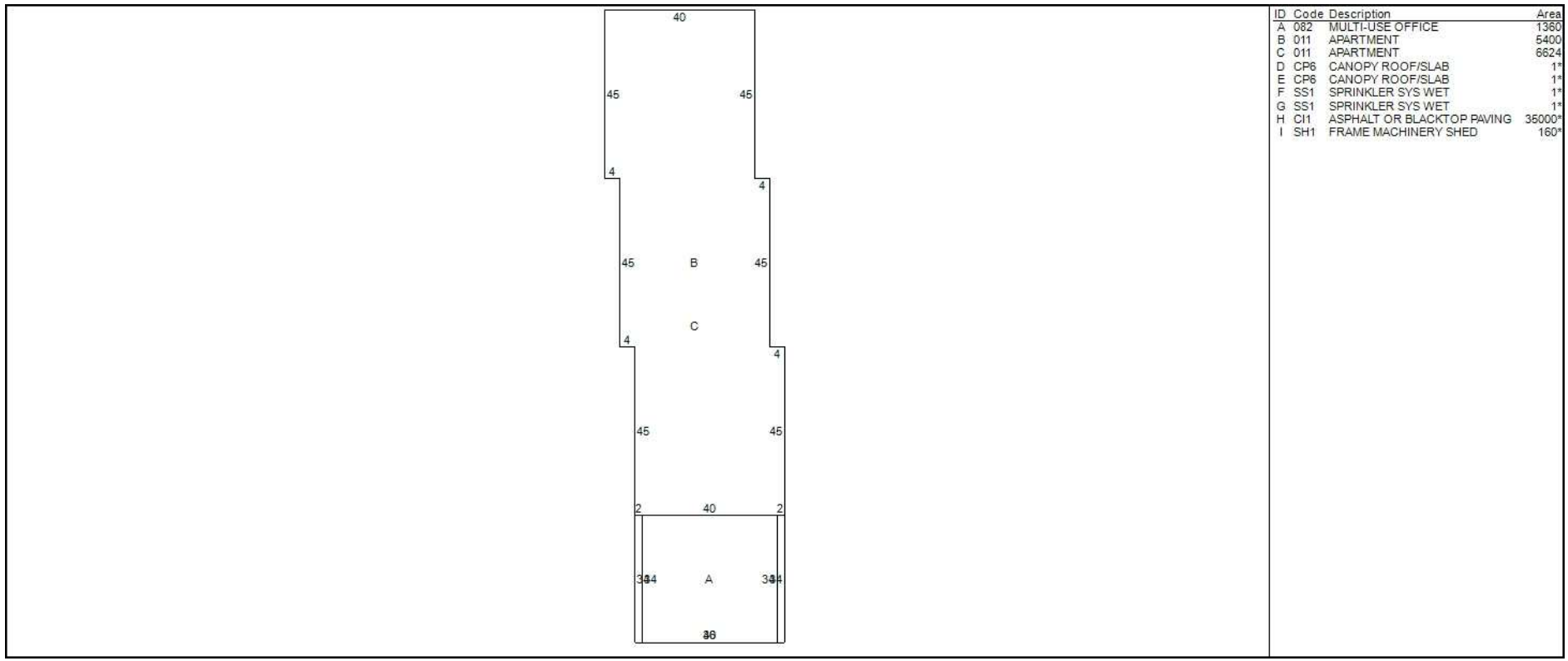
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	1999			1	35,000	C	A	56,390
2	Mach Shed	2000			1	160	C	A	2,930

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.02	Class: 503	Card: 1 of 5	Printed: May 9, 2025

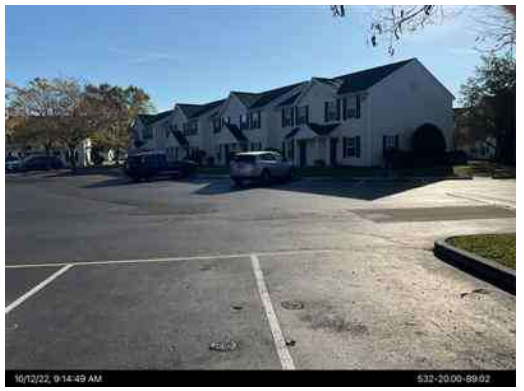


ID	Code	Description	Area
A	082	MULTI-USE OFFICE	1360
B	011	APARTMENT	5400
C	011	APARTMENT	6624
D	CP6	CANOPY ROOF/SLAB	1*
E	CP6	CANOPY ROOF/SLAB	1*
F	SS1	SPRINKLER SYS WET	1*
G	SS1	SPRINKLER SYS WET	1*
H	CI1	ASPHALT OR BLACKTOP PAVING	35000*
I	SH1	FRAME MACHINERY SHED	160*

Addtional Property Photos







tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.02	Class: 503	Card: 1 of 5	Printed: May 9, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
01	A	002	Low Rise Apartment	60	60,648		8.7	78,091	7		0	72,625	35			25,419	25,419	47,206
06	S	002	Multi Use Office	0	1,360	16.00		21,760	5		0	20,672	25			5,168	5,168	15,504

Apartment Detail - Building 1 of 5

Line	Use Type		Per Bldg	Beds	Baths	Units	Rent	Income
1	011	Apartment	12	2	1 \0	12	13,200	158,400

Building Cost Detail - Building 1 of 5

Total Gross Building Area	13,384
Replace, Cost New Less Depr	1,337,430
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	1,337,430
Value per SF	99.93

Notes - Building 1 of 5

Income Summary (Includes all Building on Parcel)

Total Net Income	62,710
Capitalization Rate	0.080000
Sub total	783,880
Residual Land Value	
Final Income Value	783,880
Total Gross Rent Area	62,008
Total Gross Building Area	62,008

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 532-20.00-89.02	Class: 503	Card: 2 of 5	Printed: May 9, 2025

CURRENT OWNER

DELMAR CROSSING ASSOCIATES LP
%LEON N WEINER & ASSOC
4 DENNY RD
WILMINGTON DE 19809
1951/194

GENERAL INFORMATION

Living Units	60
Neighborhood	7HC001
Alternate ID	532200000890200000
Vol / Pg	1951/194
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	2.0000			126,000
Residual	AC	3.0000			54,000

Total Acres: 5
Spot: Location: 9 APT/CONDOMINIUM COMPLEX

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	180,000	180,000	180,000	0
Building	0	603,900	6,347,100	603,900	0
Total	0	783,900	6,527,100	783,900	0

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

Entrance Information

Date	ID	Entry Code	Source
09/08/23	CMP	Estimated	Other
10/12/22	CMP	Occupant Not At Home	Other
07/13/22	GTM	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
11/04/94	94449-1	2,138,475	D010	Multi-Family-Delmar	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/16/93	124,595			1951/194		

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.02	Class: 503	Card: 2 of 5	Printed: May 9, 2025

Building Information

Year Built/Eff Year	1999 / 2010
Building #	2
Structure Type	Apartment Garden
Identical Units	1
Total Units	12
Grade	B-
# Covered Parking	
# Uncovered Parking	
DBA	DELMAR CROSSING

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Canopy Roof/Slab		1	1		3
1	Sprinkler Sys Wet		1	1		1
2	Sprinkler Sys Wet		1	1		1

Interior/Exterior Information

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	5,400	366	Apartment	9	Frame	Steel		Hot Air	Central	Normal	3	3
2	02	02	100	5,400	366	Apartment	9	Frame	Steel	Normal	Hot Air	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	5,400	Apartment	73	100	541,940
2	5,400	Apartment	73	100	543,330

Outbuilding Data

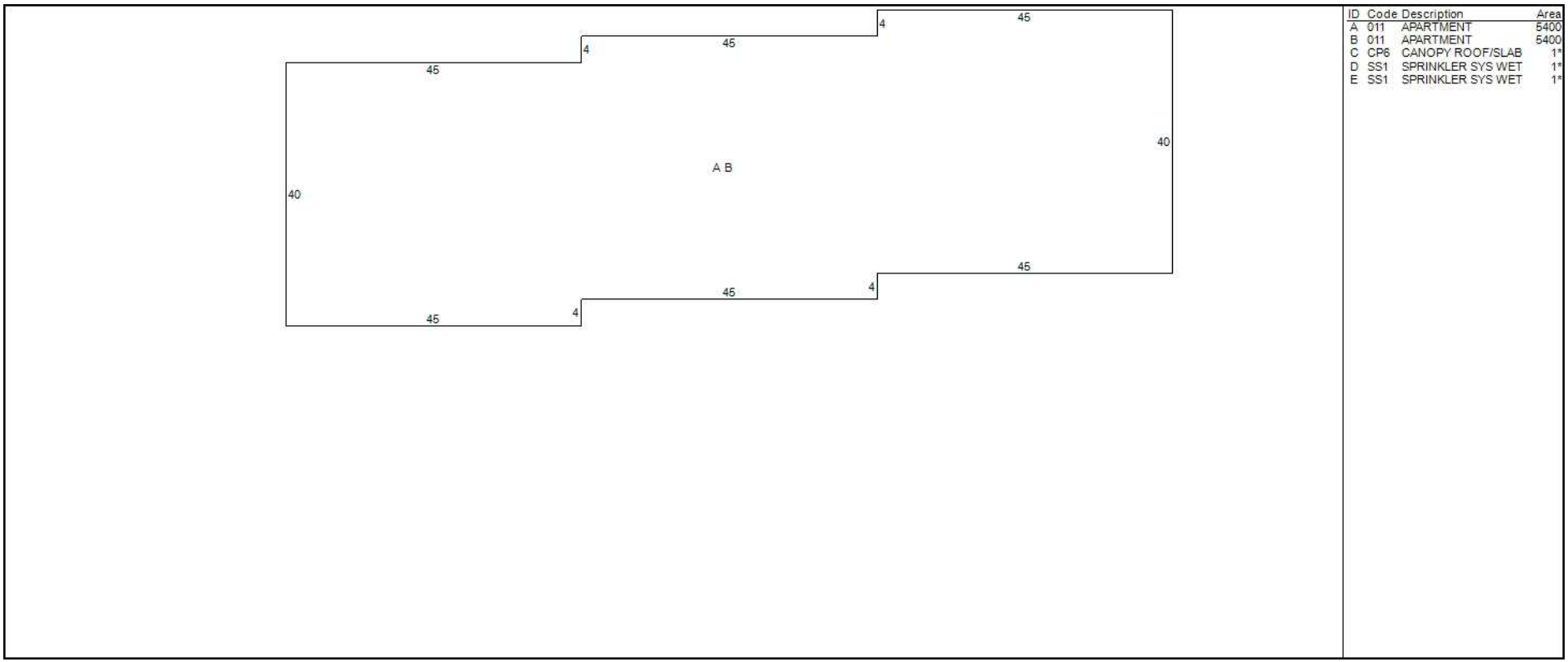
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.02	Class: 503	Card: 2 of 5	Printed: May 9, 2025



ID	Code	Description	Area
A	011	APARTMENT	5400
B	011	APARTMENT	5400
C	CP6	CANOPY ROOF/SLAB	1*
D	SS1	SPRINKLER SYS WET	1*
E	SS1	SPRINKLER SYS WET	1*

Addtional Property Photos







tyler clt division **COMMERCIAL PROPERTY RECORD CARD** 2099 **SUSSEX COUNTY**

Situs :	Parcel Id: 532-20.00-89.02	Class: 503	Card: 2 of 5	Printed: May 9, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
01	A	002	Low Rise Apartment	60	60,648		8.7	78,091	7		0	72,625	35			25,419	25,419	47,206
06	S	002	Multi Use Office	0	1,360	16.00		21,760	5		0	20,672	25			5,168	5,168	15,504

Apartment Detail - Building 2 of 5

Line	Use Type		Per Bldg	Beds	Baths	Units	Rent	Income
1	011	Apartment	12	2	1 \0	12	13,200	158,400

Building Cost Detail - Building 2 of 5

Total Gross Building Area	10,800
Replace, Cost New Less Depr	1,085,270
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	1,085,270
Value per SF	100.49

Notes - Building 2 of 5

Income Summary (Includes all Building on Parcel)

Total Net Income	62,710
Capitalization Rate	0.080000
Sub total	783,880
Residual Land Value	
Final Income Value	783,880
Total Gross Rent Area	62,008
Total Gross Building Area	62,008

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 532-20.00-89.02	Class: 503	Card: 3 of 5	Printed: May 9, 2025

CURRENT OWNER

DELMAR CROSSING ASSOCIATES LP
%LEON N WEINER & ASSOC
4 DENNY RD
WILMINGTON DE 19809
1951/194

GENERAL INFORMATION

Living Units	60
Neighborhood	7HC001
Alternate ID	532200000890200000
Vol / Pg	1951/194
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	2.0000			126,000
Residual	AC	3.0000			54,000

Total Acres: 5
Spot:
Location: 9 APT/CONDOMINIUM COMPLEX

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	180,000	180,000	180,000	0
Building	0	603,900	6,347,100	603,900	0
Total	0	783,900	6,527,100	783,900	0

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

Entrance Information

Date	ID	Entry Code	Source
09/08/23	CMP	Estimated	Other
10/12/22	CMP	Occupant Not At Home	Other
07/13/22	GTM	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
11/04/94	94449-1	2,138,475	D010	Multi-Family-Delmar	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/16/93	124,595			1951/194		

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.02	Class: 503	Card: 3 of 5	Printed: May 9, 2025

Building Information

Year Built/Eff Year	1999 / 2010
Building #	3
Structure Type	Apartment Garden
Identical Units	2
Total Units	8
Grade	B-
# Covered Parking	
# Uncovered Parking	
DBA	DELMAR CROSSING

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Canopy Roof/Slab		1	1		4
1	Sprinkler Sys Wet		1	1		1
2	Sprinkler Sys Wet		1	1		1

Interior/Exterior Information

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	4,608	376	Apartment	9	Frame	Steel	Normal	Hot Air	Central	Normal	3	3
2	02	02	100	4,608	376	Apartment	9	Frame	Steel	Normal	Hot Air	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	4,608	Apartment	73	100	475,790
2	4,608	Apartment	73	100	470,600

Outbuilding Data

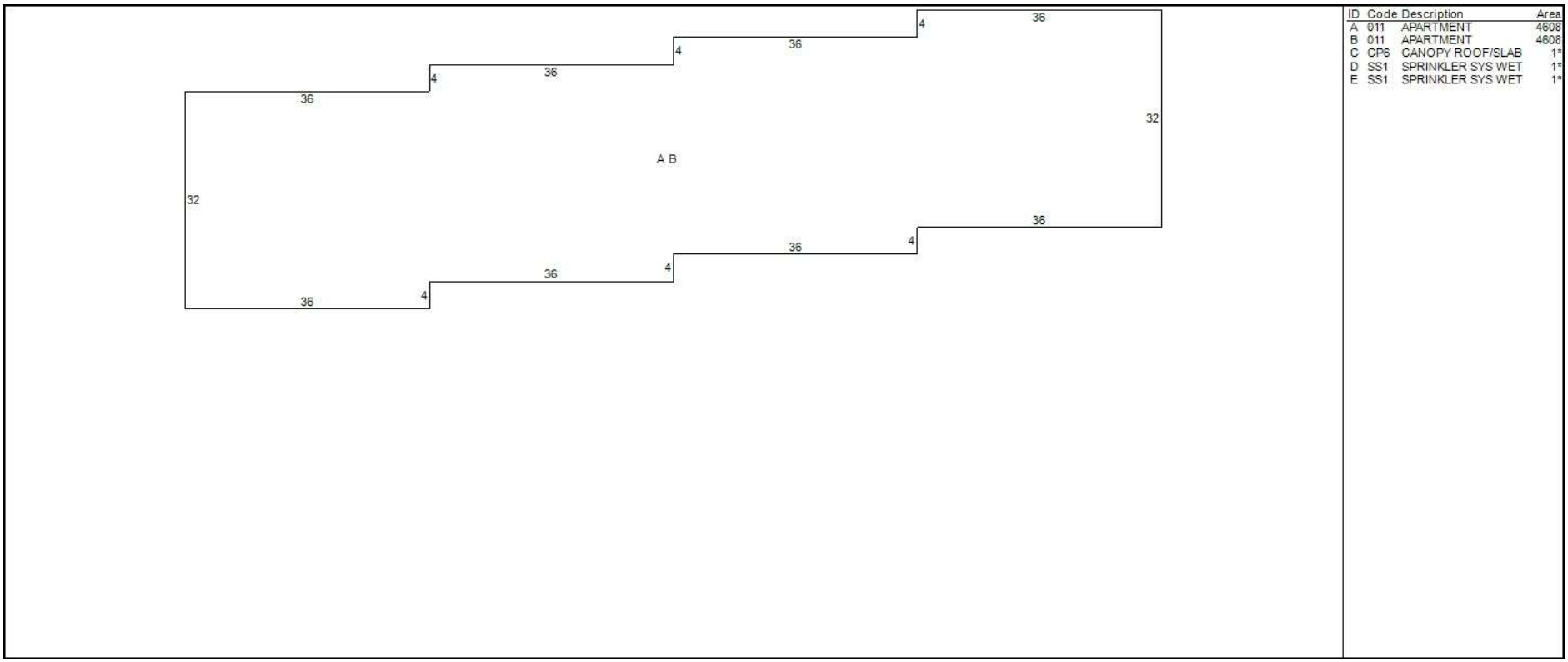
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.02	Class: 503	Card: 3 of 5	Printed: May 9, 2025



ID	Code	Description	Area
A	011	APARTMENT	4608
B	011	APARTMENT	4608
C	CP6	CANOPY ROOF/SLAB	1*
D	SS1	SPRINKLER SYS WET	1*
E	SS1	SPRINKLER SYS WET	1*

Addtional Property Photos







tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.02	Class: 503	Card: 3 of 5	Printed: May 9, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
01	A	002	Low Rise Apartment	60	60,648		8.7	78,091	7		0	72,625	35			25,419	25,419	47,206
06	S	002	Multi Use Office	0	1,360	16.00		21,760	5		0	20,672	25			5,168	5,168	15,504

Apartment Detail - Building 3 of 5

Line	Use Type		Per Bldg	Beds	Baths	Units	Rent	Income
1	011	Apartment	8	3	1 \ 1	16	18,000	288,000

Building Cost Detail - Building 3 of 5

Total Gross Building Area	18,432
Replace, Cost New Less Depr	946,390
Percent Complete	100
Number of Identical Units	2
Economic Condition Factor	
Final Building Value	1,892,780
Value per SF	102.69

Notes - Building 3 of 5

Income Summary (Includes all Building on Parcel)

Total Net Income	62,710
Capitalization Rate	0.080000
Sub total	783,880
Residual Land Value	
Final Income Value	783,880
Total Gross Rent Area	62,008
Total Gross Building Area	62,008

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 532-20.00-89.02	Class: 503	Card: 4 of 5	Printed: May 9, 2025

CURRENT OWNER

DELMAR CROSSING ASSOCIATES LP
%LEON N WEINER & ASSOC
4 DENNY RD
WILMINGTON DE 19809
1951/194

GENERAL INFORMATION

Living Units	60
Neighborhood	7HC001
Alternate ID	532200000890200000
Vol / Pg	1951/194
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	2.0000			126,000
Residual	AC	3.0000			54,000

Total Acres: 5
Spot:
Location: 9 APT/CONDOMINIUM COMPLEX

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	180,000	180,000	180,000	0
Building	0	603,900	6,347,100	603,900	0
Total	0	783,900	6,527,100	783,900	0

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

Entrance Information

Date	ID	Entry Code	Source
09/08/23	CMP	Estimated	Other
10/12/22	CMP	Occupant Not At Home	Other
07/13/22	GTM	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
11/04/94	94449-1	2,138,475	D010	Multi-Family-Delmar	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/16/93	124,595			1951/194		

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.02	Class: 503	Card: 4 of 5	Printed: May 9, 2025

Building Information

Year Built/Eff Year	1999 / 2010
Building #	4
Structure Type	Apartment Garden
Identical Units	1
Total Units	6
Grade	B-
# Covered Parking	
# Uncovered Parking	
DBA	DELMAR CROSSING

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Canopy Roof/Slab		1	1		3							
1	Sprinkler Sys Wet		1	1		1							
2	Sprinkler Sys Wet		1	1		1							

Interior/Exterior Information

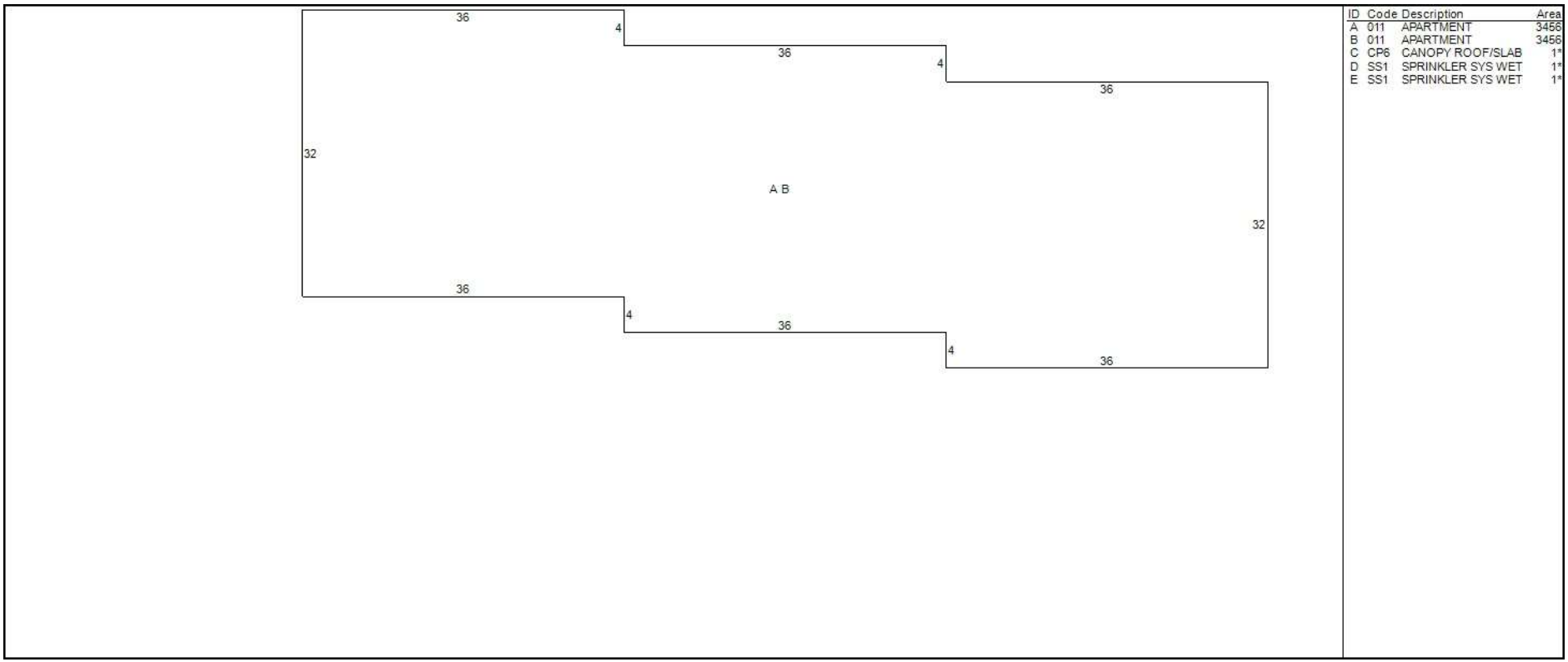
Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	3,456	296	Apartment	9	Frame	Steel	Normal	Hot Air	Central	Normal	3	3
2	02	02	100	3,456	296	Apartment	9	Frame	Steel	Normal	Hot Air	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	3,456	Apartment	73	100	358,370
2	3,456	Apartment	73	100	354,480

Outbuilding Data

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



ID	Code	Description	Area
A	011	APARTMENT	3456
B	011	APARTMENT	3456
C	CP6	CANOPY ROOF/SLAB	1*
D	SS1	SPRINKLER SYS WET	1*
E	SS1	SPRINKLER SYS WET	1*

Addtional Property Photos





tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.02	Class: 503	Card: 4 of 5	Printed: May 9, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
01	A	002	Low Rise Apartment	60	60,648		8.7	78,091	7		0	72,625	35			25,419	25,419	47,206
06	S	002	Multi Use Office	0	1,360	16.00		21,760	5		0	20,672	25			5,168	5,168	15,504

Apartment Detail - Building 4 of 5

Line	Use Type		Per Bldg	Beds	Baths	Units	Rent	Income
1	011	Apartment	6	3	1 \ 1	6	18,000	108,000

Building Cost Detail - Building 4 of 5

Total Gross Building Area	6,912
Replace, Cost New Less Depr	712,850
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	712,850
Value per SF	103.13

Notes - Building 4 of 5

Income Summary (Includes all Building on Parcel)

Total Net Income	62,710
Capitalization Rate	0.080000
Sub total	783,880
Residual Land Value	
Final Income Value	783,880
Total Gross Rent Area	62,008
Total Gross Building Area	62,008

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 532-20.00-89.02	Class: 503	Card: 5 of 5	Printed: May 9, 2025

CURRENT OWNER

DELMAR CROSSING ASSOCIATES LP
%LEON N WEINER & ASSOC
4 DENNY RD
WILMINGTON DE 19809
1951/194

GENERAL INFORMATION

Living Units	60
Neighborhood	7HC001
Alternate ID	532200000890200000
Vol / Pg	1951/194
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	2.0000			126,000
Residual	AC	3.0000			54,000

Total Acres: 5
Spot:
Location: 9 APT/CONDOMINIUM COMPLEX

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	180,000	180,000	180,000	0
Building	0	603,900	6,347,100	603,900	0
Total	0	783,900	6,527,100	783,900	0

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

Entrance Information

Date	ID	Entry Code	Source
09/08/23	CMP	Estimated	Other
10/12/22	CMP	Occupant Not At Home	Other
07/13/22	GTM	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
11/04/94	94449-1	2,138,475	D010	Multi-Family-Delmar	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/16/93	124,595			1951/194		

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.02	Class: 503	Card: 5 of 5	Printed: May 9, 2025

Building Information

Year Built/Eff Year	1999 / 2010
Building #	5
Structure Type	Apartment Garden
Identical Units	1
Total Units	14
Grade	B-
# Covered Parking	
# Uncovered Parking	
DBA	DELMAR CROSSING

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Sprinkler Sys Wet		1	1		1							
2	Sprinkler Sys Wet		1	1		1							
1	Canopy Roof/Slab		1	1		1							
1	Canopy Roof/Slab		1	1		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	6,240	408	Apartment	9	Frame	Steel	Normal	Hot Air	Central	Normal	3	3
2	02	02	100	6,240	408	Apartment	9	Frame	Steel	Normal	Hot Air	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	6,240	Apartment	73	100	633,210
2	6,240	Apartment	73	100	626,190

Outbuilding Data

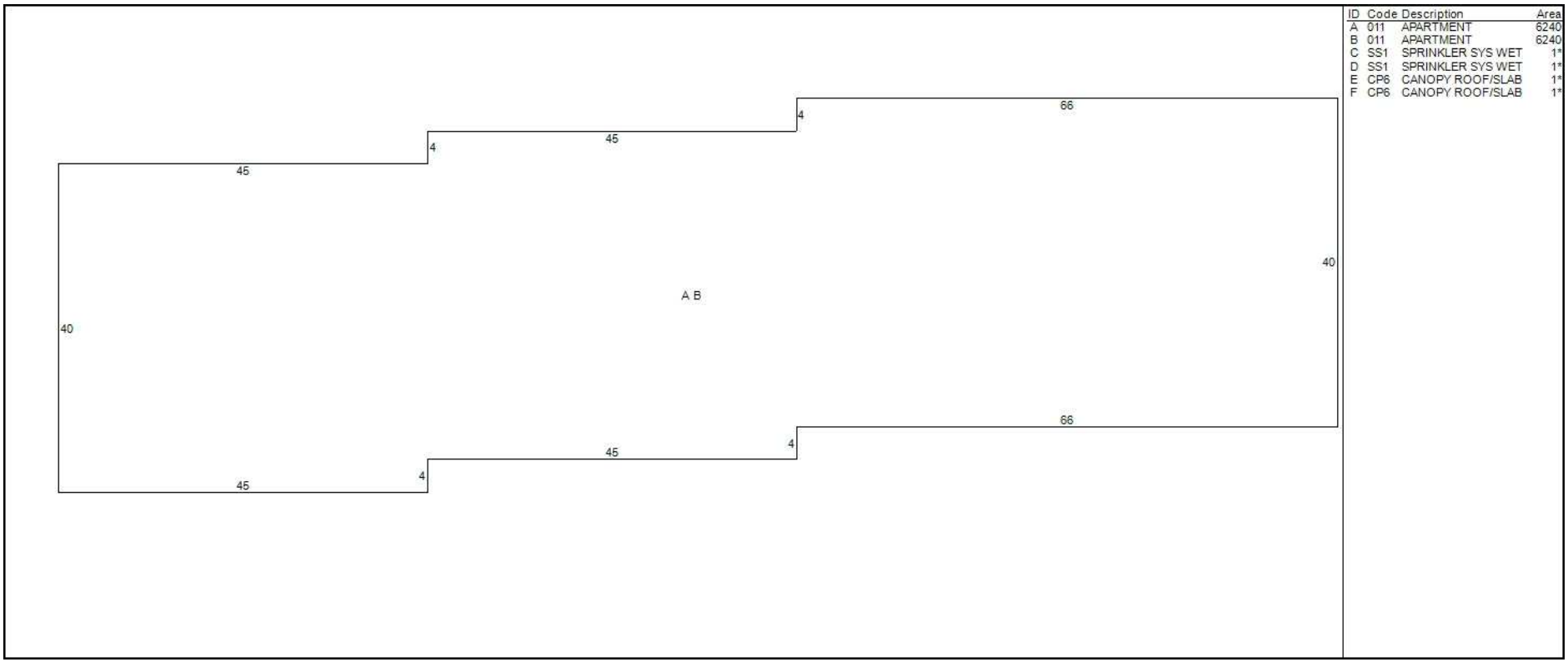
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.02	Class: 503	Card: 5 of 5	Printed: May 9, 2025



ID	Code	Description	Area
A	011	APARTMENT	6240
B	011	APARTMENT	6240
C	SS1	SPRINKLER SYS WET	1*
D	SS1	SPRINKLER SYS WET	1*
E	CP6	CANOPY ROOF/SLAB	1*
F	CP6	CANOPY ROOF/SLAB	1*

Addtional Property Photos



tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.02	Class: 503	Card: 5 of 5	Printed: May 9, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
01	A	002	Low Rise Apartment	60	60,648		8.7	78,091	7		0	72,625	35			25,419	25,419	47,206
06	S	002	Multi Use Office	0	1,360	16.00		21,760	5		0	20,672	25			5,168	5,168	15,504

Apartment Detail - Building 5 of 5

Line	Use Type		Per Bldg	Beds	Baths	Units	Rent	Income
1	011	Apartment	14	2	1 \0	14	13,200	184,800

Building Cost Detail - Building 5 of 5

Total Gross Building Area	12,480
Replace, Cost New Less Depr	1,259,400
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	1,259,400
Value per SF	100.91

Notes - Building 5 of 5

Income Summary (Includes all Building on Parcel)

Total Net Income	62,710
Capitalization Rate	0.080000
Sub total	783,880
Residual Land Value	
Final Income Value	783,880
Total Gross Rent Area	62,008
Total Gross Building Area	62,008

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 532-20.00-89.03

Sussex County Board of Assessment VS Delmar Crossing Associates LP
(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: $2,497,200 Stipulated Value: $470,100

Date: 5/7/2025

Signature of Owner or duly authorized agent:

Printed Name: Sean C. Kelly
Executive Vice President of Delmar Crossing Associates, LP

Date: 5/6/25

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 532-20.00-89.03. The adjustment reflects a change in gross income that brings the assessed value to $470,100.

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 532-20.00-89.03	Class: 502	Card: 1 of 3	Printed: May 9, 2025

CURRENT OWNER

DELMAR CROSSING ASSOCIATES LP
4 DENNY RD
WILMINGTON DE 19809
0/0

GENERAL INFORMATION

Living Units	20
Neighborhood	7HC001
Alternate ID	532200000890300000
Vol / Pg	0/0
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			90,000
Residual	AC	2.5970			46,750

Total Acres: 3.597
Spot:
Location: 9 APT/CONDOMINIUM COMPLEX

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	136,800	136,800	136,800	0
Building	0	333,300	1,440,700	333,300	0
Total	0	470,100	1,577,500	470,100	0

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

Entrance Information

Date	ID	Entry Code	Source
09/08/23	CMP	Estimated	Other
10/10/22	CMP	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
11/04/94	94450-1	466,244	D010	Multi-Family-Delmar	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/22/96	1			0/0		
12/16/93	124,595					

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.03	Class: 502	Card: 1 of 3	Printed: May 9, 2025

Building Information

Year Built/Eff Year	1999 / 2010
Building #	1
Structure Type	Apartment Garden
Identical Units	1
Total Units	7
Grade	B-
# Covered Parking	
# Uncovered Parking	
DBA	THE VILLAS AT DELMAR CROSSIN

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Porch, Open Mas		1	1		4							

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	4,858	404	Apartment	10	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	4,858	Apartment	73	100	507,660

Outbuilding Data

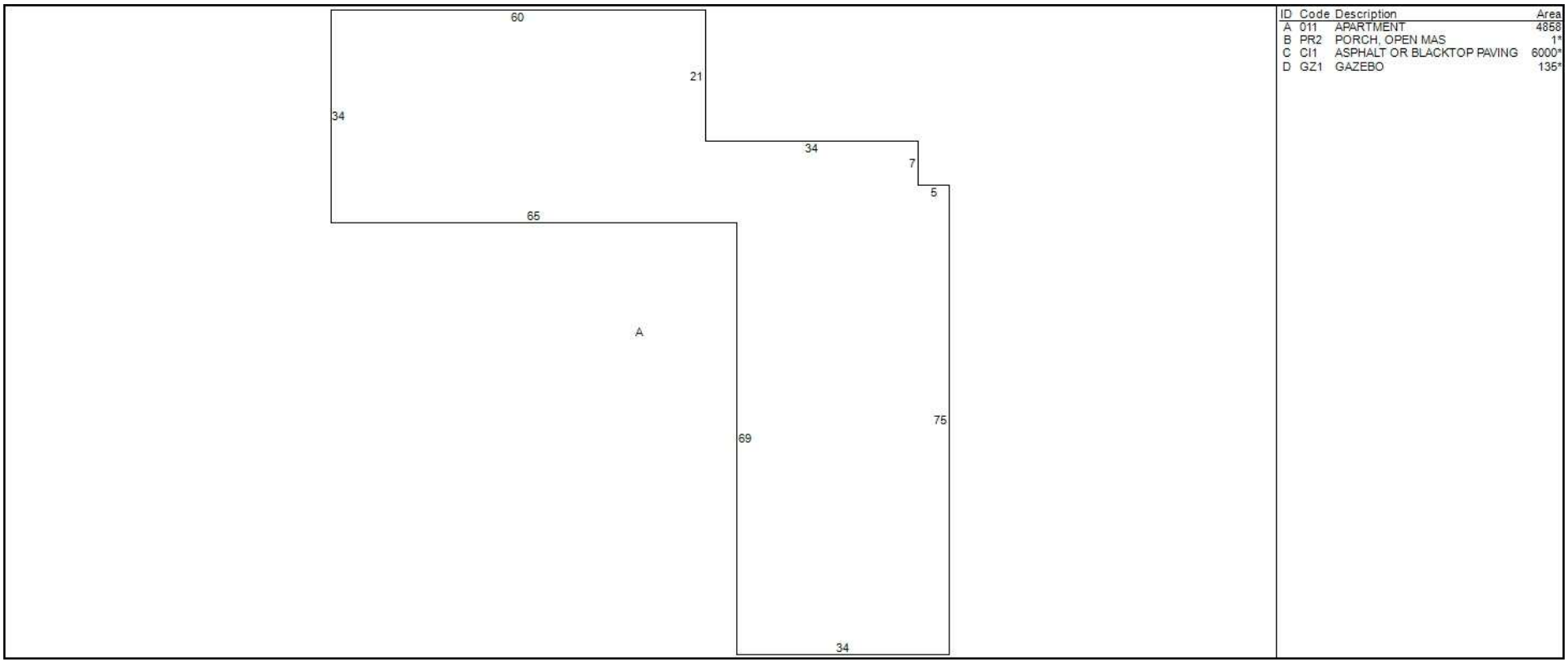
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	1999			1	6,000	C	A	9,670
2	Gazebo	2021			1	135	C	A	4,840

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.03	Class: 502	Card: 1 of 3	Printed: May 9, 2025



ID	Code	Description	Area
A	011	APARTMENT	4858
B	PR2	PORCH, OPEN MAS	1*
C	CI1	ASPHALT OR BLACKTOP PAVING	6000*
D	GZ1	GAZEBO	135*

Addtional Property Photos







tyler clt division **COMMERCIAL PROPERTY RECORD CARD** 2099 **SUSSEX COUNTY**

Situs :	Parcel Id: 532-20.00-89.03	Class: 502	Card: 1 of 3	Printed: May 9, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
01	A	002	Low Rise Apartment	20	13,708		28.8	62,208	7		0	57,853	35			20,249	20,249	37,604

Apartment Detail - Building 1 of 3

Line	Use Type		Per Bldg	Beds	Baths	Units	Rent	Income
1	011	Apartment	7	1	1 \0	7	10,800	75,600

Building Cost Detail - Building 1 of 3

Total Gross Building Area	4,858
Replace, Cost New Less Depr	507,660
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	507,660
Value per SF	104.50

Notes - Building 1 of 3

Income Summary (Includes all Building on Parcel)

Total Net Income	37,604
Capitalization Rate	0.080000
Sub total	470,050
Residual Land Value	
Final Income Value	470,050
Total Gross Rent Area	13,708
Total Gross Building Area	13,708

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 532-20.00-89.03	Class: 502	Card: 2 of 3	Printed: May 9, 2025

CURRENT OWNER

DELMAR CROSSING ASSOCIATES LP
4 DENNY RD
WILMINGTON DE 19809
0/0

GENERAL INFORMATION

Living Units	20
Neighborhood	7HC001
Alternate ID	532200000890300000
Vol / Pg	0/0
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			90,000
Residual	AC	2.5970			46,750

Total Acres: 3.597
Spot: Location: 9 APT/CONDOMINIUM COMPLEX

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	136,800	136,800	136,800	0
Building	0	333,300	1,440,700	333,300	0
Total	0	470,100	1,577,500	470,100	0

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

Entrance Information

Date	ID	Entry Code	Source
09/08/23	CMP	Estimated	Other
10/10/22	CMP	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
11/04/94	94450-1	466,244	D010	Multi-Family-Delmar	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/22/96	1			0/0		
12/16/93	124,595					

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.03	Class: 502	Card: 2 of 3	Printed: May 9, 2025

Building Information

Year Built/Eff Year	1999 / 2010
Building #	2
Structure Type	Apartment Garden
Identical Units	1
Total Units	6
Grade	B-
# Covered Parking	
# Uncovered Parking	
DBA	THE VILLAS AT DELMAR CROSSIN

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Porch, Open Mas		1	1		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	3,992	358	Apartment	10	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	3,992	Apartment	73	100	420,310

Outbuilding Data

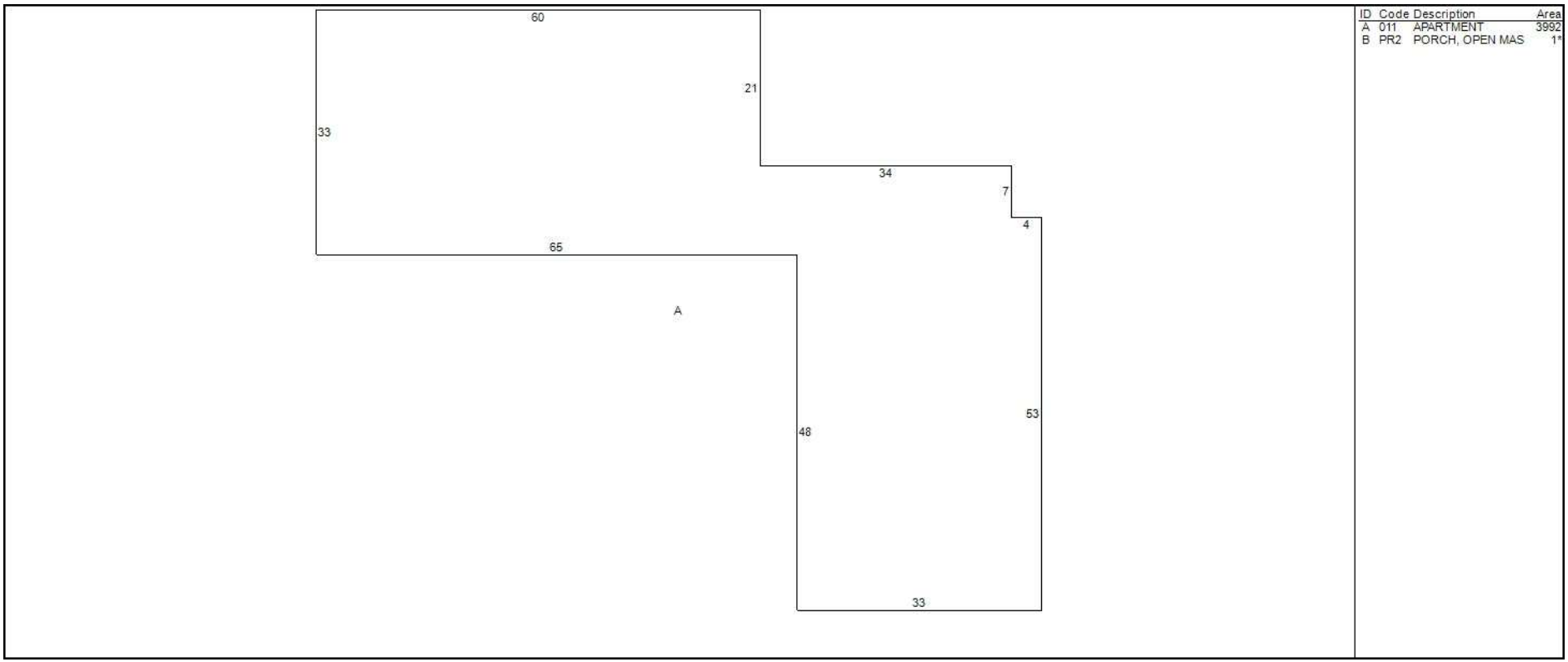
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.03	Class: 502	Card: 2 of 3	Printed: May 9, 2025



ID	Code	Description	Area
A	011	APARTMENT	3992
B	PR2	PORCH, OPEN MAS	1*

Addtional Property Photos







tyler clt division **COMMERCIAL PROPERTY RECORD CARD** 2099 **SUSSEX COUNTY**

Situs :	Parcel Id: 532-20.00-89.03	Class: 502	Card: 2 of 3	Printed: May 9, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
01	A	002	Low Rise Apartment	20	13,708		28.8	62,208	7		0	57,853	35			20,249	20,249	37,604

Apartment Detail - Building 2 of 3

Line	Use Type		Per Bldg	Beds	Baths	Units	Rent	Income
1	011	Apartment	6	1	1 \0	6	10,800	64,800

Building Cost Detail - Building 2 of 3

Total Gross Building Area	3,992
Replace, Cost New Less Depr	420,310
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	420,310
Value per SF	105.29

Notes - Building 2 of 3

Income Summary (Includes all Building on Parcel)

Total Net Income	37,604
Capitalization Rate	0.080000
Sub total	470,050
Residual Land Value	
Final Income Value	470,050
Total Gross Rent Area	13,708
Total Gross Building Area	13,708

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 532-20.00-89.03	Class: 502	Card: 3 of 3	Printed: May 9, 2025

CURRENT OWNER

DELMAR CROSSING ASSOCIATES LP
4 DENNY RD
WILMINGTON DE 19809
0/0

GENERAL INFORMATION

Living Units	20
Neighborhood	7HC001
Alternate ID	532200000890300000
Vol / Pg	0/0
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			90,000
Residual	AC	2.5970			46,750

Total Acres: 3.597
Spot: Location: 9 APT/CONDOMINIUM COMPLEX

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	136,800	136,800	136,800	0
Building	0	333,300	1,440,700	333,300	0
Total	0	470,100	1,577,500	470,100	0

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

Entrance Information

Date	ID	Entry Code	Source
09/08/23	CMP	Estimated	Other
10/10/22	CMP	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
11/04/94	94450-1	466,244	D010	Multi-Family-Delmar	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/22/96	1			0/0		
12/16/93	124,595					

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.03	Class: 502	Card: 3 of 3	Printed: May 9, 2025

Building Information

Year Built/Eff Year	1999 / 2010
Building #	3
Structure Type	Apartment Garden
Identical Units	1
Total Units	7
Grade	B-
# Covered Parking	
# Uncovered Parking	
DBA	THE VILLAS AT DELMAR CROSSIN

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Open Porch - Wd		1	1		4							

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	4,858	404	Apartment	10	Frame	Steel	Normal	Unit Heat	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	4,858	Apartment	73	100	498,240

Outbuilding Data

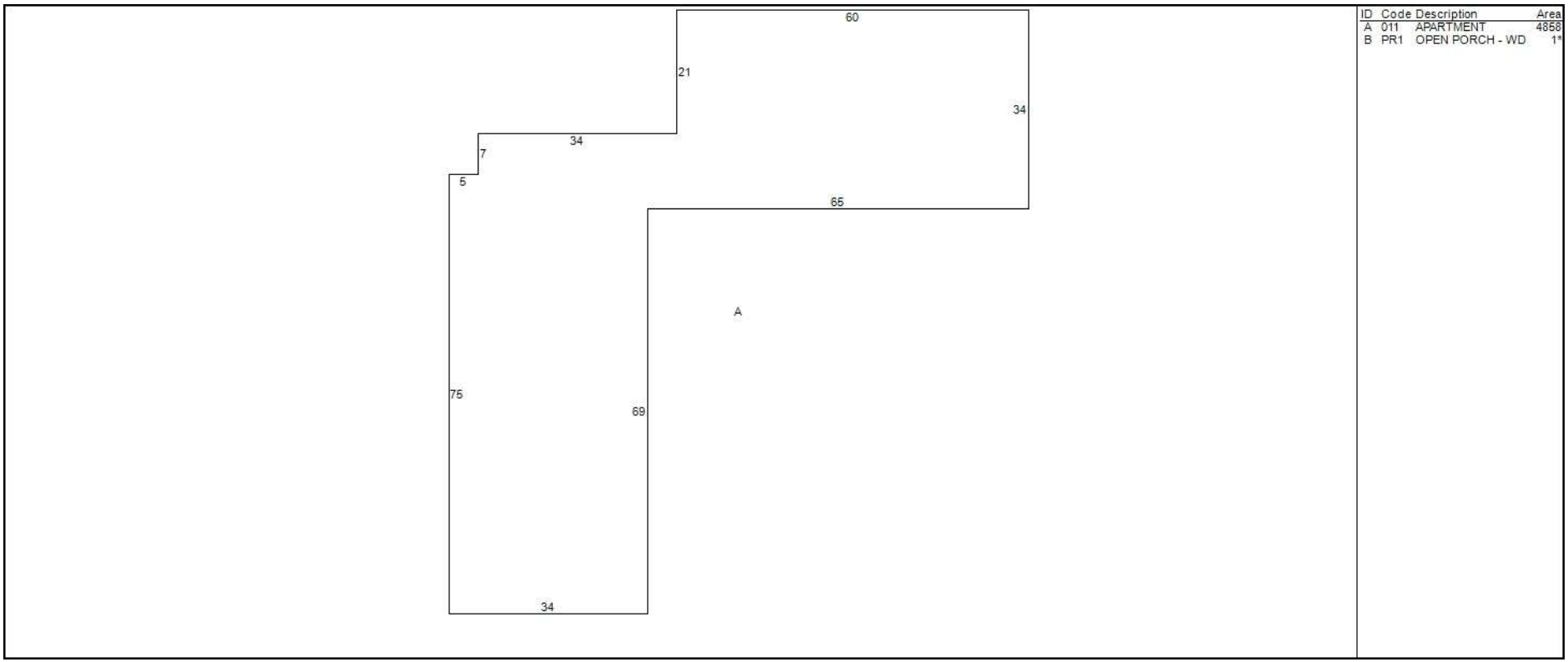
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.03	Class: 502	Card: 3 of 3	Printed: May 9, 2025



ID	Code	Description	Area
A	011	APARTMENT	4858
B	PR1	OPEN PORCH - WD	1*

Addtional Property Photos





tyler clt division **COMMERCIAL PROPERTY RECORD CARD** 2099 **SUSSEX COUNTY**

Situs :	Parcel Id: 532-20.00-89.03	Class: 502	Card: 3 of 3	Printed: May 9, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
01	A	002	Low Rise Apartment	20	13,708		28.8	62,208	7		0	57,853	35			20,249	20,249	37,604

Apartment Detail - Building 3 of 3

Line	Use Type		Per Bldg	Beds	Baths	Units	Rent	Income
1	011	Apartment	7	1	1 \0	7	10,800	75,600

Building Cost Detail - Building 3 of 3

Total Gross Building Area	4,858
Replace, Cost New Less Depr	498,240
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	498,240
Value per SF	102.56

Notes - Building 3 of 3

Income Summary (Includes all Building on Parcel)

Total Net Income	37,604
Capitalization Rate	0.080000
Sub total	470,050
Residual Land Value	
Final Income Value	470,050
Total Gross Rent Area	13,708
Total Gross Building Area	13,708

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 532-20.00-89.06

Sussex County Board of Assessment VS Delmar Senior Assoc 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: $2,916,000 Stipulated Value: $591,500

Date: 5/7/2025

Signature of Owner or duly authorized agent:

Printed Name: Sean C. Kelly
Executive Vice President of Delmar Senior Associates, LLC

Date: 5/6/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keefer

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 532-20.00-89.06. The adjustment reflects a change in gross income that brings the assessed value to $591,500.

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 532-20.00-89.06	Class: 502	Card: 1 of 3	Printed: May 9, 2025

CURRENT OWNER

DELMAR SENIOR ASSOC LLC
4 DENNY RD
WILMINGTON DE 19809
2437/298

GENERAL INFORMATION

Living Units	24
Neighborhood	7HC001
Alternate ID	532200000890600000
Vol / Pg	2437/298
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			90,000
Residual	AC	3.1600			56,880

Total Acres: 4.16
Spot: Location: 9 APT/CONDOMINIUM COMPLEX

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	146,900	146,900	146,900	0
Building	0	444,600	1,925,200	444,600	0
Total	0	591,500	2,072,100	591,500	0

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

Entrance Information

Date	ID	Entry Code	Source
09/08/23	CMP	Estimated	Other
10/10/22	CMP	Entrance Gained	Other
07/13/22	GTM	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
11/16/99	94451-1	985,264	D010	Mulit-Family-N/Rt54	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/18/99	104,000			2437/298		

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.06	Class: 502	Card: 1 of 3	Printed: May 9, 2025

Building Information

Year Built/Eff Year	1999 /
Building #	1
Structure Type	Club House
Identical Units	1
Total Units	1
Grade	C+
# Covered Parking	
# Uncovered Parking	
DBA	The villas at Delmar crossing II

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Canopy Roof/Slab		1	1		2							

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	988	128	Clubhse/Office	10	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	988	Clubhse/Office	51	100	82,750

Outbuilding Data

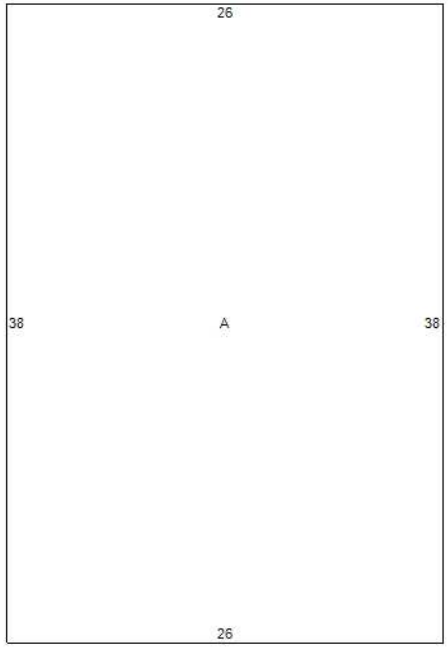
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	1999			1	6,000	C	A	9,670

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.06	Class: 502	Card: 1 of 3	Printed: May 9, 2025



ID	Code	Description	Area
A	014	CLUBHSE/OFFICE	988
B	CI1	ASPHALT OR BLACKTOP PAVING	6000*
C	CP6	CANOPY ROOF/SLAB	1*

Addtional Property Photos







tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.06	Class: 502	Card: 1 of 3	Printed: May 9, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
01	A	002	Low Rise Apartment	24	19,546		24.9	64,541	7		0	60,023	35			21,008	21,008	39,015
06	S	002	Multi Use Office	0	988	16.00		15,808	5		0	15,018	25			3,755	3,755	11,263

Apartment Detail - Building 1 of 3

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 3

Total Gross Building Area	988
Replace, Cost New Less Depr	82,750
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	82,750
Value per SF	83.76

Notes - Building 1 of 3

Income Summary (Includes all Building on Parcel)

Total Net Income	50,278
Capitalization Rate	0.085000
Sub total	591,510
Residual Land Value	
Final Income Value	591,510
Total Gross Rent Area	20,534
Total Gross Building Area	20,534

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 532-20.00-89.06	Class: 502	Card: 2 of 3	Printed: May 9, 2025

CURRENT OWNER

DELMAR SENIOR ASSOC LLC
4 DENNY RD
WILMINGTON DE 19809
2437/298

GENERAL INFORMATION

Living Units	24
Neighborhood	7HC001
Alternate ID	532200000890600000
Vol / Pg	2437/298
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			90,000
Residual	AC	3.1600			56,880

Total Acres: 4.16
Spot: Location: 9 APT/CONDOMINIUM COMPLEX

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	146,900	146,900	146,900	0
Building	0	444,600	1,925,200	444,600	0
Total	0	591,500	2,072,100	591,500	0

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

Entrance Information

Date	ID	Entry Code	Source
09/08/23	CMP	Estimated	Other
10/10/22	CMP	Entrance Gained	Other
07/13/22	GTM	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
11/16/99	94451-1	985,264	D010	Mulit-Family-N/Rt54	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/18/99	104,000			2437/298		

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.06	Class: 502	Card: 2 of 3	Printed: May 9, 2025

Building Information

Year Built/Eff Year	1999 /
Building #	2
Structure Type	Apartment Garden
Identical Units	1
Total Units	12
Grade	C+
# Covered Parking	
# Uncovered Parking	
DBA	DELMAR CROSSING II

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Porch, Open Mas		1	1		5							
1	Porch, Open Mas		1	1		1							

Interior/Exterior Information

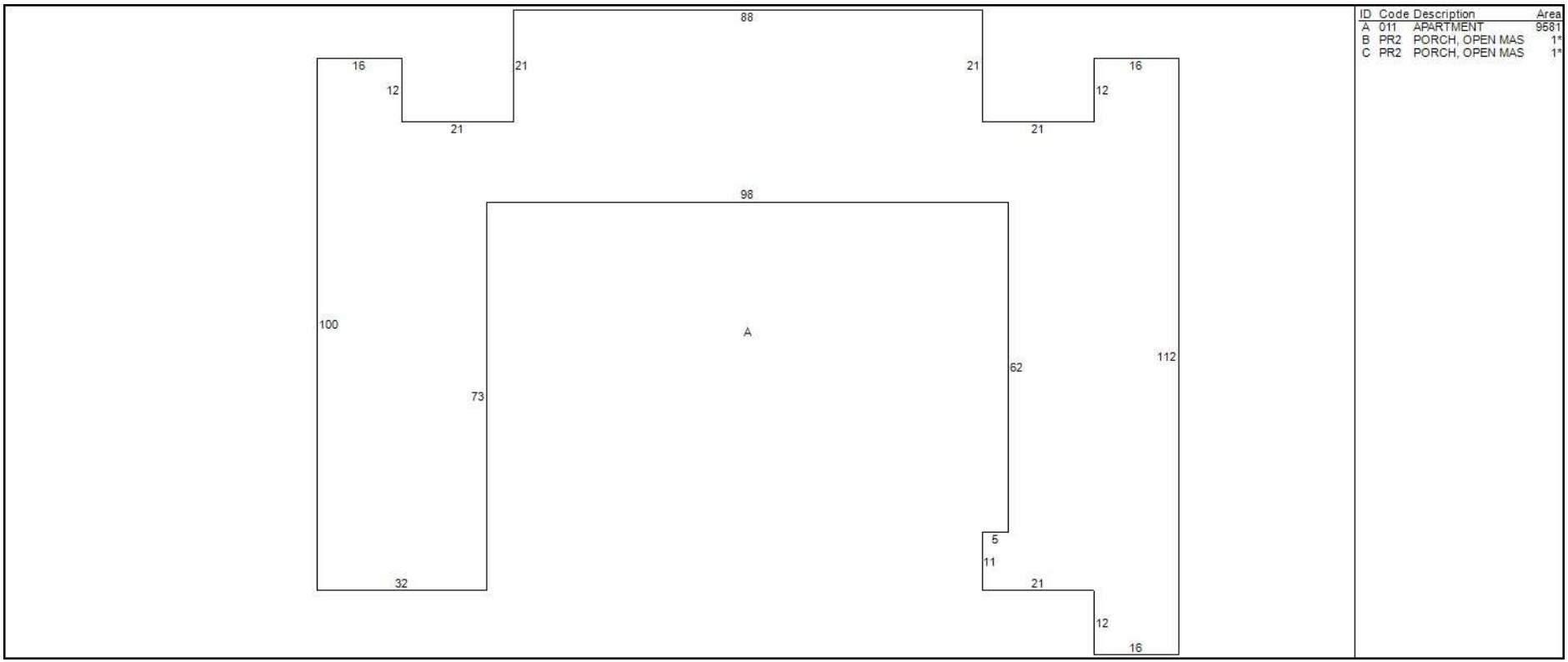
Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	9,581	770	Apartment	10	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	9,581	Apartment	61	100	795,890

Outbuilding Data

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



ID	Code	Description	Area
A	011	APARTMENT	9581
B	PR2	PORCH, OPEN MAS	1*
C	PR2	PORCH, OPEN MAS	1*

Addtional Property Photos







tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.06	Class: 502	Card: 2 of 3	Printed: May 9, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
01	A	002	Low Rise Apartment	24	19,546		24.9	64,541	7		0	60,023	35			21,008	21,008	39,015
06	S	002	Multi Use Office	0	988	16.00		15,808	5		0	15,018	25			3,755	3,755	11,263

Apartment Detail - Building 2 of 3

Line	Use Type		Per Bldg	Beds	Baths	Units	Rent	Income
1	011	Apartment	12	1	1 \0	12	10,800	129,600

Building Cost Detail - Building 2 of 3

Total Gross Building Area	9,581
Replace, Cost New Less Depr	795,890
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	795,890
Value per SF	83.07

Notes - Building 2 of 3

Income Summary (Includes all Building on Parcel)

Total Net Income	50,278
Capitalization Rate	0.085000
Sub total	591,510
Residual Land Value	
Final Income Value	591,510
Total Gross Rent Area	20,534
Total Gross Building Area	20,534

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	PARCEL ID: 532-20.00-89.06	Class: 502	Card: 3 of 3	Printed: May 9, 2025

CURRENT OWNER

DELMAR SENIOR ASSOC LLC
4 DENNY RD
WILMINGTON DE 19809
2437/298

GENERAL INFORMATION

Living Units	24
Neighborhood	7HC001
Alternate ID	532200000890600000
Vol / Pg	2437/298
District	
Zoning	TOWN CODES
Class	

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			90,000
Residual	AC	3.1600			56,880

Total Acres: 4.16
Spot: Location: 9 APT/CONDOMINIUM COMPLEX

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	146,900	146,900	146,900	0
Building	0	444,600	1,925,200	444,600	0
Total	0	591,500	2,072,100	591,500	0

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

Entrance Information

Date	ID	Entry Code	Source
09/08/23	CMP	Estimated	Other
10/10/22	CMP	Entrance Gained	Other
07/13/22	GTM	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose		% Complete
11/16/99	94451-1	985,264	D010	Mulit-Family-N/Rt54	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/18/99	104,000			2437/298		

Inspection Witnessed By _____

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.06	Class: 502	Card: 3 of 3	Printed: May 9, 2025

Building Information

Year Built/Eff Year	1999 / 2010
Building #	3
Structure Type	Apartment Garden
Identical Units	1
Total Units	12
Grade	B-
# Covered Parking	
# Uncovered Parking	
DBA	DELMAR CROSSING II

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Porch, Open Mas		1	1		5
1	Porch, Open Mas		1	1		1

Interior/Exterior Information

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	9,965	794	Apartment	10	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	9,965	Apartment	73	100	1,036,910

Outbuilding Data

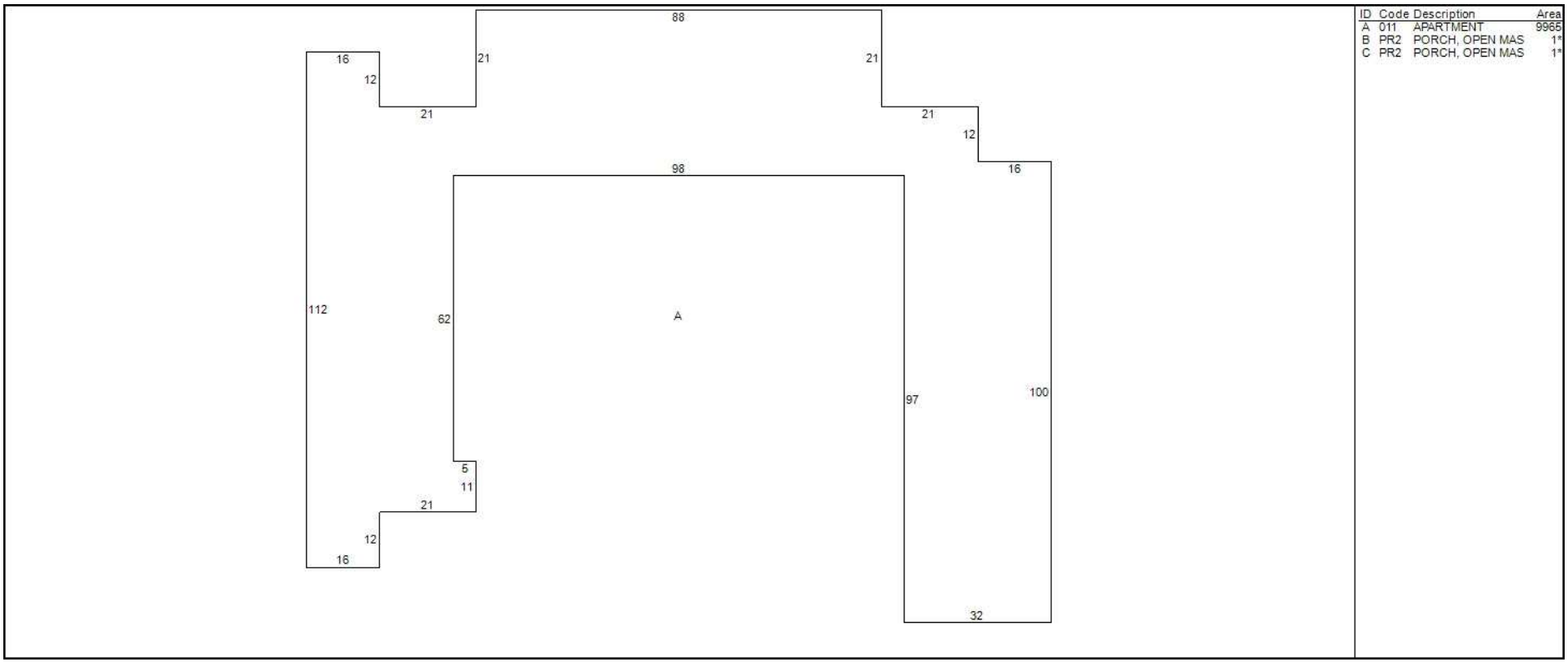
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value

tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.06	Class: 502	Card: 3 of 3	Printed: May 9, 2025



ID	Code	Description	Area
A	011	APARTMENT	9965
B	PR2	PORCH, OPEN MAS	1*
C	PR2	PORCH, OPEN MAS	1*

Addtional Property Photos







tyler clt division

COMMERCIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel Id: 532-20.00-89.06	Class: 502	Card: 3 of 3	Printed: May 9, 2025

Income Detail (Includes all Buildings on Parcel)

Use Grp	Mod 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
01	A	002	Low Rise Apartment	24	19,546		24.9	64,541	7		0	60,023	35			21,008	21,008	39,015
06	S	002	Multi Use Office	0	988	16.00		15,808	5		0	15,018	25			3,755	3,755	11,263

Apartment Detail - Building 3 of 3

Line	Use Type		Per Bldg	Beds	Baths	Units	Rent	Income
1	011	Apartment	12	1	1 \0	12	10,800	129,600

Building Cost Detail - Building 3 of 3

Total Gross Building Area	9,965
Replace, Cost New Less Depr	1,036,910
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	1,036,910
Value per SF	104.06

Notes - Building 3 of 3

Income Summary (Includes all Building on Parcel)

Total Net Income	50,278
Capitalization Rate	0.085000
Sub total	591,510
Residual Land Value	
Final Income Value	591,510
Total Gross Rent Area	20,534
Total Gross Building Area	20,534

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 532-22.00-13.00

Sussex County Board of Assessment VS Brett Finlayson
(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: $297,300 Stipulated Value: $265,400

Date: 5/13/2025

Signature of Owner or duly authorized agent:

Printed Name: BRETT FINLAYSON

Date: 5/9/25

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 532-22.00-13.00. The adjustment reflects a change in approach that brings the assessed value to $265,400.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 14385 PEPPERBOX RD	Parcel ID: 532-22.00-13.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

CURRENT OWNER

FINLAYSON BRETT
14385 PEPPERBOX RD
DELMAR DE 19940

GENERAL INFORMATION

Living Units	1
Neighborhood	7AR003
Alternate ID	532220000130000000
Vol / Pg	5631/10
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			59,800
Residual	AC	0.2124			1,550

Total Acres: 1.2124
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	61,400	61,400	0	61,400
Building	0	204,000	204,000	0	235,910
Total	0	265,400	265,400	0	297,310

Value Flag Cost Approach
TD532DM6

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
09/12/22	SDC	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/15/22	202202085	15,000	A108	Add Full Bath - Remove Walls, Dry
03/02/04	94908-3	14,400	D010	Det Pole Garage-E/Hwy Pepperbo
04/17/90	94908-2	2,800	D010	Swimming Pool-E/661/4 Mile S/45
09/16/85	94908-1	4,500	D010	Addition-E/66 1/4 Mile S/455a

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/19/22	130,000	Land & Improv	Invalid Sale - Tyler	5631/10	Deed	FINLAYSON BRETT
06/09/89	1			1653/58		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 14385 PEPPERBOX RD	Parcel Id: 532-22.00-13.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 13, 2025

Dwelling Information

Style	Ranch	**Year Built**	1954
Story height	1	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Alum/Vinyl	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

Bedrooms	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	Poorer	**Unfinished Area**	
Cathedral Ceiling	x	**Unheated Area**	

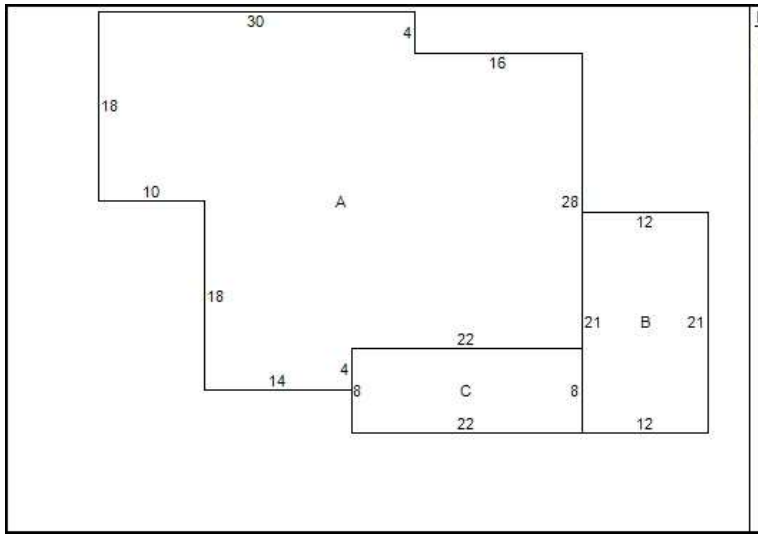
Grade & Depreciation

Grade	C-	**Market Adj**	
Condition	Fair	**Functional**	
CDU	POOR	**Economic**	103
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	211,316	**% Good**	53
Plumbing	6,360	**% Good Override**	
Basement	-7,330	**Functional**	
Heating	17,530	**Economic**	103
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1.04
Subtotal	227,880	**Additions**	4,600
Ground Floor Area	1,324		
Total Living Area	1,324	**Dwelling Value**	134,200

Building Notes



ID	Code	Description	Area
A		Main Building	1324
B	30	CARPORT	252
C	12	ENCLOSED FRAME PO...	176
D	AL1	1S LEAN TO	432*
E	RG4	GAR POLE	2520*
F	GZ1	GAZEBO	192*
G	RG1	FRAME OR CB DETACH...	576*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
1s Lean To	18 x	24	432	1	1960	E	U	200
Garage Poe	42 x	60	2,520	1	2004	C	A	61,170
Gazebo	12 x	16	192	1	2000	C	A	3,830
Det Garage	24 x	24	576	1	2000	E	U	4,590

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 533-12.19-16.00

Sussex County Board of Assessment VS Suzanne Frock & Stephanie Tebbs
(Owner Name)

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

Original Value: $669,100 Stipulated Value: $548,600

Date: May 12, 2025

Signature of Owner or duly authorized agent: Suzanne Frock

Printed Name:

Date: 5/8/25

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 533-12.19-16.00. The adjustment reflects a change in functional depreciation and approach that brings the assessed value to $548,600.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 37198 SAND DOLLAR LN	Parcel ID: 533-12.19-16.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 2025

CURRENT OWNER

FROCK SUZANNE D
STEPHANIE C TEBBS
10030 GERMAN RD
ELLICOTT CITY MD 21042

GENERAL INFORMATION

Living Units	1
Neighborhood	1AR090
Alternate ID	533121900160000000
Vol / Pg	4708/118
District	
Zoning	MEDIUM RESIDENTIAL
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2479	Waterfront - Ca		326,640

Total Acres: .2479
Spot: Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	326,600	326,600	0	326,600
Building	0	222,000	222,000	0	342,520
Total	0	548,600	548,600	0	669,120

Value Flag Cost Approach
TD533DM2

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
10/05/22	TJJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/12/90	97679-2	350	D010	Enlarge Porch-Keen Wik Westlot 1
05/03/88	97679-1	1,000	D010	Shed-Keen Wik Westlot 15

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 37198 SAND DOLLAR LN	Parcel Id: 533-12.19-16.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 12, 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		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling / Fireplaces

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

Room Detail

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

Adjustments

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

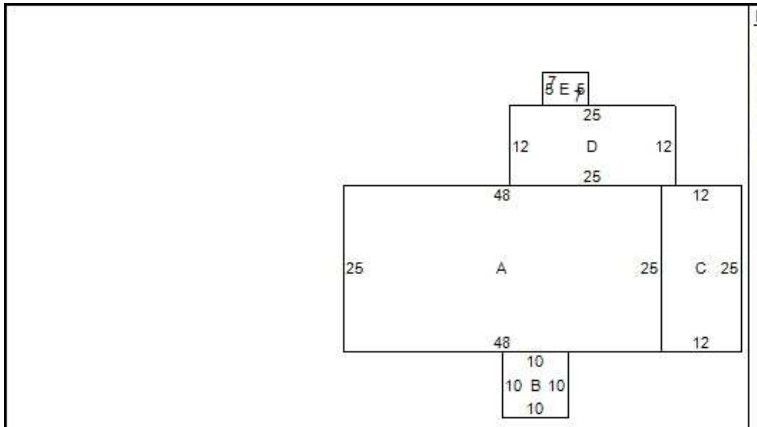
Grade & Depreciation

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

Dwelling Computations

Base Price	205,841	**% Good**	69
Plumbing	6,700	**% Good Override**	
Basement	-11,420	**Functional**	95
Heating	17,070	**Economic**	
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1.35
Subtotal	218,190	**Additions**	13,100
Ground Floor Area	1,200		
Total Living Area	1,200	**Dwelling Value**	210,800

Building Notes



ID	Code	Description	Area
A		Main Building	1200
B	31	WOOD DECK	100
C	13	FRAME GARAGE	300
D	11	OPEN FRAME PORCH	300
E	31	WOOD DECK	35
F	BK1	BULKHEAD	90*
G	BD1	BOAT DOCK (WOOD TRIM)	100*
H	RS1	FRAME UTILITY SHED	144*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Bulkhead	1 x	90	90	1	1900	C	A	6,670
Boat Dock	20 x	5	100	1	1900	C	A	2,280
Frame Shed	12 x	12	144	1	2021	C	F	2,210

Condominium / Mobile Home Information

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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 533-19.00-1850.00

Sussex County Board of Assessment VS Christina & Richard Nesterak
(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: $1,213,700 Stipulated Value: $1,037,500

Date: May 9, 2025

Signature of Owner or duly authorized agent: [signature]

Printed Name: Richard J Nesterak, Christina K Nesterak

Date: 5/9/25

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 533-19.00-1850.00. The adjustment reflects a change in the number of bathrooms and approach that brings the assessed value to $1,037,500.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 27214 ANCHOR POINT RD	Parcel ID: 533-19.00-1850.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

CURRENT OWNER

NESTERAK CHRISTINA K
RICHARD J NESTERAK
27214 ANCHOR PT RD
SELBYVILLE DE 19975

GENERAL INFORMATION

Living Units	1
Neighborhood	1AR089
Alternate ID	533190018500000000
Vol / Pg	5621/210
District	
Zoning	
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1616			348,040

Total Acres: .1616
Spot: Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	348,000	348,000	0	348,000
Building	0	689,500	856,600	0	689,500
Total	0	1,037,500	1,204,600	0	1,037,500

Value Flag Market Approach
TD533DM7

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
05/04/24	JTS	Data Mailer Change	Owner
11/09/22	ANW	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/21/20	202001817	169,744	A007	2 St Dw 52 X 68(Kingfisher 4) Att C

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/30/21	1,261,000	Land & Improv	Valid Sale - Tyler	5621/210	Deed	NESTERAK CHRISTINA K
07/01/20	922,079			5265/41	Deed	HAARMANN CHRISTOPHER
02/20/20	350,000			5202/190	Deed	SCHELL BROTHERS LLC

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 27214 ANCHOR POINT RD	Parcel Id: 533-19.00-1850.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 9, 2025

Dwelling Information

Style	Contemporary	**Year Built**	2020
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Composite	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Propane
System Type	Forced Warm Air

Fireplaces

Stacks	
Openings	
Pre-Fab	1

Room Detail

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

Adjustments

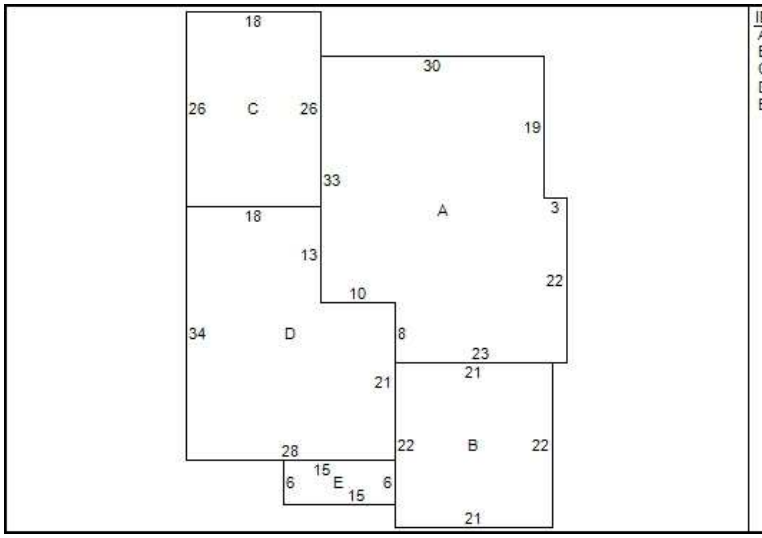
Int vs Ext	Same	**Unfinished Area**	
Cathedral Ceiling	x	**Unheated Area**	

Grade & Depreciation

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

Dwelling Computations

Base Price	407,812	**% Good**	99
Plumbing	13,120	**% Good Override**	
Basement	-16,160	**Functional**	
Heating	33,830	**Economic**	
Attic	0	**% Complete**	100
Other Features	2,160	**C&D Factor**	
		Adj Factor	1.625
Subtotal	440,760	**Additions**	90,800
Ground Floor Area	1,216		
Total Living Area	3,439	**Dwelling Value**	856,600



ID	Code	Description	Area
A		Main Building	1216
B	13/19	FRAME GARAGE/FINISH...	462
C	33	MASONRY PATIO	468
D	10	1SFR - FRAME	822
E	11	OPEN FRAME PORCH	90

Outbuilding Data

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

Condominium / Mobile Home Information

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

Building Notes

Outlook

Re: Assessment Appeal 533-20.00-4.00-52

From deborah tempera <djtempera@hotmail.com>
Date Thu 5/8/2025 12:08 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.

Dianna, I accept.
I am traveling and can fax it tomorrow if still necessary.
Thank you,
Deborah Tempera

From: Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Sent: Thursday, May 8, 2025 9:54 AM
To: DJTEMPERA@HOTMAIL.COM <DJTEMPERA@HOTMAIL.COM>
Subject: Assessment Appeal 533-20.00-4.00-52

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 12, 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

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 533-20.00-4.00-52

Sussex County Board of Assessment VS Deborah Tempera
(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: $262,500 Stipulated Value: $246,500

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 5/7/25

Signature of Sussex County Government Representative: _____

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 533-20.00-4.00-52. The adjustment reflects a change in functional depreciation that brings the assessed value to $246,500.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 38082 MOCKINGBIRD LN 52	Parcel ID: 533-20.00-4.00-52	Class: Residential - Condo	Card: 1 of 1	Printed: May 8, 2025

CURRENT OWNER

TEMPERA DEBORAH
960 FELL ST #514
BALTIMORE MD 21231

GENERAL INFORMATION

Living Units	1
Neighborhood	1AR189C
Alternate ID	
Vol / Pg	5380/127
District	
Zoning	
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1933	Location		37,430

Total Acres: .1933
Spot: Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	37,400	37,400	0	0
Building	0	209,100	209,100	0	0
Total	0	246,500	246,500	0	0

Manual Override Reason
Base Date of Value
Value Flag Cost Approach **Effective Date of Value**
TD533DM8

Entrance Information

Date	ID	Entry Code	Source
11/18/22	BJJ	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
12/29/20	235,000			5380/127	Deed	TEMPERA DEBORAH
03/19/14	175,000			4667/202		
10/21/99	85,000					
04/19/96	1					
12/28/89	10					
11/19/86	65,400					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 38082 MOCKINGBIRD LN 52	Parcel Id: 533-20.00-4.00-52	Class: Residential - Condo	Card: 1 of 1	Printed: May 8, 2025

Dwelling Information

Style	Twnhse Interior	**Year Built**	1986
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Composite	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

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

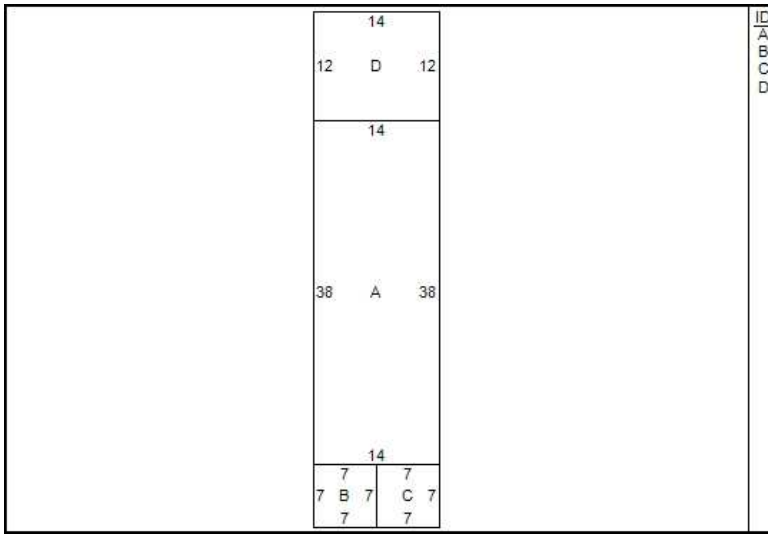
Grade & Depreciation

Grade	C-	**Market Adj**	
Condition	Average	**Functional**	93
CDU	AVERAGE	**Economic**	
Cost & Design	0	**% Good Ovr**	
% Complete	100		

Dwelling Computations

Base Price	155,863	**% Good**	82
Plumbing	6,360	**% Good Override**	
Basement	-13,650	**Functional**	93
Heating	12,930	**Economic**	
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1.62
Subtotal	161,500	**Additions**	5,900
Ground Floor Area	532		
Total Living Area	1,064	**Dwelling Value**	209,100

Building Notes



ID	Code	Description	Area
A		Main Building	532
B	11	OPEN FRAME PORCH	49
C	14	FRAME UTILITY BUILDING	49
D	12	ENCLOSED FRAME POR...	168

Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name			
Condo Model			
Unit Number	52		
Unit Level		**Unit Location**	3
Unit Parking		**Unit View**	Waterfront-Lake/Pond
Model (MH)		**Model Make (MH)**	

Preferred Comps

Katrina,

Per our conversation - here are 6 property addresses:

1. 36700 Calm Water Dr
2. 36708 Calm Water Dr
3. 36714 Calm Water Dr
4. 36694 Calm Water Dr
5. 36680 Calm Water Dr
6. 36688 Calm Water Dr

Leticia and Andy Livermore

PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	LEGDAT
PARID	St#	Street	Suffix	Class	Calc'd Acres	Card	Story Height	Style	Yrblt	Rm Tot	Bedrm	Full Bath	Half Bath	Bsmt	CDU	SFLA	Sale Date	Sales Type	Sale Price	PSF	Adjusted Price	ADJ PSF	PSF	Legal 1
134-18.00-238.00-TH81				**R**	**0.137**	**1**	**2**	**12:TWHS END**	**2024**	**6**	**3**	**2**	**1**	**2:SLAB**	**AV**	**2,404**	**10/25/24**	**3:Improv Only**	**444,990**				**184.69**	**MILOS HAVEN**
134-16.00-40.00-197	36210	TEE BOX	BLVD	R	0.363	1	2	12:TWHS END	2017	6	3	2	1	2:SLAB	AV	1,846	09/09/21	3:Improv Only	429,000	232.39	494,200	267.71		FOREST LANDING
134-16.00-40.00-206	36705	SAND TRAP	CIR	R	0.363	1	2	12:TWHS END	2014	6	3	2	1	2:SLAB	AV	2,522	03/03/22	3:Improv Only	499,990	198.25	553,490	219.46		FOREST LANDING
134-16.00-40.00-219	36528	PUTTER	LN	R	0.363	1	2	11:TWHS INTERIOR	2016	6	3	2	1	2:SLAB	AV	2,238	08/02/21	3:Improv Only	380,000	169.79	440,800	196.96		FOREST LANDING
134-16.00-40.00-229	36554	PUTTER	LN	R	0.363	1	2	12:TWHS END	2015	6	3	2	1	2:SLAB	AV	2,126	11/17/21	3:Improv Only	425,000	199.91	483,200	227.28		FOREST LANDING
134-16.00-40.00-264	36631	PUTTER	LN	R	0.363	1	2	11:TWHS INTERIOR	2017	6	3	2	1	2:SLAB	AV	2,126	09/08/21	3:Improv Only	385,000	181.09	443,500	208.61		FOREST LANDING
134-16.00-40.00-277	36691	IRON	RUN	R	0.363	1	2	12:TWHS END	2016	6	3	2	1	2:SLAB	AV	2,126	04/06/23	3:Improv Only	485,000	228.13	491,800	231.33		FOREST LANDING
134-16.00-40.00-291	36557	PUTTER	LN	R	0.363	1	2	12:TWHS END	2015	6	3	2	1	2:SLAB	AV	2,126	04/27/21	3:Improv Only	394,900	185.75	470,700	221.40		FOREST LANDING
134-16.00-40.00-301	36517	PUTTER	LN	R	0.363	1	2	11:TWHS INTERIOR	2013	6	3	2	1	2:SLAB	AV	2,098	03/22/23	3:Improv Only	430,000	204.96	438,600	209.06		FOREST LANDING
134-16.00-40.00-302	36515	PUTTER	LN	R	0.363	1	2	12:TWHS END	2013	6	3	2	1	2:SLAB	AV	2,126	11/21/22	3:Improv Only	475,000	223.42	497,800	234.15		FOREST LANDING
																		MEDIAN	**429,500**	**199.91**	**483,200**	**221.40**		
																		AVERAGE	**434,888**	**202.63**	**479,343**	**224.00**		

☑ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): Livermore, Leticia Roberta Parcel ID: 134-18.00-236-00-TH81

Street Address of Parcel: 31788 Shad Creek way, Frankford, DE 19945

Current Assessment: $ 455,400

Purchase Price (Total of Land and Improvement): $ 444,990 Date of Purchase: 09/23/2024

Special Conditions of Sale: N/A

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

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

Year	Cost	Change
N/A	N/A	N/A

Description of Property

Lot size/Land Area 0.1373 acres Style of Home Townhouse

Number of: Bedrooms: 3 Bathrooms: 2.5 Fireplaces: n/a

☐ Finished Basement ☐ Finished Attic ☑ Central Air
Porches and Additions: _____

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? $ 380,000

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

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

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

Based on provided market analysis the comparable mean property value was $380,000. Our assessment was done in 2024 above our purchase price. We do not believe the builder took a loss on our property.

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.**

Please See attached **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: 2.5 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.

Andrew B Livermore
Name

Firm or Company

3893 Cotter Dr, Edgewater, MD 21037
Address

202-258-5435
Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: $ 380,000

Signature of Owner or agent[1] Leticia R. Livermore

Print Name and Title: Leticia R. Livermore - Owner

Mailing Address: 3893 Cotter Dr, Edgewater, MD 21037

E Mail Address: leticialivermore52@gmail.com Telephone: 202-320-1669

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

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

I request that Assessment disclose witnesses and exhibits. ☑

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

Saturday, March 29, 2025

Comparables Overview

This page summarizes key fields of the listings in this analysis.

The listings in this analysis can be summarized as follows:

Listing Price between $364,990 and $499,990

3 Bedrooms

2 Full Bathrooms

1 Half Bathroom

1,676 Square Feet

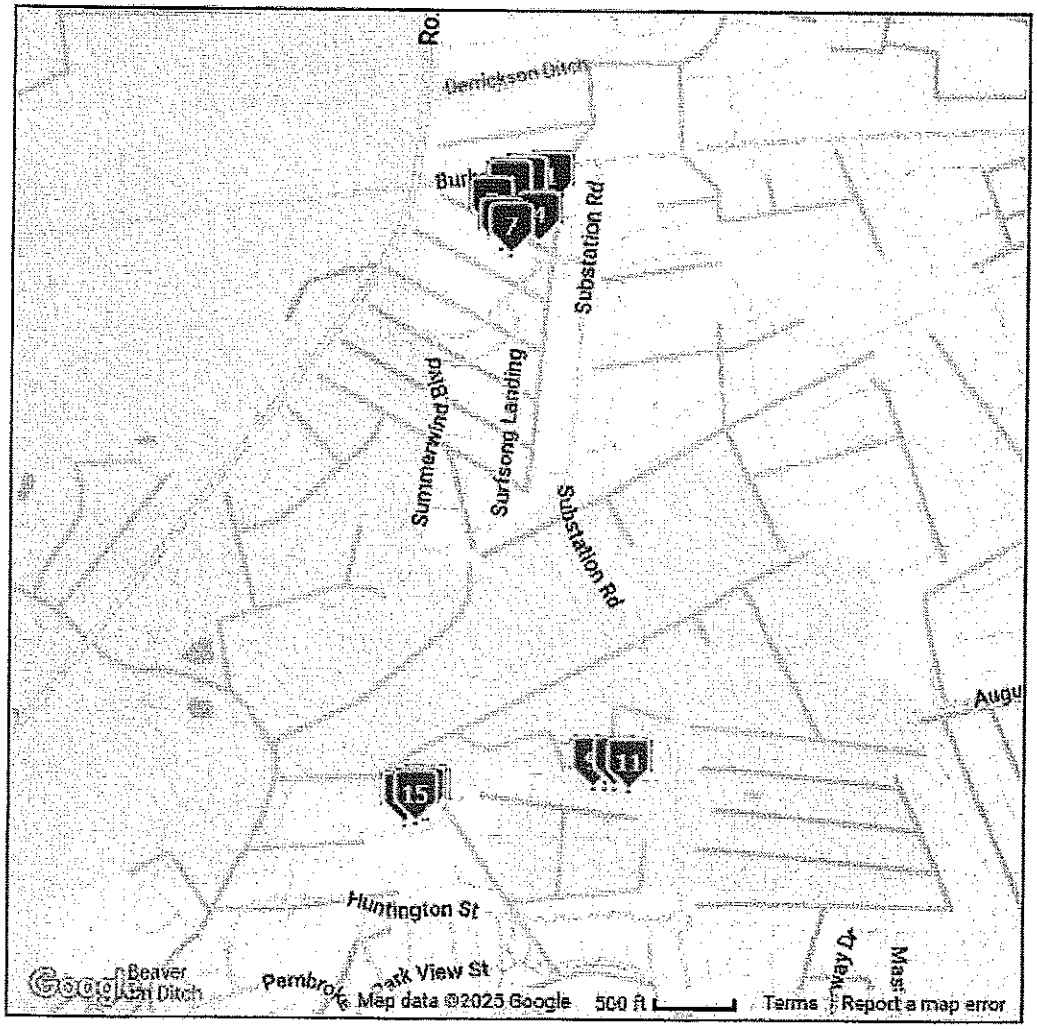
$217.77 to $298.32 per Square Foot

$216.29 to $268.50 per Sold Square Foot

Saturday, March 29, 2025

CMA Map

This page displays the Map for the CMA Subject and your comparables.



1 39225 Misty Ln
2 39213 Misty Ln
3 39205 Misty Ln
4 39106 Sail Away Ln
5 39131 Sail Away Ln
6 39123 Sail Away Ln
7 39119 Sail Away Ln
8 36706 Calm Water Dr
9 36700 Calm Water Dr
10 36708 Calm Water Dr
11 36714 Calm Water Dr
12 36694 Calm Water Dr
13 36690 Calm Water Dr
14 36680 Calm Water Dr
15 36688 Calm Water Dr

Saturday, March 29, 2025

Summary of Comparable Properties

This page summarizes the comparable properties contained in this market analysis.

Closed Properties

Address	List Price	Closed Price	Concss	Beds	Full Baths	Half Baths	List Abv Grd Fin SqFt	Pub Recd Bldg SqFt	$/SqFt	Closed Date
39225 Misty Ln	$409,990	$391,990	$7,000	3	2	1	1,676		$233.88	08/29/2023
39213 Misty Ln	$411,990	$394,990	$7,000	3	2	1	1,676		$235.67	08/29/2023
39205 Misty Ln	$407,990	$399,990	$0	3	2	1	1,676		$238.66	08/28/2023
39106 Sail Away Ln	$410,990	$405,990	$1,000	3	2	1	1,676		$242.24	08/18/2023
39131 Sail Away Ln	$499,990	$430,890		3	2	1	1,676		$257.09	08/18/2023
39123 Sail Away Ln	$414,990	$394,990	$12,100	3	2	1	1,676		$235.67	08/31/2023
39119 Sail Away Ln	$460,990	$450,000	$11,600	3	2	1	1,676		$268.50	05/12/2023
36706 Calm Water Dr	$369,990	$369,990	$12,600	3	2	1	1,676		$220.76	04/28/2023
36700 Calm Water Dr	$369,990	$369,990	$4,100	3	2	1	1,676		$220.76	04/28/2023
36708 Calm Water Dr	$374,990	$369,990	$4,600	3	2	1	1,676		$220.76	05/02/2023
36714 Calm Water Dr	$364,990	$364,990	$4,700	3	2	1	1,676		$217.77	03/28/2023
36694 Calm Water Dr	$370,000	$365,000	$7,700	3	2	1	1,676		$217.78	05/19/2023
36690 Calm Water Dr	$379,990	$379,990	$12,400	3	2	1	1,676		$226.72	05/12/2023
36680 Calm Water Dr	$431,990	$362,500	$9,750	3	2	1	1,676		$216.29	03/17/2023
36688 Calm Water Dr	$438,990	$365,990	$4,680	3	2	1	1,676		$218.37	03/15/2023
Averages:	**$407,857**	**$387,819**	**$7,088**	**3**	**2**	**1**	**1,676**		**$231.39**	

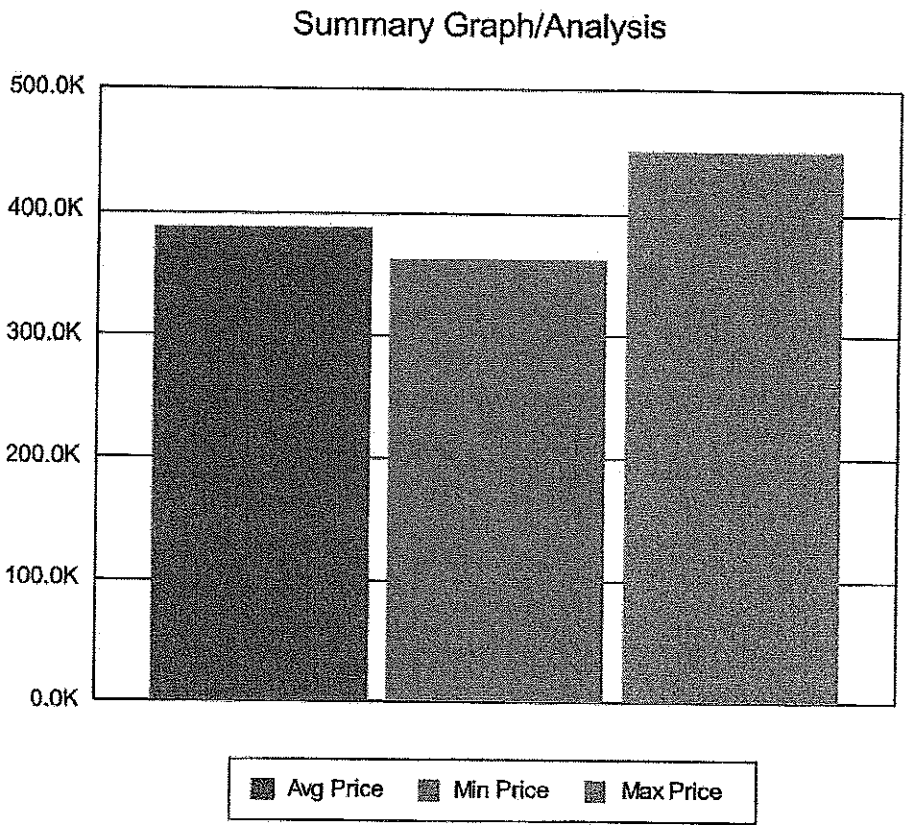
Median of Comparable Listings:	**$379,990**
Average of Comparable Listings:	**$387,819**

	Low	Median	Average	High	Count
Comparable Price	$362,500	$379,990	$387,819	$450,000	15
Adjusted Comparable Price	$362,500	$379,990	$387,819	$450,000	15
DOM	7	29	76	225	15

CMA Pro Report

Saturday, March 29, 2025

These pages give a general overview of the selected properties.



Cumulative Analysis

Listing Category	Lowest Price	Highest Price	Average Price	Avg $ Per SF
Closed	$362,500	$450,000	$387,819	$231.39
Totals / Averages	**$362,500**	**$450,000**	**$387,819**	**$231.39**

Closed Property Analysis

Address	List Price	Closed Price	Concss	DOM	%CP/LP	CP/Sqft
39225 Misty Ln	$409,990	$391,990	$7,000.20	17	95.61%	$233.88
39213 Misty Ln	$411,990	$394,990	$7,000.20	51	95.87%	$235.67
39205 Misty Ln	$407,990	$399,990	$0.20	25	98.04%	$238.66
39106 Sail Away Ln	$410,990	$405,990	$1,000.20	29	98.78%	$242.24
39131 Sail Away Ln	$499,990	$430,890	$0.00	47	86.18%	$257.09
39123 Sail Away Ln	$414,990	$394,990	$12,100.20	107	95.18%	$235.67
39119 Sail Away Ln	$460,990	$450,000	$11,600.00	10	97.62%	$268.50
36706 Calm Water Dr	$369,990	$369,990	$12,600.20	18	100.00%	$220.76
36700 Calm Water Dr	$369,990	$369,990	$4,100.20	19	100.00%	$220.76
36708 Calm Water Dr	$374,990	$369,990	$4,600.20	22	98.67%	$220.76
36714 Calm Water Dr	$364,990	$364,990	$4,700.20	7	100.00%	$217.77

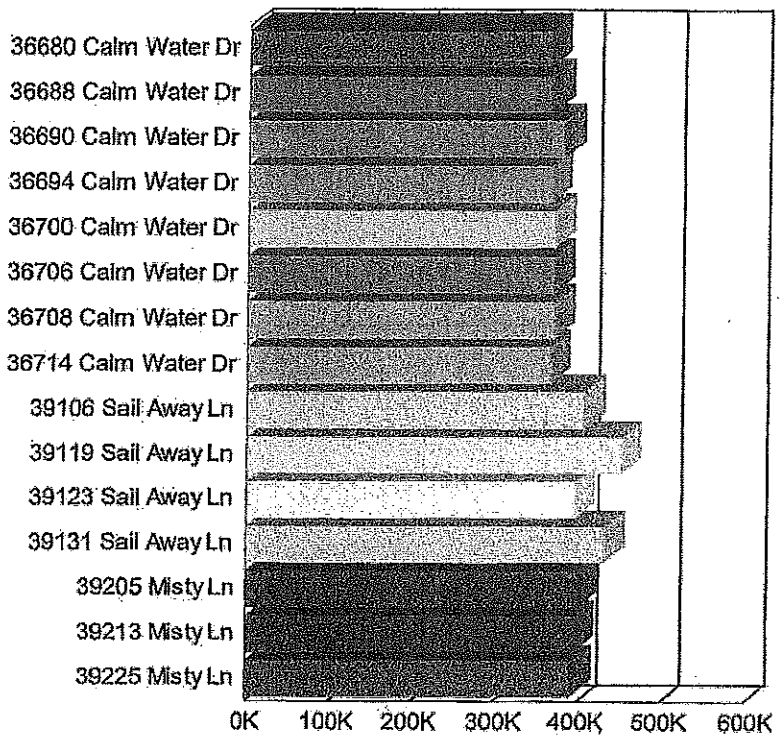
Saturday, March 29, 2025

CMA Pro Report

These pages give a general overview of the selected properties.

Closed Properties

Total # of Listings	**15**
Lowest Price	**$362,500**
Highest Price	**$450,000**
Average Price	**$387,819**
Avg. Price/SqFt	**$231.39**
Avg DOM	**76**



Saturday, March 29, 2025

CMA Pro Report

These pages give a general overview of the selected properties.

36694 Calm Water Dr	$370,000	$365,000	$7,700.00	225	98.65%	$217.78
36690 Calm Water Dr	$379,990	$379,990	$12,400.20	219	100.00%	$226.72
36680 Calm Water Dr	$431,990	$362,500	$9,750.00	158	83.91%	$216.29
36688 Calm Water Dr	$438,990	$365,990	$4,680.20	186	83.37%	$218.37
Total Averages	**$407,857**	**$387,819**	**$6,615.48**	**76.00**	**95.46%**	**$231.40**

Property Summary

S	Street Address	Bds	Bth	Sqft	List Price	Closed Price	Conc	Closed Date	DOM
CLS	39225 Misty Ln	3	2 / 1	1,676	$409,990	$391,990	$7,000	08/29/2023	17
CLS	39213 Misty Ln	3	2 / 1	1,676	$411,990	$394,990	$7,000	08/29/2023	51
CLS	39205 Misty Ln	3	2 / 1	1,676	$407,990	$399,990	$0	08/28/2023	25
CLS	39106 Sail Away Ln	3	2 / 1	1,676	$410,990	$405,990	$1,000	08/18/2023	29
CLS	39131 Sail Away Ln	3	2 / 1	1,676	$499,990	$430,890		08/18/2023	47
CLS	39123 Sail Away Ln	3	2 / 1	1,676	$414,990	$394,990	$12,100	08/31/2023	107
CLS	39119 Sail Away Ln	3	2 / 1	1,676	$460,990	$450,000	$11,600	05/12/2023	10
CLS	36706 Calm Water Dr	3	2 / 1	1,676	$369,990	$369,990	$12,600	04/28/2023	18
CLS	36700 Calm Water Dr	3	2 / 1	1,676	$369,990	$369,990	$4,100	04/28/2023	19
CLS	36708 Calm Water Dr	3	2 / 1	1,676	$374,990	$369,990	$4,600	05/02/2023	22
CLS	36714 Calm Water Dr	3	2 / 1	1,676	$364,990	$364,990	$4,700	03/28/2023	7
CLS	36694 Calm Water Dr	3	2 / 1	1,676	$370,000	$365,000	$7,700	05/19/2023	225
CLS	36690 Calm Water Dr	3	2 / 1	1,676	$379,990	$379,990	$12,400	05/12/2023	219
CLS	36680 Calm Water Dr	3	2 / 1	1,676	$431,990	$362,500	$9,750	03/17/2023	158
CLS	36688 Calm Water Dr	3	2 / 1	1,676	$438,990	$365,990	$4,680	03/15/2023	186

Saturday, March 29, 2025

CMA Pro Report

These pages give a general overview of the selected properties.

36694 Calm Water Dr	$370,000	$365,000	$7,700.00	225	98.65%	$217.78
36690 Calm Water Dr	$379,990	$379,990	$12,400.20	219	100.00%	$226.72
36680 Calm Water Dr	$431,990	$362,500	$9,750.00	158	83.91%	$216.29
36688 Calm Water Dr	$438,990	$365,990	$4,680.20	186	83.37%	$218.37
Total Averages	**$407,857**	**$387,819**	**$6,615.48**	**76.00**	**95.46%**	**$231.40**

Property Summary

S	Street Address	Bds	Bth	Sqft	List Price	Closed Price	Conc	Closed Date	DOM
CLS	39225 Misty Ln	3	2 / 1	1,676	$409,990	$391,990	$7,000	08/29/2023	17
CLS	39213 Misty Ln	3	2 / 1	1,676	$411,990	$394,990	$7,000	08/29/2023	51
CLS	39205 Misty Ln	3	2 / 1	1,676	$407,990	$399,990	$0	08/28/2023	25
CLS	39106 Sail Away Ln	3	2 / 1	1,676	$410,990	$405,990	$1,000	08/18/2023	29
CLS	39131 Sail Away Ln	3	2 / 1	1,676	$499,990	$430,890		08/18/2023	47
CLS	39123 Sail Away Ln	3	2 / 1	1,676	$414,990	$394,990	$12,100	08/31/2023	107
CLS	39119 Sail Away Ln	3	2 / 1	1,676	$460,990	$450,000	$11,600	05/12/2023	10
CLS	36706 Calm Water Dr	3	2 / 1	1,676	$369,990	$369,990	$12,600	04/28/2023	18
CLS	36700 Calm Water Dr	3	2 / 1	1,676	$369,990	$369,990	$4,100	04/28/2023	19
CLS	36708 Calm Water Dr	3	2 / 1	1,676	$374,990	$369,990	$4,600	05/02/2023	22
CLS	36714 Calm Water Dr	3	2 / 1	1,676	$364,990	$364,990	$4,700	03/28/2023	7
CLS	36694 Calm Water Dr	3	2 / 1	1,676	$370,000	$365,000	$7,700	05/19/2023	225
CLS	36690 Calm Water Dr	3	2 / 1	1,676	$379,990	$379,990	$12,400	05/12/2023	219
CLS	36680 Calm Water Dr	3	2 / 1	1,676	$431,990	$362,500	$9,750	03/17/2023	158
CLS	36688 Calm Water Dr	3	2 / 1	1,676	$438,990	$365,990	$4,680	03/15/2023	186

Residential Stats - Analysis Detail Report

Closed **15 LISTINGS**

	Price when initially entered					Price at time of sale							
	Closed Price - Concession	= Net Price	/ Orig. Price =	% Of	Closed Price - Concession	= Net Price /	List Price =	% Of	DOM	CDOM	Age
39225 Misty Ln	$391,990	$7,000.20	$384,990	$409,990.00	93.90	$391,990	$7,000	$384,990	$409,990	93.90	17	17	2
39213 Misty Ln	$394,990	$7,000.20	$387,990	$489,990.00	79.18	$394,990	$7,000	$387,990	$411,990	94.17	51	51	2
39205 Misty Ln	$399,990	$0.20	$399,990	$484,990.00	82.47	$399,990	$0	$399,990	$407,990	98.04	25	25	2
39106 Sail Away Ln	$405,990	$1,000.20	$404,990	$449,990.00	90.00	$405,990	$1,000	$404,990	$410,990	98.54	29	29	2
39131 Sail Away Ln	$430,890		$430,890	$507,990.00	84.82	$430,890		$430,890	$499,990	86.18	47	47	2
39123 Sail Away Ln	$394,990	$12,100.20	$382,890	$468,990.00	81.64	$394,990	$12,100	$382,890	$414,990	92.26	107	107	2
39119 Sail Away Ln	$450,000	$11,600.00	$438,400	$460,990.00	95.10	$450,000	$11,600	$438,400	$460,990	95.10	10	10	2
36706 Calm Water Dr	$369,990	$12,600.20	$357,390	$434,990.00	82.16	$369,990	$12,600	$357,390	$369,990	96.59	18	18	3
36700 Calm Water Dr	$369,990	$4,100.20	$365,890	$424,990.00	86.09	$369,990	$4,100	$365,890	$369,990	98.89	19	19	3
36708 Calm Water Dr	$369,990	$4,600.20	$365,390	$433,990.00	84.19	$369,990	$4,600	$365,390	$374,990	97.44	22	22	3
36714 Calm Water Dr	$364,990	$4,700.20	$360,290	$364,990.00	98.71	$364,990	$4,700	$360,290	$364,990	98.71	7	7	3
36694 Calm Water Dr	$365,000	$7,700.00	$357,300	$434,490.00	82.23	$365,000	$7,700	$357,300	$370,000	98.57	226	225	3
36690 Calm Water Dr	$379,990	$12,400.20	$367,590	$436,990.00	84.12	$379,990	$12,400	$367,590	$379,990	96.74	219	219	3
36680 Calm Water Dr	$362,500	$9,750.00	$352,750	$444,990.00	79.27	$362,500	$9,750	$352,750	$431,990	81.66	158	158	3
36688 Calm Water Dr	$365,990	$4,680.20	$361,310	$451,990.00	79.94	$365,990	$4,680	$361,310	$438,990	82.30	186	186	3
Low	$362,500	$0	$352,750	$364,990	79.18	$362,500	$0	$352,750	$364,990	81.66	7	7	2
High	$450,000	$12,600	$438,400	$507,990	98.71	$450,000	$12,600	$438,400	$499,990	98.89	225	7	3
Median	$379,990	$7,000	$367,590	$444,990	84.12	$379,990	$7,000	$367,590	$409,990	96.57	29	29	3
Average	$387,819	$6,615	$381,203	$446,690	85.59	$387,819	$7,088	$381,203	$407,857	93.81	76	76	3

Report Totals **Properties: 15**

	List Price:	Orig. List Price:	% of:	Closed Price:	Concession:	Net Price:	DOM:	CDOM:	Age:
Low	$364,990	$364,990	79.18	$362,500	$0	$352,750	7	7	2
High	$499,990	$507,990	98.71	$450,000	$12,600	$438,400	225	225	3

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Information is believed to be accurate, but should not be relied upon without verification.
Accuracy of square footage, lot size, schools, and other information is not guaranteed.

Results Statistics

Prepared By: Richard A Trott Jr

Listings as of 03/29/25 at 11:48 am

Residential Sale

Closed Properties

MLS #	Address	City	Bds	Bths	Yr Blt	Acres	Abv Grd SF	CL$/SqFt	List Price	CL Price	Concess	CL Date	CLP%LP	DOM
DESU2027740	36680 Calm Water Dr	Millville	3	2 / 1	2022	0.12	1,676	$216.29	$431,990	$362,500	$9,750	03/17/2023	83.91	158
DESU2036188	36714 Calm Water Dr	Millville	3	2 / 1	2022	0.09	1,676	$217.77	$364,990	$364,990	$4,700	03/28/2023	100.00	7
DESU2028170	36694 Calm Water Dr	Millville	3	2 / 1	2022	0.10	1,676	$217.78	$370,000	$365,000	$7,700	05/19/2023	98.65	225
DESU2027732	36688 Calm Water Dr	Millville	3	2 / 1	2022	0.12	1,676	$218.37	$438,990	$365,990	$4,680	03/15/2023	83.37	186
DESU2036438	36708 Calm Water Dr	Millville	3	2 / 1	2022	0.10	1,676	$220.76	$374,990	$369,990	$4,600	05/02/2023	98.67	22
DESU2036718	36700 Calm Water Dr	Millville	3	2 / 1	2022	0.10	1,676	$220.76	$369,990	$369,990	$4,100	04/28/2023	100.00	19
DESU2036722	36706 Calm Water Dr	Millville	3	2 / 1	2022	0.10	1,676	$220.76	$369,990	$369,990	$12,600	04/28/2023	100.00	18
DESU2028162	36690 Calm Water Dr	Millville	3	2 / 1	2022	0.10	1,676	$226.72	$379,990	$379,990	$12,400	05/12/2023	100.00	219
DESU2045464	39225 Misty Ln	Millville	3	2 / 1	2023	0.12	1,676	$233.88	$409,990	$391,990	$7,000	08/29/2023	95.61	17
DESU2037958	39123 Sail Away Ln	Millville	3	2 / 1	2023	0.14	1,676	$235.67	$414,990	$394,990	$12,100	08/31/2023	95.18	107
DESU2043736	39213 Misty Ln	Millville	3	2 / 1	2023	0.14	1,676	$235.67	$411,990	$394,990	$7,000	08/29/2023	95.87	51
DESU2043674	39205 Misty Ln	Millville	3	2 / 1	2023	0.15	1,676	$238.66	$407,990	$399,990	$0	08/28/2023	98.04	25
DESU2043274	39106 Sail Away Ln	Millville	3	2 / 1	2023	0.12	1,676	$242.24	$410,990	$405,990	$1,000	08/18/2023	98.78	29
DESU2041474	39131 Sail Away Ln	Millville	3	2 / 1	2023	0.11	1,676	$257.09	$499,990	$430,990		08/16/2023	86.18	47
DESU2037250	39119 Sail Away Ln	Millville	3	2 / 1	2023	0.13	1,676	$268.50	$460,990	$450,000	$11,600	05/12/2023	97.62	10
# LISTINGS:	15	Medians:	3	3.0	2022	0.12	1,676	$226.72	$409,990	$379,990	$7,000		98.04	29
		Minimums:	3	3.0	2022	0.08	1,676	$216.29	$364,990	$362,500	$0		83.37	7
		Maximums:	3	3.0	2023	0.15	1,676	$268.50	$499,990	$450,000	$12,600		100.00	225
		Averages:	3	3.0	2022	0.12	1,676	$231.39	$407,857	$387,819	$7,088		95.46	76

Quick Statistics (15 Listings Total)

	Min	Max	Average	Median
List Price	$364,990	$499,990	$407,857	$409,990
Closed Price	$362,500	$450,000	$387,819	$379,990
DOM	7	225	76	29

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Copyright 2025 Created: 03/29/2025 11:48 AM

Residential Stats - Analysis Detail Report

Median	$409,990	$444,990	84.12	$379,990	$7,000	$367,590	29	29	3
Average	$407,857	$446,690	85.59	$387,619	$7,088	$381,203	76	76	3

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Information is believed to be accurate, but should not be relied upon without verification.
Accuracy of square footage, lot size, schools, and other information is not guaranteed.

COMPARABLE SALES ANALYSIS REPORT FOR TAX YEAR - 2099
SUSSEX COUNTY

	SUBJECT PARCEL	COMPARISON-1	COMPARISON-2	COMPARISON-3	COMPARISON-4	COMPARISON-5
PARCEL ID	230-15.00-42.08	230-7.00-132.04	230-20.00-36.04	230-27.00-57.03	230-13.00-121.13	330-15.00-38.07
CARD 1						
	9072 DRAPER RD	8538 CHURCH RD	12035 BENSON RD	19737 REYNOLDS POND RD	9472 CLENDANIEL POND RD	7723 WILKINS RD
Neighborhood	4AR009	4AR009	4AR010	4AR010	4AR010	4AR006
NBHD Group	401	401	401	401	401	401
Total Acres	.7479	.4955	.9220	1.1200	.7485	1.2700
Living Units	1	1	1	1	1	1
DWELLING DESCRIPTION						
Story Height	1	1	1	1	1	1
Attic	1	1	1	1	1	1
Style	03-RANCH	03-RANCH	03-RANCH	03-RANCH	03-RANCH	03-RANCH
Year Built	2016	1999	2009	2021	2004	1994
Exterior Wall	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL
Total Living Area	1600	1036	1560	2159	2015	1344
Fin Bsmt Area						
Rec Room Area						
Grade	C	C	C+	B-	B-	C
CDU	AV	AV	AV	AV	AV	AV
Basement	3	3	3	3	6	3
Bed Rooms	3	3	3	3	3	3
Total Rooms	6	6	6	6	6	6
Total Fixtures	9	8	8	14	8	8
Fireplace-Mas						
System Type	2-FORCED WARM AIR	4-ELECTRIC BASEBOAR	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP	6-HEAT PUMP
PRICING DATA						
Land Value	87,600	79,400	79,900	83,700	74,200	77,500
Building Value	353,600	236,000	223,800	370,700	276,400	219,600
OBY Value	590	0	820	12,670	0	4,110
Dwelling Value	353,000	236,000	223,000	358,000	276,400	215,500
Cost Value	441,200	315,400	303,700	454,400	350,600	297,100
VALUATION						
Weighted Average	372,600					
Time Adjusted Price	0	351100	329700	480400	330800	304200
Sale Price	0	335000	300000	417000	272000	300000
Sale Date		17-NOV-2022	01-APR-2022	20-SEP-2021	19-JAN-2021	11-APR-2023
Market Value	379,640					
Adjusted Price		406,760	386,410	379,920	337,830	348,940

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 9072 DRAPER RD	Parcel ID: 230-15.00-42.08	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 7, 2025

CURRENT OWNER

MAHER JAMES E GERALDINE J
MAHER
9072 DRAPER RD
MILFORD DE 19963

GENERAL INFORMATION

Living Units	1
Neighborhood	4AR009
Alternate ID	
Vol / Pg	3060/216
District	
Zoning	
Class	Residential



Property Notes

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.7479			87,550

Total Acres: .7479
Spot: Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	87,600	87,600	0	87,600
Building	0	292,000	353,600	0	292,040
Total	0	379,600	441,200	0	379,640

Value Flag Market Approach
TD230DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
08/13/24	DMR	Data Mailer Change	Owner
08/18/23	SME	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/17/16	201605340	2,304	A037	12' X 16' Det. Shed
06/26/15	201504949	99,800	A007	1 St Dwelling 50x32 Garage 32x33

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/16/04	67,000			3060/216		

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 9072 DRAPER RD	Parcel Id: 230-15.00-42.08	Class: Single Family Dwelling	Card: 1 of 1	Printed: May 7, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Propane
System Type	Forced Warm Air

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

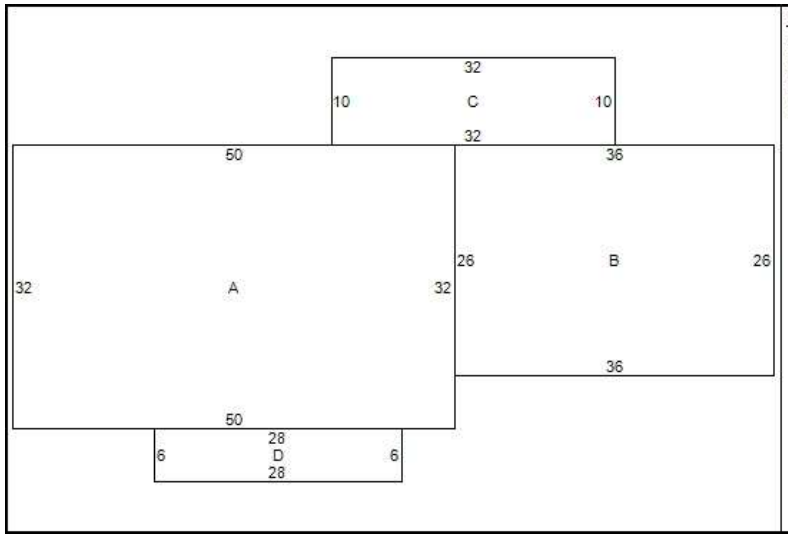
Int vs Ext	Same	**Unfinished Area**	
Cathedral Ceiling	x	**Unheated Area**	

Grade & Depreciation

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

Dwelling Computations

Base Price	259,072	**% Good**	97
Plumbing	8,030	**% Good Override**	
Basement	-14,370	**Functional**	
Heating	21,490	**Economic**	95
Attic	0	**% Complete**	100
Other Features	0	**C&D Factor**	
		Adj Factor	1.24
Subtotal	274,220	**Additions**	32,000
Ground Floor Area	1,600		
Total Living Area	1,600	**Dwelling Value**	353,000



ID	Code	Description	Area
A		Main Building	1600
B	13	FRAME GARAGE	936
C	33	MASONRY PATIO	320
D	11	OPEN FRAME PORCH	168
E	RS1	FRAME UTILITY SHED	192*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	16 x	12	192	1	1900	C	F	590

Condominium / Mobile Home Information

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

Building Notes

Docket Number:_____
☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): JAMES E. & GERALDINE S. MAHER Parcel ID: 230-15.00-42.08

Street Address of Parcel: 9072 DRAPER ROAD

Current Assessment:

Land	Improvement	Total
		21,200

Purchase Price (Total of Land and Improvement) $ 67,000 Date of Purchase 11-15-2004

Special Conditions of Sale _____

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

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

Year	Cost	Change
2015/16	236,000	BUILT HOUSE

Description of Property

Lot size/Land Area 3/4 AC Style of Home 1600SF RANCHER

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions: 168 SF COVERED PORCH

Describe Garage or Other Improvements:

936 SF 2 BAY GARAGE

What do you consider to be the fair market value of the property as of July 1, 2023? $ 307,000

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

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

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

Dusty operating farmfields on 3 sides of property. A dozen operating chicken houses at rear of property. Blessings Blends chicken waste, yard waste, & fertilizer composting roughly 150 yards south of our property. Tremendous odors and flies from both operations. Assessed value of $478,700 is at least $170,000 over saleable value.

Comparable Sales

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

You must submit 3 comparable sales.

1. Parcel Number _____ Owner _____

   Address 9060 Coastal Hwy, MILFORD, DE 19963

   Sales Price $ 250,000 Date of Sale 10-7-2024

   Lot Size/Land Area 2 AC Style of House 1560 SF RANCH

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

   ☐ Finished Basement ☐ Finished Attic ☐ Central Air

   Porches and Additions: _____

   Describe Garage or Other Improvements:

   Additional Comments:

2. Parcel Number _____ Owner _____

Address 24 ROSEBUSH Ct, MILFORD, DE 19963

Sales Price $ 360,000 Date of Sale 3-29-2024

Lot Size/Land Area .50 AC Style of House 1615 SF RANCH

Number of: Bedrooms: 3 Bathrooms: 3 Fireplaces: _____

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

2 BAY GARAGE

Additional Comments:

3. Parcel Number _____ Owner _____

Address 7081 COASTAL Hwy, MILFORD, DE, 19963

Sales Price $ 245,000 Date of Sale 2-9-2024

Lot Size/Land Area 1.10 AC Style of House 1600 SF RANCH

Number of: Bedrooms: 3 Bathrooms: 1 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 of 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 2025 be reduced to: $ 307,000

Signature of Owner or agent[1] James E. Maher & Geraldine J. Maher

Print Name and Title: JAMES E. MAHER & GERALDINE J. MAHER

Mailing Address: 9072 DRAPER ROAD

MILFORD, DE. 19963

E Mail Address: gjmbeach@comcast.net Telephone: 302-664-2005

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

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

I request that Assessment disclose witnesses and exhibits. ☒

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

PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	LEGDAT	
PARID	St#	Street	Suffix	NBHD	Calc'd Acres	Sale Date	Sales Type	Sale Price	P/ACRE	Adj Price	Adj P/AC	PSF	Legal 1	
235-16.00-54.00	**14999**	**HUDSON**	**RD**	**6AR030**	**45.28**							**28,836.13**	**S/RT 257**	
235-14.00-61.00	22891	MILTON ELLENDALE	HWY	6AR041	28.55	07/15/22	2:Land & Improv	995,000	34,851.14	974,700	34,140.11		HARPER'S GLEN	
235-21.00-180.00	26725	WALKER	RD	6AR041	64.26	11/28/22	2:Land & Improv	1,475,000	22,953.63	1,548,800	24,102.09		NE CORNER RD 260	**RESOLD ON $5,200,000 - POSSIBLE SOLAR FARM**
235-26.00-17.01				6AR041	30.55	05/03/21	2:Land & Improv	780,000	25,531.91	923,520	30,229.79		W/RT 5	
334-10.00-69.00	28804	FISHER	RD	6AR068	47	11/17/22	1:Land Only	1,295,000	27,553.19	1,357,200	28,876.60		S/FISHER RD	**ORIGINALLY 52.17 ACRES, OWNER KEPT ABOUT 5 ACRES**
235-15.00-21.00	14042	COASTAL	HWY	6AR041	63.91	09/07/23	1:Land Only	2,130,500	33,335.94				S/RT 1	
							MEDIAN	**1,145,000**	**26,543**	**1,165,950**	**29,553**			
							AVERAGE	**1,136,250**	**27,722**	**1,201,055**	**29,337**			
235-7.00-147.02				6AR041	23.92	ACTIVE	1:Land Only	2,952,000	59,329.53				S/RT 234B	**BOTH LOTS OFFERED AS PACKAGE DEAL**
235-7.00-147.03				6AR041	25.836								W/RT 233	
334-10.00-23.00				6AR068	37.37	PENDING	1:Land Only	4,500,000	120,417.45				RD LEWES TO	
334-9.00-4.00	27458	MARTINS FARM	RD	6AR068	65.177	ACTIVE	2:Land & Improv	1,975,000	30,302.10				SE/MARTINS FARM RD	

Melisa Anne Hollis

From: Maryann Ryan <maryannryan49@gmail.com>
Sent: Friday, May 9, 2025 11:50 AM
To: Melisa Anne Hollis
Subject: Re: 235-16.00-54.00

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

Did receive offer and want to deny offer.
signed Maryann Ryan,President Royal Acres, Inc.

On Fri, 9 May 2025 at 11:44, Melisa Anne Hollis <melisa.hollis@sussexcountyde.gov> wrote:

> Good morning
>
> Glad you did receive your Stipulation offer. If you could reply to this email whether you accept or deny that offer for parcel 235-16.00-54.00
>
> Kind regards,
>
> *Melisa Hollis*
>
> Assessment Support Coordinator
>
> Sussex County Government
>
> Assessment | Sussex County
>
> 2 The Circle
>
> Po Box 589
>
> Georgetown, DE 19947
>
> Phone:302-855-7824
>
> Fax:302-855-7828
>
> melisa.hollis@sussexcountyde.gov

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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REMEMBER:

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

Property Identification

Owner(s): Royal Acres Inc Parcel ID: 235 16.00 54.00

Street Address of Parcel: 14999 Hudson Road, Milton 19968

Current Assessment: $ 1,456,700

Purchase Price (Total of Land and Improvement): $ 7500 Date of Purchase: 1954

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
?	?	All Demolition
?	?	Barn
?	?	Stable
?	?	3 chicken houses + turkey house, machine shed

Description of Property

Lot size/Land Area 45.8 Style of Home Sussex County farmhouse

Number of: Bedrooms: 3 Bathrooms: 1½ Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☒ Central Air ½ house
Porches and Additions:

Describe outbuildings or accessory structures other than main dwelling:

Smokehouse (built 19 Century)
Chicken House (built 19 Century)

What do you consider to be the fair market value of the property as of July 1, 2023? $ 1,004,614.14

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

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

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

Comparison Sales Data 2023/2023 Farmland by The Land Group
Tyler used Algorithm instead of actual value of Farmland
House value $367,988 per insurance
Approximately 1.5 acres are Wooded or/and lowland
Not aware of Unified Standard Professional Appraisal Practice
being forthcoming to me
DE23 Eagle Crest Hudson Airport Runway 14-32 Runway corridor
this land owned

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 035 16,00 40,00 Owner Timberlake Graywood Springs LLC
   Address 304 Harry S Truman Pkwy. #M Annapolis Md. 21401-7819
   Sales Price $ 2,740,000 Date of Sale 10/30/23
   Lot Size/Land Area 64,33A Style of House NONE OR UNKNOWN
   Number of: Bedrooms: ? Bathrooms: ? Fireplaces: ?
   ☐ Finished Basement ☐ Finished Attic ☐ Central Air
   Porches and Additions:
   Describe Garage or Other Improvements:
   UNKNOWN

Additional Comments:

Sale Amount $2,740,000 PER 64.33A = 18,532.02/A
Assessed Value 1/2 = 9016.01/A 50%
Royal Acres Inc. 45.8A = 412,933.26 Assessed Value

2. Parcel Number 334 10.00 69.00 Owner Sb Lightship Cove LLC

Address 28754 Fisher Rd Milton 19968

Sales Price $ 1,295,000 Date of Sale 7/8/24

Lot Size/Land Area 52.17A Style of House unknown

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: unknown

Describe Garage or Other Improvements:

unknown

Additional Comments:

Sale Amount $1,295,000 for 52.17A = 24822.70/acre
Assessed Value 1/2 = 12411.35/acre
Royal Acres Inc 45.8A = 568439.83 assessed value

3. Parcel Number 235 21.00 180.00 Owner John C. Stamato

Address 9684 Veterans Hwy, Ste 203 Millsville Md 21108

Sales Price $ 1,475,000 Date of Sale 11/18/22

Lot Size/Land Area 64.26A Style of House unknown

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions unknown

Describe Garage or Other Improvements:

unknown

Additional Comments:

Sale amount $1,475,000 for 64.26A = 22953.63/A
Assessment Value 1/2 = 11,476.82
Royal Acres Inc 45.8A = 525238.36 assessed value

Witnesses or Agents

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

Name	Firm or Company
Address	Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: $502,297.15

Signature of Owner or agent[1] MaryAnn K Ryan

Print Name and Title: MARYANN K. RYAN, President

Mailing Address: 28978 Round Pole Bridge Rd

Milton De 19968

E Mail Address: _____ Telephone: 302 645 2541

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

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

I request that Assessment disclose witnesses and exhibits. ☒

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

Royal Acres Inc Assessment Appeal 3/28/25

LAND VALUATION ANALYSIS

45.8 ACRES X $13,775 = $630,895

BY NICK CAMPANARO AND WILL FEHRENBACHER

The goal of this analysis is to use comparable sales data to calculate per acre land values for farmland and timberland in Maryland, Delaware and the Eastern Shore of Virginia. Our focus is on the counties where we are active participants in the land markets and have working knowledge of individual trades. This analysis doesn't include properties containing significant improvements or entitlements. We set a minimum acreage per trade of 50 acres. Emphasis was placed on arms-length raw land trades occurring in 2022 and 2023.

2022 & 2023 Farmland/Pasture

COUNTY, STATE	# OF SALES	ACRES SOLD	AVG PRICE/ACRE
Baltimore, MD	14	1,005	$13,681
Caroline, MD	29	3,198	$7,201
Carroll, MD	25	1,658	$13,109
Cecil, MD	10	912	$ 11,677
Charles, MD	3	88	$7,108
Dorchester, MD	19	1,521	$7,567
Frederick, MD	18	1,318	$13,237
Harford, MD	19	1,259	$12,458
Kent, MD	22	2,785	$13,681
Queen Anne's, MD	15	1,179	$10,916
Somerset, MD	9	387	$8,293
Talbot, MD	16	1,712	$14,461
Washington, MD	22	1,757	$7,765
Wicomico, MD	18	1,170	$8,390
Worcester, MD	13	798	$8,424
Kent, DE	11	831	$9,838
Sussex, DE	9	684	$13,775
Accomack, VA	11	558	$4,762

Maryland: Average tillable farmland values have increased to +/- $8,000 per acre for lower and mid shore counties. Values on the upper shore have increased to +/- $11,500 per acre on average. Western shore counties vary greatly based on location, but have also seen rising values.

Delaware: Average farmland values have increased to +/- $12,000 per acre.

Virginia: Average farmland values remain between $4,500 and $5,000 per acre.

2022 & 2023 Timberland

COUNTY, STATE	# OF SALES	ACRES SOLD	AVG PRICE/ACRE
Baltimore, MD	16	884	$ 5,131
Caroline, MD	23	1,393	$2,799
Carroll, MD	23	766	$4,385
Cecil, MD	12	588	$5,141
Charles, MD	29	4,645	$2,587
Dorchester, MD	23	2,042	$3,067
Frederick, MD	15	420	$5,160
Harford, MD	20	936	$4,459
Kent, MD	21	1,371	$4,613
Queen Anne's, MD	19	1,444	$3,571
Somerset, MD	26	3,156	$1,743
Talbot, MD	17	1,498	$5,060
Washington, MD	17	1,197	$2,633
Wicomico, MD	26	2,708	$2,291
Worcester, MD	19	1,470	$2,366
Kent, DE	16	1,112	$3,485
Sussex, DE	22	3,720	$3,386
Accomack, VA	15	690	$1,767

Maryland: Average timberland values remain between $2,000 and $2,500 per acre on the lower shore. Wooded land values on the mid to upper shore have increased to range from $3,000 to over $5,000 per acre. Values on the Western Shore continue to range from $3,000 to over $5,000 per acre and are highly dependent upon location.

Delaware: Average timberland values remain at +/- $3,500 per acre.

Virginia: Average wooded land values were +/- $1,800 per acre.

The 2023 real estate market for farmland and wooded land continued its strong trend. Several contributing factors included large amounts of liquidity in the market and increased demand from recreational buyers looking to escape urban areas. We continue to see the effects of this increased demand along with a low inventory market. As expected, the combination has resulted in rising land values across the region.

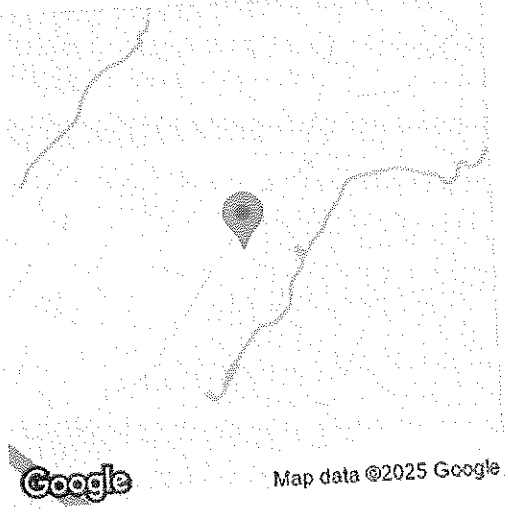
Data used in this analysis is based on information provided by licensed appraisers, county tax records, MLS data, and market knowledge provided by The Land Group. For more information about the analysis, please contact Nick Campanaro or Will Fehrenbacher of The Land Group.

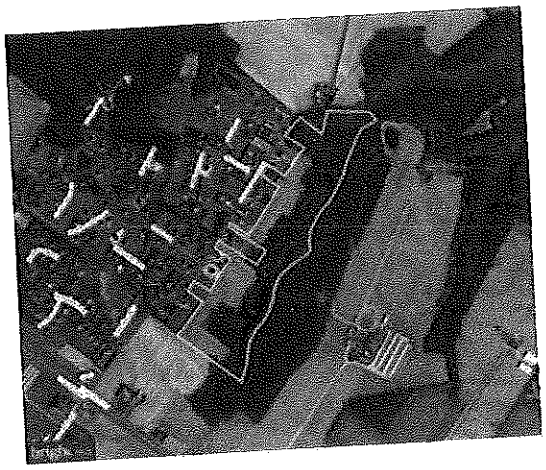
Nick Campanaro

Will Fehrenbacher

14543 Oyster Rocks Rd, Milton, DE 19968

Tax ID 235-16.00-40.00





1 / 1

Summary Information

Owner:	Timberlake Graywood Springs Llc
Owner Addr:	304 Harry S Truman Pkwy #M
Owner City St:	Annapolis Md
Owner Zip+4:	21401-7379

Prop Class:	Exempt/Inst
Record Date:	10/31/23
Settle Date:	10/30/23
Book:	5999
Page:	127
Doc Num:	38097
Sale Amt:	$2,740,000

Geographic Information

County:	Sussex, DE
Municipality:	Broadkill Hundred
High Sch Dist:	Cape Henlopen
Elm Sch Dist:	Cape Henlopen
TaxId:	235-16.00-40.00
Tax Map:	235
TaxId Alt:	235-16.00-40.00

Mid Sch Dist:	Cape Henlopen
Census:	0509.11
Legal Subdivision:	BROADKILL HUNDRED

Assessment & Tax Information

Tax Year:	2024
Asmt As Of:	2021

Lot Characteristics

County Desc:	2802214S 64.33A	SQFT:	2,802,215
		Acres:	64.3300

Building Characteristics

Fireplace Total:	0	Family Room:	0
		Property Class Code:	EXM

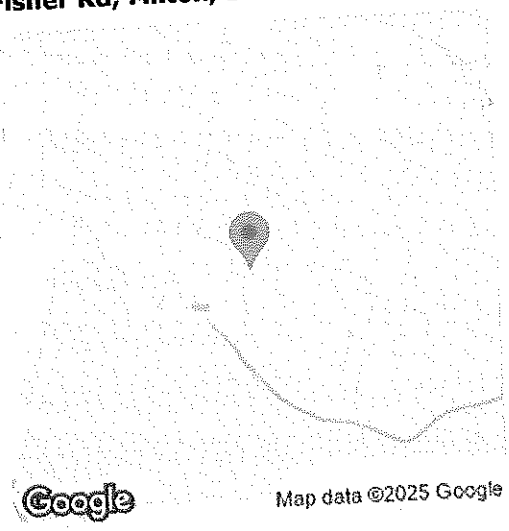
Codes & Descriptions

County Legal Desc GRAYWOOD SPRINGS OPEN SPACE AREAS A-C FUTURE SINGLE FAMILY L
Mbl Hm Serial #: 0
Mbl Hm Color: 0
County Land Desc: 2802214S 64.33A

The data on this report is compiled by BRIGHT MLS from various public and private sources. The data on this report is not legal flood determination. Errors may exist in any field on this report, including owner's name, tax amounts, mortgage history, and property characteristics. Verify the accuracy of all data with the county or municipality.

28804 Fisher Rd, Milton, DE 19968

Tax ID **334-10.00-69.00**





1 / 9

Summary Information

Owner:	Sb Lightship Cove Llc	Prop Class:	Residential
Owner Addr:	28784 Fisher Rd	Annual Tax:	$808
Owner City St:	Milton De	Record Date:	07/18/24
Owner Zip+4:	19968-3283	Settle Date:	07/03/24
Owner Cr Rt:	C008	Book:	6137
		Page:	208
		Doc Num:	24623

Geographic Information

County:	Sussex, DE	Mid Sch Dist:	Cape Henlopen
Municipality:	Lewes Rehoboth Hundred	Census:	0508.22
High Sch Dist:	Cape Henlopen	Sub District:	334
Elm Sch Dist:	Cape Henlopen	Sub Parcel:	69.00
TaxId:	334-10.00-69.00	Legal Subdivision:	LEWES-REHOBOTH
Tax Map:	10.00		
TaxId Alt:	334-10.00-69.00		

Assessment & Tax Information

Tax Year:	2024	Annual Tax:	$808	Total Land Asmt:	$4,000
County Tax:	$65	Taxable Land Asmt:	$2,000	Total Bldg Asmt:	$28,800
School Tax:	$735	Taxable Bldg Asmt:	$14,400	Total Asmt:	$32,800
Asmt As Of:	2021			Taxable Total Asmt:	$16,400

Lot Characteristics

County Desc:	2272525S 52.17A	SQFT:	2,272,525	Zoning:	AR-1
		Acres:	52.1700		

Building Characteristics

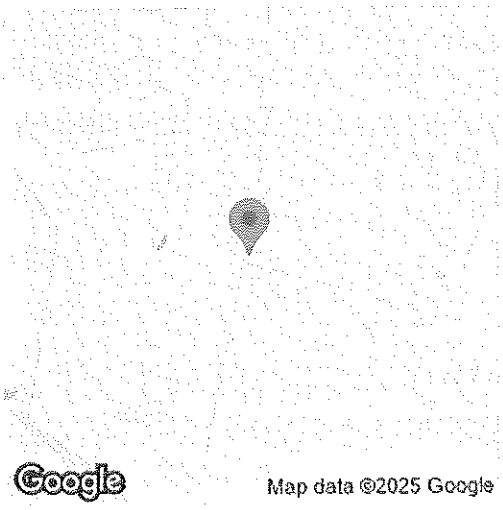
Fireplace Total:	0	Family Room:	0
		Property Class Code:	RES

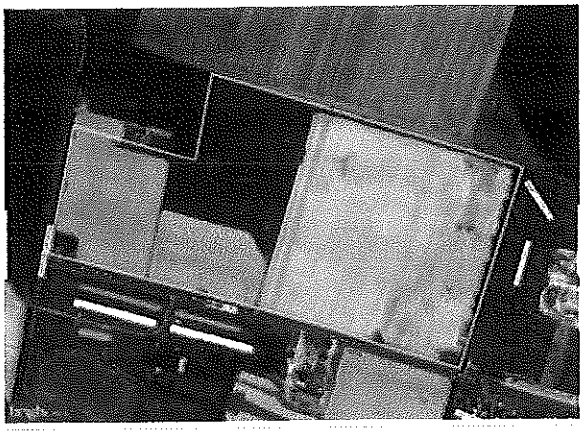
Codes & Descriptions

County Legal Desc LIGHTSHIP COVE REMAINING LANDS AND UNBONDED LOTS MILTON 2880
Mbl Hm Serial #: 0
Mbl Hm Color: 0
County Land Desc: 2272525S 52.17A

The data on this report is compiled by BRIGHT MLS from various public and private sources. The data on this report is not legal flood determination. Errors may exist in any field on this report, including owner's name, tax amounts, mortgage history, and property characteristics. Verify the accuracy of all data with the county or municipality.

26725 Walker Rd, Milton, DE 19968 **Tax ID 235-21.00-180.00**





1 / 2

Summary Information

Owner:	John C Stamato
Owner Addr:	8684 Veterans Hwy Ste 203
Owner City St:	Millersville Md
Owner Zip+4:	21108
Owner Cr Rt:	R015

Prop Class:	Farm
Annual Tax:	$195
Record Date:	11/28/22
Settle Date:	11/18/22
Book:	5812
Page:	301
Doc Num:	000000052688
Sale Amt:	$1,475,000

Geographic Information

County:	Sussex, DE
Municipality:	Broadkill Hundred
High Sch Dist:	Cape Henlopen
Elm Sch Dist:	Cape Henlopen
TaxId:	235-21.00-180.00
Tax Map:	21.00
TaxId Alt:	235-21.00-180.00

Mid Sch Dist:	Cape Henlopen
Census:	0508.34
Sub District:	235
Sub Parcel:	180.00
Legal Subdivision:	BROADKILL HUNDRED

Assessment & Tax Information

Tax Year:	2024	Annual Tax:	$195	Total Land Asmt:	$3,000
County Tax:	$16	Taxable Land Asmt:	$1,500	Total Bldg Asmt:	$4,900
School Tax:	$177	Taxable Bldg Asmt:	$2,450	Total Asmt:	$7,900
Asmt As Of:	2021			Taxable Total Asmt:	$3,950

Lot Characteristics

County Desc:	2799165S 64.26A	SQFT:	2,799,166	Zoning:	AR-1
		Acres:	64.2600		

Building Characteristics

Fireplace Total:	0	Family Room:	0
		Property Class Code:	AGR

Codes & Descriptions

County Legal DescNE CORNER RD 260 RD 257 FX MILTON 26725 WALKER RD
Mbl Hm Serial #: 0
Mbl Hm Color: 0
County Land Desc:2799165S 64.26A

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WILMINGTON INSURANCE COMPANY

1403 Silverside Road, Suite 3B Silverside Professional Park, Wilmington, DE 19810

WIC PAK POLICY DECLARATIONS

POLICY NUMBER: WIC 200024193-11
____New ____Amended
__X__Renewal ____Cancelled

Forms Applicable:
____Basic Plus
__X__Expanded

Billing:
____Agency Billing
__X__Direct Billing

Date: 3/12/2024

NAMED INSURED AND P.O. ADDRESS	REPRESENTATIVE
Royal Acres, Inc. c/o Maryann Ryan 28378 Round Pole Bridge Road Milton, DE 19968	Agency Code : 4731 Agency Name : L & W Insurance Agency Agency Address : P.O. Box 918 Dover, DE 19803

POLICY TERM: 04/18/2024 TO 04/18/2025 12:01 AM Standard Time

The location covered by this policy is located at the above address unless otherwise stated.
Address: Loc. 1) 14999 Hudson Road
Milton, DE 19968
County: Sussex
Territory: 003

Business Description: Lessor's Risk
Form of business: ( ) Individual **(X) Corporation** ( ) Partnership ( ) Condo Assoc.

DESCRIBED LOCATION:

PROPERTY	Loc. No. 01	Bldg. No. 1	Loc. No.	Bldg. No.
Building	$ 367,928			
Business Personal Property	N/A			
ACV/RCV	RCV			
Loss of Business Income	$ 50,000			
All Other Perils Deductible	$ 1,000			
Wind/Hail Deductible	2%			

Policy Fee: $ 50.00
Total Premium: $ 2,206.00

OPTIONAL SECTION I COVERAGES

Optional Coverages: As per Attached WBU0403 0109
Monies & Securities – Inside & Outside

Limits of Insurance:
$10,000

Liability Insurance Limits:

Each Occurrence Limit	$ 1,000,000 per occurrence	General Aggregate Limit	$ 2,000,000
Medical Payments Limit	$ 5,000 per person	Products-Completed Operations Aggregate Limit	$ 2,000,000
		Personal Injury & Advertising Injury Limit	$ 1,000,000
		Fire Legal Liability Limit	$ 100,000 per occurrence

OPTIONAL SECTION II COVERAGES - APPLICABLE IF ONLY STATED LIMITS OF LIABILITY

Forms and Endorsements: BU0401 1207, WBU0403 0109, BU0282 0103, BU0370 1112, BU0607 0103, BU5003, MCL187 0407, MCM417 0115, MCM830 1115, WCL22 1008, WICPP 0602, MEP01 0301, TPD4, WBU 0390 0115, WIC23.

Countersignature Date:_____ **Agent:**_____

If this is a new policy, it shall not be valid unless countersigned by our authorized agent.

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 24 OCEAN DR	Parcel ID: 334-8.17-25.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: April 15, 2025

CURRENT OWNER

24 OCEAN DRIVE LLC
3150 SOUTH ST NW APT PH2C
WASHINGTON DC 20007

GENERAL INFORMATION

Living Units	1
Neighborhood	6VR001
Alternate ID	334081700250000000
Vol / Pg	4301/316
District	
Zoning	AGRICULTURAL/RESIDEI
Class	Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1492	Waterfront - Oc		3,131,820

Total Acres: .1492
Spot: Location: 13 EXCEL LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	3,131,800	3,131,800	0	3,131,800
Building	0	1,201,100	826,800	0	1,201,110
Total	0	4,332,900	3,958,600	0	4,332,910

Value Flag Market Approach
TD334DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

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

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/13/16	201603927	1,000	A086	Replacing Existing Rubber Roof (P
10/22/15	201508777	325,000	A108	Remodel Existing Dw Interior And I
09/05/12	81604-3	1,000	D010	Deck Extension-N Shores Lot 2
03/01/06	81604-2	14,500	D010	Rep Windows/Slider-North Shores
02/27/02	81604-1	6,144	D010	Interior Remodeling-North Shores I

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/16/89	12,000			4301/316		
09/17/87	512,500					

RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 24 OCEAN DR	Parcel Id: 334-8.17-25.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: April 15, 2025

Dwelling Information

Style	Twnhse Interior	**Year Built**	1980
Story height	2	**Eff Year Built**	
Attic	None	**Year Remodeled**	
Exterior Walls	Frame	**Amenities**	
Masonry Trim	x		
Color		**In-law Apt**	No

Basement

Basement	Full	**# Car Bsmt Gar**	0
FBLA Size	922	**FBLA Type**	
Rec Rm Size	x	**Rec Rm Type**	Single Family

Heating & Cooling

Heat Type	Central Full Ac
Fuel Type	Electric
System Type	Heat Pump

Fireplaces

Stacks	
Openings	
Pre-Fab	1

Room Detail

Bedrooms	4	**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**	

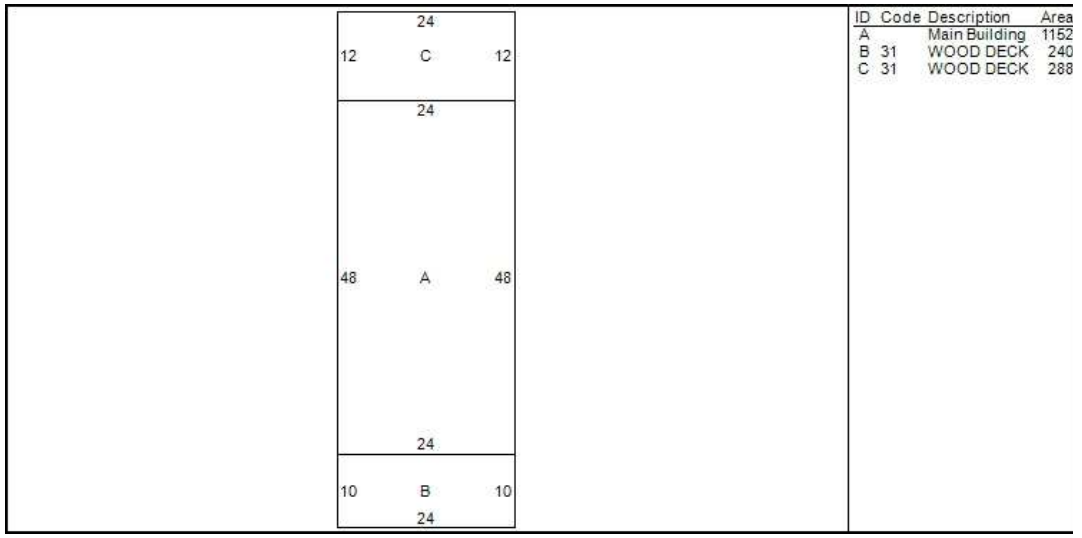
Grade & Depreciation

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

Dwelling Computations

Base Price	307,331	**% Good**	79
Plumbing	8,840	**% Good Override**	
Basement	0	**Functional**	
Heating	25,490	**Economic**	
Attic	0	**% Complete**	100
Other Features	43,490	**C&D Factor**	
		Adj Factor	2.67
Subtotal	385,150	**Additions**	5,400
Ground Floor Area	1,152		
Total Living Area	2,304	**Dwelling Value**	826,800

Building Notes



ID	Code	Description	Area
A		Main Building	1152
B	31	WOOD DECK	240
C	31	WOOD DECK	288

Outbuilding Data

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

Condominium / Mobile Home Information

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

From: Jennifer Miller <jschaeffermiller@googlemail.com>
Date: May 7, 2025 at 9:54:08 PM EDT
To: Jennifer Miller <jrsmiller@gmail.com>, Michael Miller <mmiller@gelman.com>
Subject: Rehoboth Beach Comps - updates

17 South Rodney St, Rehoboth Beach, DE 19971

Townhome

2 Beds

2.5 baths

1,600 sqft

Built 1971

$1,100,010 sold 2/12/21

69 Sussex St, Rehoboth Beach, DE 19971

Single family stand alone home

7beds

6baths

3,200sqft

Built 1992

$2,200,000 sold 1/10/22

15 Lake Ave, Rehoboth Beach, DE 19971

Single family stand alone home

4beds

3baths

2,089sqft

Built 1983

$2,200,000 sold 6/7/2023

31 Henlopen Ave, Rehoboth Beach, DE 19971

Single family stand alone home

3beds

3 Baths

2,042sqft

Built 1960

$1,950,000 sold 1/27/2023

15 Holly Road, Rehoboth Beach, DE 19971

Single family stand alone home

6 beds

4.5 Baths

2,089sqft

Built 1980

$2,550,000 sold 12/30/2022

73 Lake Avenue, Rehoboth Beach, DE 19971

Single family stand alone home

5 beds

4.5 Baths

3,100 sqft

Built 2015

$2,450,000 sold 7/1/2022

302 Laurel Street, Rehoboth Beach, DE 19971

Single family stand alone home

5 beds

4.5 Baths

3,700 sqft

Built 2018

$2,395,000 sold 5/27/2022

POWER OF ATTORNEY

(For Representation in Sussex County, Delaware Court)

KNOW ALL PERSONS BY THESE PRESENTS:

That I, GERALD "JERRY" SCHAEFFER, residing at 3150 South St NW Apt PH2C, Washington, D.C. 20007, being of sound mind, do hereby appoint my son-in-law, MICHAEL MILLER, residing at 3150 South St NW Apt PH2C, Washington, D.C. 20007, as my true and lawful attorney-in-fact ("Agent").

Authority Granted:

My Agent shall have full power and authority to represent me in all matters related to the property evaluation appeal scheduled for May 23, 2025, before the appropriate authority or court in Sussex County, Delaware, regarding the property located at:

24 Ocean Drive

Rehoboth Beach, Delaware 19971

This includes, but is not limited to, appearing on my behalf at the hearing, submitting or receiving documents, providing testimony, and communicating with officials or representatives of the court or county regarding the appeal.

This Power of Attorney is limited to the above-described matter and shall remain in effect until the conclusion of the hearing and any subsequent proceedings directly related thereto, unless sooner revoked by me in writing.

Power of Attorney

Effective Date: This Power of Attorney shall take effect immediately upon execution.

Revocation: I retain the right to revoke this Power of Attorney at any time by providing written notice to my Agent and to the Sussex County Court or any associated authority.

IN WITNESS WHEREOF, I have executed this Power of Attorney on this 15 day of May, 2025, in Washington, D.C.

Signature of Principal: _____

Printed Name: GERALD "JERRY" SCHAEFFER

Date: 5/15/2025

DISTRICT OF COLUMBIA

CITY OF WASHINGTON

On this 15 day of May, 2025, before me, a Notary Public in and for the District of Columbia, personally appeared GERALD "JERRY" SCHAEFFER, known to me (or satisfactorily proven) to be the person whose name is subscribed to this instrument, and acknowledged that he executed the same for the purposes therein contained.

Notary Public Signature: _____

Printed Name of Notary: Miya J. Williams

My Commission Expires: November 30, 2025

MIYA J. WILLIAMS NOTARY PUBLIC EXP. 11-30-25 DISTRICT OF COLUMBIA

MIYA J. WILLIAMS
NOTARY PUBLIC DISTRICT OF COLUMBIA
My Commission Expires November 30, 2025

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): 24 Ocean Dr. LLC Parcel ID: 334-8.17-25.00

Street Address of Parcel: 24 Ocean Dr.

Current Assessment: $ 4,332,900

Purchase Price (Total of Land and Improvement): $ 512,500 Date of Purchase: 1987

Special Conditions of Sale: _____

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

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

Year	Cost	Change
2016-2017		

Description of Property

Lot size/Land Area _____ Style of Home townhome

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions: small front & rear deck

Describe outbuildings or accessory structures other than main dwelling:

What do you consider to be the fair market value of the property as of July 1, 2023? $ 2,500,000

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

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

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

The last transaction I am aware of in our town house community in North Shores was #44 Ocean Dr- It sold for $2.5 Million. That house is essentially identical to this one. Moreover, my neighbor at #34 also in an identical house, had his recently appraised at closer to $3 Million. Also, within the same community #42's assement was reduced significantly to around $3.3 Million. That house has an additional bedroom

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 44 Ocean Dr.

   Sales Price $ 2,500,000 Date of Sale 1/4/17

   Lot Size/Land Area _____ Style of House Townhouse

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

   ☐ Finished Basement ☐ Finished Attic ☐ Central Air

   Porches and Additions: _____

   Describe Garage or Other Improvements:

Additional Comments:

2. Parcel Number _____ Owner _____

Address 17 South Rodney

Sales Price $ 1,600,000 Date of Sale 1/2/25

Lot Size/Land Area _____ Style of House townhouse

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 17 South Rodney

Sales Price $ 1,100,010 Date of Sale 2/11/21

Lot Size/Land Area _____ Style of House townhouse

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions _____

Describe Garage or Other Improvements:

4. ~~Additional Comments:~~

7. South Rodney

$1,075,000 10/8/20

townhouse

5. 19 Cedar Rd. 11/2/2023

$3,000,000 House - single family

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: $ 2,800,000

Signature of Owner or agent[1] Jerry H. Schaeffer

Print Name and Title: Jerry H. Schaeffer

Mailing Address: 3150 South St. NW
PHZC
Washington, DC 20007

E Mail Address: JRSMiller@gmail.com Telephone: 202-422-3393

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

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

I request that Assessment disclose witnesses and exhibits. ☐

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

Outlook

Re: Assessment Appeal 334-12.00-123.02-20B

From James Ralph <jamesmralph@gmail.com>
Date Tue 4/29/2025 9:29 PM
To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>

2 attachments (438 KB)
2025 ASSESSMENT APPEAL STERLING CROSSING.docx; Sales - Sterling Crossing July 1, 2022 to July 1,2023.jpg;

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

Ms. Ruscavage,

I am rejecting the offered stipulated value and requesting a Board hearing. Per instructions from Katrina in your office, I am submitting the attached chart and Microsoft Word document to be considered at the hearing. Thank you.

James Ralph
301-346-5060

On Wed, Apr 16, 2025 at 2:08 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***

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>
> ***Kind Regards,***
> ***Dianne***

Assessment Appeal of James Ralph April 2025

My initial appeal application was based on 3 comparable sales in my subdivision (Sterling Crossing) as close as possible to my property in terms of number of bedrooms, bathrooms, finished basement, and fireplace. The Board has given each of them an assessed value significantly below their market values (i.e., selling prices). The assessments averaged 9.7% below market value and varied between 3% and 15% below. Nevertheless, I was offered a stipulated assessment at approximate market value without benefit of whatever economic or other adjustment was used to assess the comparables below their market values.

I would note that the most directly comparable property to mine is comparable #2 in my application, parcel 134-12.00-123.02-49A, 35434 Mercury Dr. This property is almost identical to mine, having the same footprint, exterior elevation, interior features with 4 bedrooms, 3.5 baths, fireplace, finished basement, and similar outdoor improvement. It is assessed at 427,200.

The attached chart shows every arms length Sterling Crossing property sold between July 1, 2022 and July 1, 2023. Of the total of 9, 8 were assessed significantly below market (sales) value. Tyler and the Board certainly had access to this sales (market value) information, so it appears there is a systemic practice or process, whether economic depreciation, condo value adjustment, or something else that operates, at least in Sterling Crossing, to assess most properties approximately 8% to 10% below market value as determined by sales prices. I request that this practice or process be applied to my property producing an assessed value of approximately 423,200 as indicated in my initial application form.

Advanced Criteria: –Select– Show D

Current search criteria

Subdivision STERLING CROSSING:1291
Sales Date:07/01/2022~06/30/2023

Add Edit Remove Remove All Save/Load

Filter By

Options Sort by: Parcel Address Ascending Results/page: 15

Results Click rows to view property details

All	Parcel ID	Owner Name	Legal 1	Legal 2	Legal 3	Parcel Address	SALE DATE	(MARKET VALUE) SALE PRICE	ASSESS VALUE	SALE (MARKET) VALUE - ASSESS	% ASSESSMENT DIFFERS FROM
☐	334-12.00-123.02-36B	TRIMMER THOMAS J	STERLING CROSSING	UNIT 36B		34387 BRONZE ST	10/6/22	417,000	403,500	+13,500	-3%
☐	334-12.00-123.02-22B	WANG CALVIN	STERLING CROSSING	UNIT 22B		34398 BRONZE ST	1/30/23	440,000	404,000	-36,000	-8%
☐	334-12.00-123.02-30B	MATTINGLY ROBERT W	STERLING CROSSING	UNIT 30B		34431 BRONZE ST	8/17/22	473,276	418,300	54976	-12
☐	334-12.00-123.02-47A	LUAI KAP	STERLING CROSSING	UNIT 47A		35425 MERCURY DR	12/15/22	440,000	406,700	-33,300	-8%
☐	334-12.00-123.02-47B	JUNA JAMES P	STERLING CROSSING	UNIT 47B		35427 MERCURY DR	6/13/23	475,000	412,000	-63,000	-13%
☐	334-12.00-123.02-12B	WARRINGTON BOBBI J TTEE LIV TR	STERLING CROSSING	UNIT 12B		35428 COPPER DR S	TRUST	TRUST			
☐	334-12.00-123.02-49A	MCCRORY STEVEN M	STERLING CROSSING	UNIT 49A		35434 MERCURY DR	11/18/22	480,000	427,200	-52,800	-11%
☐	334-12.00-123.02-56A	SCHRUTH SUSAN ELLIOTT TTEE REV TR	STERLING CROSSING	UNIT 56A		35470 MERCURY DR	TRUST	TRUST			
☐	334-12.00-123.02-57B	SILVIS DARREN JAMES	STERLING CROSSING	UNIT 57B		35472 MERCURY DR	7/15/22	412,500	402,000	-10,500	-3%
☐	334-12.00-123.02-58A	SLOAN ANTHONY K	STERLING CROSSING	UNIT 58A		35480 MERCURY DR	9/16/22	475,000	390,300	-84,700	-18%
☐	334-12.00-123.02-60A	BOTTINELLI LORA	STERLING CROSSING	UNIT 60A		35496 COPPER DR S	8/10/22	435,000	458,300	+23,300	+5%
										36,164	-8%

Printable Version

AVERAGE AMT. BY WHICH ASSESS VALUE DIFFERS FROM MKT VAL

Sussex County
Administrative Office Building
PO Box 589, 2 The Circle
Georgetown, DE 19947

Contact Us
Phone: (302) 855-7824
Fax: (302) 855-7828
Email: assessment@sussexcountyde.gov
Hours: Monday-Friday 3:30am-4:30pm

Location Go

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PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	LEGDAT
PARID	S#	Street	Suffix	NBHD	Class	LUC	Calc'd Acres	Card	Story Height	Style	Yrblt	Rm Tot	Bedrm	Full Bath	Half Bath	Bsmt	Bsmt Car	FBLA	Grade	CDU	SFLA	Sale Date	Sales Type	Sale Price	PSF	Adjusted Price	ADJ PSF	PSF	Legal 1
334-12.00-123.02-20B	**34388**	**BRONZE**	**ST**	**6AR125C**	**R**	**105**	**0.159**	**1**	**1.5**	**09:TWIN**	**2017**	**6**	**4**	**3**	**1**	**6:FULL**	**0**	**996**	**B-**	**AV**	**2,077**							**212.52**	**STERLING CROSSING**
334-12.00-123.02-25B	34420	BRONZE	ST	6AR125C	R	105	0.159	1	1.5	09:TWIN	2008	6	3	2	2	6:FULL	0	1,296	B-	AV	1,933	03/02/21	3:Improv Only	345,000	178.48	414,000	214.17		STERLING CROSSING
334-12.00-123.02-46A	35431	MERCURY	DR	6AR125C	R	105	0.159	1	1.5	09:TWIN	2020	6	3	2	0	6:FULL	0		B-	AV	1,936	01/29/21	3:Improv Only	363,007	187.50	441,407	228.00		STERLING CROSSING
334-12.00-123.02-46B	35433	MERCURY	DR	6AR125C	R	105	0.159	1	1.5	09:TWIN	2020	6	3	2	0	6:FULL	0		B-	AV	1,936	02/02/21	3:Improv Only	349,738	180.65	422,438	218.20		STERLING CROSSING
334-12.00-123.02-49A	35434	MERCURY	DR	6AR125C	R	105	0.159	1	1.5	09:TWIN	2019	6	3	2	0	6:FULL	0		B-	AV	1,936	11/18/22	3:Improv Only	480,000	247.93	503,000	259.81		STERLING CROSSING
334-12.00-123.02-52A	35450	MERCURY	DR	6AR125C	R	105	0.159	1	1.5	09:TWIN	2018	6	3	2	0	6:FULL	0		B-	AV	1,919	06/02/21	3:Improv Only	425,000	221.47	499,800	260.45		STERLING CROSSING
																							MEDIAN	**363,007**	**187.50**	**441,407**	**228.00**		
																							AVERAGE	**392,549**	**203.21**	**456,129**	**236.13**		
334-12.00-123.02-47B	35427	MERCURY	DR	6AR125C	R	105	0.159	1	2	09:TWIN	2014	6	3	2	1	2:SLAB	0		B-	AV	1,884	06/13/23	3:Improv Only	475,000	252.12	475,000	252.12		STERLING CROSSING
334-12.00-123.02-58A	35480	MERCURY	DR	6AR125C	R	105	0.159	1	2	09:TWIN	2009	6	3	2	1	6:FULL	0		B-	AV	1,951	09/16/22	3:Improv Only	475,000	243.46	504,900	258.79		STERLING CROSSING
334-12.00-123.02-30B	34431	BRONZE	ST	6AR125C	R	105	0.159	1	2	09:TWIN	2016	6	3	2	1	6:FULL	0		B-	AV	2,035	08/17/22	3:Improv Only	473,276	232.57	506,376	248.83		STERLING CROSSING
334-12.00-123.02-39B	35485	MERCURY	DR	6AR125C	R	105	0.159	1	2	09:TWIN	2011	6	3	2	1	6:FULL	0		B-	AV	2,035	05/17/22	3:Improv Only	470,050	230.98	513,250	252.21		STERLING CROSSING
334-12.00-123.02-3B	19293	COPPER	DR	6AR125C	R	105	0.159	1	2	09:TWIN	2010	7	4	2	1	6:FULL	0	723	B-	AV	2,048	06/27/22	3:Improv Only	455,000	222.17	493,200	240.82		STERLING CROSSING
334-12.00-123.02-22B	34398	BRONZE	ST	6AR125C	R	105	0.159	1	2	09:TWIN	2011	6	3	2	1	2:SLAB	0		B-	AV	1,668	01/30/23	3:Improv Only	440,000	263.79	455,000	272.78		STERLING CROSSING
334-12.00-123.02-47A	35425	MERCURY	DR	6AR125C	R	105	0.159	1	2	09:TWIN	2014	6	3	2	1	2:SLAB	0		B-	AV	1,656	12/15/22	3:Improv Only	440,000	265.70	458,000	276.57		STERLING CROSSING
334-12.00-123.02-4B	19289	COPPER	DR	6AR125C	R	105	0.159	1	2	09:TWIN	2007	6	3	3	2	6:FULL	0	948	B-	AV	2,174	01/20/22	3:Improv Only	439,000	201.93	492,600	226.59		STERLING CROSSING
334-12.00-123.02-34B	34397	BRONZE	ST	6AR125C	R	105	0.159	1	2	09:TWIN	2007	6	3	2	1	6:FULL	0		B-	AV	2,162	12/22/21	3:Improv Only	435,000	201.20	491,100	227.15		STERLING CROSSING
334-12.00-123.02-60A	35496	COPPER	DR	6AR125C	R	105	0.159	1	2	09:TWIN	2008	6	3	2	1	6:FULL	0	797	B-	AV	2,190	08/10/22	3:Improv Only	435,000	198.63	465,500	212.56		STERLING CROSSING
334-12.00-123.02-70B	19363	COPPER	DR	6AR125C	R	105	0.159	1	2	09:TWIN	2017	6	3	3	1	6:FULL	0	717	B-	AV	2,012	05/26/21	3:Improv Only	425,000	211.23	503,200	250.10		STERLING CROSSING
334-12.00-123.02-36B	34387	BRONZE	ST	6AR125C	R	105	0.159	1	2	09:TWIN	2008	6	3	2	1	2:SLAB	0		B-	AV	1,746	10/06/22	3:Improv Only	417,000	238.83	440,400	252.23		STERLING CROSSING
334-12.00-123.02-37B	34381	BRONZE	ST	6AR125C	R	105	0.159	1	2	09:TWIN	2011	6	3	2	1	2:SLAB	0		B-	AV	1,688	06/28/22	3:Improv Only	417,000	247.04	452,000	267.77		STERLING CROSSING
334-12.00-123.02-57B	35472	MERCURY	DR	6AR125C	R	105	0.159	1	2	09:TWIN	2011	6	3	2	1	2:SLAB	0		B-	AV	1,656	07/15/22	3:Improv Only	412,500	249.09	444,300	268.30		STERLING CROSSING
334-12.00-123.02-60B	35494	COPPER	DR	6AR125C	R	105	0.159	1	2	09:TWIN	2008	6	3	2	1	6:FULL	0	797	B-	AV	2,201	03/01/22	3:Improv Only	410,000	186.28	453,900	206.22		STERLING CROSSING
334-12.00-123.02-54B	35458	MERCURY	DR	6AR125C	R	105	0.159	1	2	09:TWIN	2009	6	3	2	1	2:SLAB	0		B-	AV	1,656	11/17/21	3:Improv Only	400,000	241.55	454,800	274.64		STERLING CROSSING
334-12.00-123.02-68A	19371	COPPER	DR	6AR125C	R	105	0.159	1	2	09:TWIN	2021	6	3	2	1	6:FULL	0	737	B-	AV	2,051	09/10/21	3:Improv Only	376,619	183.63	433,819	211.52		STERLING CROSSING
334-12.00-123.02-68B	19373	COPPER	DR	6AR125C	R	105	0.159	1	2	09:TWIN	2021	6	3	2	1	6:FULL	0	737	B-	AV	2,051	08/06/21	3:Improv Only	369,339	180.08	428,439	208.89		STERLING CROSSING
334-12.00-123.02-32B	34421	BRONZE	ST	6AR125C	R	105	0.159	1	2	09:TWIN	2014	6	3	2	1	6:FULL	0		B-	AV	1,806	07/22/21	3:Improv Only	358,756	198.65	419,056	232.04		STERLING CROSSING
334-12.00-123.02-16B	35448	COPPER	DR	6AR125C	R	105	0.159	1	2	09:TWIN	2011	6	3	2	1	2:SLAB	0		B-	AV	1,656	02/18/21	3:Improv Only	310,000	187.20	374,500	226.15		STERLING CROSSING
																							MEDIAN	**430,000**	**226.58**	**456,500**	**249.47**		
																							AVERAGE	**421,677**	**221.81**	**462,967**	**243.31**		

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): JAMES AND REGINA RALPH Parcel ID: 334-12.00-132.02-208

Street Address of Parcel: 34368 BRONZE ST., REHOBOTH BEACH, DE 19971

Current Assessment: $ 505,600

Purchase Price (Total of Land and Improvement): $ 341,056 Date of Purchase: 06/17/2017

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 0.1586 PER COUNTY RECORD Style of Home TWIN/CONDO

Number of: Bedrooms: 4 Bathrooms: 3.5 Fireplaces: 1

☑ Finished Basement ☐ Finished Attic ☐ Central Air
Porches and Additions: 10X18 OPEN PORCH ADDED IN 2020

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? $ 466,700

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

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

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

Value conclusion is based on the average of the selling prices of the 3 comparables, all of which closed as close as possible to your target date of 7/1/2023, are in my subdivision and within 2 blocks of my home. A further reason for my appeal is that the proposed assessments for the comparable properties are considerably below their market values based on their selling selling prices, and, given that my comparables are spot on, I believe the fairest assessment for my property should be the average of the assessments for the 3 comparables, rather than the average of their selling prices.

Comparable Sales

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

You must submit 3 comparable sales.

1. Parcel Number 334-12.00-123.02-38 Owner BULLINGTON, VIRGINIA

   Address 19293 COPPER DR., REHOBOTH BEACH, DE 19971

   Sales Price $455,000 Date of Sale 08/27/2022

   Lot Size/Land Area 0.1566 PER COUNTY RECORD Style of House TWIN CONDO

   Number of: Bedrooms: 3 Bathrooms: 3.5 Fireplaces: 1

   ☑ Finished Basement ☐ Finished Attic ☐ Central Air

   Porches and Additions: 200 S.F. OPEN PLANK PORCH

   Describe Garage or Other Improvements:

   Cost of 200 square foot porch is unrealistically stated as $2,800 in county permit records.

   Additional Comments:

   Sale Price $455,000
   County proposed assessment value $441,600

2. Parcel Number 334-12.00-123.02-49A Owner McCRORY, STEVEN

Address 35434 MERCURY DR., REHOBOTH BEACH, DE 19971

Sales Price $480,000 Date of Sale 11/18/2022

Lot Size/Land Area 0.1586 PER COUNTY RECORD Style of House TWIN/CONDO

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

☑ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: 10X26 PAVER PATIO

Describe Garage or Other Improvements:

Cost of paver patio unrealistically given as $2,210 in county permit records.

Additional Comments:

Sale price $480,000
County proposed assessment value $ 427,200

3. Parcel Number 334-12.00-123.02-39B Owner PRAISS, DONNA MARIE

Address 35466 MERCURY DR., REHOBOTH BEACH, DE 19971

Sales Price $470,050 Date of Sale 05/17/2022

Lot Size/Land Area 0.1586 PER COUNTY RECORD Style of House TWIN/CONDO

Number of: Bedrooms: 3 Bathrooms: 3.5 Fireplaces: 1

☑ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions 250 S.F. MASONRY PATIO

Describe Garage or Other Improvements:

2 3X4 LANDINGS VALUED AT $1,000 IN COUNTY PERMIT RECORDS

Additional Comments:

Sale price $470,050
County proposed assessment value $400,600

Witnesses or Agents

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

Name	Firm or Company
Address	Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: $423,200

Signature of Owner or agent[1] James M. Ralph

Print Name and Title: James M. Ralph

Mailing Address: 12117 Willow Wood Dr., Silver Spring, MD 20904

E Mail Address: jamesmralph@gmail.com Telephone: 301-349-9260

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

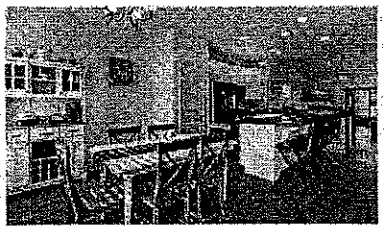
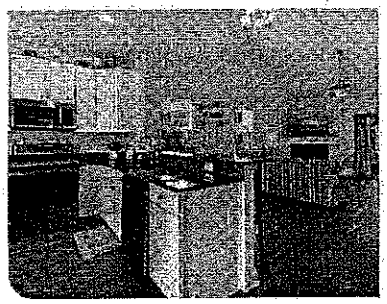
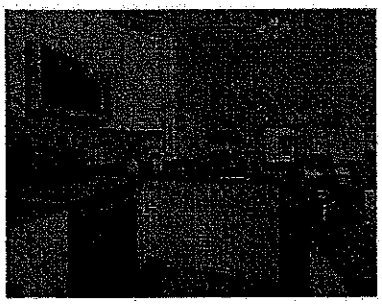
Note: If you do not wish to appear before the Board for a formal hearing, please check here ☐ and the Board will consider your appeal on, the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits. ☑

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

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See all 48 photos

$480,000 closed 11/18/22 Proposed assessment 427,200

35434 Mercury Dr #49A, Rehoboth Beach, DE 19971

4 beds | 4 baths | 2,500 sqft

Est. refi payment: $2,964/mo **Refinance your loan**

Townhouse | Built in 2019 | 5,000 sqft lot

$542,400 Zestimate® | $192/sqft | $243/mo HOA

Home value

Zestimate®

$542,400

What's special

Beautiful end Unit townhome with 1st floor primary bedroom suite! Lovely finishes are throughout this well cared for home that includes 4 bedroom 3.5 bath with finished basement! Kitchen features white beadboard cabinets, granite counters, large island with plenty of sitting, nice pantry, SS appliances and additional bar sitting! The main living areas of the home has durable and stylish LVP flooring! The living room has a cozy gas fireplace! The 1st floor main bedroom has a walk in closet and private bathroom with dual vanity sinks, tile shower and tile flooring. A spacious loft on the 2nd floor is great for additional entertaining and private living for your guest. The 2nd floor also has 2 additional spacious bedrooms that share a gracious hall bathroom. The basement has a large open rec space or 2nd living area and the 4th bedroom and full bathroom! Lots of storage space in the unfinished area of basement! The home is bright and airy with great natural light! Sold partially furnished complete with window blinds!

^ Hide

Zillow last checked: 3 hours ago
Listing updated: November 20, 2022 at 04:36am sold date 11/18/22

Listed by:
Debbie Reed 302-227-3818, RE/MAX Realty Group Rehoboth,
Listing Team: The Debbie Reed Team, Co-Listing Team: The Debbie Reed Team,Co-Listing Agent: Carrie Hellens 302-227-4800,
RE/MAX Realty Group Rehoboth
Bought with: Lee Ann Wilkinson, RA-0002064
Berkshire Hathaway HomeServices PenFed Realty

Source: Bright MLS, MLS#: DESU2029904 bright MLS

Facts & features

Interior

Bedrooms & bathrooms

- Bedrooms: 4
- Bathrooms: 4

GREAT REHOBOTH BEACH LOCATION! This 3 bedroom, 3.5 bath townhome is centrally located with easy access to the area's shopping, dining, attractions, and beaches. The interior features include an open floor plan, rich hardwood flooring throughout the 1st & 2nd levels, granite countertops & stainless-steel appliances in the stylish kitchen, large 1st floor owner's suite with walk-in closet and luxe en-suite bath separate from the 2 additional bedrooms on the second level; each with their own walk-in closets, finished basement for even more living & storage space, and much more. Enjoy being adjacent to open community space on a quiet street in the back of the community and just a short walk to the community pool, club house, and fitness center. Call today to schedule your tour today!

Hide

Zillow last checked: 3 hours ago
Listing updated: September 05, 2022 at 08:38pm

Listed by:
Lee Ann Wilkinson 302-645-6664, Berkshire Hathaway HomeServices PenFed Realty,
Listing Team: The Lee Ann Wilkinson Group
Bought with: Lisa Barros, RS-0022497
Monument Sotheby's International Realty

Source: Bright MLS, MLS#: DESU2017332 bright MLS

Facts & features

Interior

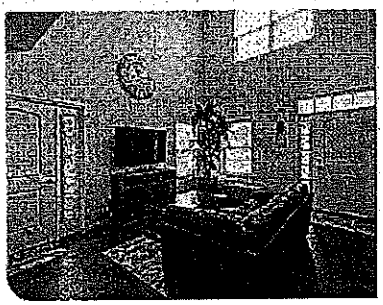
Bedrooms & bathrooms

- Bedrooms: 3
- Bathrooms: 4
- Full bathrooms: 3
- 1/2 bathrooms: 1
- Main level bathrooms: 2
- Main level bedrooms: 1

Back to search Zillow Save Share More








See all 45 photos

$470,050 SOLD PRICE 3/17/2022 PROPOSED 2025 ASSESSMENT $506,600

35485 Mercury Dr #39B, Rehoboth Beach, DE 19971

3 beds **4** baths **2,526** sqft

Est. refi payment: $2,908/mo Refinance your loan

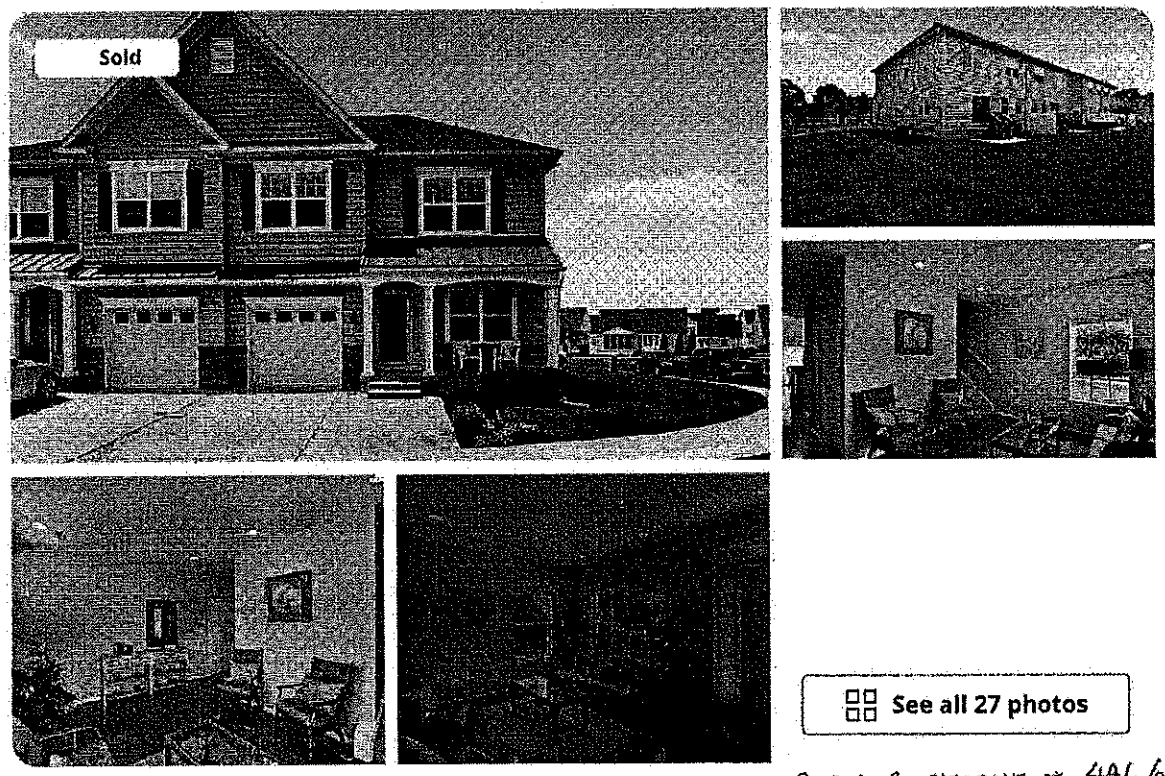
Single Family Residence | Built in 2011 | -- sqft lot

$563,100 Zestimate® | $186/sqft | $243/mo HOA

Home value

Zestimate®

$563,100



PROPOSED 2025 ASSESSMENT 441,600

$455,000 SOLD PRICE 6/27/2012

19293 Copper Dr N #3B, Rehoboth Beach, DE 19971

3 beds **4** baths **2,954** sqft

Est. refi payment: $2,822/mo **Refinance your loan**

Single Family Residence | Built in 2010 | -- sqft lot

$567,900 Zestimate® | $154/sqft | $243/mo HOA

Home value

Zestimate®

$567,900

Find an agent

Sell it yourself
Reach the largest audience of shoppers with a free For Sale by Owner listing on Zillow.

Create a listing

What's special

Former model home in conveniently located in Sterling Crossing immediately off Route 1 S via Old Landing Road! Minutes away from the outlets, Rehoboth and Lewes Beaches, and Cape Henlopen State Park! This luxuriously appointed and spacious townhome has many upgrades including hardwood floors, tiled bathrooms, and stainless steel appliances. This home has been meticulously maintained and is super clean. Its paint and flooring colors are soft and neutral enabling you to make it your own. The first floor primary bedroom includes an attached bathroom. This home is perfect for entertaining large gatherings because it offers 3 different living spaces...one on each of its 3 floors! You won't need to do anything to this home except move right in and begin enjoying the beach life immediately! The fully finished basement also includes a half bath. Home is being sold partially furnished! Homeowners have access to a community pool and fitness center. Don't wait! Schedule your private tour today!

Hide

Zillow last checked: 3 hours ago
Listing updated: June 24, 2022 at 08:16am

Listed by: Phil Merola 302-227-4414, Bryan Realty Group
Bought with: Betsy Perry, RS0036416
Keller Williams Realty

Source: Bright MLS, MLS#: DESU2021256 bright MLS

Facts & features

Interior

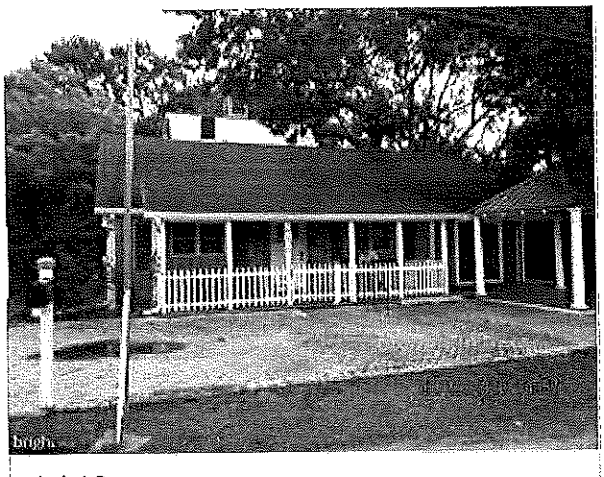
149 Henlopen Ave #A, Rehoboth Beach, DE 19971
$510,000



1 / 27

MLS #:	**DESU2005188**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-13.16-39.00-A**
School District:	**Cape Henlopen**
Subdivision:	**NORTH REHOBOTH**
Central Air:	**No**
Heating Type:	**Heat Pump-Electric BackUp**
Beds:	**2**
Baths:	**1**
Above Grade Finished SQFT:	**0**
Acres/Lot SF:	**0.11 / 4792**
Lot Dimensions:	**50x100**
Archit. Style:	**Coastal, Cottage**
Year Built:	**0**
Off Street - # of Spaces	**2**

19875 Hebron, Rehoboth Beach, DE 19971
$520,000



1 / 19

MLS #:	**DESU169220**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-13.19-77.00**
School District:	**Cape Henlopen**
Subdivision:	**NONE AVAILABLE**
Central Air:	**No**
Heating Type:	**None**
Beds:	**2**
Baths:	**2**
Above Grade Finished SQFT:	**1,200**
Acres/Lot SF:	**0.11 / 4792**
Lot Dimensions:	**50.00 x 100.00**
Archit. Style:	**Bungalow, Ranch/Rambler**
Year Built:	**1949**
Num Driveway Spaces	**2**

PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	LEGDAT
PARID	S#	Street	Suffix	NBHD	Class	LUC	Calc'd Acres	Card	Story Height	Style	Yrblt	Rm Tot	Bedrm	Full Bath	Half Bath	Bsmt	Bsmt Car	FBLA	Grade	CDU	SFLA	Sale Date	Sales Type	Sale Price	PSF	Adjusted Price	ADJ PSF	PSF	Legal 1
334-13.00-786.00	**10**	**KELLY**	**DR**	**6AR089**	**R**	**101**	**0.49**	**1**	**1**	**03:RANCH**	**2011**	**5**	**2**	**2**	**0**	**3:CRAWL**	**0**		**C**	**AV**	**1,471**							**371.18**	**HENLOPEN KEYS**
334-13.00-1281.00	118	BEAVER DAM	REACH	6AR088	R	101	0.172	1	2	21:CONVENTIONAL	2002	6	3	2	1	3:CRAWL	0		B-	AV	2,630	10/14/22	2:Land & Improv	515,000	195.82	543,800	206.77		THE WOODS AT SEASIDE
334-13.00-1225.00	27	BEAVER DAM	REACH	6AR088	R	101	0.186	1	2	21:CONVENTIONAL	2002	6	3	2	1	2:SLAB	0		C+	AV	1,985	07/01/22	2:Land & Improv	520,000	261.96	560,000	282.12		THE WOODS AT SEASIDE
334-13.00-758.00	2	KELLY	DR	6AR089	R	101	0.341	1	1	03:RANCH	1988	6	2	2	0	3:CRAWL	0		C+	AV	1,636	10/29/21	2:Land & Improv	460,000	281.17	523,000	319.68		HENLOPEN KEYS
334-13.00-123.01	36366	SHADY	DR	6AR087	R	101	0.572	1	1.5	08:CAPE COD	2003	7	4	3	0	3:CRAWL	0		C	AV	1,564	09/01/21	2:Land & Improv	505,000	322.89	581,800	371.99		SHADY GROVE
334-13.00-489.00	152	BEACHFIELD	DR	6AR087	R	101	0.285	1	1	03:RANCH	2004	6	3	2	0	3:CRAWL	0		B-	AV	2,316	08/10/21	2:Land & Improv	630,000	272.02	730,800	315.54		BEACHFIELD
334-13.00-1260.00	137	BEAVER DAM	REACH	6AR088	R	101	0.184	1	2	21:CONVENTIONAL	2002	6	3	2	1	3:CRAWL	0		B-	AV	2,560	07/22/21	2:Land & Improv	480,000	187.50	560,600	218.98		THE WOODS AT SEASIDE
334-13.00-789.01	5	KELLY	DR	6AR089	R	101	0.813	1	1	01:BI LEVEL	1972	8	5	2	0	6:FULL	0	1,075	C+	AV	1,426	05/17/21	2:Land & Improv	825,000	578.54	976,800	684.99		NE/KELLY DR
334-13.19-77.00	19875	HEBRON	RD	6AR093	R	102	0.115	1	2	21:CONVENTIONAL	1949	7	4	3	0	3:CRAWL	0		C+	AV	1,852	02/19/21	2:Land & Improv	520,000	280.78	628,200	339.20		PINE RD LOT
334-13.00-782.00	2	GARY	AV	6AR089	R	101	0.523	1	1	08:CAPE COD	1998	6	3	2	0	3:CRAWL	0		C	AV	1,568	11/13/23	2:Land & Improv	651,500	415.50				HENLOPEN KEYS
334-13.00-772.00	7	FUTCHER	DR	6AR089	R	101	0.314	1	1.75	08:CAPE COD	1974	7	4	3	0	3:CRAWL	0		B-	AV	2,642	11/15/23	2:Land & Improv	815,000	308.48				HENLOPEN KEYS
334-13.19-44.01	19750	NORWOOD	ST	6AR093	R	101	0.201	1	1.5	21:CONVENTIONAL	1953	6	3	2	0	2:SLAB	0		C	AV	1,296	06/14/24	2:Land & Improv	716,000	552.47				WEST REHOBOTH

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): CANDACE C. HART Parcel ID: 334-13.00-786.00

Street Address of Parcel: 10 Kelly DR.

Current Assessment: $ 108,500

Purchase Price (Total of Land and Improvement): $ 325,000 Date of Purchase: NOV. 15, 2017

Special Conditions of Sale: _____

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

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

Year	Cost	Change

Description of Property

Lot size/Land Area 21,600 Style of Home RANCH

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions: _____

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? $ 425,000

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

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

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

My house has only 2 Bedrooms & 2 Bathrooms - 1 story cottage
No garage, no basement
others in neighborhood 2 stories, 2 car garages, larger
Have received offers below $400,000 recently

Comparable Sales Information from realtor enclosed

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

You must submit 3 comparable sales.

1. Parcel Number 334-13.19-8.00 Owner _____

   Address 37184 Burton Ave Rehoboth Beach De. 19971

   Sales Price $ 400,000 Date of Sale Between 1/1/21 and 6/30/23

   Lot Size/Land Area 8,750 Style of House Cottage

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

   ☐ Finished Basement ☐ Finished Attic ☐ Central Air

   Porches and Additions: _____

   Describe Garage or Other Improvements:

   Additional Comments:

2. Parcel Number 334-13.00-758.00 Owner _____

Address 2 Kelly Dr Rehoboth Beach, De. 19971

Sales Price $ 460,000 Date of Sale Between 1/1/21 AND 6/30/23

Lot Size/Land Area 14,835 Style of House TRADITIONAL

Number of: Bedrooms: 2 Bathrooms: 2 Fireplaces: _____

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

ATTACHED GARAGE

Additional Comments:

3. Parcel Number 334-13.19-77.00 Owner _____

Address 19875 Hebron Rehoboth Beach, De. 19971

Sales Price $ 520,000 Date of Sale Between 1/1/21 AND 6/30/23

Lot Size/Land Area 5000 Style of House Ranch

Number of: Bedrooms: 2 Bathrooms: 2 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[1] Candace C. Hart

Print Name and Title: CANDACE C. HART OWNER

Mailing Address: 10 Kelly Dr
Rehoboth Beach, De 19971-9605

E Mail Address: CANDIEHART28@YAHOO.COM Telephone: 302-703-2653

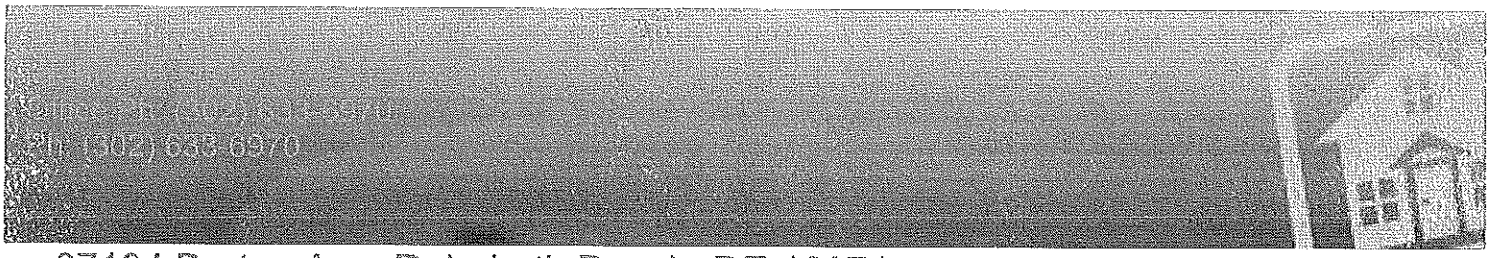
Please use ☐ mailing address ☒ e mail for Notice of Hearing and Notice of Decision

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

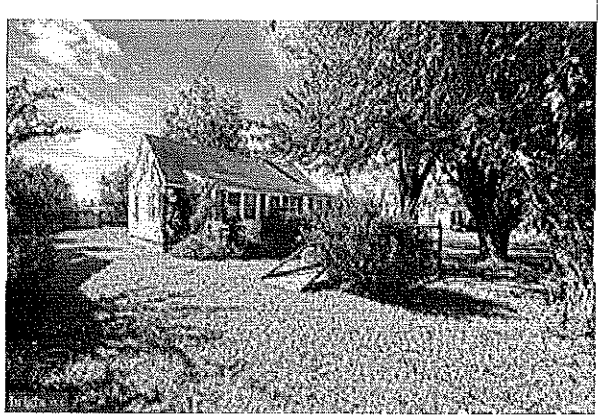
I request that Assessment disclose witnesses and exhibits. ☐

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

1/1/21 - 6/30/23



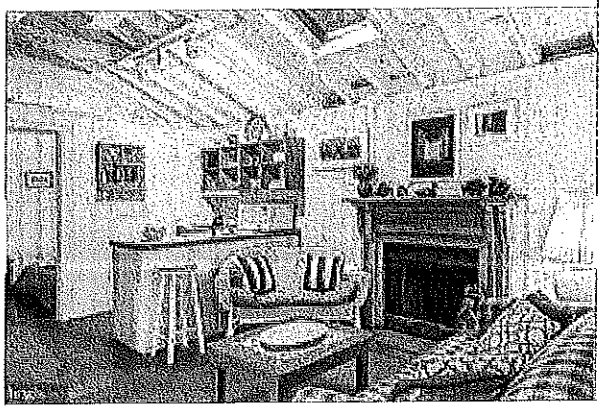
37184 Burton Ave, Rehoboth Beach, DE 19971
$400,000



1 / 8

MLS #:	**DESU2000103**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-13.19-8.00**
School District:	**Cape Henlopen**
Subdivision:	**WEST REHOBOTH**
Central Air:	**No**
Heating Type:	**None**
Beds:	**2**
Baths:	**1**
Above Grade Finished SQFT:	**762**
Acres/Lot SF:	**0.2 / 8712**
Lot Dimensions:	**50.00 x 175.00**
Archit. Style:	**Cottage**
Year Built:	**0**

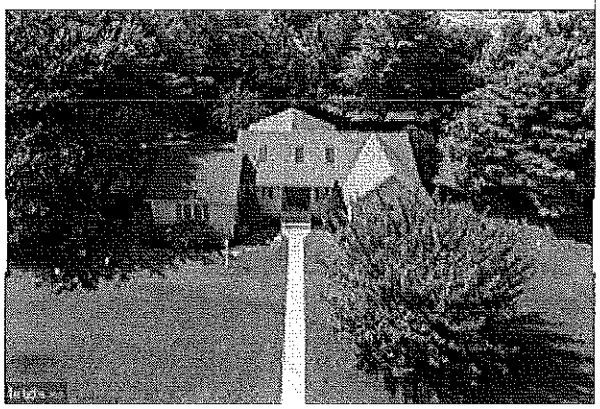
149 Henlopen Ave #A, Rehoboth Beach, DE 19971
$510,000



1 / 27

MLS #:	**DESU2005188**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-13.16-39.00-A**
School District:	**Cape Henlopen**
Subdivision:	**NORTH REHOBOTH**
Central Air:	**No**
Heating Type:	**Heat Pump-Electric BackUp**
Beds:	**2**
Baths:	**1**
Above Grade Finished SQFT:	**0**
Acres/Lot SF:	**0.11 / 4792**
Lot Dimensions:	**50x100**
Archit. Style:	**Coastal, Cottage**
Year Built:	**0**
Off Street - # of Spaces	**2**

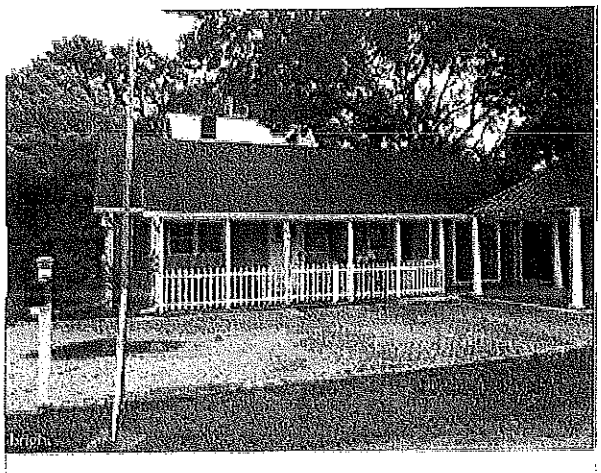
2 Kelly Dr, Rehoboth Beach, DE 19971
$460,000



1 / 26

MLS #:	**DESU2005088**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-13.00-758.00**
School District:	**Cape Henlopen**
Subdivision:	**HENLOPEN KEYS**
Central Air:	**Yes**
Heating Type:	**Heat Pump(s)**
Beds:	**2**
Baths:	**2/0**
Above Grade Finished SQFT:	**1,360**
Acres/Lot SF:	**0.34 / 14810**
Lot Dimensions:	**129.00 x 115.00**
Archit. Style:	**Traditional**
Year Built:	**1988**
Attached Garage - # of Spaces	**1**

19875 Hebron, Rehoboth Beach, DE 19971
$520,000



1 / 19

MLS #:	**DESU169220**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-13.19-77.00**
School District:	**Cape Henlopen**
Subdivision:	**NONE AVAILABLE**
Central Air:	**No**
Heating Type:	**None**
Beds:	**2**
Baths:	**2**
Above Grade Finished SQFT:	**1,200**
Acres/Lot SF:	**0.11 / 4792**
Lot Dimensions:	**50.00 x 100.00**
Archit. Style:	**Bungalow, Ranch/Rambler**
Year Built:	**1949**
Num Driveway Spaces	**2**

HomeIntel

Hello, Candie Hart

Welcome to your latest HomeIntel report, bringing you key insights about your property. Review it and let's discuss how you can make the most of your home investment.

Got Questions? *I'm Here!*

Your HomeIntel report is provided by



Kelley Bjorkland
Coldwell Banker Realty

443-880-1032
Bjorklandmove@myshoreliving.net
myshoreliving.net
89 Atlantic Ave
Ocean View, DE 19970

This HomeIntel Report is for

10 Kelly Dr, Rehoboth Beach, DE 19971 *Not Your Address?*

Home Value

As of **January 2025**, your home's estimated value is

$386,201

this is **-24%** ↘ change from **last month**

Feels Wrong?

Adjust Here

Outlook

Re: Assessment Appeal 334-14.17-572.00

From Walt Cassel <wcassel@rehobothpropertydevelopment.com>
Date Thu 5/8/2025 5:16 PM
To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>

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

Hi Dianne,

Thanks so much for the clarification.

I would like to request for a Board of Assessment Review hearing for this one.

Please let me now if you need anything else from me. Thank you!

Walt Cassel
(302) 426-2082

From: Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Date: Thursday, May 8, 2025 at 3:54 PM
To: Walt Cassel <wcassel@rehobothpropertydevelopment.com>
Subject: Re: Assessment Appeal 334-14.17-572.00

That is correct. It will stay the same.

Dianne

From: Walt Cassel <wcassel@rehobothpropertydevelopment.com>
Sent: Thursday, May 8, 2025 3:14 PM
To: Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Subject: Re: Assessment Appeal 334-14.17-572.00

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

Hi Dianne,

I am on the fence on this one.

If I request a hearing and decide to cancel it, will the property be valued at the stipulated value per the attached?

Thanks,

Walt

Walt Cassel

Outlook

Re: Assessment Appeal 334-14.17-572.00

From Walt Cassel <wcassel@rehobothpropertydevelopment.com>
Date Thu 5/8/2025 3:14 PM
To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>

1 attachment (37 KB)
334-14.17-572.00[62].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.

Hi Dianne,

I am on the fence on this one.

If I request a hearing and decide to cancel it, will the property be valued at the stipulated value per the attached?

Thanks,

Walt

Walt Cassel
Chief Financial and Operating Officer

R P D
Rehoboth Property Development
Where Luxury Meets the Beach

402 Rehoboth Avenue
Rehoboth Beach, DE 19971
Direct: (302) 426-2082
Cell: (917) 826-8867
Office: (302) 426-2070
Email: walt@rehopd.com
Website: www.rehopd.com

From: Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Date: Tuesday, May 6, 2025 at 9:31 AM
To: Walt Cassel <wcassel@rehobothpropertydevelopment.com>
Subject: Assessment Appeal 334-14.17-572.00

PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	LGDAT	
PARID	Srd	Street	Suffix	Town	NBHD	Class	LUC	Calc'd Acres	Card	Story Height	Style	Yrblt	Rm Tot	Bedrm	Full Bath	Half Bath	Rtnrd	Bsmt Car	FBLA	Grade	CDU	SFLA	SALKEY	Sale Date	Sales Type	Sale Price	PSF	Adjusted Price	ADJ PSF	PSF	Legal 1	
334-14.17-572.00	**122**	**LAUREL**	**ST**	**RE:Rehoboth**	**6VR006**	**R**	**102**	**0.18**	**1**	**2**	**21:CONVENTIONAL**	**1920**	**6**	**5**	**3**	**1**	**6:FULL**	**0**		**B**	**AV**	**2,820**								**814.68**	**REHOBOTH HEIGHTS**	
334-14.17-572.00	**122**	**LAUREL**	**ST**	**RE:Rehoboth**	**6VR006**	**R**	**102**	**0.18**	**2**	**1**	**19:CABIN/COTTAGE**	**2000**	**5**	**2**	**1**	**0**	**2:SLAB**	**0**		**D+**	**AV**	**625**									**REHOBOTH HEIGHTS**	
334-14.17-449.00	501	BAYARD	AV	RE:Rehoboth	6VR006	R	101	0.172															6413565	12/28/21	2:Land & Improv	1,900,000		2,145,100			REHO HGTS BAYARD	DWELLING DEM'D AFTER SALE, BUILT N/C
334-14.17-571.00	400	BAYARD	AV	RE:Rehoboth	6VR006	R	101	0.131															6402398	06/29/21	2:Land & Improv	1,750,000		2,058,000			REHOBOTH HEIGHTS	DWELLING DEM'D AFTER SALE, BUILT N/C
334-14.17-592.00	102	HICKMAN	ST	RE:Rehoboth	6VR006	R	101	0.115															6421951	05/25/22	2:Land & Improv	2,250,000		2,457,000			REHO HGTS HICKMAN	DWELLING DEM'D AFTER SALE, BUILT N/C
334-20.05-110.00	212	NORFOLK	ST	RE:Rehoboth	6VR006	R	101	0.115															6424497	07/18/22	1:Land Only	1,600,000		1,723,200			REHOBOTH HEIGHTS	
334-20.05-121.00	207	NORFOLK	ST	RE:Rehoboth	6VR006	R	101	0.115															6421946	05/25/22	1:Land Only	1,600,000		1,747,200			REHOBOTH HEIGHTS	
334-20.05-261.00	110	NORFOLK	ST	RE:Rehoboth	6VR006	R	101	0.145															6407483	09/21/21	1:Land Only	1,800,000		2,073,600			REHOBOTH HEIGHTS	
334-20.05-262.00	108	NORFOLK	ST	RE:Rehoboth	6VR006	R	101	0.202															6408945	10/13/21	1:Land Only	2,360,000		2,702,200			NORFOLK ST LOTS 24	
334-20.05-269.00	115	RODNEY	ST	RE:Rehoboth	6VR006	R	101	0.115															6408982	10/18/21	1:Land Only	1,680,000		1,923,600			N/RODNEY ST	
334-20.05-269.01		RODNEY	ST	RE:Rehoboth	6VR006	R	101	0.115															6394315	01/20/21	1:Land Only	1,600,000		1,945,600			N/RODNEY ST	
334-14.13-333.00	25	VIRGINIA	AV	RE:Rehoboth	6VR006	R	102	0.172	1	2	21:CONVENTIONAL	1929	11	6	3	1	6:FULL	0		B-	AV	2,748	6394789	03/04/21	2:Land & Improv	2,600,000	946.14	3,120,000	1,135.37		REH BCH CP MTG ASSN	
334-14.13-333.00	25	VIRGINIA	AV	RE:Rehoboth	6VR006	R	102	0.172	2	2	19:CABIN/COTTAGE	1929	4	2	1	0	2:SLAB	0		D+	AV	828	6394789	03/04/21	2:Land & Improv	2,600,000	3,140.10	3,120,000			REH BCH CP MTG ASSN	
334-14.17-513.00	46	DELAWARE	AV	RE:Rehoboth	6VR006	R	102	0.115	1	2	21:CONVENTIONAL	1925	7	4	3	0	3:CRAWL	0		C	AV	1,599	6417029	03/10/22	2:Land & Improv	2,400,000	1,500.94	2,656,800	1,661.54		DELAWARE AVE.	
334-14.17-513.00	46	DELAWARE	AV	RE:Rehoboth	6VR006	R	102	0.115	2	2	21:CONVENTIONAL	1970	6	3	2	0	2:SLAB	0		C	AV	1,208	6417029	03/10/22	2:Land & Improv	2,400,000	1,986.75	2,656,800			DELAWARE AVE.	
334-14.18-68.00	26	DELAWARE	AV	RE:Rehoboth	6VR006	R	102	0.115	1	1.75	06:BUNGALOW	1970	8	5	2	1	3:CRAWL	0		C+	AV	2,210	6409366	10/26/21	2:Land & Improv	1,599,000	710.67	1,830,900	813.73		S/DELAWARE AVE	
334-14.18-68.00	26	DELAWARE	AV	RE:Rehoboth	6VR006	R	102	0.115	2	1	04:RAISED RANCH	1980	4	1	1	0	6:FULL	0		D+	AV	392	6409366	10/26/21	2:Land & Improv	1,599,000	4,079.08	1,830,900			S/DELAWARE AVE	
334-14.09-178.00	30	PARK	AV	RE:Rehoboth	6VR003	R	101	0.172	1	2	21:CONVENTIONAL	1929	7	5	3	1	6:FULL	0		C+	AV	2,135	6406203	08/30/21	2:Land & Improv	2,500,000	1,170.96	2,900,000	1,358.31		PARK AVE LOT 30	
334-14.17-66.00	73	LAKE	AV	RE:Rehoboth	6VR003	R	101	0.116	1	2	21:CONVENTIONAL	1972	6	3	2	2	3:CRAWL	0		B	AV	3,076	6424122	07/01/22	2:Land & Improv	2,450,000	796.49	2,638,700	857.83		REH BCH CP MTG ASSN	
334-14.17-22.00	69	SUSSEX	ST	RE:Rehoboth	6VR003	R	102	0.115	1	2	21:CONVENTIONAL	1960	6	3	2	0	3:CRAWL	0		C+	AV	2,108	6414074	01/10/22	2:Land & Improv	2,200,000	1,043.64	2,468,400	1,170.97		REH BCH CP MTG ASSN	
334-14.13-324.00	17	LAKE	AV	RE:Rehoboth	6VR003	R	102	0.115	1	2	21:CONVENTIONAL	1900	6	3	2	0	2:SLAB	0		C+	AV	1,954	6391572	01/15/21	2:Land & Improv	1,800,000	921.19	2,188,800	1,120.16		REH BCH CAMP MTG	
334-14.13-291.00-A				RE:Rehoboth	6VR004	R	105	0.122	1	2	21:CONVENTIONAL	1974	6	3	2	1	3:CRAWL	0		B+	AV	3,654	6404918	08/02/21	3:Improv Only	1,978,000	541.32	2,294,500	627.94		SHUTTERS CONDO	
334-20.05-330.04	2	SILVER	LN	RE:Rehoboth	6VR005	R	101	0.226	1	2	14:CONTEMPORARY	1974	7	4	2	0	3:CRAWL	0		A	AV	3,840	6397982	04/22/21	2:Land & Improv	2,675,000	696.61	3,188,600	830.36		SILVER LAKE SHORES	
334-14.18-82.00	12	BRODKLYN	AV	RE:Rehoboth	6VR006	R	101	0.101	1	2	14:CONTEMPORARY	1974	7	4	5	0	3:CRAWL	0		B+	AV	2,940	6407902	09/27/21	2:Land & Improv	2,200,000	748.30	2,534,400	862.04		BRODKLYN AVE	
334-14.13-371.00	42	MARYLAND	AV	RE:Rehoboth	6VR006	R	101	0.115	1	2	21:CONVENTIONAL	1950	8	5	2	0	3:CRAWL	0		C	AV	1,668	6428829	10/04/22	2:Land & Improv	2,100,000	1,258.99	2,217,600	1,329.50		MARYLAND AVE	
334-14.13-297.00	34	VIRGINIA	AV	RE:Rehoboth	6VR006	R	101	0.115	1	2	21:CONVENTIONAL	1967	6	4	5	1	6:FULL	0	550	C+	AV	2,176	6394720	03/03/21	2:Land & Improv	2,000,000	919.12	2,400,000	1,102.94		VIRGINIA AVE	
334-14.18-65.00	18	DELAWARE	AV	RE:Rehoboth	6VR006	R	101	0.115	1	2	21:CONVENTIONAL	1960	9	6	3	0	3:CRAWL	0		C+	AV	1,994	6416031	02/15/22	2:Land & Improv	2,000,000	1,003.01	2,228,000	1,117.35		DEL AVE	
334-14.13-401.00	33	MARYLAND	AV	RE:Rehoboth	6VR006	R	101	0.115	1	2	21:CONVENTIONAL	1940	7	4	3	0	3:CRAWL	0		C+	AV	2,084	6441306	05/30/23	2:Land & Improv	1,875,000	899.71	1,888,100	906.00		MARYLAND AVE	
334-20.05-213.00	102	NEW CASTLE	ST	RE:Rehoboth	6VR006	R	101	0.115	1	2	21:CONVENTIONAL	2013	6	3	2	0	5:PARTIAL	0	953	B-	AV	2,668	6391128	01/05/21	2:Land & Improv	2,249,000	842.95	2,734,800	1,025.04		NEW CASTLE ST LOTS	
334-20.05-215.00	601	KING CHARLES	AV	RE:Rehoboth	6VR006	R	101	0.115	1	1.75	08:CAPE COD	1960	9	6	4	0	3:CRAWL	0		C+	AV	1,618	6424124	07/05/22	2:Land & Improv	2,200,000	1,326.90	2,369,400	1,429.07		KING CHAS AVE	
334-14.17-521.00	36	DELAWARE	AV	RE:Rehoboth	6VR006	C	417	0.115															6393387	02/08/21	2:Land & Improv	1,425,000	#VALUE!	1,721,400	#VALUE!		DELAWARE AVE LOT 36	

NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-14.17-572.00

Sussex County Board of Assessment VS Laurel House 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: $2,425,500 Stipulated Value: $2,297,400

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 5/6/25

Signature of Sussex County Government Representative: _____

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-14.17-572.00. The adjustment reflects a change in the land influence factor and grade that brings the assessed value to $2,297,400.

☑ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): Laurel House LLC Parcel ID: 334-14.17-572.00

Street Address of Parcel: 122 Laurel Street, Rehoboth Beach, DE 19971

Current Assessment: $2,425,500

Purchase Price (Total of Land and Improvement): $1,100,000 Date of Purchase: 12/19/2003

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
2004		Addition, porch, and rear deck

Description of Property

Lot size/Land Area .18 acres, 7,850 sq. ft., 50' x 157' lot Style of Home Coastal

Number of: Bedrooms: 7 Bathrooms: 4.5 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☑ Central Air
Porches and Additions: Front

Describe outbuildings or accessory structures other than main dwelling:

Cottage in rear

What do you consider to be the fair market value of the property as of July 1, 2023? $ 1,725,000

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

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

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

We utilized comparable sales closed between 1/1/21 - 6/30/23 of similar properties located near subject property. We took the average costs of all three properties to determine our fair market value. Please find attached a summary showing the calculation as well as MLS sheets for the three 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 334-14.17-521.00 Owner Hoyle Haywood & Caroline Miller

   Address 36 Delaware Avenue, Rehoboth Beach, DE 19971

   Sales Price $1,425,000 Date of Sale 2/5/21

   Lot Size/Land Area .11 acres, 5,000 sq. ft., 50' x 100' lot Style of House Coastal

   Number of: Bedrooms: 6 Bathrooms: 4.5 Fireplaces: 0

   ☐ Finished Basement ☐Finished Attic ☑ Central Air

   Porches and Additions: Front

   Describe Garage or Other Improvements:

   Additional Comments:

2. Parcel Number 334-14.18-68.00 Owner Jason & Rebecca Forman

Address 26 Delaware Avenue, Rehoboth Beach, DE 19971

Sales Price $1,599,000 Date of Sale 10/21/21

Lot Size/Land Area .11 acres, 5,000 sq. ft., 50' x 100' lot Style of House Cape Cod

Number of: Bedrooms: 5 Bathrooms: 2.5 Fireplaces: 1

☐ Finished Basement ☐Finished Attic ☑ Central Air

Porches and Additions:

Describe Garage or Other Improvements:

One two car garage, plus apartment above garage

Additional Comments:

3. Parcel Number 334-14.17-449.00 Owner David Grossman

Address 501 Bayard Avenue, Rehoboth Beach, DE 19971

Sales Price $1,900,000 Date of Sale 12/23/21

Lot Size/Land Area 0.17 acres, 7,500 sq. ft, 75' x 100' lot Style of House Cape cod, coastal

Number of: Bedrooms: 5 Bathrooms: 2 Fireplaces:

☐ Finished Basement ☐Finished Attic ☑ Central Air

Porches and Additions front

Describe Garage or Other Improvements:

Garage, plus apartment above

Additional Comments:

4. Parcel Number 334-14.13-295.00-A Owner David Grossman

Address 31Olive Avenue

Sales Price $1,978,000 Date of Sale 7/30/21

Lot Size/Land Area _____ Style of House Victoria

Number of: Bedrooms: 7 Bathrooms: 7.5 Fireplaces: 1

☐ Finished Basement ☐Finished Attic ☑ Central Air

Porches and Additions front and side

Describe Garage or Other Improvements:

Additional Comments:

Witnesses or Agents

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

Name	Firm or Company
Address	Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: $ 1,725,500

Signature of Owner or agent[1] _____

Print Name and Title: Walt Cassel, Member

Mailing Address: 402 Rehoboth Avenue

Rehoboth Beach, DE 19971

E Mail Address: walt@rehopd.com Telephone: (302) 426-2082

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

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

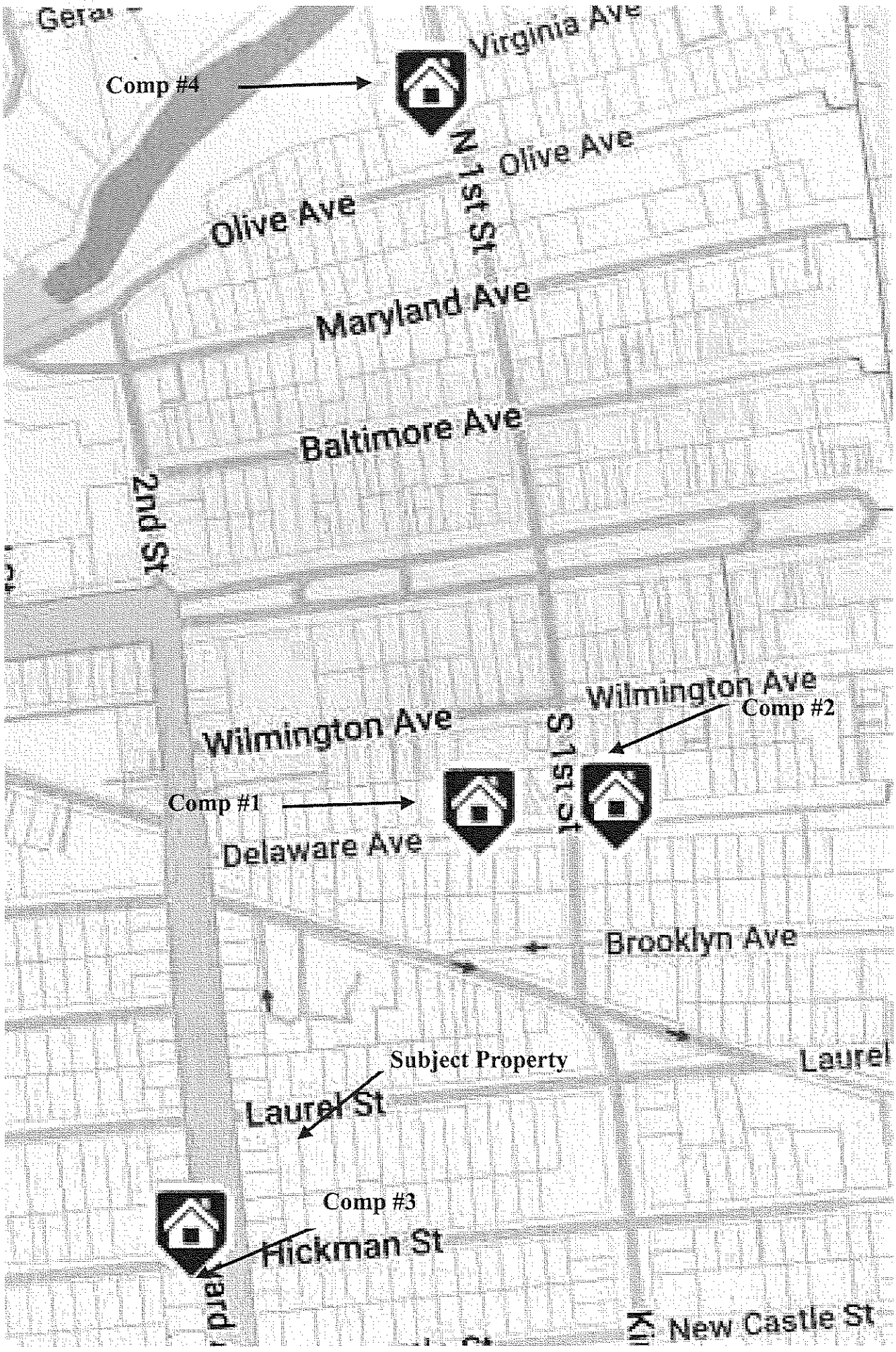
I request that Assessment disclose witnesses and exhibits. ☐

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

Comparable Sales (1/1/21 - 6/30/23)

Address	Comp	Parcel #	Sale Date	Sold Price
36 Delaware Avenue	1	334-14.17-521.00	2/5/21	$1,425,000
26 Delaware Avenue	2	334-14.18-68.00	10/21/21	$1,599,000
501 Bayard Avenue	3	334-14.17-449.00	12/23/21	$1,900,000
31 Olive Avenue	4	334-14.13-295.00-A	7/30/21	$1,978,000
Average Price				$1,725,500

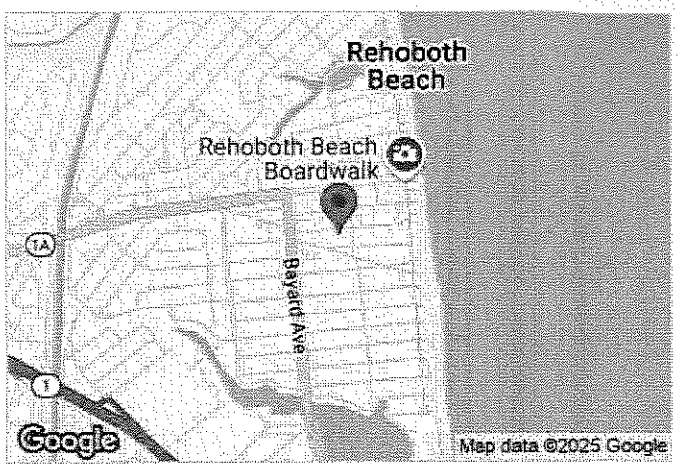
Requested Assessed Value	**$1,725,500**


Comp #4
Virginia Ave
N 1st St
Olive Ave
Olive Ave
Maryland Ave
Baltimore Ave
2nd St
Wilmington Ave
Comp #2
Wilmington Ave
Comp #1
S 1st St
Delaware Ave
Brooklyn Ave
Laurel
Subject Property
Laurel St
Comp #3
Hickman St
New Castle St

Client Full

36 Delaware Ave, Rehoboth Beach, DE 19971 | **Closed | 02/05/21** | **Residential** | **$1,425,000**





MLS #:	DESU162460	Beds:	6
Tax ID #:	334-14.17-521.00	Baths:	6
Ownership Interest:	Fee Simple	Above Grade Fin SQFT:	3,400 / Estimated
Structure Type:	Detached	Price / Sq Ft:	419.12
Levels/Stories:	3	Year Built:	1910
Waterfront:	No	Property Condition:	Very Good
Views:	Garden/Lawn	Style:	Coastal
Garage:	No	Central Air:	No
		Basement:	Yes

Location

County:	Sussex, DE	School District:	Cape Henlopen
In City Limits:	Yes		
MLS Area:	Lewes Rehoboth Hundred - Sussex, DE County (31009)		
Legal Subdivision:	SOUTH REHOBOTH		
Subdiv / Neigh:	SOUTH REHOBOTH		

Taxes and Assessment

Tax Annual Amt / Year:	$824 / 2019	Tax Assessed Value:	2019
School Tax:	$745	Land Use Code:	CO
County Tax:	$78 / Annually	Block/Lot:	36
City/Town Tax:	$1 / Annually		
Clean Green Assess:	No		
Zoning:	TN		

Rooms

				Bed	Bath
Bedroom 6:	Upper 2	23 x 31, Cathedral/Vaulted Ceiling, Ceiling Fan(s), Flooring - HardWood	Main	2	2 Full
Bedroom 3:	Upper 1	15 x 10, Ceiling Fan(s), Flooring - HardWood	Upper 1	3	3 Full
Bedroom 4:	Upper 1	15 x 13, Ceiling Fan(s), Flooring - HardWood	Upper 2	1	1 Full
Bedroom 5:	Upper 1	14 x 12, Ceiling Fan(s), Chair Rail, Flooring - HardWood			
Foyer:	Main	12 x 8, Flooring - HardWood			
Living Room:	Main	19 x 15, Ceiling Fan(s), Chair Rail, Flooring - HardWood			
Dining Room:	Main	17 x 12, Built-Ins, Ceiling Fan(s), Flooring - HardWood			
Kitchen:	Main	27 x 7, Ceiling Fan(s), Flooring - Tile, Kitchen - Gas Cooking			
Bedroom 1:	Main	15 x 11, Ceiling Fan(s), Flooring - HardWood			
Bedroom 2:	Main	12 x 8, Cathedral/Vaulted Ceiling, Ceiling Fan(s), Flooring - HardWood			

Building Info

Above Grade Fin SQFT:	3,400 / Estimated	Construction Materials:	Shingle Siding
Total Fin SQFT:	3,400 / Estimated	Flooring Type:	Ceramic Tile, Hardwood
Total SQFT:	3,400 / Estimated	Roof:	Shingle
Wall & Ceiling Types:	Dry Wall		

Basement Type: Improved

Lot

Lot Acres / SQFT:	0.11a / 4792sf / Assessor	Lot Size Dimensions:	50.00 x 100.00
Views:	Garden/Lawn	Lot Features:	Rear Yard
Location Type:	Downtown		

Parking

Parking Lot - # of Spaces	5	Features:	Off Street, Parking Lot, Crushed Stone
Total Parking Spaces	**5**		

Interior Features

Interior Features: Breakfast Area, Built-Ins, Ceiling Fan(s), Chair Railings, Dining Area, Entry Level Bedroom, Family Room Off Kitchen, Floor Plan-Traditional, Formal/Separate Dining Room, Primary Bath(s), Bathroom - Stall Shower, Wainscotting, Wood Floors; No Fireplace; Commercial Range, Dishwasher, Disposal, Dryer, Freezer, Microwave, Range Hood, Refrigerator, Washer, Water Heater; Accessibility Features: Other; Main Entrance Lock, Smoke Detector; Door Features: Atrium, Insulated; Window Features: Wood Frame

Exterior Features

Exterior Features: Sidewalks; Deck(s), Porch(es), Roof; Pool: No Pool

Utilities

Utilities: Cable TV, Phone Available, Propane; Ceiling Fan(s), Ductless/Mini-Split, Window Unit(s); Cooling Fuel: Electric; Heating: Radiator; Heating Fuel: Oil; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer

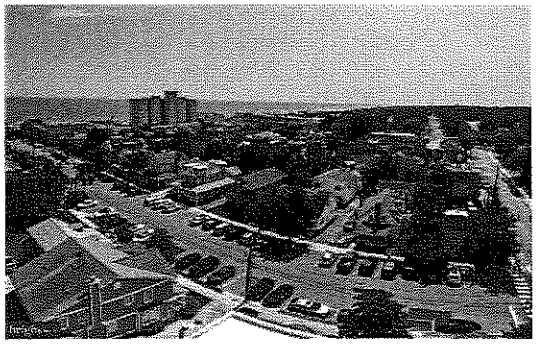
Remarks

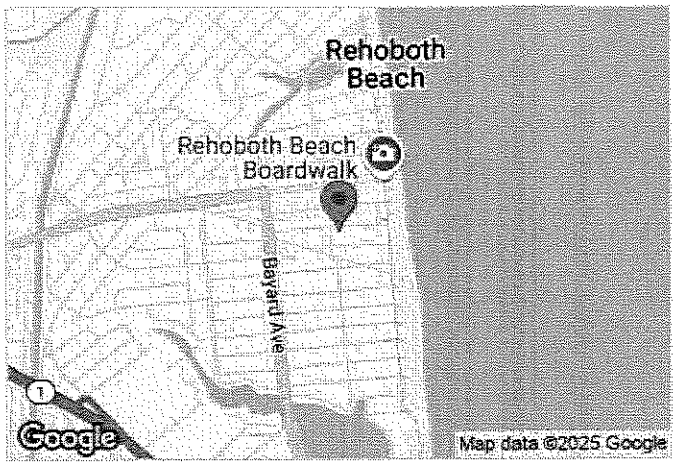
Exclusions: Seller to provide a list.

Public: Live the dream in downtown Rehoboth Beach, just steps to the sand and surf! This home is a beautiful circa 1910 beach cottage nestled among stately, old shade trees and cooled by whispering breezes fresh off the ocean. This home is currently being used as a Bed and Breakfast but will easily welcome you home as a primary residence or beach get-away as well. With all original hardwood floors, window and door trim, and moldings, this home will be sure to win you over with its lovingly maintained charm. Spacious front porch will greet you right off the street and provide the perfect place to unwind. Six spacious and sun-bathed rooms are each accompanied by a personal updated and tiled full bath. Main level is complete with a lovely dining room featuring an expansive counter and base cabinetry. Continuing to the family room, you will find the perfect place to gather. Kitchen features commercial gas range and triple basin sink ideal for any gourmet chef. With multiple beautiful en-suite bedrooms, take your pick of which floor you prefer for the master suite. Third level loft or penthouse bedroom is large enough to sleep up to 8 people or can be used as a recreation area. The rear courtyard and deck create a peaceful place to make you feel relaxed, carefree, and take in the sounds of the town. Life is short, live less than a half mile from the beach!

Client Full

26 Delaware Ave, Rehoboth Beach, DE 19971 **Closed | 10/20/21** **Residential** **$1,599,000**





MLS #:	DESU2005172	Beds:	5
Tax ID #:	334-14.18-68.00	Baths:	2 / 1
Ownership Interest:	Fee Simple	Above Grade Fin SQFT:	3,280 / Estimated
Structure Type:	Detached	Price / Sq Ft:	487.50
Levels/Stories:	2	Style:	Cape Cod
Waterfront:	No	Central Air:	No
Garage:	Yes	Basement:	No

Location

County:	Sussex, DE	School District:	Cape Henlopen
In City Limits:	Yes		
MLS Area:	Lewes Rehoboth Hundred - Sussex, DE County (31009)		
Legal Subdivision:	SOUTH REHOBOTH		
Subdiv / Neigh:	SOUTH REHOBOTH		

Taxes and Assessment

Tax Annual Amt / Year:	$1,809 / 2021	Tax Assessed Value:	$21,650 / 2021
School Tax:	$923	Imprv. Assessed Value:	$9,150
County Tax:	$96 / Annually	Land Assessed Value:	$12,500
City/Town Tax:	$790 / Annually	Historic:	No
Clean Green Assess:	No	Land Use Code:	RS
Agricultural Tax Due:	No	Block/Lot:	26
Zoning:	TN		

Rooms

	Bed	Bath
Main	2	1 Full, 1 Half
Upper 1	3	1 Full

Building Info

Above Grade Fin SQFT:	3,280 / Estimated	Main Entrance Orientation:	North
Total Fin SQFT:	3,280 / Estimated	Construction Materials:	Stick Built
Total SQFT:	3,280 / Estimated	Flooring Type:	Hardwood, Laminated, Vinyl
Foundation Details:	Crawl Space	Roof:	Shingle

Lot

Lot Acres / SQFT:	0.11a / 4791.6sf / Estimated	Lot Size Dimensions:	50.00 x 100.00
Location Type:	Oceanblock		

Parking

Detached Garage - # of Spaces	2	Features:	Detached Garage, Driveway, Off Street, On Street, Additional Storage Area, Gravel Driveway, Shared Driveway
Driveway - # of Spaces	4		
Total Parking Spaces	**6**		

Interior Features

Interior Features: Breakfast Area, Ceiling Fan(s), Dining Area, Efficiency, Entry Level Bedroom, Floor Plan - Open, Kitchen - Gourmet, Pantry, Primary Bath(s), Recessed Lighting, Upgraded Countertops, Wood Floors; Fireplace(s):

1, Gas/Propane; Dishwasher, Dryer, Microwave, Oven/Range - Electric, Range Hood, Refrigerator, Washer, Water Conditioner - Owned, Water Heater; Accessibility Features: Doors - Swing In; Has Laundry, Main Floor Laundry

Exterior Features

Exterior Features: Outbuilding(s), Sidewalks; Balcony, Deck(s), Enclosed, Porch(es); Pool: No Pool; Other Structures: Guest House

Utilities

Utilities: Cable TV; Window Unit(s); Cooling Fuel: Electric; Heating: Forced Air, Heat Pump(s); Heating Fuel: Oil; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer

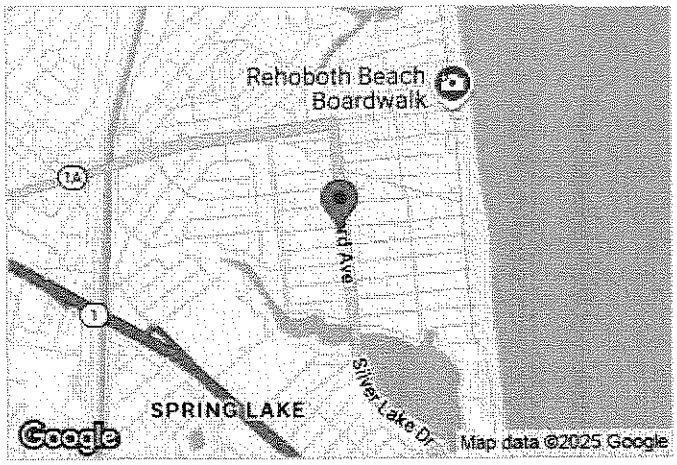
Remarks

Public: Indulge in the many luxuries that come with living in downtown Rehoboth starting with the ocean at your doorstep to local dining and tax-free shopping just a short walk away. Spend summer nights people watching on the boardwalk while eating Thrasher's French Fries, take the kids down to Funland to ride the carousel or dare to enter the Haunted Mansion. Explore the coastal town's history at the Rehoboth Beach Museum or find yourself a new book at the locally owned and operated bookstore, Browseabout Books. The entertainment options are endless without even having to step foot in your car. This 5 bedroom 2.5 bathroom home has rustic, beach charm, situated on the oceanblock, boasting over 3,200 square feet of living space with an efficiency apartment over the detached garage equipped with a rear facing deck, kitchenette and 1.5 bathrooms. With a proven vacation rental history, you can rent out both the home and the apartment, or live in one while renting out the other! Ravishing hardwood flooring, wooden beams and wood paneling is highlighted throughout the entire first floor, further accentuating the rustic charm and "log cabin" feel of the home. Cozy up with your favorite book next to the ventless, gas fireplace in the living space or break out your inner chef in the gourmet kitchen with sparkling granite countertops, recessed lighting and stainless steel appliances. The bright and airy, open dining area is nestled off the main living space and has ample room for all your loved ones! Spend your mornings in the gorgeous, enclosed porch, which will become your favorite place to sip coffee in the mornings. Back inside, the entry level also features two spacious bedrooms. Make your way upstairs to find three additional bedrooms and another full bathroom. Better yet, parking for you and your guests is a breeze as you have two garage parking spots and 4 spots in the shared driveway! Beautifully maintained in a highly sought after area, this luxurious beach cottage won't last long - schedule your private tour today! *Saturday showings only between 10:15-1:45pm*

Client Full

501 Bayard Ave, Rehoboth Beach, DE 19971 | **Closed | 12/23/21** | **Residential** | **$1,900,000**





MLS #:	DESU2008862	Beds:	5
Tax ID #:	334-14.17-449.00	Baths:	2 / 0
Ownership Interest:	Fee Simple	Above Grade Fin SQFT:	2,500 / Estimated
Structure Type:	Detached	Price / Sq Ft:	760.00
Levels/Stories:	2	Year Built:	1940
Waterfront:	No	Property Condition:	Average
Garage:	No	Style:	Cape Cod, Coastal
		Central Air:	No
		Basement:	Yes

Location

County:	Sussex, DE	School District:	Cape Henlopen
In City Limits:	Yes		
MLS Area:	Lewes Rehoboth Hundred - Sussex, DE County (31009)		
Legal Subdivision:	SOUTH REHOBOTH		
Subdiv / Neigh:	SOUTH REHOBOTH		

Association / Community Info

Association Recreation Fee: No

Taxes and Assessment

Tax Annual Amt / Year:	$2,203 / 2021	Tax Assessed Value:	2021
School Tax:	$1,089	Land Use Code:	RS
County Tax:	$114 / Annually		
City/Town Tax:	$1,000 / Annually		
Clean Green Assess:	No		
Municipal Trash:	Yes		
Zoning:	TN		

Rooms

	Bed	Bath
Main	2	1 Full
Upper 1	3	1 Full

Building Info

Above Grade Fin SQFT:	2,500 / Estimated	Construction Materials:	Asbestos
Total Fin SQFT:	2,500 / Estimated	Flooring Type:	Hardwood
Total SQFT:	2,500 / Estimated	Roof:	Asphalt
Wall & Ceiling Types:	Dry Wall		
Foundation Details:	Permanent		
Basement Type:	Full		

Lot

Lot Acres / SQFT:	0.17a / 7500sf / Estimated	Lot Size Dimensions:	75.00 x 100.00
		Lot Features:	Corner

Ground Rent

Ground Rent Exists: No

Parking

Off Street - # of Spaces	2	Features:	Driveway, Off Street
Total Parking Spaces	**2**		

Interior Features

Interior Features: No Fireplace; Accessibility Features: Other; Spa: Heated

Exterior Features

Exterior Features: Pool: Yes - Personal

Utilities

Utilities: Window Unit(s); Cooling Fuel: Electric; Heating: Forced Air; Heating Fuel: Oil; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer

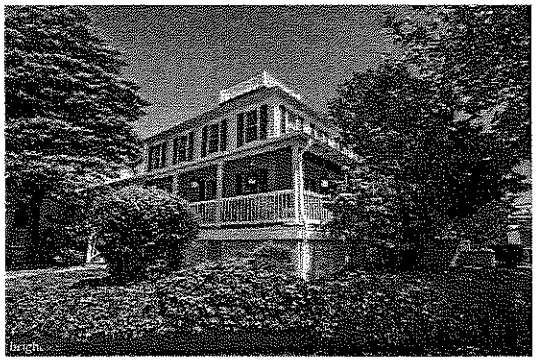
Remarks

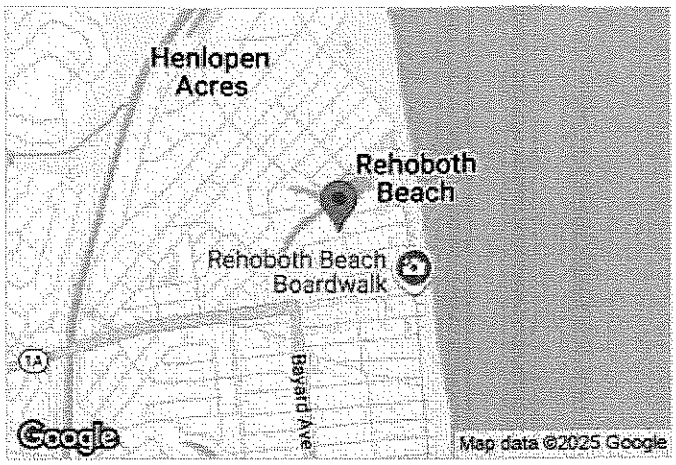
Public: Original Rehoboth cottage situated on an oversized corner 75' x 100' lot in an excellent location in South Rehoboth. Main house includes 5 bedrooms, 2 full baths with a separate detached garage and garage apartment. Close proximity to all the amenities of Rehoboth Beach.

©

Client Full

31 Olive Ave #A, Rehoboth Beach, DE 19971 | **Closed | 07/30/21** | **Residential** | **$1,978,000**





MLS #:	DESU183860	Beds:	7
Tax ID #:	334-14.13-295.00-A	Baths:	7 / 1
Ownership Interest:	Fee Simple	Above Grade Fin SQFT:	4,200 / Estimated
Association:	Condo/Coop	Price / Sq Ft:	470.95
Structure Type:	Detached	Year Built:	1900
Levels/Stories:	2	Style:	Victorian
Furnished:	Yes	Central Air:	Yes
Waterfront:	No	Basement:	Yes
Garage:	No		

Location

County:	Sussex, DE	School District:	Cape Henlopen
In City Limits:	Yes		
MLS Area:	Lewes Rehoboth Hundred - Sussex, DE County (31009)		
Legal Subdivision:	NORTH REHOBOTH		
Subdiv / Neigh:	NORTH REHOBOTH		

Waterfront / Water Access

Water Body Name:	Atlantic Ocean
Water Body Type:	Ocean
Distance To Body Of Wtr:	1; Blocks

Association / Community Info

Condo/Coop Assoc:	Yes	Condo/Coop Fee:	$5,040.00 / Annually

Taxes and Assessment

Tax Annual Amt / Year:	$2,677 / 2020	Tax Assessed Value:	2020
School Tax:	$1,487	Land Use Code:	RC
County Tax:	$156 / Annually		
City/Town Tax:	$1,034 / Annually		
Clean Green Assess:	No		
Zoning:	Q		

Rooms

	Bed	Bath
Main	2	2 Full, 1 Half
Upper 1	5	5 Full

Building Info

Above Grade Fin SQFT:	4,200 / Estimated	Construction Materials:	Frame
Total Fin SQFT:	4,200 / Estimated		
Tax Total Fin SQFT:	1,104		
Total SQFT:	4,200 / Estimated		
Basement Type:	Partial		

Lot

Lot Acres / SQFT:	0.37a / 16117sf / Assessor	Lot Size Dimensions:	0.00 x 0.00

Parking

Off Street - # of Spaces	4	Features:	Off Street
Total Parking Spaces	**4**		

Interior Features

Interior Features: Attic, Entry Level Bedroom, Kitchen - Eat-In, Wood Floors; Fireplace(s): 1, Gas/Propane; Built-In Microwave, Built-In Range, Dishwasher, Disposal, Dryer, Oven/Range - Gas, Washer, Water Heater; Accessibility Features: None

Exterior Features

Exterior Features: Outside Shower; Porch(es), Wrap Around; Pool: No Pool

Utilities

Utilities: Central A/C; Cooling Fuel: Electric; Heating: Heat Pump(s); Heating Fuel: Electric; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer

Remarks

Public: A Rehoboth Beach landmark; this 7 bedroom 7.5 bath home perched at the corner of First Street and Olive Avenue has the best porch in town if you are looking to people watch or just enjoy the ocean breeze. Generous living spaces, first floor master suite, large kitchen suitable for multiple cooks, beautiful wood floors and grand staircase and just a block to the ocean make this offering perfect for family and friends or continue as a rental machine yielding over 125K per season. This is part of a 3-unit condo regime with parking for 4 cars. Home can be shown between rental change overs on Friday between 11-3. Priced determined with consideration for future second floor bathroom upgrades. Seller has continually maintained and upgraded this home.

RE-NOTICE OF PROPERTY REASSESSMENT VALUATION

Date of Issue: February 14, 2025

LAUREL HOUSE LLC
402 REHOBOTH AVE
REHOBOTH BEACH, DE 19971

Control Number: 7MBH

Property Class: R
Parcel ID: 334-14.17-572.00
Property Location:
122 LAUREL ST

TOTAL 2025 ASSESSED VALUE
$2,425,500

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

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

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

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

Tyler Technologies recently completed Informal Reviews with property owners who sought information or wished to challenge their 2025 Assessed Value. You may or may not have participated in the Informal Review process. Based upon new information provided by you or which we became aware of from other sources, the 2025 Assessed Value shown will become the basis for your property tax assessment for the 2025 tax year. This may or may not reflect a difference in the 2025 Assessed Value which was sent to you earlier in the process.

FORMAL APPEAL PROCESS – If you are not satisfied with the results of the Informal Review with Tyler Technologies or did not choose to participate in the Informal Review process, you may appeal directly to the Sussex County Board of Assessment. The filing deadline is **March 31, 2025, by 4:30pm (postmark is not accepted).**

Formal Appeal Applications and instructions are available in the Sussex County Assessment Office or online at: https://sussexcountyde.gov/board-assessment-review

Questions? Please contact Sussex County Assessment Office: 302-855-7824

PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT		SALES	SALES	SALES	SALES	SALES	SALES	VALUE	LEGDAT	
PARID	Stlf	Street	Suffix	Town	NBHD	Class	Calc'd Acres	Story Height	Style	Yrblt	Rm Tot	Bedrm	Full Bath	Half Bath	Bsmt	Bsmt Car	FBLA	Grade	CDU	SFLA	Sale Date	Sales Type	Sale Price	PSF	Adjusted Price	ADJ PSF	PSF	Legal 1	
334-23.06-125.01	1	**HAZLETT**	AV	00:None	6GR004	R	0.364	2	**21:CONVENTIONAL**	2020	9	6	6	2	6:FULL	2		A+	AV	9,162	**OCEAN FRONT**							650.46	**REH INDIAN BCH DEV**	
334-23.10-5.00	2	HAZLETT	AV	00:None	6GR004	R	0.459	1.75	08:CAPE COD	2023	9	6	6	2	6:FULL	2	1,500	A-	AV	4,588	OCEAN FRONT	06/06/22	2:Land & Improv	4,110,000	895.82	4,455,200	971.05		S/HAZLETT AVE	
334-23.10-6.02	7	HALL	AV	00:None	6GR004	R	0.23	2	21:CONVENTIONAL	1991	8	5	5	2	5:PARTIAL	2		B	AV	3,058	OBSTRUCTED VIEW	09/27/21	2:Land & Improv	3,518,000	1,150.43	4,052,700	1,325.28		REHOBOTH INDIAN BEACH DEVELOPMENT	
334-23.10-28.00	15	HAZLETT	AV	00:None	6GR004	R	0.23	2	21:CONVENTIONAL	2014	14	11	9	2	6:FULL	1		A+	AV	5,196	OBSTRUCTED VIEW	08/13/21	2:Land & Improv	4,200,000	808.31	4,872,000	937.64		REHOBOTH INDIAN BCH	
334-23.10-2.00	18	HAZLETT	AV	00:None	6GR004	R	0.241	2	21:CONVENTIONAL	2004	8	5	5	1	1:POST & PIERS	0		B	AV	3,158	NONE	04/04/22	2:Land & Improv	2,524,900	799.53	2,774,900	878.69		REH INDIAN BCH DEV	
334-14.05-123.00	4	OCEAN	DR	00:None	6VR001	R	0.453	3	14:CONTEMPORARY	2000	9	6	4	0	6:FULL	4	1,306	X	AV	6,034	OCEANFRONT	07/16/21	2:Land & Improv	8,600,000	1,427.62	10,044,800	1,667.46		NORTH SHORES	
134-13.00-140.00	31649	OCEAN	WAY	00:None	1AR055	R	0.214	2	21:CONVENTIONAL	1988	8	5	4	0	1:POST & PIERS	0		A	AV	4,530	OCEAN FRONT	04/05/22	2:Land & Improv	5,850,000	1,291.39	6,429,200	1,419.25		SEABREAK	
134-13.00-1107.00	31681	OCEAN	WAY	00:None	1AR055	R	0.203	2	21:CONVENTIONAL	2001	8	5	4	0	6:FULL	2	881	B+	AV	3,792	OCEAN FRONT	08/03/21	2:Land & Improv	4,950,000	1,305.38	5,742,000	1,514.24		SEABREAK	
134-5.00-125.00	39616	COTTON PATCH	HLS	00:None	1AR055	R	0.537	1.5	08:CAPE COD	1999	9	6	5	0	6:FULL	1	1,766	B+	AV	3,612	OCEAN FRONT	07/22/21	2:Land & Improv	6,175,000	1,709.58	7,212,400	1,996.79		COTTON PATCH HILLS	
134-9.00-536.00	39713	WINDSWEPT	WAY	00:None	1AR055	R	0.303	3	21:CONVENTIONAL	1999	9	6	4	0	1:POST & PIERS	0		A	AV	4,817	OCEAN FRONT	11/19/21	2:Land & Improv	5,600,000	1,162.55	6,397,200	1,321.82		OCEAN BREEZES	
134-9.00-911.00	21	PELICANS	WAY	00:None	1AR055	R	0.216	2.5	14:CONTEMPORARY	1995	9	6	4	2	6:FULL	3	450	X-	AV	5,522	OCEAN FRONT	02/15/22	2:Land & Improv	7,050,000	1,276.71	7,853,700	1,422.26		PELICANS POUCH	
134-9.00-912.00	20	PELICANS	WAY	00:None	1AR055	R	0.239	3	14:CONTEMPORARY	1995	7	4	3	1	1:POST & PIERS	0		B+	AV	3,096	OCEAN VIEW	08/05/21	2:Land & Improv	2,950,000	952.84	3,422,000	1,105.30		PELICANS POUCH	
134-9.00-949.00	39690	HAMPTONS	LN	00:None	1AR055	R	0.269	2	14:CONTEMPORARY	1992	8	5	4	1	6:FULL	3		A	AV	3,885	OCEAN FRONT	07/16/21	2:Land & Improv	6,000,000	1,544.40	7,008,000	1,803.86		THE PRESERVE	
334-20.06-110.00	4	PROSPECT	ST	RE:Rehoboth	6VR006	R	0.287	2	21:CONVENTIONAL	2005	8	5	4	1	6:FULL	1	1,324	B-	AV	2,550	OCEAN FRONT	02/17/21	2:Land & Improv	5,525,000	2,166.67	6,674,200	2,617.33		REH HGT 1/2 LOT 4	
334-20.18-214.00	1	RODNEY	AV	DB:Dewey Beach	6GR003	R	0.109	2	21:CONVENTIONAL	1962	6	3	2	0	1:POST & PIERS	0		C	GD	1,792	OCEAN FRONT	06/01/23	2:Land & Improv	2,895,000	1,615.51	2,895,000	1,615.51		DEWEY BH RODNEY ST	
334-23.06-70.00	1	BEACH	AV	00:None	6GR004	R	0.228	2	21:CONVENTIONAL	1982	8	5	4	0	1:POST & PIERS	0		B+	AV	3,460	OCEAN FRONT	12/30/21	2:Land & Improv	4,100,000	1,184.97	4,628,900	1,337.83		INDIAN BEACH SURF CLUB	
334-23.06-111.00	6	BEDFORD	AV	00:None	6GR004	R	0.23	2	21:CONVENTIONAL	2023	9	6	6	2	6:FULL	2		A	AV	5,012	OCEAN VIEW	02/06/23	2:Land & Improv	3,495,000	697.33	3,589,400	716.16		INDIAN BCH S SD	
																							MEDIAN	**4,575,000**	**1,230.84**	**5,307,000**	**1,378.54**		
																							AVERAGE	**4,646,431**	**1,249.31**	**5,501,350**	**1,415.66**		
134-9.00-397.00	39686	SEA DEL	DR	00:None	1AR055	R	0.35														OCEAN FRONT	05/25/22	2:Land & Improv	5,250,000		5,733,000			SEA DEL ESTATES	DEMO'D AFETR SALE
134-9.00-647.00	30073	SURFSIDE	DR	00:None	1AR055	R	0.374														OCEAN FRONT	03/21/22	2:Land & Improv	6,200,000					GULLS NEST	DEMO'D AFTER SALE
134-9.00-379.00	40220	SUGAR HILL	RD	00:None	1AR055	R	0.377	2	21:CONVENTIONAL	2014	9	5	5	1	1:POST & PIERS	0		A-	AV	4,314	OCEAN FRONT	ACTIVE	2:Land & Improv	9,500,000					SEA DEL ESTATES	CUSTOM HOME
334-19.00-282.00	149	EAST SIDE	DR	00:None	6AR205	R	0.361	2	21:CONVENTIONAL	2001	7	4	2	0	3:CRAWL	0		X	VG	7,613	CANAL	ACTIVE	2:Land & Improv	5,249,000					REH BCH YACHT CC	

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): Joel Salamone Parcel ID: 334-23.06-125.01

Street Address of Parcel: 1 Hazlett Ave, Rehoboth Beach, DE 19971

Current Assessment: $ 7,882,900.00

Purchase Price (Total of Land and Improvement): $ 4,500,000.00 Date of Purchase: 1-4-2019

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
2019	$2M	Construction

Description of Property

Lot size/Land Area .3444 Style of Home Modern

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions: Decking

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? $ $4,900,000.00

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).
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:

*Improvements as listed at $5,875,700.00 are grossly incorrect
*No home in Indian Beach (Palmer, Bedford, McKean, Hazlett, Bassett, Hall) has ever sold for more than $5.2M (1 McKean, sold 12/30/20, parcel #334-23.06-118.00, acre: .3306) **Of the 4 comps totaling $14,404,900.00 my assessment of $7,882,900.00 is over 4M higher than their average ($3.6M).

*No other house within my vicinity is assessed anywhere close to 1 Hazlett

Comparable Sales

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

You must submit 3 comparable sales.

1. Parcel Number 334-23.10-5.00 Owner Turgeon

   Address 2 Hazlett Ave

   Sales Price $ $4,110,000.00 Date of Sale 6/6/22

   Lot Size/Land Area .4591 acres Style of House Traditional

   Number of: Bedrooms: 8 Baths Bedrooms: 8 Fireplaces: 0

   ☒ Finished Basement ☐ Finished Attic ☒ Central Air

   Porches and Additions: Decking

   Describe Garage or Other Improvements:

   Garage - Yes

   Additional Comments:

   Same block

2. Parcel Number 334-23.10-28.00 Owner Schieck / Coastal Soul LLC

Address 15 Hazlett Ave., Rehoboth Beach DE 19971

Sales Price $ $4,200,000.00 Date of Sale 8/13/21

Lot Size/Land Area .2296 Style of House Modern

Number of: Bedrooms: 12 Baths Bedrooms: 9 Fireplaces: 1

☒ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: Decking

Describe Garage or Other Improvements:

Garage - Yes

Additional Comments:

Same Block

3. Parcel Number 334-23.10-2.00 Owner Parthemore

Address 18 Hazlett Ave., Rehoboth Beach, DE 19971

Sales Price $ 2,599,900.00 Date of Sale 4/1/22

Lot Size/Land Area .2296 Style of House Traditional

Number of: Bedrooms: 5 Baths Bedrooms: 5 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions decking

Describe Garage or Other Improvements:

Garage Port.

Additional Comments:

Same Block

4. Parcel Number 334-23.06-111.00 Owner Milkovich

Address 6 Bedford Ave., Rehoboth Beach DE 19971

Sales Price $ $3,495,000.00 Date of Sale 2/6/23

Lot Size/Land Area .2296 Style of House Traditional

Number of: Bedrooms: 4 Baths Bedrooms: 4 Fireplaces: 2

☐ Finished Basement ☐Finished Attic ☒ Central Air

Porches and Additions: Decking

Describe Garage or Other Improvements:

Garage Port - 2

Additional Comments:

2 Blocks Away

5. Parcel Number _____ Owner _____

Address _____

Sales Price $_____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

Number of: Bedrooms: __ ____ Bedrooms: _ _____ Fireplaces: _____

☐ Finished Basement ☐Finished Attic ☐ Central Air

Porches and Additions _____

Describe Garage or Other Improvements:

Additional Comments:

Witnesses or Agents

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

Name _____ Firm or Company _____

Address _____ Contact Information (phone and/or e mail) _____

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 23, 24, 25 be reduced to: $ $4,900,000.00

Signature of Owner or agent[1] _____

Print Name and Title: Joel Salamone

Mailing Address: 2373 N Fillmore St., Arlington, VA 22207

E Mail Address: joelsalamone@yahoo.com and joel@storagehawk.com Telephone: 703-627-8064

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

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

I request that Assessment disclose witnesses and exhibits. ☒

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

Melisa Anne Hollis

From: Joel Salamone <joel@storagehawk.com>
Sent: Monday, March 31, 2025 12:39 PM
To: Assessment Appeals
Cc: Joelsalamone; Kathy Russo
Subject: Assessment Appeal [1 Hazlett; Joel Salamone 334-23.06-125.01]
Attachments: ACTIVE LISTINGS - 12.10.2024.pdf; CLOSED LISTINGS- 2023-2024.pdf; CLOSED LISTINGS- 2021- 2023.pdf; APPEAL FORM.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.

Sussex County,

Attached is my appeal form and documentation.

334-23.06-125.01
1 Hazlett
Rehoboth Beach, DE 19971
Joel Salamone

Other Attachments:

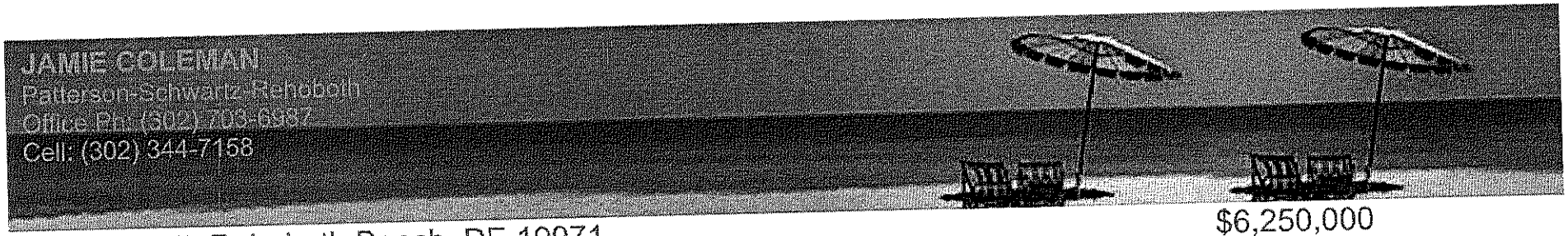
- Active Listings >$3.5M in 19971
- Closed Listings >$3.5M 2021-2023 in 19971
- Closed Listings 2023-2024 in 19971

I was also told by Tyler Tech that the following properties were used for my assessment (61 Ocean Drive...$4M; Nov 24, 2021; 109 Oakwood St...$4.2M; Aug 13, 2021)

Thanks,
Joel

<><><>
Joel Salamone
joel@storagehawk.com
Mobile: 703.627.8064
www.storagehawk.com
<><><>

JAMIE COLEMAN
Patterson-Schwartz-Rehoboth
Office Ph: (302) 703-6987
Cell: (302) 344-7158



15 Hazlett, Rehoboth Beach, DE 19971

$6,250,000
Price Decrease



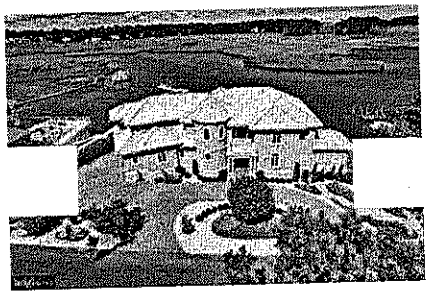
1 / 70

MLS #:	**DESU2060862**
Status:	**Active**
Property Type:	**Residential**
Tax ID:	**334-23.10-28.00**
School District:	**Cape Henlopen**
Subdivision:	**INDIAN BEACH**
Central Air:	**Yes**
Heating Type:	**Forced Air, Heat Pump(s)**
Attached Garage - # of Spaces	**2**

Beds:	**11**
Baths:	**7/2**
Above Grade Finished SQFT:	**7,100**
Acres/Lot SF:	**0.22 / 9583**
Lot Dimensions:	**100.00 x 100.00**
Archit. Style:	**Contemporary**
Year Built:	**2014**

149 E Side Dr, Rehoboth Beach, DE 19971

$5,249,000

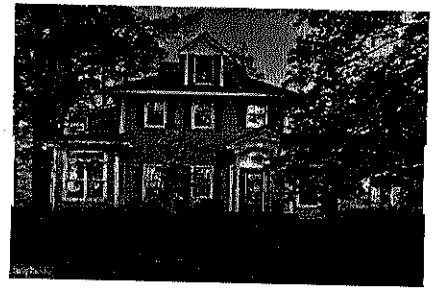


1 / 72

MLS #:	**DESU2054560**
Status:	**Active**
Property Type:	**Residential**
Tax ID:	**334-19.00-282.00**
School District:	**Cape Henlopen**
Subdivision:	**REHOBOTH BEACH YACHT AND CC**
Central Air:	**Yes**
Heating Type:	**Forced Air**
Attached Garage - # of Spaces	**2**
Off Street - # of Spaces	**10**

Beds:	**5**
Baths:	**6/1**
Above Grade Finished SQFT:	**4,930**
Acres/Lot SF:	**0.47 / 20473**
Lot Dimensions:	**170.00 x 122.00**
Archit. Style:	**Coastal, Mediterranean**
Year Built:	**2001**

21440 Bald Eagle, Rehoboth Beach, DE 19971



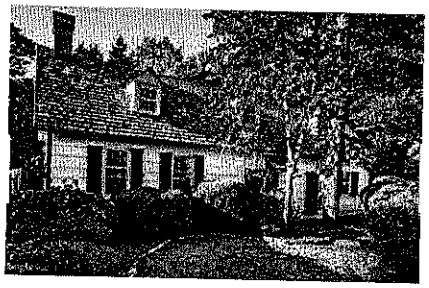
1 / 45

$4,850,000

MLS #:	**DESU2018222**
Status:	**Active**
Property Type:	**Residential**
Tax ID:	**334-19.00-380.05**
School District:	**Cape Henlopen**
Subdivision:	**NONE AVAILABLE**
Central Air:	**Yes**
Heating Type:	**Heat Pump-Gas BackUp**
Detached Garage - # of Spaces	**3**

Beds:	**4**
Baths:	**3/1**
Above Grade Finished SQFT:	**0**
Acres/Lot SF:	**4.44 / 193406**
Lot Dimensions:	**0.00 x 0.00**
Archit. Style:	**Colonial**
Year Built:	**1993**

69 Henlopen Ave, Rehoboth Beach, DE 19971



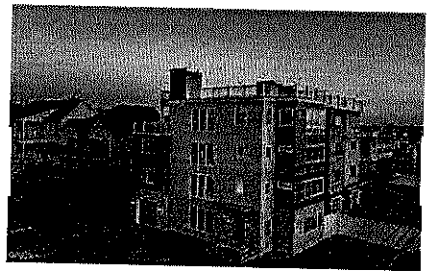
1 / 86

$4,800,000

MLS #:	**DESU2072118**
Status:	**Active**
Property Type:	**Residential**
Tax ID:	**334-14.13-37.00**
School District:	**Cape Henlopen**
Subdivision:	**NORTH REHOBOTH**
Central Air:	**Yes**
Heating Type:	**Heat Pump-Gas BackUp**
Off Street - # of Spaces	**2**

Beds:	**5**
Baths:	**3/1**
Above Grade Finished SQFT:	**4,952**
Acres/Lot SF:	**0.21 / 9100**
Lot Dimensions:	**100.00 x 91.00**
Archit. Style:	**Coastal, Cottage**
Year Built:	**1900**

40 Beach Ave, Rehoboth Beach, DE 19971



1 / 99

$4,799,000

MLS #:	**DESU2074170**
Status:	**Coming Soon**
Property Type:	**Residential**
Tax ID:	**334-23.06-79.00**
School District:	**Cape Henlopen**
Subdivision:	**INDIAN BEACH**
Central Air:	**Yes**
Heating Type:	**Heat Pump(s)**
Attached Garage - # of Spaces	**1**
Num Driveway Spaces	**5**

Open House: Public: Sat Dec 14, 11:00AM-1:00PM

Click for Open House Info

Beds:	**7**
Baths:	**7/1**
Above Grade Finished SQFT:	**4,200**
Acres/Lot SF:	**0.11 / 4792**
Lot Dimensions:	**90.00 x 55.00**
Archit. Style:	**Contemporary**
Year Built:	**2024**

6 New Castle St, Rehoboth Beach, DE 19971



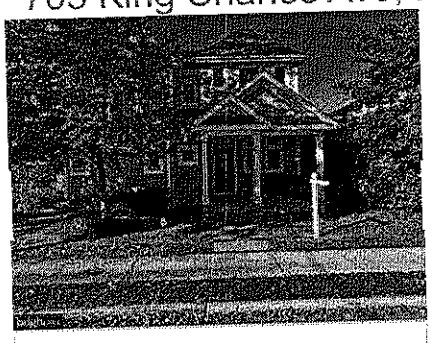
1 / 75

MLS #:	**DESU2073058**
Status:	**Active**
Property Type:	**Residential**
Tax ID:	**334-20.06-5.00**
School District:	**Cape Henlopen**
Subdivision:	**SOUTH REHOBOTH**
Central Air:	**Yes**
Heating Type:	**Forced Air, Heat Pump(s), Zoned**
Detached Garage - # of Spaces	**2**
Num Driveway Spaces	**7**

$4,500,000

Beds:	**8**
Baths:	**6/1**
Above Grade Finished SQFT:	**4,376**
Acres/Lot SF:	**0.13 / 5500**
Lot Dimensions:	**55.00 x 100.00**
Archit. Style:	**Coastal**
Year Built:	**1928**

705 King Charles Ave, Rehoboth Beach, DE 19971



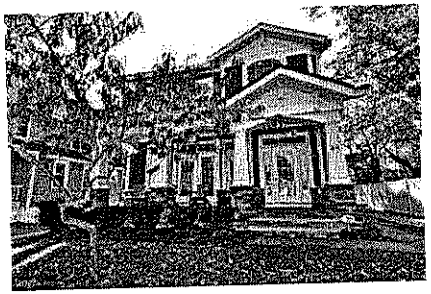
1 / 75

MLS #:	**DESU2050614**
Status:	**Active**
Property Type:	**Residential**
Tax ID:	**334-20.06-38.00**
School District:	**Cape Henlopen**
Subdivision:	**SOUTH REHOBOTH**
Central Air:	**Yes**
Heating Type:	**Forced Air**
Off Street - # of Spaces	**2**

$4,200,000

Beds:	**5**
Baths:	**5/1**
Above Grade Finished SQFT:	**3,000**
Acres/Lot SF:	**0.11 / 4791.6**
Lot Dimensions:	**50.00 x 100.00**
Archit. Style:	**Coastal**
Year Built:	**2012**

38 Delaware Ave, Rehoboth Beach, DE 19971



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MLS #:	**DESU2073814**
Status:	**Active**
Property Type:	**Residential**
Tax ID:	**334-14.17-520.00**
School District:	**Cape Henlopen**
Subdivision:	**SOUTH REHOBOTH**
Central Air:	**Yes**
Heating Type:	**Forced Air, Heat Pump(s)**
Num Driveway Spaces	**3**

$3,695,000

Beds:	**5**
Baths:	**4/1**
Above Grade Finished SQFT:	**3,000**
Acres/Lot SF:	**0.11 / 4792**
Lot Dimensions:	**50.00 x 100.00**
Archit. Style:	**Coastal, Traditional**
Year Built:	**2016**

61 Anchor Rd, Rehoboth Beach, DE 19971



1 / 60

$3,500,000

MLS #:	**DESU2047462**
Status:	**Active**
Property Type:	**Residential**
Tax ID:	**334-08.17-76.00**
School District:	**Cape Henlopen**
Subdivision:	**NORTH SHORES**
Central Air:	**Yes**
Heating Type:	**Forced Air**

Beds:	**4**
Baths:	**3**
Above Grade Finished SQFT:	**1,800**
Acres/Lot SF:	**0.31 / 13504**
Lot Dimensions:	**100.00 x 138.00**
Archit. Style:	**Mid-Century Modern**
Year Built:	**1963**

Detached Carport - # of Spaces **1**

All information courtesy of JAMIE COLEMAN

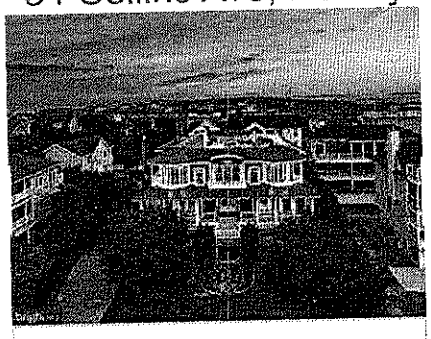
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JAMIE COLEMAN
Patterson-Schwartz-Rehoboth
Office Ph: (302) 703-6937
Cell: (302) 344-7158



34 Collins Ave, Dewey Beach, DE 19971

$4,900,000



1 / 103

MLS #:	**DESU2044738**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-23.06-63.00**
School District:	**Cape Henlopen**
Subdivision:	**INDIAN BEACH**
Central Air:	**Yes**
Heating Type:	**Heat Pump-Electric BackUp, Programmable Thermostat, Zoned**
Attached Garage - # of Spaces	**2**
Num Driveway Spaces	**8**

Beds:	**6**
Baths:	**4/2**
Above Grade Finished SQFT:	**7,150**
Acres/Lot SF:	**0.2 / 8712**
Lot Dimensions:	**90.00 x 100.00**
Archit. Style:	**Coastal**
Year Built:	**2011**

38 Oak Ave, Rehoboth Beach, DE 19971

$4,700,000

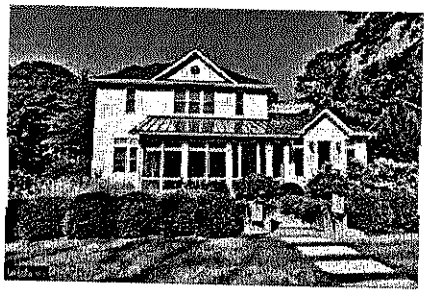


1 / 84

MLS #:	**DESU2041186**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-14.13-270.00**
School District:	**Cape Henlopen**
Subdivision:	**NORTH REHOBOTH**
Central Air:	**Yes**
Heating Type:	**Forced Air, Humidifier, Zoned**
Detached Garage - # of Spaces	**1**
Num Driveway Spaces	**6**

Beds:	**5**
Baths:	**5/2**
Above Grade Finished SQFT:	**2,746**
Acres/Lot SF:	**0.17 / 7500**
Lot Dimensions:	**75.00 x 100.00**
Archit. Style:	**Coastal, Contemporary**
Year Built:	**1950**

57 Columbia Ave, Rehoboth Beach, DE 19971



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MLS #:	**DESU2055814**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-14.13-127.00**
School District:	**Cape Henlopen**
Subdivision:	**NORTH REHOBOTH**
Central Air:	**Yes**
Heating Type:	**Zoned**

Num Driveway Spaces **2**

$4,600,000

Beds:	**6**
Baths:	**6/1**
Above Grade Finished SQFT:	**3,125**
Acres/Lot SF:	**0.17 / 7500**
Lot Dimensions:	**75 x 100**
Archit. Style:	**Coastal, Contemporary**
Year Built:	**2019**

29 Holly Rd, Rehoboth Beach, DE 19971



1 / 1

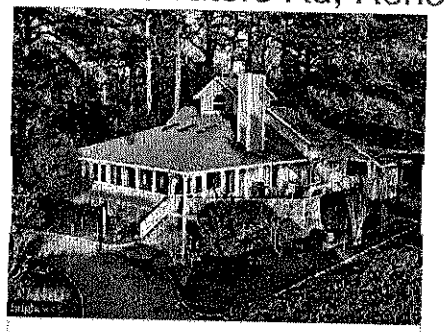
MLS #:	**DESU2044850**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-08.17-127.02**
School District:	**Cape Henlopen**
Subdivision:	**NORTH SHORES**
Central Air:	**Yes**
Heating Type:	**Forced Air, Heat Pump(s), Zoned**

Num Driveway Spaces **8**

$4,500,000

Beds:	**6**
Baths:	**6/1**
Above Grade Finished SQFT:	**4,764**
Acres/Lot SF:	**0.33 / 14583**
Lot Dimensions:	**83.00 x 175.00**
Archit. Style:	**Contemporary**
Year Built:	**2011**

32 Tidewaters Rd, Rehoboth Beach, DE 19971



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MLS #:	**DESU2056592**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-14.09-14.00**
School District:	**Cape Henlopen**
Subdivision:	**HENLOPEN ACRES**
Central Air:	**Yes**
Heating Type:	**Central, Heat Pump(s), Zoned**

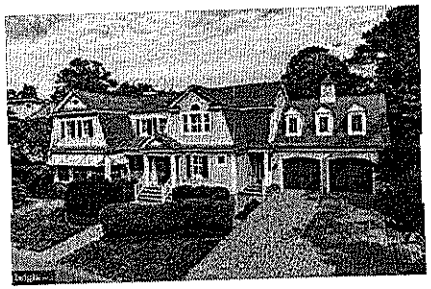
Num Driveway Spaces **12**

$4,000,000

Beds:	**5**
Baths:	**4**
Above Grade Finished SQFT:	**3,536**
Acres/Lot SF:	**0.52 / 22651**
Lot Dimensions:	**110.00 x 208.00**
Archit. Style:	**Coastal, Contemporary, Craftsman**
Year Built:	**1984**

37 Pennsylvania Ave, Rehoboth Beach, DE 19971

$4,275,000



1 / 89

MLS #:	**DESU2063208**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-14.13-269.00**
School District:	**Cape Henlopen**
Subdivision:	**NORTH REHOBOTH**
Central Air:	**Yes**
Heating Type:	**Heat Pump(s), Zoned**

Attached Garage - # of Spaces **2**

Beds:	**5**
Baths:	**4/1**
Above Grade Finished SQFT:	**4,283**
Acres/Lot SF:	**0.23 / 10000**
Lot Dimensions:	**100.00 x 100.00**
Archit. Style:	**Coastal, Traditional**
Year Built:	**2005**

99 Tidewaters Rd, Rehoboth Beach, DE 19971

$4,150,000



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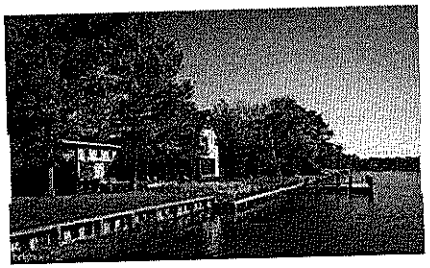
MLS #:	**DESU2043288**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-13.16-19.00**
School District:	**Cape Henlopen**
Subdivision:	**HENLOPEN ACRES**
Central Air:	**Yes**
Heating Type:	**90% Forced Air, Heat Pump-Electric BackUp**

Num Driveway Spaces **15**

Beds:	**5**
Baths:	**3**
Above Grade Finished SQFT:	**3,000**
Acres/Lot SF:	**0.37 / 16117**
Lot Dimensions:	**100.00 x 165.00**
Archit. Style:	**Cottage**
Year Built:	**1960**

75 Anchor Rd, Rehoboth Beach, DE 19971

$4,100,000



1 / 26

MLS #:	**DESU2049920**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-08.17-69.00**
School District:	**Cape Henlopen**
Subdivision:	**NORTH SHORES**
Central Air:	**Yes**
Heating Type:	**Central, Energy Star Heating System, Forced Air**

Attached Carport - # of Spaces **2**

Num Driveway Spaces **4**

Beds:	**5**
Baths:	**4/1**
Above Grade Finished SQFT:	**3,400**
Acres/Lot SF:	**0.34 / 14810**
Lot Dimensions:	**100.00 x 150.00**
Archit. Style:	**Coastal, Contemporary**
Year Built:	**2014**

27 White Oak Rd, Rehoboth Beach, DE 19971



1 / 67

$4,400,000

MLS #:	**DESU2055886**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-19.00-69.00**
School District:	**Cape Henlopen**
Subdivision:	**REHOBOTH BEACH YACHT AND CC**
Central Air:	**Yes**
Heating Type:	**Forced Air, Heat Pump(s)**
Attached Garage - # of Spaces	**2**
Num Driveway Spaces	**8**

Beds:	**5**
Baths:	**5/2**
Above Grade Finished SQFT:	**5,322**
Acres/Lot SF:	**0.74 / 32234**
Lot Dimensions:	**120.00 x 270.00**
Archit. Style:	**Coastal**
Year Built:	**2015**

47 Holly Road, Rehoboth Beach, DE 19971



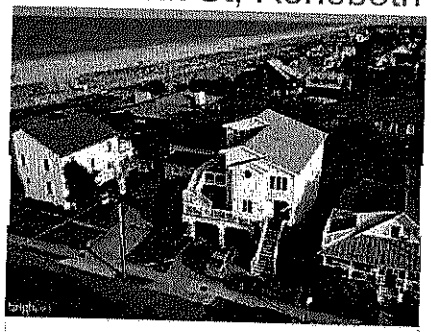
1 / 27

$3,990,000

MLS #:	**DESU2031448**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-14.05-5.0**
School District:	**Cape Henlopen**
Subdivision:	**NORTH SHORES**
Central Air:	**Yes**
Heating Type:	**Forced Air, Heat Pump(s)**
Off Street - # of Spaces	**3**

Beds:	**7**
Baths:	**5/1**
Above Grade Finished SQFT:	**3,600**
Acres/Lot SF:	**0.37 / 16042**
Archit. Style:	**Contemporary**
Year Built:	**1968**

2 Norfolk St, Rehoboth Beach, DE 19971



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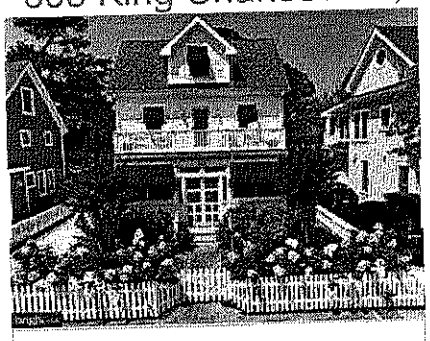
$3,845,000

MLS #:	**DESU2048918**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-20.06-51.01**
School District:	**Cape Henlopen**
Subdivision:	**SOUTH REHOBOTH**
Central Air:	**Yes**
Heating Type:	**Baseboard - Electric, Forced Air, Heat Pump(s), Zoned**
Num Driveway Spaces	**6**

Beds:	**5**
Baths:	**4/1**
Above Grade Finished SQFT:	**3,200**
Acres/Lot SF:	**0.11 / 5000**
Lot Dimensions:	**50x100**
Archit. Style:	**Coastal, Reverse**
Year Built:	**1996**

605 King Charles Ave, Rehoboth Beach, DE 19971

$3,500,000



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MLS #:	**DESU2052528**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-20.06-115.00**
School District:	**Cape Henlopen**
Subdivision:	**SOUTH REHOBOTH**
Central Air:	**Yes**
Heating Type:	**Heat Pump(s)**

Num Driveway Spaces	**3**
Off Street - # of Spaces	**2**

- -

Beds:	**5**
Baths:	**4**
Above Grade Finished SQFT:	**3,350**
Acres/Lot SF:	**0.11 / 4792**
Lot Dimensions:	**48.00 x 100.00**
Archit. Style:	**Coastal**
Year Built:	**2004**

All information courtesy of JAMIE COLEMAN

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20418 Silver Lake Dr, Rehoboth Beach, DE 19971

$5,650,000



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MLS #:	**DESU2022778**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-20.10-4.02**
School District:	**Cape Henlopen**
Subdivision:	**SILVER LAKE SHORES**
Central Air:	**Yes**
Heating Type:	**Heat Pump(s), Zoned**

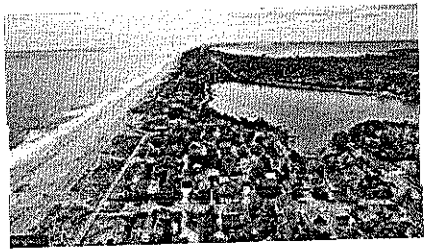
Beds:	**6**
Baths:	**6/1**
Above Grade Finished SQFT:	**4,607**
Acres/Lot SF:	**0.25 / 10890**
Lot Dimensions:	**49.00 x 226.00**
Archit. Style:	**Coastal, Contemporary**
Year Built:	**2012**

Detached Garage - # of Spaces	**2**
Num Driveway Spaces	**6**
Off Street - # of Spaces	**8**

- -

6 Saint Lawrence St, Rehoboth Beach, DE 19971

$5,000,000



1 / 3

MLS #:	**DESU2036794**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-20.06-90.00 & 334-20.06-91.00**
School District:	**Cape Henlopen**
Subdivision:	**SOUTH REHOBOTH**
Central Air:	**No**
Heating Type:	**Heat Pump-Electric BackUp, Heat Pump-Oil BackUp**

Beds:	**0**
Baths:	**/0**
Above Grade Finished SQFT:	**0**
Acres/Lot SF:	**0.23 / 10000**
Archit. Style:	**Bi-Level**
Year Built:	**1930**

- -

15 Cullen St, Dewey Beach, DE 19971



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MLS #:	**DESU185280**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-20.10-142.00**
School District:	**Cape Henlopen**
Subdivision:	**REHOBOTH BY THE SEA**
Central Air:	**Yes**
Heating Type:	**Forced Air**
Attached Garage - # of Spaces	**1**
Num Driveway Spaces	**4**

$4,750,000

Beds:	**5**
Baths:	**6/1**
Above Grade Finished SQFT:	**4,080**
Acres/Lot SF:	**0.11 / 5000**
Lot Dimensions:	**50.00 x 100.00**
Archit. Style:	**Contemporary**
Year Built:	**2018**

15 Hazlett St, Rehoboth Beach, DE 19971



1 / 84

MLS #:	**DESU181256**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-23.10-28.00**
School District:	**Cape Henlopen**
Subdivision:	**INDIAN BEACH**
Central Air:	**Yes**
Heating Type:	**Heat Pump(s), Zoned**
Attached Garage - # of Spaces	**2**
Num Driveway Spaces	**8**

$4,200,000

Beds:	**10**
Baths:	**7/2**
Above Grade Finished SQFT:	**7,750**
Acres/Lot SF:	**0.22 / 9583**
Archit. Style:	**Coastal, Contemporary**
Year Built:	**2015**

106 W Buckingham Dr, Rehoboth Beach, DE 19971



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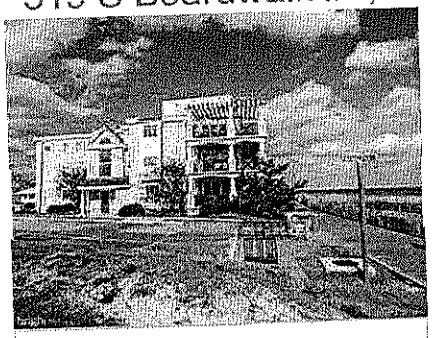
MLS #:	**DESU2039188**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-19.00-806.00**
School District:	**Cape Henlopen**
Subdivision:	**REHOBOTH BEACH YACHT AND CC**
Central Air:	**No**
Heating Type:	**Heat Pump(s)**
Attached Garage - # of Spaces	**2**

$4,425,000

Beds:	**5**
Baths:	**6/1**
Above Grade Finished SQFT:	**5,500**
Acres/Lot SF:	**0.34 / 14651**
Lot Dimensions:	**100.00 x 120.00**
Archit. Style:	**Coastal**
Year Built:	**2023**

319 S Boardwalk #2, Rehoboth Beach, DE 19971

$4,100,000



1 / 38

MLS #:	**DESU174448**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-14.18-97.00-2**
School District:	**Cape Henlopen**
Subdivision:	**SOUTH REHOBOTH**
Central Air:	**Yes**
Heating Type:	**Heat Pump(s)**

Beds:	**4**
Baths:	**4/1**
Above Grade Finished SQFT:	**4,615**
Acres/Lot SF:	**0.27 / 11761**
Lot Dimensions:	**0.00 x 0.00**
Archit. Style:	**Coastal**
Year Built:	**2005**

1 Beach Ave, Rehoboth Beach, DE 19971

$4,100,000



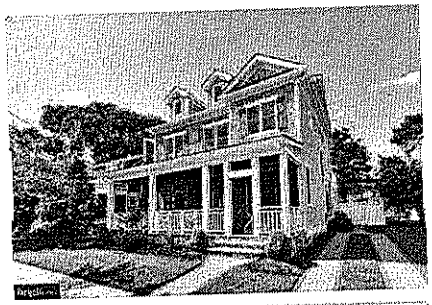
1 / 54

MLS #:	**DESU2000654**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-23.06-70.00**
School District:	**Cape Henlopen**
Subdivision:	**INDIAN BEACH**
Central Air:	**Yes**
Heating Type:	**Heat Pump(s)**
Off Street - # of Spaces	**4**

Beds:	**6**
Baths:	**5/1**
Above Grade Finished SQFT:	**3,500**
Acres/Lot SF:	**0.17 / 7405**
Lot Dimensions:	**90.00 x 87.00**
Archit. Style:	**Coastal**
Year Built:	**1982**

11 Stockley St, Rehoboth Beach, DE 19971

$4,050,000



1 / 33

MLS #:	**DESU2027886**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-20.06-12.00**
School District:	**Cape Henlopen**
Subdivision:	**SOUTH REHOBOTH**
Central Air:	**Yes**
Heating Type:	**Forced Air**
Num Driveway Spaces	**2**

Beds:	**5**
Baths:	**5/1**
Above Grade Finished SQFT:	**2,944**
Acres/Lot SF:	**0.11 / 5000**
Lot Dimensions:	**50.00 x 100.00**
Archit. Style:	**Coastal, Contemporary**
Year Built:	**2017**

61 Ocean Dr, Rehoboth Beach, DE 19971



1 / 5

MLS #:	**DESU2008882**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-08.17-40.00**
School District:	**Cape Henlopen**
Subdivision:	**NORTH SHORES**
Central Air:	**Yes**
Heating Type:	**Baseboard - Electric, Solar - Active, Zoned**
Num Driveway Spaces	**8**
Off Street - # of Spaces	**8**

$4,000,000

Beds:	**7**
Baths:	**5/1**
Above Grade Finished SQFT:	**6,000**
Acres/Lot SF:	**0.52 / 22651**
Lot Dimensions:	**160.00 x 144.00**
Archit. Style:	**Coastal, Contemporary**
Year Built:	**1962**

5 Pennsylvania Ave, Rehoboth Beach, DE 19971



1 / 20

MLS #:	**DESU2005684**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-14.09-212.00**
School District:	**Cape Henlopen**
Subdivision:	**NORTH REHOBOTH**
Central Air:	**No**
Heating Type:	**Baseboard - Electric**
Detached Garage - # of Spaces	**1**

$4,000,000

Beds:	**6**
Baths:	**2/2**
Above Grade Finished SQFT:	**3,500**
Acres/Lot SF:	**0.22 / 9583**
Lot Dimensions:	**100.00 x 100.00**
Archit. Style:	**Coastal**
Year Built:	**1934**

141 Kingsbridge Rd, Rehoboth Beach, DE 19971



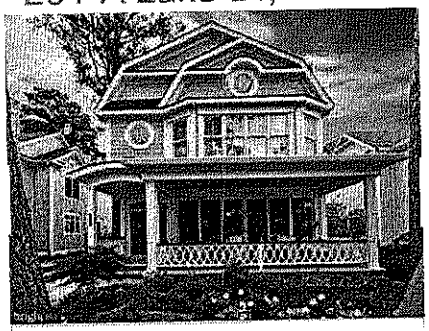
1 / 2

MLS #:	**DESU179114**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-19.00-921.00**
School District:	**Cape Henlopen**
Subdivision:	**REHOBOTH BEACH YACHT AND CC**
Central Air:	**Yes**
Heating Type:	**Radiant**
Attached Garage - # of Spaces	**3**

$4,100,000

Beds:	**4**
Baths:	**4/3**
Above Grade Finished SQFT:	**7,300**
Acres/Lot SF:	**0.33 / 14375**
Lot Dimensions:	**120.00 x 120.00**
Archit. Style:	**Coastal**
Year Built:	**2016**

201-A Lake Dr, Rehoboth Beach, DE 19971



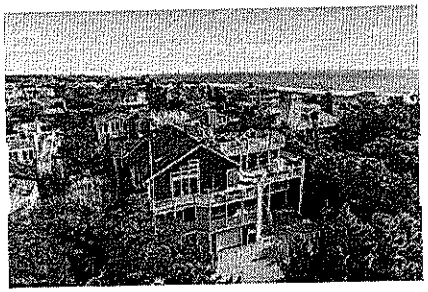
1 / 50

MLS #:	**DESU2016524**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-20.05-87.02**
School District:	**Cape Henlopen**
Subdivision:	**NONE AVAILABLE**
Central Air:	**Yes**
Heating Type:	**Forced Air, Heat Pump(s)**

$3,900,000

Beds:	**5**
Baths:	**4/1**
Above Grade Finished SQFT:	**2,935**
Acres/Lot SF:	**0.22 / 9583**
Lot Dimensions:	**50.00 x 100.00**
Archit. Style:	**Coastal**
Year Built:	**2018**

7 Hall Ave, Rehoboth Beach, DE 19971



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MLS #:	**DESU183012**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-23.10-6.02**
School District:	**Cape Henlopen**
Subdivision:	**INDIAN BEACH**
Central Air:	**Yes**
Heating Type:	**Forced Air, Zoned**
Attached Garage - # of Spaces	**2**

$3,518,000

Beds:	**6**
Baths:	**7/2**
Above Grade Finished SQFT:	**5,200**
Acres/Lot SF:	**0.23 / 10000**
Lot Dimensions:	**100.00 x 100.00**
Archit. Style:	**Coastal, Contemporary**
Year Built:	**1991**

17 Park Ave, Rehoboth Beach, DE 19971



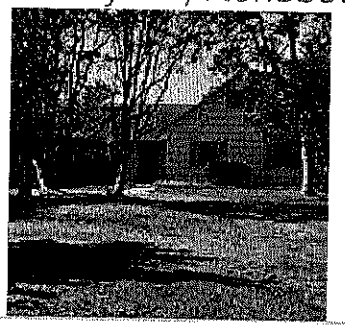
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MLS #:	**DESU182420**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-14.09-170.00**
School District:	**Cape Henlopen**
Subdivision:	**NORTH REHOBOTH**
Central Air:	**No**
Heating Type:	**Radiator**
Num Driveway Spaces	**2**

$3,995,000

Beds:	**3**
Baths:	**2/1**
Above Grade Finished SQFT:	**0**
Acres/Lot SF:	**0.23 / 10000**
Lot Dimensions:	**100.00 x 100.00**
Archit. Style:	**Cape Cod, Cottage**
Year Built:	**0**

45 Holly Rd, Rehoboth Beach, DE 19971



1 / 1

MLS #:	**DESU2040222**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-14.05-6.00**
School District:	**Cape Henlopen**
Subdivision:	**NORTH SHORES**
Central Air:	**Yes**
Heating Type:	**None**

$3,857,350

Beds:	**5**
Baths:	**3**
Above Grade Finished SQFT:	**0**
Acres/Lot SF:	**0.69 / 30056**
Lot Dimensions:	**50.00 x 202.00**
Archit. Style:	**Cottage**
Year Built:	**1959**

111 Rodney St, Rehoboth Beach, DE 19971



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MLS #:	**DESU2000175**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-20.05-268.00**
School District:	**Cape Henlopen**
Subdivision:	**SOUTH REHOBOTH**
Central Air:	**Yes**
Heating Type:	**Heat Pump(s)**
Num Driveway Spaces	**2**

$3,608,000

Beds:	**5**
Baths:	**5/1**
Above Grade Finished SQFT:	**2,945**
Acres/Lot SF:	**0.11 / 4792**
Lot Dimensions:	**50.00 x 100.00**
Archit. Style:	**Coastal, Contemporary**
Year Built:	**2014**

43 Farview Rd, Rehoboth Beach, DE 19971



1 / 2

MLS #:	**DESU2019694**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-08.17-80.00**
School District:	**Cape Henlopen**
Subdivision:	**NORTH SHORES**
Central Air:	**Yes**
Heating Type:	**Heat Pump(s), Zoned**
Num Driveway Spaces	**6**

$3,750,000

Beds:	**5**
Baths:	**4/1**
Above Grade Finished SQFT:	**3,100**
Acres/Lot SF:	**0.29 / 12574**
Lot Dimensions:	**90.00 x 146.00**
Archit. Style:	**Coastal**
Year Built:	**2013**

5 New Castle St, Rehoboth Beach, DE 19971

$3,500,000



1 / 45

MLS #:	**DESU183862**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-14.18-127.00**
School District:	**Cape Henlopen**
Subdivision:	**SOUTH REHOBOTH**
Central Air:	**Yes**
Heating Type:	**Forced Air, Heat Pump(s)**
Detached Garage - # of Spaces	**1**
Off Street - # of Spaces	**3**

Beds:	**6**
Baths:	**4/1**
Above Grade Finished SQFT:	**3,000**
Acres/Lot SF:	**0.11 / 5000**
Lot Dimensions:	**50.00 x 100.00**
Archit. Style:	**Coastal**
Year Built:	**2001**

46 Columbia Ave E, Rehoboth Beach, DE 19971

$3,650,000



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MLS #:	**DESU2004170**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-14.13-136.00**
School District:	**Cape Henlopen**
Subdivision:	**NORTH REHOBOTH**
Central Air:	**Yes**
Heating Type:	**Heat Pump-Gas BackUp**
Off Street - # of Spaces	**2**

Beds:	**6**
Baths:	**4/2**
Above Grade Finished SQFT:	**3,612**
Acres/Lot SF:	**0.14 / 6250**
Lot Dimensions:	**62.5 x100**
Archit. Style:	**Coastal, Traditional**
Year Built:	**2022**

28 Henlopen Ave, Rehoboth Beach, DE 19971

$3,670,000



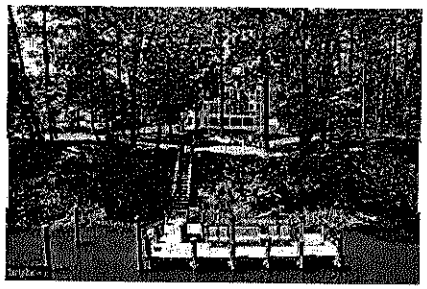
1 / 32

MLS #:	**DESU2005908**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-14.09-134.00**
School District:	**Cape Henlopen**
Subdivision:	**NORTH REHOBOTH**
Central Air:	**Yes**
Heating Type:	**Forced Air**
Off Street - # of Spaces	**2**

Beds:	**5**
Baths:	**5/1**
Above Grade Finished SQFT:	**3,000**
Acres/Lot SF:	**0.11 / 5000**
Lot Dimensions:	**50.00 x 100.00**
Archit. Style:	**Coastal, Contemporary**
Year Built:	**2018**

58 Eleanor Lee Ln E, Rehoboth Beach, DE 19971

$3,550,000



1 / 66

MLS #:	**DESU2034122**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-13.00-1311.00**
School District:	**Cape Henlopen**
Subdivision:	**CANAL CORKRAN**
Central Air:	**Yes**
Heating Type:	**Forced Air, Heat Pump(s), Heat Pump-Gas BackUp**
Attached Garage - # of Spaces	**6**

Beds:	**7**
Baths:	**5/1**
Above Grade Finished SQFT:	**7,050**
Acres/Lot SF:	**0.4 / 17424**
Lot Dimensions:	**109.00 x 161.00**
Archit. Style:	**Coastal, Contemporary**
Year Built:	**2003**

48 Maryland Ave, Rehoboth Beach, DE 19971

$3,600,000



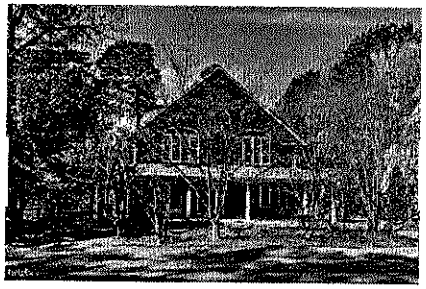
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MLS #:	**DESU2024304**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-14.13-378.00**
School District:	**Cape Henlopen**
Subdivision:	**NORTH REHOBOTH**
Central Air:	**Yes**
Heating Type:	**Forced Air**
Num Driveway Spaces	**3**

Beds:	**5**
Baths:	**4/1**
Above Grade Finished SQFT:	**2,999**
Acres/Lot SF:	**0.11 / 4791.6**
Lot Dimensions:	**50.00 x 100.00**
Archit. Style:	**Coastal, Colonial**
Year Built:	**2016**

55 Henlopen Ave, Rehoboth Beach, DE 19971

$3,500,000



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MLS #:	**DESU2013742**
Status:	**Closed**
Property Type:	**Residential**
Tax ID:	**334-14.09-85.00**
School District:	**Cape Henlopen**
Subdivision:	**NORTH REHOBOTH**
Central Air:	**Yes**
Heating Type:	**Zoned**
Num Driveway Spaces	**3**

Beds:	**7**
Baths:	**5/1**
Above Grade Finished SQFT:	**4,204**
Acres/Lot SF:	**0.16 / 6964**
Lot Dimensions:	**75.00 x 93.00**
Archit. Style:	**Coastal**
Year Built:	**1998**

All information courtesy of JAMIE COLEMAN

PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT		SALES	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	LEGDAT
PARID	SPI	STRNO	SUFFIX	INDYD	Class	LUC	CAPCE Acres	Story Height	Style	Yrblt	Rm Tot	Bedrm	Full Bath	Half Bath	Bsmt	Grade	CDU	SFLA	LOCATION	SALEKEY	Sale Date	Sales Type	Sale Price	PSF	Adjusted Price	ADJ PSF	PSF	Legal 1
533-11.00-408.00	**35799**	**DIRICKSON POND**	**DR**	**1ARSB1**	**R**	**101**	**0.706**	**1.75**	**21:CONVENTIONAL**	**2008**	**8**	**4**	**3**	**1**	**3:CRAWL**	**B-**	**AV**	**3,711**									**212.75**	**THE HAMLET AT DIRICKSON POND**
533-11.00-88.04	36771	JAHNIGEN	DR	1ARSB1	R	101	0.568	1.5	08:CAPE COD	2012	7	4	2	1	3:CRAWL	C+	AV	2,160		6403674	07/23/21	2:Land & Improv	460,000	212.96	537,300	248.75		THE HAMLET AT DIRICKSON POND
533-11.00-427.00	36841	JAHNIGEN	DR	1ARSB1	R	101	0.531	1.75	08:CAPE COD	2006	7	4	4	1	3:CRAWL	A-	AV	3,685		6419163	04/13/22	2:Land & Improv	670,000	181.82	736,300	199.81		THE HAMLET AT DIRICKSON POND
533-11.00-382.00	36783	JAHNIGEN	DR	1ARSB1	R	101	0.525	1.5	08:CAPE COD	2012	7	4	2	1	3:CRAWL	C+	AV	2,340		6424524	07/19/22	2:Land & Improv	575,000	245.73	619,300	264.66		THE HAMLET AT DIRICKSON POND
533-11.00-387.00	36786	JAHNIGEN	DR	1ARSB1	R	101	0.469	1.5	08:CAPE COD	2009	7	4	3	0	3:CRAWL	B	AV	3,137		6441716	05/20/23	2:Land & Improv	730,000	232.71	735,100	234.33		THE HAMLET AT DIRICKSON POND
533-11.00-412.00	35805	DIRICKSON POND	DR	1ARSB1	R	101	0.536	2	21:CONVENTIONAL	2006	7	4	3	1	3:CRAWL	A-	AV	4,321			ACTIVE	2:Land & Improv	824,999	190.93		#VALUE!		THE HAMLET AT DIRICKSON POND
																						MEDIAN	**622,500**	**212.83**	**677,200**	**241.54**		
																						AVERAGE	**608,750**	**218.30**	**657,000**	**236.89**		
533-11.00-451.00	36866	JAHNIGEN	DR	1ARSB1	R	101	0.576	2	21:CONVENTIONAL	2005	7	4	3	0	3:CRAWL	B	AV	3,093	POND FRONT	6399181	04/29/21	2:Land & Improv	715,000	231.17	852,300	275.56		THE HAMLET AT DIRICKSON POND
533-11.00-376.00	36770	JAHNIGEN	DR	1ARSB1	R	101	0.519	2	21:CONVENTIONAL	2005	7	4	3	0	3:CRAWL	B	AV	3,280	POND FRONT	6400236	05/27/21	2:Land & Improv	690,000	210.37	817,000	249.09		THE HAMLET AT DIRICKSON POND
533-11.00-385.00	36782	JAHNIGEN	DR	1ARSB1	R	101	0.464	1.5	08:CAPE COD	2012	8	5	4	0	3:CRAWL	B	AV	3,036	POND FRONT	6414658	01/25/22	2:Land & Improv	935,000	307.67	1,049,100	345.21		THE HAMLET AT DIRICKSON POND
533-11.00-379.00	36776	JAHNIGEN	DR	1ARSB1	R	101	0.455	2	21:CONVENTIONAL	2005	7	4	3	0	3:CRAWL	B+	AV	3,228	POND FRONT	6423379	06/29/22	2:Land & Improv	835,000	258.67	905,300	280.39		THE HAMLET AT DIRICKSON POND
533-11.00-411.00	35810	DIRICKSON POND	DR	1ARSB1	R	101	0.86	2	21:CONVENTIONAL	2006	7	4	4	1	3:CRAWL	A-	AV	3,993	RIVER FRONT	6433987	01/20/23	2:Land & Improv	1,018,000	254.95	1,052,600	263.61		THE HAMLET AT DIRICKSON POND
533-11.00-416.00	36820	JAHNIGEN	DR	1ARSB1	R	101	0.457	2	21:CONVENTIONAL	2006	7	4	3	1	3:CRAWL	A-	AV	3,980	POND FRONT		09/15/23	2:Land & Improv	860,000	216.08				THE HAMLET AT DIRICKSON POND
533-11.00-452.00	36868	JAHNIGEN	DR	1ARSB1	R	101	0.556	2	07:COLONIAL	2006	7	3	3	0	3:CRAWL	B+	AV	3,340	POND FRONT		09/14/24	2:Land & Improv	885,000	264.97				THE HAMLET AT DIRICKSON POND
533-11.00-395.00	36802	JAHNIGEN	DR	1ARSB1	R	101	0.482	1.5	08:CAPE COD	2007	7	4	2	1	3:CRAWL	B	AV	3,093	POND FRONT		01/31/25	2:Land & Improv	779,000	251.86				THE HAMLET AT DIRICKSON POND
																						MEDIAN	**835,000**	**254.95**	**905,100**	**275.56**		
																						AVERAGE	**838,600**	**252.56**	**935,220**	**282.77**		

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): George B & Marisa N Benner Parcel ID: 533-11.00-409.00

Street Address of Parcel: 35799 Dirickson Pond DR, Frankford, DE 19945

Current Assessment: $ 921,200

Purchase Price (Total of Land and Improvement): $ 525,000 Date of Purchase: 11/17/2017

Special Conditions of Sale: N/A

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

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

Year	Cost	Change
2020	$50,000	Removed broken hot tub, replaced deck boards, roof
		structure replaced falling down pergola, replaced
		outdoor kitchen area pressure treated materials

Description of Property

Lot size/Land Area 0.68 acre Style of Home single-family

Number of: Bedrooms: 4 Bathrooms: 5 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions: front porch, back deck, patio

Describe outbuildings or accessory structures other than main dwelling:

2 car garage attached

What do you consider to be the fair market value of the property as of July 1, 2023? $ $750,000

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

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

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

Took average of 5 homes sold last 6 months. 2 homes in our development, other 3 homes were comparable.

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 533I1.00452.00 Owner Todd and Heide Kositzke
   Address 36868 Jahnigen DR, Frankford DE 19945
   Sales Price $ 885,000 Date of Sale 09/16/24
   Lot Size/Land Area 0.55 acre Style of House Single family
   Number of: Bedrooms: 4 Bathrooms: 4 Fireplaces: 1
   ☐ Finished Basement ☐ Finished Attic ☒ Central Air
   Porches and Additions: front porch, back deck, screened porch
   Describe Garage or Other Improvements:

   2 car garage attached

   Additional Comments:

   -Waterfront features: pond, water new.
   -Water frontage 53 ft.

2. Parcel Number 533I1.00450.00 Owner Jonathan Welsh
Address 36891 Jahnigen DR, FRANKFORD DE 19945
Sales Price $ 650,000 Date of Sale 12/16/24
Lot Size/Land Area 1.52 acres Style of House Single family
Number of: Bedrooms: 4 Bathrooms: 4 Fireplaces: 1
☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions: deck, patio, balcony
Describe Garage or Other Improvements:

2 car garage attached

Additional Comments:

has hot tub

3. Parcel Number 533I9.00844.00 Owner Mary Leigh and Brian Morrison
Address 11661 Resort DR, Selbyville DE 19975
Sales Price $ 765,000 Date of Sale 1/17/25
Lot Size/Land Area 0.1899 acre Style of House Single family
Number of: Bedrooms: 6 Bathrooms: 5 Fireplaces: 1
☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions deck, patio, porch, screened porch
Describe Garage or Other Improvements:

side facing 2 car garage

Additional Comments:

2 new AC units, 2 story ceiling

4. Parcel Number 533-12.00-338.00 Owner Michael and Natasha Mag-Rath
Address 36977 Sandpiper Ln, Selbyville, DE 19975
Sales Price $ 830,000 Date of Sale 11/25/24
Lot Size/Land Area 0.84 acre Style of House Single family
Number of: Bedrooms: 4 Bathrooms: 5 Fireplaces: 1
☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions: porch, screened porch, deck, patio
Describe Garage or Other Improvements:

3 car garage attached

Additional Comments:

tankless water heater, upgraded countertops

5. Parcel Number No tax record b/c new Owner construction
Address 35263 Big Buck Ct, Selbyville, DE 19975
Sales Price $ 688,082 Date of Sale 12/31/24
Lot Size/Land Area 0.29 acre Style of House Single family
Number of: Bedrooms: 5 Bathrooms: 4 Fireplaces: 0
☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions porch
Describe Garage or Other Improvements:

2 car garage attached

Additional Comments:

NEW construction built 2024

Witnesses or Agents

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

Name	Firm or Company
Address	Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: $ 750,000

Signature of Owner or agent[1] Marisa N. Benner G. [illegible]

Print Name and Title: Marisa Benner - owner, George Benner - owner

Mailing Address: 35799 Dirickson Pond Dr.
Frankford DE 19945

E Mail Address: marisanbenner@gmail.com Telephone: 302.542.4458

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

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

I request that Assessment disclose witnesses and exhibits. ☒

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