

Sussex



County

## BOARD OF ASSESSMENT REVIEW MEETING

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

### AGENDA

July 23, 2025

9:00 A.M.

#### Call to Order

#### Approval of Agenda

#### Review of Rules of Procedure for 2026

#### Public Comments

#### Approval of Minutes

1. May 12, 2025
2. May 14, 2025
3. May 16, 2025
4. May 21, 2025
5. May 23, 2025
6. May 28, 2025
7. May 30, 2025
8. June 04, 2025
9. June 06, 2025

#### Adjourn



**In accordance with 29 Del. C. §10004(e)(2), this Agenda was posted on July 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 | Sussex County](#)**



**BOARD OF ASSESSMENT REVIEW**  
**SUSSEX COUNTY, RULES OF PROCEDURE**

Article I.     Authorization

The Board of Assessment Review of Sussex County (hereinafter referred to as "the Board") is established and authorized under 9 Del. C. § 7004.

Article II.     Functions

Section 1. The Board shall hear timely and properly filed appeals from any property owner who alleges that their property has been improperly assessed for the purposes of taxation. The Board, on the basis of the evidence and testimony presented at the appeal hearing, shall determine whether the assessment is correct. If the Board finds that the assessment is greater than it should be, the Board shall order the Sussex County Department of Assessment (hereinafter "Assessment") to reevaluate the assessment as directed by the Board.

Article III.    Duties of Assessment

Assessment shall, at the direction of the Board, receive, review and docket all appeals, prepare and mail all official correspondence of the Board, send out all notices required by law and by these Rules, keep records of all official actions of the Board, and perform all duties required by law and these Rules.

Article IV.     Board Members

Section 1. The Board shall consist of five regular members and three alternate members, appointed in accordance with and serving terms as established by 9 Del. C. § 7004.

Article V.      Chairperson

Section 1. The Chairperson shall preside at all meetings of the Board, decide all points of order or procedure, and perform all duties required by law or these Rules.

Section 2. In the absence of the Chairperson, those members of the Board who are present shall designate a member to serve as Acting Chairperson, who shall preside and who may exercise all powers with which the Chairperson is vested by law or these Rules.

Section 3. The Chairperson shall be permitted to vote on any motion pending before the Board or a panel thereof.

Article VI.    Meetings and Hearings

Section 1. The Board shall meet at some public and convenient place in Sussex County from March 1 to May 31 of each year to hear assessment appeals and to perform any other functions required by law or to conduct any administrative business. The Board and Assessment, in conjunction, may schedule additional meetings as needed. If there are no appeals or no other business before the Board for any designated month, the Board and Assessment, in conjunction, may cancel meetings for that month. The Board's hearing schedule may be modified as necessary to respond to scheduling conflicts

Section 2. A quorum of the Board is necessary to transact business at any meeting or hearing. A quorum shall consist of three (3) members appointed to the Board.

Section 3. The vote of a majority of the members present at any meeting or hearing of the Board shall be necessary to carry a motion.

Section 4. Any person desiring to take an appeal before the Board shall, within the periods established by law or Assessment, file a complete written notice thereof with the Board on such forms as the Board may prescribe. Appeals of separate tax parcels shall be submitted on separate appeal forms. Incomplete forms or appeals for separate tax parcels set forth on a single appeal form will not be considered.

Section 5.

- a. Each appellant and counsel or representative of record shall be notified of the date, place, and time that the hearing will be held.
- b. In addition to the notice to appellants required under subsection (a) of this section, Assessment shall, on behalf of the Board, give sufficient public notice of all meetings by the Board to comply with the provisions of the State Freedom of Information Act (29 Del. C. Ch. 100).

Section 6. The procedure for hearing before the Board shall be as follows:

- a. The Chairperson will read into the record a statement identifying the appellant, their property,. The Chairperson shall also advise all parties of any time limitation applicable to the appeal hearing, in accordance with Section 8 of this Article.
- b. All witnesses who wish to testify before the Board shall testify under oath. Any form of attestation by which a witness signifies that they are bound in conscience to testify truthfully shall be sufficient. The Chairperson shall administer oaths for any, and all, witnesses.
- c. The appellant shall present testimony, including any legally admissible documentation or other evidence, in support of a lower assessment, so long as such evidence was disclosed in the appellant's appeal form.
- d. Board members may question the appellant on the appellant's evidence.
- e. If the appellant has not presented any competent evidence of substantial overvaluation, the Board may either on the motion of Assessment or a board member, deny the appeal without receiving further testimony.
- f. If the appellant has presented competent evidence of substantial overvaluation, an Assessment representative will present evidence in support of the assessment of record they believe accurately reflects the fair market value of the property as of the County's base date of July 1, 2023.
- g. If an Assessment representative has presented evidence, the appellant shall have the opportunity to cross-examine them concerning that evidence.
- h. Board members may question the Assessment representative on Assessment's evidence.
- i. Assessment will be given an opportunity to cross-examine the appellant on any rebuttal evidence. Upon the conclusion of the presentation of the evidence, the appellant and the Assessment representative may each make a short closing statement to the Board summarizing their positions but introducing no further evidence.

- j. Following the presentation of evidence by both sides within the time limits established at the outset of the hearing, the Board will consider all evidence submitted. Except in those cases set forth in Section 6 e. above, a member of the Board will make a motion to close the hearing and the Chairman will then take a roll-call Vote on the motion. In those cases disposed of by motion in Section 6 e. above, the passage of a motion of denial will serve as the closure of the public hearing.
- k. Within five business days following the date of the hearing, the Board will issue a written statement of its decision.

Section 7. If the appellant or their representative fails to appear at the appeal hearing the appeal shall be deemed abandoned.

Section 8. Unless additional time is requested by the appellant appellants and Assessment shall each be limited to fifteen (15) minutes to present evidence regarding the assessment of property In its discretion, the Board may establish time limits for appeal hearings. If the Board does establish such a time limit, it shall advise the appellant and Assessment of the limit at the time the appeal is noticed for hearing and shall equally divide the time allocated between the appellant and Assessment. The Board may, in the interests of justice, expand the time allocated to any party.

Section 9. All meetings, hearings, and proceedings of the Board, with the exception of executive sessions for the purposes set forth in 29 Del. C. §10004(b), shall be open to the public. A record of all public proceedings shall be maintained.

#### Article VII. Panel and Referees

Section 1. Whenever Sussex County has chosen under 9 Del. C. 7004 to authorize the appointment of Referees to hear appeals, all hearings shall conform to the procedures outlined in Article VI of these rules, with the following exceptions:

- a. Any referee shall maintain a summary record.
- b. The decision of a referee shall not be final but shall serve merely as a recommendation to Assessment office and the Board.
- c. At a meeting called in conformity with all applicable notice requirements of State law, a quorum of the Board shall meet to consider all appeals heard by the referees that are not resolved by Assessment and a stipulation agreement.

#### Article VIII. Data Requirements

Section 1. An appellant shall file for an assessment appeal on an official application form provided by Assessment. Unless otherwise directed by the Board or agreed by Assessment an appellant shall file one original copy of their application and all supporting documentation with the Board by the Assessment Department at [assessmentappeals@sussexcountyde.gov](mailto:assessmentappeals@sussexcountyde.gov) or delivering them to the office of the Department of Assessment, PO Box 589, Georgetown, DE 19947 not later than 4:30PM on March 1<sup>st</sup>. For the purposes of this Rule, an application shall be considered late if it is not electronically received in Assessment's inbox, or physically received in the offices of Assessment by the aforesaid deadline, regardless of any postmark or other evidence of the date or time of the submission. Late applications shall be received but shall not be docketed, processed, or scheduled for hearing until the next annual appeal period, and any reduction in assessment shall not become effective until the

commencement of the next tax year. Incomplete applications will not be considered.

Section 2. With respect to any application that Assessment believes is deficient in that it does not contain competent evidence of substantial overvaluation Assessment shall present that appeal to the Chairperson for designation as a deficient filing. If the Chairperson agrees that the appeal is deficient, the appeal will be scheduled for a hearing solely for the Board to vote on whether the appeal should be dismissed as deficient. If the Chairperson disagrees that the appeal is deficient, the appeal shall be scheduled for a hearing on the merits. If the Board determines the appeal is deficient, the appeal shall be denied.

### Section 3.

- a. An appellant relying on the comparable sales approach may cite only comparable sales, not allegedly comparable assessments. Comparable sales to be cited or otherwise relied upon by the appellant at an appeal hearing must be identified with specificity in the appellant's appeal form. The appellant will not be permitted to testify concerning any comparable sale not cited in their appeal form.
- b. An appellant asserting that Assessment must consider any relevant factor affecting the value of a property must identify through a supplemental filing submitted no later than the close of business the day prior to the scheduled hearing all factors the appellant asserts the Board must consider. Factors not so identified shall be deemed waived by the appellant and shall not be considered by the Board. All appraisals presented by either an appellant or Assessment shall be prepared by an appraiser/assessor licensed or permitted to practice in the State of Delaware by the State Council on Real Estate Appraisers pursuant to 24 Del. C. §§ 4001 et seq.

Section 4. An appellant shall cite at least three but not more than six comparable sales on their appeal form or at the hearing. In the event that an appellant's appeal form cites more than six comparable sales, they will be permitted at the hearing to discuss only the first six listed on the form. This limitation shall not apply to appraisals prepared pursuant to Article VIII, Section 3(c).

### Section 5.

- a. If the appellant wishes to rely upon any appraisal report at the appeal hearing, they must provide a copy of that report with application.
- b. If Assessment intends to rely upon an appraisal report or other expert opinion (other than that of an employee of Assessment), Assessment shall produce the report and identify such expert to the Board and the appellant before the first scheduled date of the appeal hearing.
- c. The Board shall not permit the introduction of any appraisal report, or the evidence contained therein, unless the report has been previously provided as required under these Rules and the author of the report is present and available for questions from the Board.
- d. Any potential witness who may testify on the appellant's behalf shall be identified on the appellant's appeal form. The Board shall not permit any witness to testify at the hearing unless previously identified as required under these Rules.

## Article IX. Formal Decisions

Following each hearing, the Board shall forward to Assessment a brief written statement of its decision and the basis therefor. Assessment shall, in accordance with the provisions of State law, provide a copy of that statement to the appellant or the representative who appeared on their behalf at any hearing.

## Article X. Judicial Review of Board Decisions

Section 1. At the conclusion of any hearing, the Chairperson shall advise the appellant of the right to seek judicial review in the Superior Court.

Section 2. In the event of an appeal to the Superior Court, the appellant shall prepare and file with the Prothonotary all required documents such as transcripts and a record of all evidence submitted to the Board.

## Article XI. Application and Amendments

Section 1. The purpose of these Rules is to fairly and efficiently administer the appeals process. The Board, upon motion and approval by a majority of the members attending any meeting of the Board, may temporarily suspend any procedural or temporal rule set forth herein for good cause shown on a case-by-case basis.

Section 2. These Rules may be amended upon the motion of a quorum of the Board.



## Appendix I

### Summary of the Rules and Procedures on Appeals to The Board of Assessment Review of Sussex County

This is to acquaint you with the procedures followed by the Board of Assessment Review (the "Board") in assessment appeals, so that you will better understand the manner in which your case will be handled.

The Board sits to hear appeals from the assessed values placed on real property in Sussex County. To file an appeal, you must present an appeal form, to the Director of the Department of Assessment ("Assessment") by the deadline established by law. **Your appeal form must be completed fully and you must timely submit all required documentation in accordance with the Board's rules, or the Board may deny your appeal without a hearing on the merits of your appeal.**

You will be notified of the date, time, and place of your hearing.

Hearings are held before the Board, composed of five members, none of whom are Sussex County employees. If warranted, Sussex County may authorize the appointment of Referees to hear appeals; if it does so, the Referees' recommendation will be presented to the Board, in cases where an agreement is not resolved by Assessment and a signed stipulation agreement.

The Board will provide the opportunity for Public Comment for any members of the public in attendance. For any individual wishing to provide a Public Comment, there shall be three (3) minute time-limit. These comments shall be restricted to matters pertinent to business being handled by the Board

At the beginning of the hearing, the Chairperson of the Board will read into the record a statement identifying you and your property. The Chairperson will also advise all parties of any time limitations for the hearing.

After being sworn, you may present to the Board testimony or evidence to support your claim that your assessment should be reduced. To prevail, you must convince the Board that the fair market value of your property, as of the County's base date of July 1, 2023, is less than the amount of your assessment. To do this, you may present evidence of sales of comparable properties. The assessed values of other properties, or the taxes paid by other property owners, are not acceptable as competent evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.

If you are an individual, you may present your case yourself or through an attorney. If you are an entity, you may present your case yourself or through an attorney, or employee, but not through a non-employee third-party. If you wish to discuss sales of comparable properties in your area to demonstrate your claim of overvaluation, you must state specific parcel numbers, owners' names, and exact addresses in your appeal form; you may not testify concerning properties that were not included in your appeal form. You may also present evidence through qualified witnesses, if they have been identified in your appeal form. Written information such as appraisal reports will be considered only if the report has been previously provided to Assessment with application and the person who prepared the document is present at the hearing and available for questions from the Board. After you have completed your testimony and presented your evidence, the members of the Board may ask you questions.

You and Assessment will each be limited to 15 minutes to present your evidence. Requests for additional time must be made to the Chairperson prior to the hearing and may be granted at the Chairperson's discretion.

Under State law, there is a presumption Assessment has correctly valued your property. **YOU HAVE THE BURDEN OF SHOWING THAT YOUR ASSESSMENT IS INCORRECT.** If you fail to meet that initial burden, then Assessment may refuse to present any evidence in support of its assessment. Assessment is required to justify its assessment only after you have presented competent evidence of substantial overvaluation.

After you have presented your evidence and met your initial burden of showing substantial overvaluation, Assessment's representative will be sworn and will present evidence in support of the assessment. the Board may also question Assessment's representative.

Upon the conclusion of the presentation of the evidence, the appellant and the Assessment representative may each make a short closing statement to the Board summarizing their positions but introducing no further evidence.

After both sides have fully presented their positions within the time limits established at the outset of the hearing, the Board will consider all the evidence submitted. A member of the Board will make a motion and the Chairperson will then take a roll call vote on the motion to close the hearing.

After the hearing is closed, the Board may vote to approve, deny, or defer until a later date. All votes of the Board must be taken in public and a written decision will be issued by the Board within five (5) business days.

The Board's decision may be appealed to the Superior Court within thirty (30) days after written notice of the decision has been issued. Superior Court appeals are based on the record presented before the Board. Ordinarily, no new evidence or testimony can be presented. The Board's decision will be upheld on appeal unless the Court is convinced that the Board acted "contrary to law, fraudulently, arbitrarily or capriciously."

The same procedures apply in a quarterly or supplemental tax appeal. The only difference between an annual appeal and a supplemental appeal is the scope of the Board's review. In an annual appeal, you may challenge your entire assessment. In a supplemental appeal, you may challenge only the amount by which your assessment was increased during that quarter.



**Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, May 12, 2025**

**A scheduled meeting of the Board of Assessment Committee was held on Monday, May 12, 2025, at 10:00 a.m., in Council Chambers, with the following present:**

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

**Call to  
Order**

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

**Mr. Keeler presented one amendment to the agenda for the Board's consideration. Mr. Keeler removed Property Assessment Appeal Hearing Angela Murray – 334-20.05-7.01 – 405 Stockley Street Ext. Rehoboth Beach, DE 19971.**

**M25-94  
Approve  
Agenda**

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

**Motion Adopted: 5 Yeas**

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

**M25-95  
Approve  
Minutes**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel, to approve the April 25, 2025, meeting minutes.**

**April 25, 2025 Motion Adopted: 4 Yeas; 1 Abstain**

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

**Public  
Comments**

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

**Consent  
Agenda**

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

**M25-96  
Approve  
Consent  
Agenda**

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

- 1. Parcel - 130-1.20-24.00 – Julie Kazimiroff**
- 2. Parcel - 130-3.00-263.02 – Jennifer Cinelli-Miller**
- 3. Parcel - 130-3.07-49.00 – CBYW Milford Propco LLC**
- 4. Parcel - 131-10.00-31.03 – Gary Jeter TTEE REV TR**
- 5. Parcel - 131-10.00-51.00 – AMP Properties LLC**
- 6. Parcel - 131-10.00-87.00 – Canterbury Estates LLLP**
- 7. Parcel - 131-10.16-41.00 – 119 Market Street Inc.**
- 8. Parcel - 131-10.16-42.00 – NO 117 LLC**
- 9. Parcel - 131-19.00-23.00 – William Boram**
- 10. Parcel - 132-8.00-1.00-48065 – Laurie McDougall**
- 11. Parcel - 133-2.00-102.00 – Michael Makowski**
- 12. Parcel - 133-6.00-57.00 – Donna Tarr**
- 13. Parcel - 133-17.00-76.00-34 – Michael McCoy**
- 14. Parcel - 133-17.13-17.00 – Sussex LIHTC LLC**
- 15. Parcel - 133-17.13-31.02 – Brandywine Station LLC**
- 16. Parcel - 133-17.17-107.00 – Atlantic Budget Inn Millsboro Inc.**
- 17. Parcel - 133-20.00-177.00 – Robert Seelig**
- 18. Parcel - 134-3.00-239.00 – Keith Wilson**
- 19. Parcel - 134-3.00-361.00 – William and Linda McCormick**
- 20. Parcel - 134-5.00-114.00-A – Robert and Kim Kuhl**
- 21. Parcel - 134-5.00-116.00-2 – Contance Tjoumas TTEE REV TR**
- 22. Parcel - 134-5.00-123.00 – Harry Ritter**
- 23. Parcel - 134-6.00-103.00 – Marion Spinks**
- 24. Parcel - 134-6.00-348.00 – William Peterson**
- 25. Parcel - 134-7.00-268.00 – Thomas and Kerry Gogarty**
- 26. Parcel - 134-7.00-275.00 – Richard Corrigan**
- 27. Parcel - 134-8.00-42.00-54-6 – R H McLaughlin Rentals LLC**
- 28. Parcel - 134-8.00-165.02-BS103 – Louis Perna TTEE REV TR**
- 29. Parcel - 134-9.00-48.00 – Kimberly Coughenour TTEE**
- 30. Parcel - 134-9.00-59.08 – Blair Kirby**
- 31. Parcel - 134-9.00-94.01-15216 – Bonnie White**
- 32. Parcel - 134-9.00-142.00 – Brian and Joan Murphy**
- 33. Parcel - 134-9.00-365.00 – James and Darlene Williamson TTEE**
- 34. Parcel - 134-9.00-366.00 – Kathleen and John Dickman**
- 35. Parcel - 134-9.00-616.00 – Granville and John Moore**
- 36. Parcel - 134-9.00-636.00 – Robert Silverberg**
- 37. Parcel - 134-9.00-639.00 – Judy Whalley Trustee**
- 38. Parcel - 134-9.00-873.00 – Lisa Quann**
- 39. Parcel - 134-12.00-280.01-132 – Gregory and Doris Haga**
- 40. Parcel - 134-12.00-556.03 – Darlene Boerlage**
- 41. Parcel - 134-12.00-2082.00 – Barbara Collier**
- 42. Parcel - 134-12.00-2258.00 – Mark and Karen McCormick**
- 43. Parcel - 134-12.00-2708.00 – Thomas and Mary Murphy**
- 44. Parcel - 134-12.00-4131.00 – Suzanne Burke**
- 45. Parcel - 134-13.00-810.00 – Kelly Felix**

**M25-96  
Approve  
Consent  
Agenda  
(continued)**

- 46. Parcel - 134-13.00-1279.00 – Cynthia Hetrick**
- 47. Parcel - 134-13.00-1330.00 – Paul and Karen Winicki**
- 48. Parcel - 134-13.16-59.00 – Elizabeth Gruber TTEE**
- 49. Parcel - 134-17.08-155.00 – 206 Maplewood LLC**
- 50. Parcel - 134-17.11-26.00 – Elizabeth Albert**
- 51. Parcel - 134-17.19-146.01 – Stephen Walker**
- 52. Parcel - 134-17.20-187.00 – John McGee TTEE**
- 53. Parcel - 134-20.11-32.00 – Todd Moyer**
- 54. Parcel - 135-14.00-252.00 – Paul Van Loon**
- 55. Parcel - 230-19.00-199.00 – Eric Beach**
- 56. Parcel - 234-5.00-603.00 – Francois Koenig**
- 57. Parcel - 234-16.00-416.00 – Joseph Buffo**
- 58. Parcel - 235-16.00-44.06 – Gregg Kellogg**
- 59. Parcel - 235-20.00-363.00 – Lindsey Underwood**
- 60. Parcel - 331-5.00-50.03 – CBYW Seaford Propco LLC**
- 61. Parcel - 332-4.00-71.05 – Marcia Elliott**
- 62. Parcel - 334-13.20-117.00 – Alex Felker**
- 63. Parcel - 334-19.00-10.00 – Jason Hodges**
- 64. Parcel - 334-20.09-19.00 – Richard Freitag**
- 65. Parcel - 335-8.00-1084.00 – Patrick Lawrence**
- 66. Parcel - 335-8.00-1085.00 – Willie Coffey**
- 67. Parcel - 430-9.00-38.06 – Janet Adams**
- 68. Parcel - 430-16.00-108.00 – Equity Trust Company Custodian**
- 69. Parcel - 431-5.00-325.00 – LG-OHI Seaford LLC**

**Motion Adopted: 5 Yeas**

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

**Mr. Roth introduced Property Assessment Appeal Hearing Kathryn Meyer – 134 – 13.00 – 1349.00 – 31233 Sandpiper Rd. Bethany Beach, DE 19930.**

**Property  
Hearing  
Kathryn  
Meyer**

**Mr. Roth swore in Mr. Oliphant, Mr. Arndt, Mr. Keeler and Mr. Zuck.**

**Mr. Oliphant opened by expressing a strong belief that an error was made in the property's assessment. He noted that the highest recorded sale in Ocean Village was \$4,600,000 in November 2024 and the highest sale prior to July 1, 2023, within the reference period, was \$3,450,000. The only oceanfront sale within the valid timeframe was in March 2022 for \$2,700,000, which was not used in the original data by Tyler Technologies. Mr. Oliphant continued by explaining the realtor's analysis, included in the meeting packet, identified comparable oceanfront properties on 50-foot lots that sold between \$3,200,000 and \$3,700,000. Mr. Oliphant concluded his opening statement by stating that the subject property is less desirable than others and should not be appraised at the same level as premium lots. Based on the information provided, he asserted that the maximum appropriate**

**Property  
Hearing  
Kathryn  
Meyer  
(continued)**

**valuation should be no more than \$3,885,800.**

**Mr. Oliphant turned the floor over to Mr. Arndt for his appraisal presentation.**

**Mr. Arndt explained that he specializes in beach resort properties and has extensive experience appraising high-value ocean block and oceanfront properties. Addressing the property under appeal, Mr. Arndt stated that it is currently assessed at \$4,846,100, with the land valued at \$4,609,000 and the improvements at \$237,100. Two appraisals were conducted by Mr. Arndt to which the first, dated December 25, 2023, valued the property at \$3,575,000. The second appraisal, dated July 1, 2023, was prepared as requested and resulted in a slightly higher value of \$3,620,000, reflecting the inclusion of additional comparable sales. Mr. Arndt highlighted inconsistencies in assessments of similar lots in Ocean Village, with values ranging from just over \$3,100,000 to more than \$4,400,000, raising concerns about consistency and credibility. He further noted his belief that Tyler Technologies did not apply the standard appraisal practice of bracketing, using both superior and inferior comparable sales to establish a fair value range and that because they did not follow standard practices this resulted in an inflated valuation of the subject property. Mr. Arndt concluded by stating his selected comparable sales were more balanced and appropriately bracketed the subject's location, lot size, and improvements.**

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

**Mr. O'Rourke asked Mr. Arndt to restate both the assessed values, and the stipulated values provided to ensure clarity.**

**Ms. Angel inquired whether the second story mirrored the first story, to which Mr. Arndt responded that it did not.**

**Mr. O'Rourke and Mr. Arndt compared land sizes within Ocean Village and the comparable sales used to value the subject property.**

**Mr. O'Rourke asked Mr. Arndt if he felt the assessed value of the subject's property land was not accurate to which Mr. Arndt stated that this was accurate, and it is his opinion that his assessed value should be similar to the sale price.**

**Mr. Roth asked how 31331 Sandpiper Road compared in size to the subject property to which Mr. Arndt responded that the comparable is smaller due to its width, but adjustments were made to the subject property's valuation to account for those size differences.**

**Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement which brought the assessed value of the subject property to \$4,333,900, to**

**Property  
Hearing  
Kathryn  
Meyer  
(continued)**

which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.

Mr. Zuck explained the approach used in assessing the subject property, highlighting a focus on oceanfront property sales within the same general location. He acknowledged familiarity with Sandpiper Road and noted the presence of smaller lot widths on that street, including a 37-foot-wide lot that sold for \$2,700,000 on March 24, 2022. Mr. Zuck explained that land width directly impacts value and that many buyers have paid premium prices for properties they later demolished. Mr. Zuck stated that based on their calculations, Tyler Technologies determined the subject's land value at \$82,962 per linear foot, with a total land value of \$4,148,100 and building value of \$185,800, for a total assessed value of \$4,333,900 representing a fair assessment based on market conditions and comparable data.

Mr. Oliphant asked Mr. Zuck whether Ocean Village properties differ from other North Bethany properties. Mr. Zuck confirmed there is a difference, noting that Tyler Technologies accounts for this through site value, location, and linear footage width.

Mr. Oliphant further inquired what adjustments were made to reduce the subject property's valuation relative to the premium lots used as comparable sales. Mr. Zuck responded that no negative adjustments were made to the subject property.

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

Ms. Godwin asked Mr. Zuck whether the Sandpiper properties were consolidated into a single sale price. Mr. Zuck responded that they were purchased by neighboring property owners and subsequently demolished. She also inquired if 98 Wellington Parkway was added after Tyler Technologies submitted their comparable sales. Mr. Zuck clarified that the property was cited by the appraisal, and he was referencing it for context.

Mr. Roth asked Mr. Zuck if all Ocean Village properties were valued at \$72,973 per linear foot. Mr. Zuck responded that this was incorrect, noting that the subject property is valued at \$82,962 per linear foot and clarified that valuations vary within Ocean Village due to differing lot sizes and characteristics.

Ms. Angel noted that surrounding North Bethany communities were assessed at significantly higher rates, effectively addressing the earlier question about the need for a negative adjustment to the subject property. Mr. Zuck responded that those communities are considered superior, which justifies their higher assessments.



**Property  
Hearing  
Kathryn  
Meyer  
(continued)**

**Mr. O'Rourke asked Mr. Zuck about the average size of oceanfront properties in Sussex County, to which Mr. Zuck responded that 50 to 60 feet in width is typical. Mr. O'Rourke further inquired about buyer preferences for lot dimensions, and Mr. Zuck explained that while larger lots are generally more desirable, width is a particularly valued attribute when the lot sizes are smaller. When asked whether adjustments for wider oceanfront properties are applied consistently across Sussex County, Mr. Zuck confirmed they are, with updates made as more data becomes available. Mr. O'Rourke also asked about structure value comparisons between oceanfront and inland homes, and Mr. Zuck clarified that oceanfront purchases are typically driven by location rather than the value of the structure.**

**Mr. Roth opened the floor to the appellant for rebuttal.**

**Mr. Arndt noted inconsistencies in Tyler Technologies assessed values within the same neighborhood, and that those inconsistencies undermined the credibility of the linear front footage adjustments mentioned. Mr. Arndt also pointed out the lack of adjustments for superior locations within North Bethany. He referenced Ocean Village as consistently having the lowest oceanfront sale prices in the area. Mr. Arndt concluded that it is his belief that his closing points demonstrated location was not being properly factored into Tyler Technologies assessment model.**

**Mr. Oliphant concluded by noting that the highest recorded MLS sale price for an oceanfront property in Ocean Village prior to July 1, 2023, was \$3,450,000 and a more recent sale within the prescribed valuation window occurred at \$2,700,000. Mr. Oliphant states that based on these points it is his belief that the properties in Ocean Village are over assessed relative to their market value.**

**M25-97  
Close  
Property  
Hearing  
134-13.00-  
1349.00  
Record**

**A Motion was made by Ms. Godwin, seconded by Ms. Wahner to close the record on Property Hearing Kathryn Meyer – 134 – 13.00 – 1349.00 – 31233 Sandpiper Rd. Bethany Beach, DE 19930.**

**Motion Adopted: 5 Yeas**

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

**M25-98  
Approve  
Property  
Hearing  
134-13.00-  
1349.00**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel to approve the appeal on Property Hearing Kathryn Meyer – 134 – 13.00 – 1349.00 – 31233 Sandpiper Rd. Bethany Beach, DE 19930.**

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

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

**Mr. Roth, Nay**

**Property  
Hearing  
Wayne Bell**

**Mr. Roth introduced Property Assessment Appeal Hearing Wayne Bell – 134-13.15-187.00 – 367 Sandpiper Dr. Bethany Beach, DE 19930.**

**Mr. Roth addressed the absence of the appellant, Wayne Bell. Mr. Roth addressed the board with an opportunity for questions or thoughts they may have regarding the applicant’s evidence provided in the appeal record.**

**M25-99  
Deny  
Property  
Hearing  
134-13.15-  
187.00**

**A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Property Hearing Wayne Bell – 134-13.15-187.00 – 367 Sandpiper Dr. Bethany Beach, DE 19930.**

**Motion Adopted: 5 Yeas**

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

**Property  
Hearing  
Sharon and  
Joseph  
Irwin**

**Mr. Roth introduced Property Assessment Appeal Hearing Sharon and Joseph Irwin – 134-17.08-159.00 – 207 Ashwood St. Bethany Beach, DE 19930.**

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

**Mr. Irwin opened by sharing his prior experience with Tyler Technologies from a previous reassessment in Delaware County, PA, where he successfully appealed. Mr. Irwin highlighted the recent sale of a neighboring, wider property at 205 Ashwood Street for \$1,200,000, and noted his property should be valued lower. He also cited other comparable sales which sold for less despite being more superior. Mr. Irwin closed by expressing concern over the lack of transparency in the valuation process.**

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

**Ms. Godwin asked Mr. Irwin to confirm the addresses of the comparable properties he referenced, which reflected significantly lower assessments than that of the subject property. She also asked Mr. Irwin to clarify the differences in lot sizes between those comparable sales and his own property. In response, Mr. Irwin provided several examples and reviewed the relevant details from the documentation he submitted for the hearing.**

**Ms. Wahner questioned if the comparable properties with lower assessments were on the same block as the subject property to which Mr. Irwin stated that the properties were located on the same side of the street as the subject property.**

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

**Property  
Hearing  
Sharon and  
Joseph  
Irwin  
(continued)**

**Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement which brought the assessed value of the subject property to \$1,388,400, to which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.**

**Mr. Zuck explained that the comparable sales analysis focused on properties located on the east side of Route One, due to their higher market values and walkable access to the ocean. He provided a series of comparable sales to support his remarks emphasizing that most of the value lies in the land, particularly given the frequency of teardown properties.**

**Mr. Irwin questioned Mr. Zuck on whether he felt the comparable sales provided by him to the Board were sufficient in his argument to which Mr. Zuck responded that he believed the comparable sales provided by Tyler Technologies portrayed a better indicator of land value.**

**Mr. Irwin closed by reiterating that the subject property is smaller in size than the comparable sales used by Tyler Technologies.**

**M25-100  
Close  
Property  
Hearing  
134-17.08-  
159.00  
Record**

**A Motion was made by Ms. Angel, seconded by Ms. Godwin to close the property record on Property Hearing Sharon and Joseph Irwin – 134-17.08-159.00 – 207 Ashwood St. Bethany Beach, DE 19930.**

**Motion Adopted: 5 Yeas**

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

**M25-101  
Approve  
Property  
Hearing  
134-17.08-  
159.00  
FAILED**

**A Motion was made by Mr. O'Rourke to accept Property Hearing Sharon and Joseph Irwin – 134-17.08-159.00 – 207 Ashwood St. Bethany Beach, DE 19930. The motion did not receive a second and therefore was not considered.**

**M25-102  
Deny  
Property  
Hearing  
134-17.08-  
159.00**

**A Motion was made by Ms. Angel, seconded by Ms. Godwin to deny Property Hearing Sharon and Joseph Irwin – 134-17.08-159.00 – 207 Ashwood St. Bethany Beach, DE 19930.**

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

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

**Property  
Hearing  
James and  
Geraldine  
Maher**

**Mr. Roth introduced Property Assessment Appeal Hearing James and Geraldine Maher – 230-15.00-42.08 – 9072 Draper Rd. Milford, DE 19963.**

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

**Ms. Maher expressed concern that the revised assessment of \$379,600 was too high given the property's condition and location. She noted that the home lies in a flood zone, has experienced land settling, and is surrounded by active farmland, poultry houses, and a composting facility contributing to strong odors, dust, flies, and frequent goose droppings. She emphasized that these factors significantly reduce market appeal and value. While comparable sales provided were in more desirable areas, she estimated her property might reasonably sell from \$300,000 to \$350,000. Ms. Maher requested further reduction in the assessed value to reflect these conditions.**

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

**Mr. O'Rourke questioned the absence of comparable sales in the appellants' application within the allotted time frame given to which Ms. Maher explained that all her comparable sales were taken from 2024.**

**Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement which brought the assessed value of the subject property to \$441,200, to which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.**

**Mr. Zuck stated that the assessment team utilized comparable sales of similar ranch-style homes located in rural areas with comparable acreage and location desirability and adjustments were made for differences in construction quality, condition, year built, square footage, and location, resulting in adjusted sale prices ranging from \$304,000 to \$480,400. Mr. Zuck indicated that the assessed value of \$379,600 falls within this adjusted range and is therefore considered appropriate.**

**Ms. Maher rebutted Mr. Zuck's statement by reiterating that the subject property is in an undesirable location and feels the assessment is much higher than re-sell value.**

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

**Mr. O'Rourke asked Mr. Zuck if the range of sales prices listed in his previous statement were assessed prior to price adjustments to which Mr. Zuck stated that was correct. Mr. O'Rourke further inquired how the lower assessed property compared to the subject property and whether adjustments are made for properties situated next to less desirable conditions, such as an active farm. Mr. Zuck responded that, generally,**

these conditions do not warrant an adjustment in assessed value.

**Property  
Hearing  
James and  
Geraldine  
Maher  
(continued)**

Mr. Roth stated that information was not provided by Tyler Technologies in this case and asked to table Property Hearing James and Geraldine Maher – 230-15.00-42.08 – 9072 Draper Rd. Milford, DE 19963 until those documents were provided to the Board.

**M25-103  
Table  
Property  
Hearing  
230-15.00-  
42.08**

A Motion was made by Mr. O'Rourke, seconded by Ms. Godwin to table the Property Hearing for James and Geraldine Maher – 230-15.00-42.08 – 9072 Draper Rd. Milford, DE 19963.

**Motion Adopted: 5 Yeas**

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

**Property  
Hearing  
Mary Jo  
Devries**

Mr. Roth introduced Property Assessment Appeal Hearing Mary Jo Devries TTEE REV TR – 334-6.00-292.00 – 56 Bryan Dr. Rehoboth Beach, DE 19971.

Mr. Roth swore in Ms. Devries, Mr. Keeler and Mr. Zuck.

Ms. Devries presented the comparable sales previously submitted as part of an earlier appraisal and questioned the basis for the increase in the subject property's assessed value between 2022 and 2024.

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

Ms. Wahner inquired about the appellant's application process and whether the Board had been provided with accurate information. It was clarified by both the appellant and the Board that the comparable sales included in the appellant's application were the same properties listed in the submitted appraisal.

Mr. O'Rourke inquired about the discrepancy between the sale price of a neighboring property and the appraised value of the subject property. In response, Ms. Devries explained that although both properties share the same land size, the subject property was constructed using materials of lesser quality than those of the neighboring property and was slightly larger with a garage.

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

**Property Hearing Mary Jo Devries (continued)**      **Mr. Zuck explained that the comparable sales submitted with the appeal were time-adjusted to reflect market value as of July 1, 2023, and the comparable sales selected by Tyler Technologies were dated 2022 and 2023, after the dates of the appellant's submitted sales. Mr. Zuck concluded by stating that the subject property is currently valued at \$260.13 per square foot lower than any of the time-adjusted comparable sales reviewed.**

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

**Mr. Roth questioned the reason for the increase in the subject property's assessed value from \$340,000 to \$400,000. It was explained that the original appraisal valued the property at \$340,000, whereas Tyler Technologies assessed the property at \$400,600.**

**In closing, Ms. Devries requested that a regulatory compliant assessment be provided by Tyler Technologies.**

**M25-104  
Close  
Property  
Hearing  
334-6.00-  
292.00  
Record**

**A Motion was made by Ms. Godwin, seconded by Ms. Angel to close the property record on Property Hearing Mary Jo Devries TTEE REV TR – 334-6.00-292.00 – 56 Bryan Dr. Rehoboth Beach, DE 19971.**

**Motion Adopted:      5 Yeas**

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

**M25-105  
Deny  
Property  
Hearing  
334-6.00-  
292.00**

**A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Property Hearing Mary Jo Devries TTEE REV TR – 334-6.00-292.00 – 56 Bryan Dr. Rehoboth Beach, DE 19971.**

**Motion Adopted:      5 Yeas**

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

**Property  
Hearing  
Candace  
Hart**

**Mr. Roth introduced Property Assessment Appeal Hearing Candace Hart – 334-13.00-786.00 – 10 Kelly Dr. Rehoboth Beach, DE 19971.**

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

**Ms. Hart expressed concern over the assessed value of her property at \$735,200, stating it was excessive for the home she purchased for \$325,000. Her initial appeal was denied due to noncompliant comparable sales and after submitting valid comparable sales, a representative confirmed they were appropriate and noted the home was not worth the assessed amount. Ms. Hart later received a revised assessment of \$630,000 with no supporting**

documentation, followed by a further reduction to \$546,000 and a request to sign a form. She declined to sign due to a misspelled name and confirmed her intent to attend the hearing.

Mr. Roth opened a discussion regarding missing documentation from Tyler Technologies in connection with the Property Assessment Appeal Hearing Candace Hart – 334-13.00-786.00 – 10 Kelly Dr. Rehoboth Beach, DE 19971.

M25-106  
Table  
Property  
Hearing  
334-13.00-  
786.00

A Motion was made by Ms. Angel, seconded by Mr. O'Rourke to table the Property Hearing Candace Hart – 334-13.00-786.00 – 10 Kelly Dr. Rehoboth Beach, DE 19971.

Motion Adopted: 5 Yeas

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

Property  
Hearing  
William  
Reeder

Mr. Roth introduced Property Assessment Appeal Hearing William Reeder – 334-19.00-494.00 – 115 London Cir. S. Rehoboth Beach, DE 19971.

Mr. Roth swore in Ms. Carolyn Reeder, Mr. Keeler and Mr. Zuck.

Ms. Reeder raised concerns about her property assessment noting that most of the land is deemed protected wetlands and there was an unexplained \$200,000 increase in improvement value despite no recent upgrades, asking the Board to reconsider both land and improvement assessments.

Mr. O'Rourke asked Ms. Reeder to review any notes she had made on her comparable sales listed with her application to which Ms. Reeder reviewed the notes on comparable sales for the Board. Mr. O'Rourke confirmed that the subject property was tidal water with access to which Ms. Reeder clarified that they are not allowed to use the wetland in any way.

Ms. Godwin asked the appellant to confirm the acreage difference from buildable to land opposed to wetland to which Ms. Reeder verified less than half an acre is deemed buildable.

Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement which brought the assessed value of the subject property to \$1,549,100, to which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.

Mr. Zuck stated that the subject property sold in early 2021 and when time adjusted its value is slightly higher than the current assessed value. He

**Property  
Hearing  
William  
Reeder  
(continued)**

**explained that several comparable sales from the Rehoboth Beach Yacht and Country Club were used in the analysis including a variety of waterfront properties, homes with canal access, and others with or without water influence. The comparable sales supported the current assessment, with some showing a higher price per square foot based on location and water access.**

**Ms. Reeder questioned the use of canal access comparable sales in valuing her property, which has limited water access. Mr. Zuck responded that such properties are considered superior and adjustments are made accordingly.**

**She also asked why the subject property is valued higher than others with deep water access. Mr. Zuck explained that market data sometimes shows higher sales for properties with limited access, and valuations are based on multiple factors.**

**When asked about neighboring properties' linear frontage, Mr. Zuck noted that information was not included in the selected comparable sales. Ms. Reeder expressed concern that the comparable sales used were not appropriate based on her personal knowledge.**

**Ms. Reeder inquired about Mr. Zuck's mention of demolition to which Mr. Zuck stated that while it doesn't necessarily increase land value, associated costs can have an impact on sale price and valuation. He added that changes between initial assessments and stipulations result from new information provided by property owners during the appeal process and this process is reflected with changes to the valuation of properties before being finalized.**

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

**Mr. O'Rourke asked Mr. Zuck to explain the price on Blackpool Rd. compared to the price on the subject property to which Mr. Zuck explained that the dwelling Blackpool Rd. was deemed a more superior build than that of the subject property. Mr. Zuck clarified that the property on Blackpool Rd. is comparable as it backs up to wetlands similar to the subject property.**

**Ms. Godwin inquired about the land values of neighboring properties and how their acreage compares to the subject property, noting significant differences in water access among comparable sales. Mr. Zuck responded that Tyler Technologies does not compare assessments between properties, and discrepancies in neighboring assessments may be due to inaccurate data. He added that Tyler Technologies would not adjust one property's valuation to account for a potential error in another.**

**Ms. Reeder expressed concern that her property appears overvalued compared to neighboring homes and questioned the validity of the**



comparable sales used by Tyler Technologies, noting differences in age, features, and water access. Ms. Reeder emphasized that relying solely on sales data is insufficient and noted the lack of clarity on land value differences and urged a fair and transparent approach.

**M25-107  
Close  
Property  
Hearing  
334-19.00-  
494.00  
Record**

A Motion was made by Ms. Godwin, seconded by Ms. Wahner to close the property record on Property Hearing William Reeder – 334-19.00-494.00 – 115 London Cir. S. Rehoboth Beach, DE 19971.

**Motion Adopted: 5 Yeas**

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

**M25-108  
Approve  
Property  
Hearing  
334-19.00-  
494.00**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to approve Property Hearing William Reeder – 334-19.00-494.00 – 115 London Cir. S. Rehoboth Beach, DE 19971.

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

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

**M25-109  
Recess**

A Motion was made by Ms. Angel, seconded by Mr. O'Rourke to recess at 1:11 p.m.

**Motion Adopted: 5 Yeas**

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

**M25-110  
Reconvene**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to reconvene at 1:21 p.m.

**Motion Adopted: 5 Yeas**

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

**Property  
Hearing  
William  
Moyer**

Mr. Roth introduced Property Assessment Appeal Hearing William Moyer – 334-20.18-191.00-1A – 10 McKinley Ave. Dewey Beach, DE 19971.

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

**Property  
Hearing  
William  
Moyer  
(continued)**

**Mr. Moyer explained that his condominium building contains four units and that he had discussed comparable sales with Tyler Technologies representative Kelsey Gallo. He stated that Ms. Gallo agreed the comps he submitted were more representative of his unit than those used by Tyler Technologies, which included larger oceanfront units with more superior features. Mr. Moyer proposed a value closer to \$399,000 instead of the assessed \$531,500 and asked the Board to consider his concerns.**

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

**Ms. Wahner asked Mr. Moyer whether he had provided a comparable sale from 2025. Mr. Moyer responded that there were very few comparable sales to his property, and as a result, some of the comps he submitted fell outside the standard time frame. Ms. Wahner also inquired whether the subject property had a water view to which Mr. Moyer stated it did not.**

**Mr. O'Rourke questioned why the comparable sales provided by Mr. Moyer were located on the west side of Route One, while the subject property is located on the east side. Mr. O'Rourke also asked whether the dwellings on the east side were of a similar nature to the subject property. Mr. Moyer responded that some properties on the east side were larger with an ocean view.**

**Mr. Roth questioned the location and view of a neighboring property to which Mr. Moyer stated that the neighboring property has superior attributes to the subject property.**

**Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did not believe there was sufficient evidence to overturn the current value. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.**

**Mr. Zuck explained that the comparable sales presented by the appellant are all located outside of Dewey Beach and do not offer the same proximity or access to the beach. He stated that the County focused its analysis on smaller condominiums east of Route One with direct beach access noting that such units typically average around \$1,015.06 a square foot with a median of \$1,013.83 a square foot while the subject property is assessed at \$805.30 per square foot. Mr. Zuck concluded that based on this data and the subject's location of one building back from the beach, it is his belief that the valuation is appropriate.**

**Mr. Moyer questioned the comparable sales utilized by Tyler Technologies, asserting that the beachfront properties cited were superior to the subject property. Mr. Zuck responded that only two of the comparable sales were beachfront, while the remaining properties considered by Tyler Technologies were located farther from the beach than the subject**

**Property  
Hearing  
William  
Moyer  
(continued)**

**property. Mr. Moyer further inquired whether factors such as the absence of utilities and other superior attributes were considered in the assessment of the subject property's value to which Mr. Zuck stated those qualities are taken into consideration.**

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

**Ms. Wahner asked for the subject property dimensions assessed by Tyler Technologies to be restated.**

**Mr. Roth questioned Mr. Zuck on why other units in 2 McKinley were not used in the assessment review to which Mr. Zuck stated that Tyler Technologies was comparing sales on this property and not assessments.**

**Ms. Godwin asked how Tyler Technologies determines a grade level to each property based on both the superior comparable sales and the subject property showing the same grade valuation. Mr. Zuck explained that the grade valuation is not based on the condition of the property but rather the quality of construction.**

**Mr. O'Rourke inquired whether any adjustments were made based on the floor level of the properties. Mr. Zuck explained that while floor level is a consideration in high rise dwellings, it was not a factor in the assessment of the subject property, or the comparable sales used in the assessment due to the smaller dwelling size.**

**Mr. Moyer reiterated in closing that he believes the beachfront properties cited are not relevant to use as comparable sales, as they are not similar to the subject property.**

**A Motion was made by Ms. Godwin, seconded by Ms. Wahner to close the property record on Property Hearing William Moyer – 334-20.18-191.00-1A – 10 McKinley Ave. Dewey Beach, DE 19971.**

**M25-111  
Close  
Property  
Hearing  
334-20.18-  
191.00-1A  
Record**

**Motion Adopted: 5 Yeas**

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

**M25-112  
Deny  
Property  
Hearing  
334-20.18-  
191.00-1A**

**A Motion was made by Ms. Angel, seconded by Ms. Wahner to deny Property Hearing William Moyer – 334-20.18-191.00-1A – 10 McKinley Ave. Dewey Beach, DE 19971.**

**Motion Adopted: 5 Yeas**

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

**Property  
Hearing  
Jennifer  
Corsini**

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

**Mr. Roth swore in Robert Corsini, Mr. Keeler and Mr. Zuck.**

**Mr. Corsini stated he did not receive an assessment notice and emphasized the need for a clear breakdown of how property values are determined. Mr. Corsini questioned the initial \$327,900 assessment, noting that the comparable properties used were significantly larger or included additional structures, such as garages, which his property does not have. He expressed concern that extra features were not itemized separately in the valuation, leading to distorted assessments. Mr. Corsini cited examples of larger or newer neighboring homes assessed at lower values and presented several comparable sales, including a 2,200 square foot remodeled home on Clam Avenue that sold for \$284,000. He asserted that his 1,344 square foot home, which requires repairs, should not be valued at \$298,000.**

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

**Mr. O'Rourke asked Mr. Corsini which of the comparable sales he used had an attached garage. Mr. Corsini explained each home with a garage.**

**Ms. Godwin clarified that a comparable sale provided by Mr. Corsini was back on the market to which Mr. Corsini stated the information did not pertain to the discussion.**

**Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement of \$265,000 to which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.**

**Mr. Zuck stated that Tyler Technologies reviewed the comparable sales provided by the appellant and their time-adjusted sale price supported a higher price per square foot than the subject property, which is currently assessed at under \$200 per square foot. Mr. Zuck reviewed the comparable sales provided by Tyler Technologies which included two sales of similar properties, both of which also supported a higher valuation. Mr. Zuck**

**Property  
Hearing  
Jennifer  
Corsini  
(continued)**

concluded that, based on all comparable sales reviewed, the current assessed value of the subject property is reasonable.

Mr. Corsini inquired how Tyler Technologies accounted for superior features in comparable properties when assessing the subject property. Mr. Zuck explained that elements such as garages and outbuildings are assigned separate values.

Mr. Corsini questioned how the assessments are time-adjusted to which Mr. Zuck explained that because the time frame selected for the assessment process is from July 1, 2021, to June 30, 2023, Tyler Technologies applies adjustments to reflect current market conditions.

Mr. Corsini questioned whether Tyler Technologies separates the outbuilding and garages when finalizing a value to which Mr. Zuck stated that the outbuildings are separated but a total value is divided by the surface to get their square foot price.

Mr. Corsini asked Mr. Zuck what depreciation is given when Tyler Technologies does their assessments and how their valuations are done. Mr. Zuck explained that he did not have the depreciation values at that time but Tyler Technologies calibrates their internal system to give adjusted valuations for multiple factors.

Mr. Corsini questioned the transparency of Tyler Technologies' time adjustment model, questioning its relevance as there are no comparable sales to support the valuations made.

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

Ms. Wahner asked Mr. Keeler to restate the stipulated value for the subject property to which Mr. Keeler stated the stipulated value of the subject property was \$265,000.

Mr. Corsini in closing raised concerns about major inconsistencies in the assessment process and the use of time adjustments without corresponding sales and transparent data, the adjustments lack credibility. He continued that his property's value is overstated, especially when compared to larger, improved homes with features like garages, which his home lacks. Mr. Corsini also noted that using remodeled or significantly renovated properties in comparison to the subject property skews the results and did not reflect a fair valuation of the subject property.

**M25-113  
Close  
Property  
Hearing**

A Motion was made by Ms. Angel, seconded by Ms. Godwin to close the property record on Property Hearing Jennifer Corsini – 533-6.00-146.00 – 34078 Beachwood Dr. Frankford, DE 19945.

Motion Adopted: 5 Yeas

**Record 533-  
6.00-146.00**

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

**M25-114  
Deny  
Property  
Hearing  
533-6.00-  
146.00**

**A Motion was made by Mr. O'Rourke, seconded by Ms. Angel to deny  
Property Hearing Jennifer Corsini – 533-6.00-146.00 – 34078 Beachwood  
Dr. Frankford, DE 19945.**

**Motion Adopted: 5 Yeas**

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

**M25-115  
Adjourn**

**A Motion was made by Ms. Godwin seconded by Ms. Angel to adjourn at  
2:17 p.m.**

**Motion Adopted: 5 Yeas**

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

**Respectfully submitted,**

**Casey Hall  
Recording Secretary**

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



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

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

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

**Call to  
Order**

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

**Mr. Keeler presented one amendment to the agenda for the Board's consideration. Mr. Keeler removed Property Assessment Appeal Hearing 134-13.20-149.00 – SBS Beach House LLC – Ocean House Town Houses, Lot A, Unit 1, Bethany Beach, DE 19930.**

**M25-116  
Approve  
Agenda**

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

**Motion Adopted: 5 Yeas**

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

**Public  
Comments**

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

**Consent  
Agenda**

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

**M25-117  
Approve  
Consent  
Agenda**

**A Motion was made by Ms. Angel, seconded by Ms. Godwin, to approve the following items under the Consent Agenda:**

- 1. Parcel - 130-3.12-49.00 – Clifton and Katie Mumford**
- 2. Parcel - 133-8.00-19.01 – Michael and Robin Parker**
- 3. Parcel - 133-8.00-19.02 - Michael and Robin Parker**
- 4. Parcel - 133-14.00-36.00 – Paul Fowler Jr. TTEE LIV TR**
- 5. Parcel - 133-24.00-9.00 – Richard Rogers**
- 6. Parcel - 134-5.00-267.00 – William Short III**
- 7. Parcel - 134-7.00-599.00 – Willard Ashmore Jr.**
- 8. Parcel - 134-8.00-154.00-45 – David Ashcraft TTEE**



**M25-117  
Approve  
Consent  
Agenda  
(continued)**

9. Parcel - 134-8.00-165.00-BS-8 – Bethany Marina Liquidating Trust
10. Parcel - 134-9.00-244.01 – John and Linda Patterson
11. Parcel - 134-9.00-318.00 – Todd Purser
12. Parcel - 134-9.00-482.00 – William James
13. Parcel - 134-12.00-3.01 – Karl and Anne Gude
14. Parcel - 134-12.00-2342.00 – Stephen Henry
15. Parcel - 134-12.00-2860.00 – James Meisner TTEE
16. Parcel - 134-13.00-150.00-852-A – Seth Herz Trustee
17. Parcel - 134-13.00-1328.00 – Carski Enterprises LLC
18. Parcel - 134-13.16-27.00-C – Daniel and Jeanette Golden
19. Parcel - 134-13.19-170.00-433 – Samuel Boova III
20. Parcel - 134-13.20-146.00-9 – Michael and Frances Finley
21. Parcel - 134-17.00-56.03-1206S – Todd Marsteller
22. Parcel - 134-17.00-56.07-611 – Henry Gruner TTEE
23. Parcel - 134-17.00-977.04-S219K – Hope Furrer
24. Parcel - 134-17.08-99.00 – Dolphin Crossing LLC
25. Parcel - 134-17.20-261.00 – David Vershel Trustee
26. Parcel - 134-18.00-122.00 – Laura Ohlweiler TTEE Family TR
27. Parcel - 134-23.20-4.00 – Kimberly Knight
28. Parcel - 135-19.00-128.00 – JoAnn Varvaro-James
29. Parcel - 231-17.00-27.01 – Bonita Timmons
30. Parcel - 232-12.19-118.00 – Karen Pugh
31. Parcel - 233-7.00-350.00 – John Maul
32. Parcel - 233-15.00-38.06 – David Steen
33. Parcel - 234-5.00-586.00 – Francis Himpler
34. Parcel - 234-6.00-59.01 – Janet Linton
35. Parcel - 234-12.18-112.00 – Michelle Willoughby
36. Parcel - 234-17.00-662.00 – Arnold Pitman
37. Parcel - 234-17.12-93.00 – Eileen Polini REV TR
38. Parcel - 234-24.00-236.00 – Richard and Susan Harrison
39. Parcel - 234-30.00-211.00 – Todd Weiss
40. Parcel - 234-30.00-315.00-1301 – Cheryl Umbel TTEE TR
41. Parcel - 234-32.00-67.02 – Thomas Wolf Jr.
42. Parcel - 235-20.00-524.00 – Nicholas Bubbico
43. Parcel - 235-24.00-133.00 – John Stanek III
44. Parcel - 235-27.00-466.00 – David Skonieczki
45. Parcel - 235-30.00-420.00 – Frank Gourley TTEE
46. Parcel - 331-3.00-153.00 – Salem Bourreza
47. Parcel - 331-6.00-98.00 – Van and Penny Milligan
48. Parcel - 332-1.00-8.00 – Thompson Holdings 19971 LLC
49. Parcel - 334-13.19-13.00 – Caroline Forbes
50. Parcel - 334-13.19-29.00 – Richard Poppleton
51. Parcel - 334-13.19-52.00 – Laura Mattheu
52. Parcel - 334-13.19-55.01 – John E. Clark and John L. Neubauer III
53. Parcel - 334-14.09-202.00 – Kevin and Mary Peck
54. Parcel - 334-14.17-376.00 – William Nolan Jr.
55. Parcel - 334-19.00-33.00 – Rehoboth Beach Yacht Country Club
56. Parcel - 334-19.00-525.00 – Megamax LLC

**M25-117  
Approve  
Consent  
Agenda  
(continued)**

57. Parcel - 334-20.09-129.19 – Steven Bienstock
58. Parcel - 334-20.13-186.00 – Denise Montgomery
59. Parcel - 335-4.14-59.00 – Ronald Coffin Trustee of Revocable TR
60. Parcel - 335-5.00-113.00 – B.J.A.C.K. Properties LLC
61. Parcel - 335-8.00-1082.00 – Stephen Schnoor
62. Parcel - 335-8.00-1579.00 – SS Investments of Delaware LLC
63. Parcel - 335-8.07-164.00 – ORR Street LLC
64. Parcel - 430-17.00-15.06 – Brenda Jones
65. Parcel - 530-9.16-59.00 – Donald and Charlotte Torbert
66. Parcel - 531-15.00-67.01 – Robert Stone
67. Parcel - 533-12.00-595.00 – Theresa Lacuesta
68. Parcel - 533-12.16-126.00 - Susan Kearney TTEE REV TR
69. Parcel - 533-19.00-279.00 – Brian Leishear
70. Parcel - 533-19.00-1715.00 – May Johnson REV TR
71. Parcel - 533-19.12-66.00 – Louis Distefano TTEE REV TR
72. Parcel - 533-20.13-48.00 – James and Margaret Langdon
73. Parcel - 533-20.13-48.01 - James and Margaret Langdon

**Motion Adopted: 5 Yeas**

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

**Move to  
Dismiss**

**Mr. Roth introduced Move to Dismiss agenda items.**

**M25-118  
Dismiss Move  
to Dismiss  
items**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel, to dismiss the following items under Move to Dismiss:**

1. Parcel - 134-7.00-7.00 – Phillip Shetzler
2. Parcel – 335-8.07-58.01 – William and Darlene Kvaternik
3. Parcel – 532-18.00-36.00 – Tracie Dorrell

**Motion Adopted: 5 Yeas**

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

**Property  
Hearing  
David Cox**

**Mr. Roth introduced Property Assessment Appeal Hearing David Cox – 134-5.00-154.00 – 29535 N. Cotton Way Bethany Beach, DE 19930**

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

**Mr. Cox stated that he had the subject property appraised in December by a certified Delaware appraiser who valued the property at approximately \$4,900,000, compared to the County's assessment of \$5,500,000. He noted that both the County and the appraiser used the same six comparable sales**

**Property  
Hearing  
David Cox  
(continued)**

but highlighted the \$600,000 discrepancy in valuation. Mr. Cox stated that the main comparable provided by Tyler Technologies was twice the size of the subject property and that discrepancies in square footage may have made the subject property appear larger than it is. He concluded that the Tyler Technologies assessment lacks individual detail of the subject property. Mr. Cox gave the floor to Delaware certified appraiser, Ms. Corrine Bayline.

Mr. Roth swore in, Ms. Bayline.

Ms. Bayline explained that several of the Tyler Technologies selected comparable sales were superior to the subject property. She emphasized that one comparable sale had nearly double the beachfront view as the subject property and sat on a larger lot. Ms. Bayline also noted discrepancies in square footage data used by Tyler Technologies may have inflated the perceived size of the subject property.

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

Mr. O'Rourke asked Ms. Bayline if the value she mentioned was from the appraisal from 2025 to which the Board confirmed that the appraisal was completed within the timeframe set by Tyler Technologies and adjusted to 2025 market standards.

Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement which brought the assessed value of the subject property to \$5,506,600, to which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.

Mr. Zuck stated that he reviewed the appellant's appraisal and noted that many of the same comparable sales were also used by Tyler Technologies. He emphasized that Tyler Technologies measured each comparable property directly, rather than relying on MLS data and the subject property was determined at \$1,055.51 per square foot, about \$300 below the market median. Mr. Zuck concluded that the County's valuation is reasonable and consistent with current market data.

Mr. Cox asked Mr. Zuck to explain time adjustments. Mr. Zuck explained that Tyler Technologies uses current sales to support an increase or decrease in assessment value for the time frame allotted during the current reassessment.

Ms. Bayline asked Mr. Zuck to explain the data set used by Tyler Technologies to which Mr. Zuck stated that all the time adjustment is based on all of Sussex County.

**Property  
Hearing  
David Cox  
(continued)**

**Ms. Bayline questioned how Tyler Technologies collects data and adjusts for unique qualities of certain dwellings if the assessors do not go inside the properties to which Mr. Zuck stated that Tyler Technologies measures the first floor of their subject properties and will model that data to accommodate any other stories presented.**

**Mr. Cox questioned why Tyler Technologies used the square footage measure by Ms. Bayline and not their own measurements. Mr. Zuck explained that adjustments were made based on the information detailed in the appraisal provided.**

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

**Ms. Wahner asked Mr. Zuck whether the difference in school districts influenced valuations to which Mr. Zuck stated in this case he did not feel there was a large difference between the Cape Henlopen school district to the Indian River school district.**

**Mr. Cox stated that the method used by Tyler Technologies is too generalized to produce an accurate assessment of the subject property. He stated that the independent appraisal presents a more reasonable valuation, supported by comparable sales data. Mr. Cox further noted that the square footage figures used by Tyler Technologies appear to be based on estimates rather than verified measurements. He concluded that, due to these inconsistencies, he believes the final assessed value provided by Tyler Technologies is inaccurate.**

**Ms. Bayline emphasized in closing, that the subject property's limited ocean frontage, compared to Tyler Technologies' comparable sales with nearly double the frontage, is a significant factor that was not adequately considered when assessing the subject property. Ms. Bayline noted that other comparable sales were superior to the subject property and the approach in which the square footage is reported should be accurate as those measurements determine final valuations.**

**M25-119  
Close  
Property  
Hearing  
134-5.00-  
154.00  
Record**

**A Motion was made by Ms. Wahner, seconded by Ms. Godwin to close the property record on Property Hearing David Cox – 134-5.00-154.00 – 29535 N. Cotton Way Bethany Beach, DE 19930.**

**Motion Adopted: 5 Yeas**

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

**M25-120**            **A Motion was made by Ms. Godwin, seconded by Ms. Angel to approve**  
**Approve**           **Property Hearing David Cox – 134-5.00-154.00 – 29535 N. Cotton Way**  
**Property**           **Bethany Beach, DE 19930**

**Hearing 134-**  
**5.00-154.00**

**Motion Adopted:        3 Yeas; 1 Nay; 1 Abstain**

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

**Property**           **Mr. Roth introduced Property Assessment Appeal Hearing James**  
**Hearing**           **Montgomery – 134-9.00-113.00 – 30311 Pine Needle Dr. Ocean View, DE**  
**James**           **19970.**

**Montgomery**

**Mr. Roth swore in, Ms. Shelly Montgomery, Mr. Keeler and Mr. Zuck.**

**Ms. Montgomery stated that the subject property is outdated, located on marshland, and prone to flooding. She noted that the land was originally intended for camper use, not permanent residences, which raises concern over the high assessed value provided by Tyler Technologies. Ms. Montgomery emphasized the property's limited value and lack of development potential. She requested that the Board reconsider the assessment based on the property's condition and limited resale prospects.**

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

**Ms. Wahner inquired about the valuation of \$23,000 to the improvements and the land size of the subject property. In response, Ms. Montgomery stated that no improvements have been made and that the lot size remains 0.1492 acres.**

**Mr. Roth clarified that the \$23,000 listed under improvements on the property record card refers to the dwelling on the subject property. Ms. Montgomery noted that the trailer currently on the lot is the same one purchased in 1968 and questioned whether it could reasonably be valued at \$23,000.**

**Ms. Wahner asked about the type of land on which the dwelling is located. Ms. Montgomery explained that the property consists of marshland and is susceptible to flooding. Ms. Wahner asked how the subject's land differs from neighboring lots to which Ms. Montgomery responded that adjacent lots are double in size and are valued at \$138,000 for land alone.**

**Mr. Roth clarified that the subject property has direct water access, whereas the neighboring lot mentioned does not. Ms. Montgomery stated that while the neighboring lot does not have a waterfront view there is a small access to water on that lot and the second lot backs up to the water.**

**Property  
Hearing  
James  
Montgomery  
(continued)**

**Mr. O'Rourke inquired about the differences between the subject property land and neighboring properties land that have constructed homes. Ms. Montgomery responded that the land is essentially the same in nature across all properties.**

**Mr. Roth inquired about the neighboring dwellings being assessed for \$800,000 to which Ms. Montgomery explained that the older lots and dwellings are being purchased and newer dwellings are being built in their place.**

**Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement which brought the assessed value of the subject property to \$316,300, which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.**

**Mr. Zuck explained that the subject property is a waterfront lot on a canal, with most of its value attributed to the land rather than the older trailer and minor improvements present. He noted that comparable canal-front properties in the area have sold at significantly higher prices, supporting the land value assigned.**

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

**Ms. Godwin inquired whether the comparable sales used by Tyler Technologies were demolished homes. Mr. Zuck stated that the comparable sales were vacant lot land sales.**

**Ms. Wahner inquired whether the double lot sale used as a comparable involved two separate dwellings or a single dwelling. Mr. Zuck clarified that the property was purchased for a total of \$850,000 and that each lot contains its own dwelling. Ms. Wahner further asked whether a proper home could be built on the subject property. Mr. Zuck responded that, in his opinion, the lots in the area are relatively similar and a newer home could likely be constructed on the subject lot.**

**Mr. Roth asked for the dimensions of the subject lot, and Mr. Zuck stated that it is approximately 50 feet wide and 130 feet deep. Mr. Roth then inquired whether the land comparable sales used were taken from the lagoon area or from a more structured section within the subjects' location. Mr. Zuck clarified that the comparable sales referenced were part of the lagoon area similar to the subject.**

**Mr. O'Rourke inquired about the appraised land values used in the comparable sales analysis by Tyler Technologies. Mr. Zuck explained that Tyler Technologies relied solely on sale data and did not incorporate assessed values. Mr. Zuck noted that the surrounding lots are likely to have**

similar appraised values. Mr. O'Rourke further inquired about the \$23,000 assessed value of the subject dwelling to which Mr. Zuck stated that this includes the dwelling, the dock and the bulkhead.

Ms. Montgomery reiterated, in closing, that she does not believe the subject property holds the value assigned by Tyler Technologies and requested that the assessment be reconsidered.

**M25-121**  
**Close**  
**Property**  
**Hearing 134-**  
**9.00-113.00**  
**Record**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing James Montgomery – 134-9.00-113.00 – 30311 Pine Needle Dr. Ocean View, DE 19970.

**Motion Adopted: 5 Yeas**

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

**M25-122**  
**Deny**  
**Property**  
**Hearing 134-**  
**9.00-113.00**

A Motion was made by Ms. Angel, seconded by Ms. Godwin to deny Property Hearing James Montgomery – 134-9.00-113.00 – 30311 Pine Needle Dr. Ocean View, DE 19970.

**Motion Adopted: 3 Yeas; 2 Nays**

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

**Property**  
**Hearing**  
**Lester**  
**Guthorn**  
**134-13.00-**  
**831.00**

Mr. Roth introduced Property Assessment Appeal Hearing Lester Guthorn 134-13.00-831.00 – 951 Lake View Dr. Bethany Beach, DE 19930.

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

Mr. Guthorn stated that 951 Lake View Drive is a 0.16-acre vacant lot adjoining his property at 949 Lake View Drive, which is the same size but includes a house. Mr. Guthorn stated both properties were assessed at \$411,000, which he believes is inaccurate. He referenced comparable sales of similar size to his adjoining properties selling for much less and believes the subject property at 951 Lake View Dr. should be assessed at \$225,000.

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

Ms. Wahner questioned the amount paid for the lot on 951 Lake View Dr. in 2018 to which Mr. Guthorn stated he paid \$225,000.

Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did not believe there was sufficient evidence to overturn the proposed value set by Tyler Technologies. Mr.

Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.

Property  
Hearing  
Lester  
Guthorn  
134-13.00-  
831.00  
(continued)

Mr. Zuck stated that the subject property is a vacant, waterfront lot adjacent to the appellant's residence. A comparable lot of the same size in the same development sold on February 8, 2021, for \$375,000 and was time-adjusted to \$453,000. Mr. Zuck also noted two additional, larger waterfront sales nearby, which were time-adjusted to \$406,600. Mr. Zuck concluded that, based on these waterfront comparable sales, the \$411,000 assessment is fair and supported by market data.

Mr. Guthorn argued that the comparable sales used by Tyler Technologies were significantly larger than the subject property lot.

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

Mr. O'Rourke asked Mr. Zuck to clarify a comparable sale presented in his testimony to which Mr. Zuck explained the comparable sale is a near-by residence with similar lot size to the subject property and are both waterfront dwellings leading to the canal.

Mr. Guthorn stated the waterfront is a man-made cove.

M25-123  
Close  
Property  
Hearing 134-  
13.00-831.00  
Record

A Motion was made by Ms. Godwin, seconded by Ms. Wahner to close the record on Property Hearing Lester Guthorn 134-13.00-831.00 – 951 Lake View Dr. Bethany Beach, DE 19930.

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

M25-124  
Deny  
Property  
Record 134-  
13.00-831.00

A Motion was made by Ms. Wahner, seconded by Ms. Angel to deny Property Hearing Lester Guthorn 134-13.00-831.00 – 951 Lake View Dr. Bethany Beach, DE 19930.

Motion Adopted: 4 Yeas; 1 Nay  
  
Vote by Roll Call: Ms. Godwin, Nay; Ms. Wahner, Yea;  
Ms. Angel, Yea; Mr. O'Rourke, Yea;  
Mr. Roth, Yea

Property  
Hearing  
Lester  
Guthorn

Mr. Roth introduced Property Assessment Appeal Hearing Lester Guthorn 134-13.00-832.00 – 949 Lake View Dr. Bethany Beach, DE 19930.

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



**134-13.00-  
832.00**

**Property  
Hearing**

**Lester**

**Guthorn**

**134-13.00-  
832.00**

**(continued)**

**Mr. Guthorn stated that his waterfront property at 949 Lakeview Drive is a 2,092 square-foot, seven room home, currently assessed at \$831,900. Mr. Guthorn stated that the subject property is assessed at \$397.65 per square foot, which he believes is excessive and based on comparable valuations, he believes the subject property value should range between \$550,000 and \$688,000.**

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

**Ms. Godwin questioned the purchase price of the subject property in 2013 to which Mr. Guthorn stated it was purchased for \$625,000, however he did not build the home.**

**Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement which brought the assessed value of the subject property to \$831,900, to which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.**

**Mr. Zuck stated that the two comparable sales cited by the appellant are non-waterfront properties. When time-adjusted, they reflect per-square-foot values of \$371.32 and \$330.14. Mr. Zuck stated that comparable sales were used by Tyler Technologies from the Salt Pond as there were not waterfront comparable sales during the allotted time frame. He stated these comparable sales ranged from \$292 to \$482.44 per square foot after time adjustments. Mr. Zuck concluded that the subject property's assessed rate is consistent with those sales and supports the current valuation.**

**Mr. Guthorn asked Mr. Zuck how the Lake Bethany comparable sales compare to the subject property to which Mr. Zuck stated that the subject canal leads back into the area of the comparable sales.**

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

**Mr. O'Rourke inquired why the comparable sale at 992 Lake View Drive, used by Tyler Technologies, was assessed at a higher value than the subject property. Mr. Zuck explained that, under the market approach, smaller homes have a higher price per square foot than larger homes. When asked whether any differences in the dwelling itself contributed to the valuation differences, Mr. Zuck confirmed there were none. Mr. O'Rourke asked if the comparable property was waterfront similar to the subject property. Mr. Zuck clarified that it was not.**

**Mr. Guthorn stated in closing that the comparable sales provided to the Board were reasonable and he cannot attest to the algorithms used by Tyler Technologies.**

**M25-125**  
**Close**  
**Property**  
**Hearing 134-**  
**13.00-832.00**  
**Record**

**A Motion was made by Ms. Angel, seconded by Ms. Wahner to close the record on Property Hearing Lester Guthorn 134-13.00-832.00 – 949 Lake View Dr. Bethany Beach, DE 19930.**

**Motion Adopted: 5 Yeas**

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

**M25-126**  
**Deny**  
**Property**  
**Hearing 134-**  
**13.00-832.00**

**A Motion was made by Mr. O’Rourke, seconded by Ms. Angel to deny Property Hearing Lester Guthorn 134-13.00-832.00 – 949 Lake View Dr. Bethany Beach, DE 19930.**

**Motion Adopted: 5 Yeas**

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

**Property**  
**Hearing**  
**Brian Fresh**

**Mr. Roth introduced Property Assessment Appeal Hearing Brian Fresh – 235-22.00-232.00 – 29974 Overbrook Dr. Milton, DE 19968.**

**Mr. Roth swore in, Ms. Amy Fresh, Mr. Brian Fresh, Mr. Keeler and Mr. Zuck.**

**Ms. Fresh stated that she was unclear of the process for submitting evidence and was not informed via email that documentation needed to be provided in advance of the hearing. She explained that following a prior meeting, she gathered and prepared comparable sales from 2021 as instructed, along with photos of her property and neighboring properties to illustrate valuation disparities. She noted that her property is assessed \$108,000 higher than a neighboring home with a larger lot and more features. Ms. Fresh emphasized that the assessment did not account for depreciation on the subject property and appeared to reflect new construction values. Ms. Fresh explained further that all documentation was provided to the assessment staff at their original meeting with the referee.**

**Mr. DeMott explained that, in accordance with the Board of Assessment's Rules of Procedure, any information not included in the Board’s review packet cannot be accepted for consideration.**

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

**Ms. Godwin inquired why the section requesting the fair market value was left blank in the submitted documentation, noting that the original assessment of \$463,400 appears to have been reduced to \$438,500. She**

**Property  
Hearing  
Brian Fresh  
(continued)**

asked the appellants what they believe the fair market value should be based on their evaluation to which Ms. Fresh stated \$370,000 – \$380,000 based on neighboring assessments.

Ms. Angel stated that the application notes that other property assessments are not to be used as supporting evidence.

Ms. Fresh questioned the reason behind this rule and inquired how it was established as there was already legal conflict with the assessment process, to which Mr. Keeler responded that the Rules of Procedure were developed by the County in consultation with legal counsel.

After much debate on the assessment process, Mr. Roth returned the hearing to its formal structure, allowing Board members the opportunity to ask questions.

Mr. Roth questioned a neighboring comparable sale to which Ms. Fresh stated that the comparable sale mentioned was no longer relevant.

Ms. Angel asked if the neighboring property assessment information was provided in the original supporting documentation to which Ms. Fresh stated no.

Mr. O'Rourke asked if the comparable sales within the time frame given supported the argument that the assessment completed by Tyler Technologies was inflated, to which Ms. Fresh stated that all the comparable sales supported the belief that the assessment completed on the subject property was inaccurate.

Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement which brought the assessed value of the subject property to \$438,500, to which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.

Mr. Zuck stated that multiple valid sales within the subject's development, Overbrook Shores, were analyzed from January 1, 2021, to June 30, 2023. He noted that the subject property, at 2,016 square feet, is on the larger end compared to the sales reviewed. The property is currently assessed at \$227.08 per square foot. Mr. Zuck referenced six comparable sales ranging in size from approximately 1,900 to 2,200 square feet, with time-adjusted sale prices ranging from \$431,000 to \$531,700 and price per square foot ranging from \$220.94 to \$253.67. Mr. Zuck concluded that based on the comparable sale data, the subject property is appropriately valued.

**Property  
Hearing  
Brian Fresh  
(continued)**

**Ms. Fresh questioned the comparable sales selected by Tyler Technologies. Mr. Zuck explained that the comparable sales were chosen based on similarity in style to the subject property. Ms. Fresh also inquired about the valuation methodology, to which Mr. Zuck responded that the process begins with establishing land value and base pricing for new construction, followed by adjustments for depreciation as applicable. He added that the specific methodology is not publicly disclosed to prevent replication by other individuals or firms. Ms. Fresh further asked about the time adjustments applied to the valuations. Mr. Zuck explained that such adjustments are made to align sale prices with current market conditions. Additionally, Ms. Fresh asked whether the property record card is comparable to a formal appraisal. Mr. Zuck clarified that the record card reflects data generated by the Tyler Technologies system and contains all collected information used during the assessment of the subject property.**

**Mr. Roth opened the floor to the Board for questions. The Board did not have questions for the appellants at this time.**

**Ms. Fresh stated that property owners should receive assessment documentation to allow for better preparation. She noted that she submitted comparable sales data as instructed and questioned why Tyler Technologies did not provide their own. She raised concerns about a potential conflict of interest, given that the firm both conducts assessments and participates in appeals. Ms. Fresh emphasized that the reassessment process arose from disparities in property taxation and urged greater transparency and fairness.**

**M25-127  
Close  
Property  
Hearing 235-  
22.00-232.00  
Record**

**A Motion was made by Ms. Godwin, seconded by Ms. Wahner to close the record on Property Hearing Brian Fresh – 235-22.00-232.00 – 29974 Overbrook Dr. Milton, DE 19968.**

**Motion Adopted: 5 Yeas**

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

**M25-128  
Deny  
Property  
Hearing 235-  
22.00-232.00**

**A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Property Hearing Brian Fresh – 235-22.00-232.00 – 29974 Overbrook Dr. Milton, DE 19968.**

**Motion Adopted: 5 Yeas**

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

**Property  
Hearing  
Carolyn  
Neste**

**Mr. Roth introduced Property Assessment Appeal Hearing Carolyn Neste – 334-18.00-645.00 – 34126 Caitlins Cor. Lewes, DE 19958.**

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

**Ms. Neste stated that she obtained a list of several MLS sales in the Harts Landing community from 2021 through June 2023. She selected three comparable properties similar in size, layout, and features to the subject property. Based on the analysis Ms. Neste calculated an average value of \$224.78 per square foot, resulting in an estimated value of \$458,551 for her home. Ms. Neste expressed concern over discrepancies between MLS data and county property records and questioned the methodology and transparency of the county's assessment process, stating that she only received relevant documentation two days prior to the hearing.**

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

**Mr. O'Rourke questioned the appellants math in the subject property's square footage. It was determined that the appellants math may have been skewed and that 2,060 square foot was more reasonable.**

**Mr. Roth inquired about the square footage on the comparable sales used by the appellant. Ms. Neste reviewed the MLS square footage listed for the comparable sales presented.**

**Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement which brought the assessed value of the subject property to \$571,300, to which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.**

**Mr. Zuck stated that comparable sales within the subject's development were reviewed to support the assessment. He referenced several properties built around the same year as the subject, which had similar square footage and style. These properties were time-adjusted to reflect current market conditions, and the resale data confirmed the strength of the valuation. Based on these comparable sales, Mr. Zuck concluded that the assessed value of the subject property is consistent with market trends.**

**Ms. Neste questioned the square foot evaluation based on the data provided by Mr. Zuck. It was determined that the appellants math was not accurate and based on the appellants figuration the assessed value was actually higher than the stipulated offer by the Assessment office.**

**Ms. Neste agreed to withdraw her appeal and accept the stipulated value of \$571,300.**

**M25-129**  
**Accept to Withdraw**  
**Property Hearing 334-18.00-645.00**

A Motion was made by Ms. Godwin, seconded by Ms. Angel to accept the appellants withdraw request for Property Hearing Carolyn Neste – 334-18.00-645.00 – 34126 Caitlins Cor. Lewes, DE 19958.

**Motion Adopted: 5 Yeas**

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

**Property Hearing Rita Pistorio**

Mr. Roth introduced Property Assessment Appeal Hearing Rita Pistorio – 334-20.09-46.00-4 – 38170 Robinson Drive Rehoboth Beach, DE 19971.

Mr. Roth addressed the absence of the appellant, Rita Pistorio. Mr. Roth addressed the board with an opportunity for questions or thoughts they may have regarding the applicant's evidence provided in the appeal record.

**M25-130**  
**Deny Property Hearing 334-20.09-46.00-4**

A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Property Hearing Rita Pistorio – 334-20.09-46.00-4 – 38170 Robinson Drive Rehoboth Beach, DE 19971.

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

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

**M25-131**  
**Adjourn**

A Motion was made by Ms. Godwin seconded by Ms. Angel to adjourn at 12:52 p.m.

**Motion Adopted: 5 Yeas**

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

**Respectfully submitted,**

**Casey Hall  
Recording Secretary**

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







**Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, May 16, 2025**

**A scheduled meeting of the Board of Assessment Committee was held on Friday, May 16, 2025, at 10:00 a.m., in Council Chambers, with the following present:**

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

**Call to  
Order**

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

**Mr. Keeler presented amendments to the agenda for the Board's consideration. Mr. Keeler removed Moved to Dismiss from the agenda and Property Assessment Hearings Clay Kassabian – 134-20.08-9.00 – 1106 York Rd. Bethany Beach, DE 19930 and George Benner – 533-11.00-409.00 – 35799 Dirickson Pond Dr. Frankford, DE 19945.**

**M25-132  
Approve  
Agenda**

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

**Motion Adopted: 5 Yeas**

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

**Public  
Comments**

**There were no Public Comments.**

**Consent  
Agenda**

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

**M25-133  
Approve  
Consent  
Agenda**

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

- 1. Parcel - 130-5.00-32.06 – Charlene Fuller**
- 2. Parcel - 131-15.00-62.00 – Bridgeville Rifle and Pistol Club, Inc.**
- 3. Parcel - 132-8.00-1.00-52725 – Bryan Holley**
- 4. Parcel - 134-3.00-300.00 – Stephen Lamy**
- 5. Parcel - 134-5.00-114.00-B – Andrew Finley**
- 6. Parcel - 134-5.00-279.00 – 49 Cottonway South LLC**
- 7. Parcel - 134-5.00-443.00 – Dennis O'Brien**
- 8. Parcel - 134-7.00-14.00 – Bruce Lutz**
- 9. Parcel - 134-9.00-42.00 – Sussex Realty Prettyman 2003 LLC**
- 10. Parcel - 134-9.00-94.01-13052 – Matthew Chandler**

M25-133  
Approve  
Consent  
Agenda  
(continued)

11. Parcel - 134-16.00-456.00 – Ronald Schmoll
12. Parcel - 134-17.00-56.07-107 – Michael Sellman
13. Parcel - 134-17.07-92.00-2 – Thomas and Dara Weigand
14. Parcel - 134-18.00-238.00-TH88 – Greta Muirhead
15. Parcel - 134-19.00-604.00 – Jonathan Lipschitz TTEE
16. Parcel - 134-20.07-24.00 – Harold and Gloria Gittelman
17. Parcel - 135-14.00-71.00 – Sherry Sabb-Abbott
18. Parcel - 230-17.00-117.00 – Peter and Carol Goldring
19. Parcel - 230-21.00-114.00 – David Robb
20. Parcel - 230-26.00-123.00 – William Walton
21. Parcel - 230-26.00-123.03 – William Walton
22. Parcel - 232-22.00-13.00 – Michael Decker
23. Parcel - 233-1.00-1.00 – James Schreppler
24. Parcel - 233-1.00-1.01 – James Schreppler
25. Parcel - 234-5.00-96.01 – Gary Wexler
26. Parcel - 234-6.00-520.00 – Salvatore Pisasale Jr.
27. Parcel - 234-16.00-418.00 – William and Beverly Ryon
28. Parcel - 234-18.00-383.00 – Rita Lysik
29. Parcel - 234-18.00-458.00 – Eric Mirtaghavi
30. Parcel - 235-3.12-82.00 – Daniel Webber
31. Parcel - 235-8.00-1.03 – Janet Bingham REV TR
32. Parcel - 235-12.00-41.00 – William Walton
33. Parcel - 235-25.00-17.00 – W and B Hudson Family LTD PRTSHP
34. Parcel - 330-9.00-61.00 – Deborah Moore
35. Parcel - 331-5.00-63.00 – CNLV II SESFRDDE LLC
36. Parcel - 331-6.00-174.00 – Martin Cosgrove
37. Parcel - 331-6.00-175.00 – Martin Cosgrove
38. Parcel - 332-3.00-114.00 – Gregory Durbin
39. Parcel - 332-7.00-6.00 – Graham Tract LLC
40. Parcel - 334-6.00-138.00 – Midway Realty Corp.
41. Parcel - 334-6.00-250.00 – Robert Lytle Jr. TTEE
42. Parcel - 334-6.00-355.00-19B – William Hamilton
43. Parcel - 334-8.17-67.00 – Irmgard H. Brill Trustee
44. Parcel - 334-13.00-325.25 – Express Hotel Inc %Richard H. Derrickson
45. Parcel - 334-13.00-1215.00 – Kings Creek Homeowners
46. Parcel - 334-13.19-7.00 – Flip-Flop House LLC
47. Parcel - 334-14.05-26.00 – Joseph Butler Jr.
48. Parcel - 334-14.05-30.00 – IPOD LLC
49. Parcel - 334-14.14-23.00-503 – Carol Tannenwald TTEE REV TR
50. Parcel - 334-14.14-23.00-527 – Martha Feldman Trustee
51. Parcel - 334-14.17-254.00 – Gregory Pannoni
52. Parcel - 334-14.17-453.00 – Commodore Associates
53. Parcel - 334-14.17-454.00 – Commodore Associates
54. Parcel - 334-14.17-562.00 – Craig and Lorrie Thier
55. Parcel - 334-18.00-198.00 – Robert and Paula Nadig
56. Parcel - 334-19.00-8.00 – James Truitt III
57. Parcel - 334-19.00-8.01 – James Truitt III
58. Parcel - 334-19.00-8.02 – James Truitt III

M25-133  
Approve  
Consent  
Agenda  
(continued)

59. Parcel - 334-19.00-835.00 – Helene Guilfoxy
60. Parcel - 334-20.09-189.00 – Anthony Pires TTEE
61. Parcel - 334-20.13-65.00 – Mary and Lawrence Olufsen
62. Parcel - 334-20.13-66.00 – Mary and Lawrence Olufsen
63. Parcel - 335-8.00-1023.00 – Robert Kuhne
64. Parcel - 335-9.00-5.00 – Edward Fleming
65. Parcel - 432-2.00-100.00 – Ghulam Murtaza
66. Parcel - 530-17.00-17.09 – Samuel Adkins Jr. and Deborah Hudson
67. Parcel - 531-12.00-58.00 – Jerry Baker
68. Parcel - 531-12.00-61.00 – Jerry Baker
69. Parcel - 531-12.00-62.01 – Jerry Baker
70. Parcel - 531-12.00-62.02 – Jerry Baker
71. Parcel - 531-12.00-63.00 – Jerry Baker
72. Parcel - 531-12.00-64.00 – Jerry Baker
73. Parcel - 531-18.00-4.00 – Tidal Forest LLC
74. Parcel - 533-9.00-40.02 – Douglas and Rene Pusey
75. Parcel - 533-12.00-568.00 – Ernest and Helen Lareau
76. Parcel - 533-19.07-60.00 – Catherine and Donald Schultz
77. Parcel - 533-19.12-123.00 – Michael and Susan Smith
78. Parcel - 533-20.18-114.00 – Brian Radcliffe

**Motion Adopted: 5 Yeas**

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

Property  
Hearing  
Daniel Jones

**Mr. Roth introduced Property Assessment Appeal Hearing Daniel Jones -135-10.00-59.00 – 22498 Huff Rd. Milton, DE 19968.**

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

**Mr. Jones stated that his property was initially assessed at \$528,600. In February 2025, he received a reassessment increasing the value to \$654,800 and the property classification had changed from Residential in November to Agricultural. Mr. Jones questioned the basis for this change, stating that the property consists of wooded land and is not used for farming. He later received an email notice reducing the assessed value to \$645,100. Mr. Jones believes the original assessment of \$528,600 was more accurate and shared that real estate agents he consulted estimated the property's value closer to \$600,000.**

**Mr. Roth turned the floor over to the Board for questions.**

**Ms. Wahner asked Mr. Jones if it was Tyler Technologies who reclassified the zoning on the subject property to which Mr. Jones stated he was unsure.**

**Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement which brought the**

**Property Hearing Daniel Jones (continued)**

assessed value of the subject property to \$645,100, which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.

Mr. Zuck stated that the subject property consists of approximately twenty acres and includes a ranch-style dwelling constructed in the late 1990s. Several comparable sales were reviewed, including two properties similar in dwelling size and in land size. All comparable sales were time-adjusted to reflect the valuation date. Mr. Zuck explained that the assessed market value of the subject property is primarily driven by land value, which comprises the majority of the total. The property is enrolled in the farmland program, receiving a substantial land exemption, resulting in a significantly reduced taxable value.

Mr. Jones questioned the reclassification on the subject property and the difference in assessed value of a larger home.

Mr. Zuck explained that the land on the subject property was reclassified as it was entered into the sustainable land exemption for tracking purposes. Mr. Zuck also explained that the larger comparable sales were assessed for less as they have a significantly smaller lot size.

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

Mr. Roth questioned if the sustainable land exemption reduces the taxable value to \$305,900 to which Mr. Zuck stated that was correct.

Mr. Roth explained the exemption in further detail to Mr. Jones.

Mr. Jones agreed to withdraw his appeal based on the information explained by Mr. Roth and Mr. Zuck regarding the sustainable land exemption.

**M25-134 Accept Withdraw Property Hearing 134-10.00-59.00** to **A Motion was made by Ms. Godwin, seconded by Mr. Davis to accept the appellants withdraw request for Property Hearing Daniel Jones -135-10.00-59.00 – 22498 Huff Rd. Milton, DE 19968.**

**Motion Adopted: 5 Yeas**

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

**Property Hearing Phillip Collins Jr.**

Mr. Roth introduced Property Assessment Appeal Hearing Phillip Collins Jr. – 334-19.00-843.00 – 4 Croydon Rd. Rehoboth Beach, DE 19971.

Mr. Keeler stated the appellant canceled their hearing.

**Property  
Hearing  
Charles  
Maier TTEE**

**Mr. Roth introduced Property Assessment Appeal Hearing Charles Maier TTEE – 334-19.00-868.00 – 29 Coventry Rd. Rehoboth Beach, DE 19971.**

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

**Mr. Maier stated that the subject property is in an older neighborhood and has not undergone major improvements. Mr. Maier provided six comparable sales ranging from values significantly below the current assessment. Mr. Maier expressed concern over the assessed value being substantially higher than similar properties and requested that the Board consider a more reasonable figure based on his research.**

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

**Mr. Davis inquired whether an appraisal had been conducted on the subject property, to which Mr. Maier responded that no formal appraisal had been obtained. Mr. Davis further asked how the valuation figure listed in the application was determined. Mr. Maier explained that the amount was based on a median value derived from comparable sales within the designated timeframe.**

**Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did not find sufficient evidence to overturn the purposed value set by Tyler Technologies. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.**

**Mr. Zuck stated that sales within the subject's neighborhood along with the five comparable sales submitted by the appellant were reviewed. He noted that, based on the records available, the appellant's comparable sales were located outside the subject neighborhood. Mr. Zuck reviewed multiple comparable ranch sales within the neighborhood, providing time-adjusted sale prices per square foot. Based on the data, the median price for similar ranch-style homes was approximately \$375 per square foot, with an average of \$378. Mr. Zuck concluded that the current assessed value of the subject property at \$375 per square foot is consistent with comparable sales in the area.**

**Mr. Maier noted that his property is located in the older section of the neighborhood, which differs substantially from the newer bayfront area containing larger and more modern homes. He expressed concern that some of the comparable sales utilized were from the more superior section and therefore may not accurately reflect the value of his property. Mr. Zuck stated that excluding those superior properties, the median price per square foot remains consistent with the subject property's assessed value of \$375 per square foot.**

**Mr. Maier did not have any additional closing comments.**

- M25-135**  
**Close**  
**Property**  
**Hearing 334-**  
**19.00-868.00**  
**Record**
- A Motion was made by Ms. Godwin, seconded by Mr. Davis to close the record on Property Hearing Charles Maier TTEE – 334-19.00-868.00 – 29 Coventry Rd. Rehoboth Beach, DE 19971.**
- Motion Adopted: 5 Yeas**  
**Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;**  
**Ms. Angel, Yea; Mr. Davis, Yea;**  
**Mr. Roth, Yea**
- M25-136**  
**Deny**  
**Property**  
**Hearing 334-**  
**19.00-868.00**
- A Motion was made by Ms. Wahner, seconded by Mr. Davis to deny Property Hearing Charles Maier TTEE – 334-19.00-868.00 – 29 Coventry Rd. Rehoboth Beach, DE 19971.**
- Motion Adopted: 5 Yeas**  
**Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;**  
**Ms. Angel, Yea; Mr. Davis, Yea;**  
**Mr. Roth, Yea**
- Property**  
**Hearing**  
**Angela**  
**Murray**
- Mr. Roth introduced Property Assessment Appeal Hearing Angela Murray – 334-20.05-7.01 – 405 Stockley St. Ext. Rehoboth Beach, DE 19971.**
- Mr. Roth addressed the absence of the appellant, Angela Murray. Mr. Roth addressed the board with an opportunity for questions or thoughts they may have regarding the applicant’s evidence provided in the appeal record.**
- M25-137**  
**Deny**  
**Property**  
**Hearing 334-**  
**20.05-7.01**
- A Motion was made by Mr. Davis, seconded by Ms. Angel to deny Property Hearing Angela Murray – 334-20.05-7.01 – 405 Stockley St. Ext. Rehoboth Beach, DE 19971.**
- Motion Adopted: 5 Yeas**  
**Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea;**  
**Ms. Angel, Yea; Mr. Davis, Yea;**  
**Mr. Roth, Yea**
- Property**  
**Hearing Lisa**  
**Pelikan**
- Mr. Roth introduced Property Assessment Appeal Hearing Lisa Pelikan – 334-20.13-141.00 – 21084 Andrew Ave. Rehoboth Beach, DE 19971.**
- Mr. Roth addressed the absence of the appellant, Lisa Pelikan. Mr. Roth addressed the board with an opportunity for questions or thoughts they may have regarding the applicant’s evidence provided in the appeal record.**
- M25-138**  
**Deny**  
**Property**  
**Hearing 334-**  
**20.13-141.00**
- A Motion was made by Mr. Davis, seconded by Ms. Godwin to deny Property Hearing Lisa Pelikan – 334-20.13-141.00 – 21084 Andrew Ave. Rehoboth Beach, DE 19971.**
- Motion Adopted: 5 Yeas**

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

**M25-139  
Adjourn**

**A Motion was made by Ms. Wahner seconded by Ms. Angel to adjourn at 10:47 a.m.**

**Motion Adopted:** 5 Yeas

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

**Respectfully submitted,**

**Casey Hall  
Recording Secretary**

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





**Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, May 21, 2025**

**A scheduled meeting of the Board of Assessment Committee was held on Wednesday, May 21, 2025, at 10:00 a.m., in Council Chambers, with the following present:**

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

**Call to  
Order**

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

**Mr. Keeler presented amendments to the agenda for the Board's consideration. Mr. Keeler removed Parcel – 335-8.07-43.01 from the Consent Agenda and Property Assessment Hearings Michael Maxwell – 134-8.00-153.00-234D, Anastasia Kotsiras – 134-13.19-247.00, Louis Kotsiras – 134-13.19-248.00, John Ezell – 335-8.00-1121.00 and Gregory Null TTEE of GKN LIV TR – 335-8.00-1133.00. Mr. Keeler also amended the order of the Property Hearings to move 533-20.09-116.00 Deborah Deubert Trustee to the first Property Hearing of the day.**

**M25-140  
Approve  
Agenda**

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

**Motion Adopted: 5 Yeas**

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

**Public  
Comments**

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

**Consent  
Agenda**

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

**M25-141  
Approve  
Consent  
Agenda**

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

- 1. Parcel - 334-23.10-1.00 - Linda Tiano**
- 2. Parcel - 334-25.00-5.00 – Harold Dukes Jr. and Glenn Davis**
- 3. Parcel - 335-4.14-3.00 – Carol Orr Trustee**
- 4. Parcel - 335-4.19-76.00 – D and C Dock Rentals LLC**

M25-141  
Approve  
Consent  
Agenda  
(continued)

5. Parcel - 335-8.07-43.00 – Ronald and Alice Morris
6. Parcel - 335-8.07-48.00 – Ronald and Alice Morris
7. Parcel - 335-8.07-272.01 – Seth Harris
8. Parcel - 335-11.00-59.00-T77 – Robert Renauld Jr.
9. Parcel - 335-11.00-73.00 – Lillie Belknap
10. Parcel - 335-12.00-3.11-S-5 – James and Margaret Mulvaney TTEE
11. Parcel - 335-12.00-373.00 – Joel Christensen
12. Parcel - 430-19.00-6.00-56521 – William Richards
13. Parcel - 531-11.00-58.00 – Gerald Bell Jr.
14. Parcel - 531-12.08-29.00 – Joryrsb Rd LLC
15. Parcel - 531-13.00-5.02 – Thad Palmer TTEE IRR TR
16. Parcel - 532-23.00-33.00 – Maurice and Ruth Tingle
17. Parcel - 533-17.00-763.00 – Jay Zappacosta REV TR
18. Parcel - 533-20.00-24.00 – Diffandbowl LLC
19. Parcel - 533-20.00-25.00 – Diffandbowl LLC
20. Parcel - 533-20.00-26.00 – Diffandbowl LLC
21. Parcel - 134-13.16-122.00 – Robert and Sally Francis
22. Parcel - 134-16.00-908.00 – Joseph Giorgianni TTEE
23. Parcel - 134-17.00-56.06-301 – James Dietsch
24. Parcel - 134-17.08-115.03 – 118 Cedarwood LLC
25. Parcel - 134-18.00-187.00 – Marc Picione
26. Parcel - 134-22.00-13.00-408 – June Landis
27. Parcel - 134-22.00-13.00-409 – June Landis
28. Parcel - 134-23.16-315.00-1 – Garrett and Janet Legates
29. Parcel - 134-23.16-315.00-2 – Brian and Cyndia Sullivan
30. Parcel - 134-23.20-97.00-2 – Patrick Crawford
31. Parcel - 135-11.00-215.00 – John Shickman
32. Parcel - 135-11.00-317.00 – John Stoeckel
33. Parcel - 135-14.00-197.00 – Sun Behavioral Delaware LLC
34. Parcel - 135-15.17-54.00 – C and G DE LLC

M25-141  
Approve  
Consent  
Agenda  
(continued)

35. Parcel - 135-15.17-196.00 – Christian Grace LLC
36. Parcel - 135-19.00-81.00 – Charles Steuerwald
37. Parcel - 135-20.00-4.00 – Robert and Barbara Markelz
38. Parcel - 135-22.00-35.09 – Robert Carusi
39. Parcel - 230-1.00-56.00 – Jason and Sarah Kniep
40. Parcel - 230-1.00-106.00 – Sandra Duncavage
41. Parcel - 230-7.00-74.00 – Gerald and Linda Minnich
42. Parcel - 230-18.00-14.04 – Eric Wharton
43. Parcel - 230-24.00-42.00 – Scott and Jeannette Pauli
44. Parcel - 230-24.00-80.00 – Alexander and Cathleen Louvis
45. Parcel - 230-27.17-5.00 – Scot Randolph
46. Parcel - 231-12.00-482.00 – Charles Holderried TTEE
47. Parcel - 232-12.14-38.00 – Justus James
48. Parcel - 234-6.00-698.00 – Kevin Moylan
49. Parcel - 234-6.00-1253.00 – Maureen Witkiewicz TTEE IRR LIV TR
50. Parcel - 234-12.00-113.00 – Edward Carp
51. Parcel - 234-12.00-122.00 – Paul and Elizabeth Benson
52. Parcel - 234-16.00-709.00 – Ronald Rollmann
53. Parcel - 234-17.00-856.00 – William Irvin Jr.
54. Parcel - 234-17.08-166.01 – Carl Molter
55. Parcel - 234-18.00-712.00 – Terry Lamberth
56. Parcel - 234-24.00-34.00-50752 – Leonard and Rosemary Kulis
57. Parcel - 234-28.00-105.00 – Norwood Financial Services LLC
58. Parcel - 234-29.00-350.00-52734 – Richard Stuart Jr.
59. Parcel - 234-30.00-297.00 – Joseph Freedman TTEE REV TR
60. Parcel - 234-34.00-286.00 – Wade Heath Jr.
61. Parcel - 235-8.00-140.00 – Kenneth Lubas
62. Parcel - 235-10.00-48.00 – Carolyn Merek
63. Parcel - 235-22.00-528.00 – Simon Gross
64. Parcel - 235-25.00-40.00 – David and Isabelle Webb

M25-141  
Approve  
Consent  
Agenda  
(continued)

65. Parcel - 235-25.00-40.07 – David and Isabelle Webb
66. Parcel - 235-26.00-308.00 – Rudy Raymond
67. Parcel - 235-27.00-233.00 – Stephen Katona
68. Parcel - 235-27.00-361.00 – Fran Leibowitz
69. Parcel - 332-1.07-147.00 – SR Brick LLC
70. Parcel - 332-1.07-181.00 – Mark Barnak
71. Parcel - 334-6.00-163.00 – Barney Kirkpatrick
72. Parcel - 334-6.00-1258.00 – Roger Griffin III
73. Parcel - 334-11.00-249.00 – Joanne Picone
74. Parcel - 334-11.00-923.00 – Christopher Auth
75. Parcel - 334-12.00-124.02-14 – Michael Moran
76. Parcel - 334-12.00-636.00 – James and Halina Lovett
77. Parcel - 334-13.00-1138.00 – William Shively TTEE
78. Parcel - 334-13.00-1710.00 – Edward Barnett TTEE
79. Parcel - 334-13.15-8.00 – Michael Vitalo
80. Parcel - 334-13.20-121.01-5 – Ross Goldberg
81. Parcel - 334-13.20-132.00 – Kathleen and Edwin Kane
82. Parcel - 334-13.20-146.00-3 – Sandra Jaso TTEE REV TR
83. Parcel - 334-14.13-301.00 – Donald Witters Jr.
84. Parcel - 334-18.00-609.00 – Robin Weems
85. Parcel - 334-18.00-697.00 – Daniel Howard Trustee
86. Parcel - 334-18.00-726.00 – Stephen Hrybyk
87. Parcel - 334-19.00-7.00 – Lisa Fittipaldi
88. Parcel - 334-19.00-154.01-91 – Charles McSweeney
89. Parcel - 334-19.00-283.00 – Mozelle Thompson
90. Parcel - 334-19.00-954.00 – Ronald Barrows
91. Parcel - 334-20.00-28.00 – Thomas and Patricia Sugrue
92. Parcel - 334-20.00-38.00 – Robert and Hope Pritchard
93. Parcel - 334-20.00-70.00 – Brian Murphy
94. Parcel - 334-20.06-44.00 – JCM Family Limited Partnership

**M25-141  
Approve  
Consent  
Agenda  
(continued)**

- 95. Parcel - 334-20.09-132.03 – Edward Gross TTEE**
- 96. Parcel - 334-20.18-100.00-3 – Marlene Tarr**
- 97. Parcel - 334-20.18-177.00 – Steven Sylvester TTEE**
- 98. Parcel - 334-20.18-212.00 – Harold Dukes Jr.**
- 99. Parcel - 334-20.18-218.00 – Harold Dukes Jr.**

**Motion Adopted: 5 Yeas**

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

**Property  
Hearing  
Deborah  
Deubert  
Trustee**

**Mr. Roth introduced Property Assessment Appeal Hearing Deborah Deubert Trustee – 533-20.09-116.00 – 37821 Cedar Rd. Selbyville, DE 19975.**

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

**Ms. Deborah Deubert inquired about the rationale underlying the initial assessment of her property at \$1,111,500, which was reduced to \$942,000 following her appeal. She noted that the subject property is located within a waterfront community of custom-built homes. Ms. Deubert cited several comparable sales to support her position that the assessed value remains inconsistent with market data. She expressed concern regarding the methodology used in determining the original valuation and requested clarification on the assessment logic applied.**

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

**Ms. Wahner inquired about the build year of the subject property to which Ms. Deubert stated 1996 or 1997.**

**Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement which brought the assessed value of the subject property to \$942,000, which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.**

**Mr. Zuck explained that the valuation included a review of comparable waterfront properties within a localized area to the subject property. Mr. Zuck noted that several of the comparable sales mentioned by the appellant were also a part of Tyler Technologies analysis. He provided details of multiple sales ranging from 2021 to 2023, with time-adjusted sale prices supporting the subject property's assessed value of \$350.19 per square foot. Mr. Zuck emphasized that all comparable sales were waterfront homes, similar in nature to the subject property, and that the assessed value aligns with the market data.**

**Property  
Hearing  
Deborah  
Deubert  
Trustee  
(continued)**

**Ms. Deubert questioned the time adjustment formula used by Tyler Technologies. Mr. Zuck explained that Tyler Technologies reviews multiple comparable sales to assess market trends and applies adjustments to the subject property's valuation accordingly to reflect these market changes.**

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

**Ms. Wahner inquired about the comparable sales used by Tyler Technologies located on the same street as the subject property. Mr. Zuck responded that the selected comparable sales shared similar characteristics with the subject property and that market trend adjustments were applied accordingly. Ms. Wahner further questioned whether the comparable sales had greater waterfront exposure than the subject property. Mr. Zuck clarified that the comparable properties had similar views and confirmed that both the subject property and the comparable sale received a value of C+.**

**Mr. O'Rourke asked for clarification that the \$350.19 price per square foot valuation is on the current stipulation agreement to which Mr. Zuck confirmed that was accurate.**

**Ms. Deubert questioned the view referenced by Mr. Zuck regarding the comparable sales. Mr. Zuck explained that the neighboring property is similarly situated at the end of a canal, similar to the subject property. Ms. Deubert further inquired about the sale price of the comparable sales in relation to the subject property's assessed value. Mr. Zuck responded that the comparable sale price was time-adjusted upward to accurately reflect current market conditions.**

**M25-142  
Close  
Property  
Hearing 533-  
20.09-116.00  
Record**

**A Motion was made by Ms. Wahner, seconded by Ms. Godwin to close the record on Property Hearing Deborah Deubert Trustee – 533-20.09-116.00 – 37821 Cedar Rd. Selbyville, DE 19975.**

**Motion Adopted: 5 Yeas**

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

**M25-143  
Approve  
Property  
Hearing 533-  
20.09-116.00**

**A Motion was made by Mr. Davis, seconded by Ms. Wahner to approve Property Hearing Deborah Deubert Trustee – 533-20.09-116.00 – 37821 Cedar Rd. Selbyville, DE 19975.**

**Motion Adopted: 3 Yeas; 2 Nays**

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

**Property Hearing Paul Bilger**      **Mr. Roth introduced Property Assessment Appeal Hearing Paul Bilger – 134-9.00-432.00 – 31016 Heather Ln., Bethany Beach, DE 19930.**

**Property Hearing Paul Bilger (continued)**      **Mr. Roth swore in Mr. Bilger, Mr. Keeler, and Mr. Zuck.**

**Mr. Bilger questioned the value of the land assessment on the subject property taking into consideration the proximity to nearby towns, beaches, and the included amenities. He emphasized the superiority of other nearby communities related to the location of the subject property. Mr. Bilger explained the comparable sales he found were submitted to the Board for review and he reviewed the comparable sales and neighboring assessments that support his argument for a reduction in land value on the subject property’s assessment.**

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

**Mr. O’Rourke questioned whether the comparable sales used in support of the testimony were of similar size to the subject property. Mr. Bilger responded that the comparable sales were either of similar or the same size as the subject property. Mr. O’Rourke asked for the location of the subject property in relation to Route One. Mr. Bilger confirmed that the property is situated on the east side of Route One. Mr. O’Rourke further questioned what factors make the subject community less desirable than the communities he identified as superior. Mr. Bilger explained that the subject community lacks a lifeguarded beach, has deteriorating roads, and is located farther from downtown Bethany Beach.**

**Ms. Godwin inquired about the difference in the assessment appeal concerning the land value of the subject property, noting the discrepancy between valuations is \$264,500. Mr. Bilger confirmed that this was correct.**

**Mr. Keeler discussed that, based on the appellants’ application and the referee hearing, the Assessment office did offer a stipulation agreement which brought the assessed value of the subject property to \$2,964,500, which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.**

**Mr. Zuck explained that, at the time of purchase, the subject property contained a different dwelling, which was subsequently demolished. A new dwelling was then constructed on the lot. Mr. Zuck outlined the comparable sales identified by Tyler Technologies, emphasizing properties with similar lot size and location to the subject property. He noted that the subject property is currently assessed at \$644.18 per square foot, which is below the price of the comparable sales and consistent with current market value.**

**Mr. Bilger asked if proximity to towns, beaches, and amenities is considered in Tyler Technologies assessment valuation. Mr. Zuck stated these factors are reflected in sale price. When asked about unguarded beaches, Mr. Zuck noted lifeguarded beaches were not considered in the subject property's assessment. Regarding downtown proximity, Mr. Zuck confirmed that location is factored**

**Property  
Hearing Paul  
Bilger  
(continued)**

through neighborhood delineation. Mr. Bilger questioned the similarity of the subject property to nearby communities with superior attributes; Mr. Zuck responded that all communities east of Route One are considered comparable, with adjustments for unique features.

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

Mr. O'Rourke asked what specific quality led to the first level being classified as a basement. Mr. Zuck explained the basement represents part of the main body of the dwelling with access to potential living space. Mr. O'Rourke also questioned whether the larger lot sizes in the subject community were reflected in the comparable sales. Mr. Zuck confirmed the comparable sales had similarly larger lots. Regarding the X- building grade, Mr. Zuck stated it indicates a superior level of construction.

Mr. Roth questioned whether there were adjustments made among the different communities to account for amenities. Mr. Zuck stated that there were no adjustments made by Tyler Technologies as the amenities are accounted for in the sale price.

Mr. Bilger concluded by expressing his personal view regarding the extent to which Tyler Technologies did not account for quality and amenities when comparing other properties to the subject property. He emphasized that proximity to town and access to a lifeguarded beach represent superior benefits.

**M25-144  
Close  
Property  
Hearing 134-  
9.00-432.00  
Record**

A Motion was made by Ms. Wahner, seconded by Ms. Godwin to close the record on Property Hearing Paul Bilger – 134-9.00-432.00 – 31016 Heather Ln. Bethany Beach, DE 19930.

**Motion Adopted: 5 Yeas**

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

**M25-145  
Approve  
Property  
Hearing 134-  
9.00-432.00  
FAILED**

A Motion was made by Ms. Wahner to accept Property Hearing Paul Bilger – 134-9.00-432.00 – 31016 Heather Ln. Bethany Beach, DE 19930. The motion did not receive a second and therefore was not considered.

**M25-146  
Deny  
Property  
Hearing 134-  
9.00-432.00**

A Motion was made by Mr. O'Rourke, seconded by Ms. Godwin to deny Property Hearing Paul Bilger – 134-9.00-432.00 – 31016 Heather Ln. Bethany Beach, DE 19930.

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



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

**Property  
Hearing  
William  
Brown**

**Mr. Roth introduced Property Assessment Appeal Hearing William Brown – 234-18.00-22.02 – 23739 Herring Reach Ct. Lewes, DE 19958.**

**Mr. Roth addressed the absence of the appellant, William Brown. Mr. Roth stated based on the Board of Assessment Rules of Procedure, that because the appellant failed to appear, Property Hearing William Brown – 234-18.00-22.02 – 23739 Herring Reach Ct. Lewes, DE 19958 is deemed abandoned.**

**M25-147  
Adjourn**

**A Motion was made by Mr. Davis seconded by Ms. Godwin to adjourn at 11:28 a.m.**

**Motion Adopted: 5 Yeas**

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

**Respectfully submitted,**

**Casey Hall  
Recording Secretary**

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



**Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, May 23, 2025**

**A scheduled meeting of the Board of Assessment Committee was held on Friday, May 23, 2025, at 10:00 a.m., in Council Chambers, with the following present:**

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

**Call to  
Order**

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

**Mr. Keeler presented amendments to the agenda for the Board's consideration. Mr. Keeler removed Property Assessment Appeal Hearings – James Ralph 334-12.00-123.02-20B and Cedar Road Associates LLC 334-14.05-66.00.**

**M25-148  
Approve  
Agenda**

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

**Motion Adopted: 4 Yeas**

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

**Mr. O'Rourke joined the meeting at 10:03 a.m.**

**Public  
Comments**

**Mr. Mark Hurlock criticized the county's property tax appeal process.**

**Consent  
Agenda**

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

**M25-149  
Approve  
Consent  
Agenda**

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

**M25-149  
Approve  
Consent  
Agenda  
(cont.)**

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 Mattev
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

**M25-149  
Approve  
Consent  
Agenda  
(cont.)**

- 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**

**Motion Adopted: 5 Yeas**

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

**Property  
Hearing  
Leticia  
Livermore**

**Mr. Roth introduced Property Assessment Hearing 134-18.00-238.00-TH81  
– Leticia Livermore – 31788 Shad Creek Way, Frankford, DE 19945.**

**The Livermores appeared before the Board to appeal the initial property assessment of their home in Milo's Haven, which was \$10,000 higher than the actual purchase price. They questioned the assessment methodology and learned that it was based on market data from January 1, 2021, through June 30, 2023, although their home was constructed and purchased in 2024. Their appraiser/real estate agent, reviewed comparable sales from the**

**Property  
Hearing  
Leticia  
Livermore  
(cont.)**

assessment period and from neighboring communities. The data indicated average home values around \$386,000—significantly below their purchase price of \$444,000. The appellants presented evidence of larger, more upgraded homes in the area selling between \$390,000 and \$400,000, asserting that this supports their position that the assessment is inflated.

They also noted that Milo's Haven lacks amenities beyond a pool, unlike comparison communities offering clubhouses, shuttle services, and other features. The Livermores emphasized their concern about being taxed based on an overvalued assessment, particularly as they approach retirement and seek to avoid a repeat of their previous experience with high property taxes in Maryland.

Mr. Davis confirmed with the Livermores that their home is approximately 2,404 square feet, while the comparable properties they cited average around 1,676 square feet. Mr. Roth questioned if the comparables they provided were in their development or another development. They acknowledged that the comparables were drawn from neighboring communities, as Milo's Haven hadn't been developed at that time. Mr. O'Rourke asked the appellants to describe the difference between the communities. The Livermores' reiterated that the disparity in community amenities should be reflected in a lower valuation for their property.

Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$444,000. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.

Mr. Zuck confirmed that the subject property is a townhouse-style condominium purchased in October 2024 for \$444,990. Due to the absence of sales in Milo's Haven during the assessment period, Tyler Technologies used comparable sales from Forest Landing, a similar condominium community.

Sales from 2021 through 2023 in Forest Landing ranged from \$380,000 to \$475,000, with home sizes ranging from 1,800 to 2,522 square feet. The median adjusted price per square foot was \$221 based on the comparables. By comparison, the Livermore property is assessed at \$184.69 per square foot.

He noted that the comparables provided by the appellants were fee-simple townhouses rather than condominiums, and therefore less applicable to the subject property. Mr. Zuck reiterated that the official assessment snapshot date is July 1, 2023, and more recent sales will be factored into future reassessments.

The Livermores asked whether differences in amenities were explicitly

**Property  
Hearing  
Leticia  
Livermore  
(cont.)**

factored into the valuation. Mr. Zuck responded that such features are reflected in the overall market value of homes, but no line-item adjustments are made for specific amenities. The appellants also questioned whether recent (2024) Milo's Haven sales were used. Mr. Zuck clarified only transactions within the official assessment window—January 1, 2021, through June 30, 2023, can be considered for this assessment cycle.

The Livermores cited a recent sale in Milo's Haven at approximately \$170 per square foot and suggested that a more accurate assessed value for their home would be approximately \$408,680. They reiterated their concern that the current assessment does not accurately reflect market reality and results in an unfair tax burden.

Mr. O'Rourke inquired about the application of time adjustments for newer developments. Mr. Keeler confirmed that such adjustments were made and affirmed that the comparative price-per-square-foot analysis supported the current valuation methodology.

**M25-150  
Close  
Record  
Property  
Hearing  
134-18.00-  
238.00-TH81**

A Motion was made by Ms. Wahner, seconded by Mr. O'Rourke to close the record on Property Hearing 134-18.00-238.00-TH81 – Leticia Livermore – 31788 Shad Creek Way, Frankford, DE 19945.

**Motion Adopted: 5 Yeas**

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

**M25-151  
Approve  
Property  
Hearing  
134-18.00-  
238.00-TH81**

A Motion was made by Mr. Davis, seconded by Mr. O'Rourke to approve the appeal of Property Hearing 134-18.00-238.00-TH81 – Leticia Livermore – 31788 Shad Creek Way, Frankford, DE 19945 and have the property reassessed.

**Motion Adopted: 5 Yeas**

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

**Property  
Hearing  
James &  
Geraldine  
Maher**

Mr. Roth introduced Property Assessment Hearing 230-15.00-42.08 – James and Geraldine Maher – 9072 Draper Rd. Milford, DE 19963.

**Property Hearing James & Geraldine Maher (cont.)**      **The appellants originally appeared before the Board at the May 12, 2025, meeting; however, the hearing was tabled at that time. The appellants stated the property's assessed value of \$379,600 was too high due to environmental issues (dust, odors, flies from nearby facilities) and poor location, which they believe would negatively impact resale value. No comparable sales within the required assessment period (Jan 2021–June 2023) were presented.**

**M25-152 Deny Property Hearing 230-15.00-42.08**      **A Motion was made by Mr. Davis and seconded by Ms. Angel to deny Property Hearing 230-15.00-42.08 – James and Geraldine Maher – 9072 Draper Rd. Milford, DE 19963.**

**Motion Adopted:      5 Yeas**

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

**Property Hearing Royal Acres Inc.**      **Mr. Roth introduced Property Assessment Hearing 235-16.00-54.00 - Royal Acres Inc. - 14999 Hudson Road, Milton, DE 19968.**

**Ms. Maryann King Ryan, President of Royal Acres Inc., stated that she had intended to submit additional comparable property data but had not done so prior to the hearing. She expressed concern that her farmland was suddenly assessed at a value exceeding one million dollars, despite having purchased the land for \$11,400 fifty years ago. She voiced frustration, noting that the financial burden might force her to sell the land.**

**Mr. Roth explained that although the assessed value appeared high, the tax rate would be adjusted accordingly, and that the property would only be reassessed every five years. Mr. Keeler, Director of Assessment, presented the stipulated assessed value of \$1,305,700. However, because the property falls under the Farmland Assessment Act, the taxable value was noted to be \$316,700.**

**Ms. Ryan proceeded to describe several comparable properties in Milton, citing acreage, sale prices, and what she believed to be corresponding assessed values. Ms. Ryan reiterated that she believed her land had been overvalued and shared figures to support her opinion.**

**Following Ms. Ryan's presentation, Mr. Roth opened the floor for questions from the Board.**



**M25-153  
Deny  
Property  
Hearing  
235-16.00-  
54.00  
FAILED**

A Motion was made by Ms. Angel to deny the appeal due to irrelevant comparables. The Motion failed due to the lack of a second, so the hearing proceeded with the presentation from the assessment staff.

Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$1,305,700. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.

Mr. Zuck presented the assessment data. He stated that the subject property consisted of 45.28 acres, valued at \$28,836 an acre. Mr. Zuck presented five comparable sales ranging in size and sale prices, adjusted to reflect market values as of July 1, 2023. He emphasized that the assessed value of the subject property fell below the median per-acre price derived from these comparable properties.

During the assessment presentation, Ms. Ryan again asked for clarification regarding the assessed value. Mr. Keeler explained that it is market value as of July 1, 2023. Mr. Zuck explained that under the new system, the assessed value is now equal to 100% of the market value as of July 1, 2023. He noted that the previous 50% ratio method was no longer in use. Mr. Roth also reminded Ms. Ryan that she would be taxed based on the lower taxable value of approximately \$316,700, not the assessed market value.

**M25-154  
Close  
Record  
Property  
Hearing  
235-16.00-  
54.00**

A Motion was made by Mr. O'Rourke, seconded by Mr. Davis to close the record on Property Hearing 235-16.00-54.00 - Royal Acres Inc. - 14999 Hudson Road, Milton, DE 19968.

**Motion Adopted: 5 Yeas**

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

**M25-155  
Deny  
Property  
Hearing  
235-16.00-  
54.00**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to deny Property Hearing 235-16.00-54.00 - Royal Acres Inc. - 14999 Hudson Road, Milton, DE 19968.

**Motion Adopted: 5 Yeas**

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

**Property Hearing 24 Ocean Drive LLC**      **Mr. Roth introduced Property Assessment Hearing 334-8.17-25.00 - 24 Ocean Drive LLC - 24 Ocean Drive Rehoboth Beach, DE 19971.**

**Michael Miller appeared on behalf of his father-in-law, presenting testimony under power of attorney. Mr. Miller stated that the county's comparable sales used in the assessment were too far from the subject property and not truly comparable. He identified seven alternative comps, including a townhome directly across the street at 17 S Rodney that sold for \$1.1 million in February 2021, notably that property was built around the same time as the subject property. Most of his comps were newer, larger single-family homes, and one was a similar townhome. He emphasized that the subject property, a 1969 townhouse, lacked side windows and was less valuable than the comps suggested.**

**Mr. Davis confirmed that 17 S Rodney was not oceanfront.**

**M25-156 Deny Property Hearing 334-8.17-25.00 FAILED**      **A Motion was made by Mr. Davis to deny the appeal. The Motion failed due to the lack of a second, so the hearing proceeded with the presentation from the assessment staff.**

**Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office did not believe there was sufficient evidence to overturn the proposed assessment value set by Tyler Technologies. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.**

**Mr. Zuck explained that few oceanfront townhomes had sold recently, so nearby condominium sales and one single-family home were used. Four comps were presented with adjusted values between \$1,467 and \$2,131 per square foot, supporting the subject property's valuation of \$1,880 per square foot.**

**In cross-examination, Mr. Miller questioned if Tyler Technologies had visited every property and had inspected the interior as well as the exterior of the property. He also argued smaller condominiums inflate per-square-foot values and aren't comparable to larger townhomes.**

**Ms. Angel confirmed that the second comparable presented by Tyler Technologies was a single family home. Mr. Roth asked for the addresses of the condos that were used as comparables. Mr. Miller stated that address is 21 Ocean Drive.**

**In rebuttal, Mr. Miller maintained the current assessment was inaccurate based on property age, condition, and local market data**

**Mr. Zuck acknowledged the limited data but emphasized oceanfront properties carry a premium. Mr. Miller closed by questioning the disparity between his property's assessment and those of similar neighboring homes.**

- M25-157**  
**Close**  
**Record**  
**Property**  
**Hearing**  
**334-8.17-**  
**25.00**
- A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 334-8.17-25.00, - 24 Ocean Drive LLC - 24 Ocean Drive, Rehoboth Beach, DE 19971.**
- Motion Adopted: 5 Yeas**
- Vote by Roll Call: Mr. O'Rourke, Yea; Ms. Wahner, Yea; Mr. Davis, Yea; Ms. Angel, Yea; Mr. Roth, Yea**
- M25-158**  
**Deny**  
**Property**  
**Hearing**  
**334-8.17-**  
**25.00**  
**DENIED**
- A Motion was made by Mr. O'Rourke, seconded by Mr. Davis to deny Property Hearing 334-8.17-25.00 - 24 Ocean Drive LLC - 24 Ocean Drive Rehoboth Beach, DE 19971.**
- Motion Denied: 2 Yeas, 3 Nays**
- Vote by Roll Call: Mr. O'Rourke, Yea; Ms. Wahner, Nay; Mr. Davis, Yea; Ms. Angel, Nay; Mr. Roth, Nay**
- M25-159**  
**Approve**  
**Property**  
**Hearing**  
**334-8.17-**  
**25.00**
- A Motion was made by Ms. Angel, seconded by Ms. Wahner to approve Property Hearing 334-8.17-25.00 - 24 Ocean Drive LLC - 24 Ocean Drive Rehoboth Beach, DE 19971.**
- Motion Adopted: 3 Yeas, 1 Nay, 1 Abstain**
- Vote by Roll Call: Mr. O'Rourke, Nay; Ms. Wahner, Yea; Mr. Davis, Abstain; Ms. Angel, Yea; Mr. Roth, Yea**
- Property**  
**Hearing**  
**Laurel**  
**House LLC**  
**Withdrawn**
- Mr. Roth stated that Property Assessment Appeal Hearing 334-14.17-572.00, Laurel House LLC, 122 Laurel St. Rehoboth Beach, De 19971 had withdrawn their hearing.**
- Property**  
**Hearing**  
**Candace**  
**Hart**
- Mr. Roth introduced Property Assessment Hearing 334-13.00-786.00 - Candace Hart - 10 Kelly Drive, Rehoboth Beach, DE 19971.**
- The appellant originally appeared before the Board at the May 12, 2025, meeting; however the hearing was tabled at that time. Ms. Hart stated that her home lacks a garage, basement, swimming pool, or any additional structures and is situated on a 0.21-acre lot. She argued that her home is considerably more modest than most others in her neighborhood, which tend to be larger, multi-story homes with additional features such as garages, swimming pools, and larger lots. Ms. Hart referred to her property as "a little fish in a big pond" and emphasized that it should not be compared directly to homes with significantly more features. She also**

**Property  
Hearing  
Candace  
Hart (cont.)**

expressed concern that the assessment was originally generated by an automated algorithm, which did not accurately reflect the specific characteristics of her property.

Ms. Hart cited a comparable property located at 2 Kelly Drive, a two-bedroom, two-bathroom ranch with a garage, paved driveway, and larger lot (0.341 acres), which sold for \$460,000 in 2021. She noted that this home was more enhanced than her own and should be valued higher. She stated that her house would not realistically sell for more than \$425,000 as of June 2023.

Mr. O'Rourke asked for clarification regarding the size of the lot and house. Ms. Hart confirmed her property is 0.21 acres and approximately 1,471 square feet. She acknowledged that her home is newer than 2 Kelly Drive but reiterated that it has fewer features. She also confirmed that she believes her property lacks the attributes that would warrant a valuation comparable to other homes in the area.

Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$546,000. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.

Mr. Zuck stated the subject property is in a cul-de-sac and built in 2011, sits on 0.49 acres and includes 1,471 square feet of living space. He noted the \$371 per square foot valuation was based on comparable properties and a regression model accounting for market trends. He reviewed comparable sales, including the subject property at 2 Kelly Drive, which sold for \$460,000 in 2021 and was time-adjusted to \$523,000. Other comparable properties were also cited, some of which had finished basements, larger lots, or more square footage. He explained that smaller homes often carry a higher per-square-foot value and that time adjustments were made based on market analysis and ratio studies. Mr. Zuck maintained that the \$546,000 valuation is consistent with market trends and supported by comparable sales.

Ms. Angel wanted to confirm the final stipulation offer made by assessments was \$546,000. No further questions were presented.

In rebuttal, Ms. Hart repeated her view that 2 Kelly Drive, having more land and a garage, should be considered superior to her home. She referenced realtor guidance indicating that the presence or absence of a garage could impact a property's value by approximately \$30,000. She reiterated her belief that \$425,000 represents a fair value, based on her property's limited features compared to others in the neighborhood.

**M25-160**  
**Close**  
**Record**  
**Property**  
**Hearing**  
**334-13.00-**  
**786.00**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 334-13.00-786.00 - Candace Hart - 10 Kelly Drive, Rehoboth Beach, DE 19971.**

**Motion Adopted: 5 Yeas**

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

**M25-161**  
**Approve**  
**Property**  
**Hearing**  
**334-13.00-**  
**786.00**

**A Motion was made by Mr. O'Rourke, seconded by Ms. Angel to approve the appeal of Property Hearing 334-13.00-786.00 - Candace Hart - 10 Kelly Drive, Rehoboth Beach, DE 19971.**

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

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

**Property**  
**Hearing Joel**  
**Salamone**

**Mr. Roth introduced Property Appeal Hearing 334-23.06-125.01 - Joel Salamone - 1 Hazlett Ave., Rehoboth Beach, DE 19971.**

**Mr. Salamone began by stating that he purchased the property located at 1 Hazlett Avenue for \$4.5 million in 2019. He explained that, at the time of purchase, he did not anticipate undertaking major renovations. However, after taking possession, he discovered substantial mold damage that required the property to be almost entirely demolished and rebuilt. He estimated that the cost of construction was approximately \$2 million. According to Mr. Salamone, the new structure is smaller than the original house, and he believes that the recorded square footage of 9,562 square feet is overstated. He suggested that the actual square footage is closer to 9,000 square feet.**

**Mr. Salamone outlined the sequence of events related to his property's assessed value. Initially, the property was assessed at \$8,810,500. Following an informal hearing, the assessment was reduced to \$7,882,900. After further discussions, the value was stipulated at approximately \$6.2 million. He presented several comparable sales to support his appeal, emphasizing that all of the comparables he referenced are located within the same geographic area, specifically the Indian Beach and Dewey Beach neighborhoods. These included properties at 2 Hazlett Avenue, which sold for \$4.1 million, 15 Hazlett Avenue, which sold for \$4.2 million, 18 Hazlett Avenue, which sold for \$2.599 million, 6 Bedford, which sold for \$3.495 million, and 1 McKean, which sold for \$5.2 million.**

**Mr. Salamone argued that his property is assessed significantly higher than any of the comparables he cited, even though many of them possess either**

**Property  
Hearing Joel  
Salamone  
(cont.)**

superior lot sizes or similar construction quality. He expressed concern that the assessment included outlier properties located in areas such as Bethany Beach, North Shores, and other gated communities. He pointed out that these locations are approximately eight to nine miles away and are not reflective of the market conditions specific to Indian Beach or Dewey Beach. Mr. Salamone stated that only properties located on Palmer Avenue, Bedford Avenue, McKean Street, Hazlett Avenue, Bassett Avenue, and the north side of Hall Avenue should be considered valid comparables for assessment purposes.

He referenced a property located at 4 Ocean Drive in North Shores that had been used by the assessors as a comparable. Although this property was recorded as having sold for \$8.6 million, it is currently listed on Zillow for less than \$6 million. Mr. Salamone argued that this discrepancy indicates the sale price should not be heavily weighted in the valuation of his own property.

He also clarified that there was a mistake in the property record indicating the presence of a full basement. Mr. Salamone explained that, as the property is oceanfront, a basement is not feasible. Instead, the lowest level of the house consists only of garages.

Furthermore, Mr. Salamone noted that 2 Hazlett Avenue, which is on a larger lot of 0.459 acres compared to his 0.344 acres, was assessed significantly lower despite being newer construction. He emphasized that the market for homes valued at \$6 to \$8 million tends to favor locations such as Bethany Beach or North Shores rather than Dewey Beach. He reiterated that, to his knowledge, no property in Indian Beach or Dewey Beach sold during the relevant valuation period for \$6.2 million or more.

Mr. Salamone confirmed that the house was rebuilt between 2020 and 2022 due to irreparable mold damage and significant structural rot. He explained that the construction process was delayed due to local restrictions, which prohibited construction work on weekends and during the peak summer season. He also confirmed that the new structure is more modest in size than the original house. Mr. Roth stated that Mr. Salamone's house was 9500 square feet which was substantially larger than the comparables.

Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$6,219,700. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.

Mr. Zuck affirmed their support for the current assessed value of \$6,219,700. He stated that the subject property is oceanfront and measured at 9,562 square feet. He explained that the valuation was based on adjusted comparable sales data and that, due to regression modeling, the subject

**Property  
Hearing Joel  
Salamone  
(cont.)**

property was assigned a value of approximately \$650 per square foot. He clarified that this lower per square foot value was justified because larger homes generally command a lower price per square foot compared to smaller homes in the same area.

Mr. Zuck noted that comparable sales were used to estimate the value, and that the subject's garage level was classified as a basement and excluded from the square footage calculation. He discussed several nearby comparable properties that had been used in the valuation model, explaining that their adjusted values reflected higher price per square foot figures, which in turn supported the assessed value of the subject property.

Mr. Salamone raised several objections to the accuracy of the data presented by the Assessment Office. He pointed out that the lot at 2 Hazlett Avenue is approximately 30 percent larger than his own lot, which he felt was not adequately considered in the adjustment process. He also contested the recorded square footage for 15 Hazlett Avenue, stating that he had built that house himself and that it measures closer to 9,000 square feet, not 5,100 square feet as reported by Tyler Technologies. He mentioned that 15 Hazlett Avenue had been listed for \$6.25 million for over a year without selling, which he believed indicates that such a price is unrealistic for the area.

He reiterated his position that no comparable oceanfront sales in Dewey Beach or Indian Beach during the valuation period supported a value exceeding \$6.2 million. He also stated that higher-end buyers typically prefer to purchase homes in Bethany Beach or North Shores rather than Dewey Beach, and that the local market behavior should be reflected in the assessment methodology.

Mr. Roth asked whether the garage level of the house had been included in the square footage. Mr. Zuck confirmed that it had not been included. Mr. O'Rourke expressed surprise that the land value was estimated at only \$2 million, given that Mr. Salamone paid \$4.5 million for the property prior to rebuilding. In response, Tyler Technologies explained that they determined land value by analyzing other oceanfront land and building data within the area. However, they acknowledged that the small volume of oceanfront sales posed a challenge in determining an accurate and consistent land valuation.

Mr. Salamone rebutted that there were restrictions on the property. There is a HOA mandated easement for community access on his property. Mr. Salamone also submitted a report on all homes sold during the period of time in zip code 19971 that sold for more than \$3.5 million. Mr. Zuck stated based on the report the realtor ran just because nothing sold for more than \$3.5 or \$4.5 million doesn't mean there aren't properties worth more than that.

- M25-162**  
**Close**  
**Property**  
**Hearing**  
**334-23.06-**  
**125.01**
- A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record for Property Hearing for 334-23.06-125.01 - Joel Salamone - 1 Hazlett Ave., Rehoboth Beach, DE 19971.**
- Motion Adopted: 5 Yeas**
- Vote by Roll Call: Mr. O'Rourke, Yea; Ms. Wahner, Yea;  
Mr. Davis, Yea; Ms. Angel, Yea;  
Mr. Roth, Yea**
- M25-163**  
**Approve**  
**Property**  
**Hearing**  
**334-23.06-**  
**125.01**
- A Motion was made by Mr. O'Rourke, seconded by Ms. Wahner, to approve the appeal of Property Hearing for 334-23.06-125.01 - Joel Salamone - 1 Hazlett Ave., Rehoboth Beach, DE 19971 and send it back to the Assessment office for review on both the land value and the home.**
- Motion Adopted: 3 Yeas; 2 Nays**
- Vote by Roll Call: Mr. O'Rourke, Yea; Ms. Wahner, Yea;  
Mr. Davis, Nay; Ms. Angel, Yea;  
Mr. Roth, Nay**
- Property**  
**Hearing**  
**George**  
**Benner**
- Mr. Roth introduced Property Appeal Hearing for 533-11.00-409.00 - George Benner - 35799 Dirickson Pond Drive, Frankford, Delaware.**
- Mr. and Mrs. Benner began by explaining that their original property assessment was \$952,900, which was subsequently reduced to \$921,000 after a request for review. At an informal hearing, they presented comparables vetted by a certified appraiser and a local real estate agent, which led to a negotiated settlement of \$819,000. Following further discussion with the representative, another proposed value of \$789,500 was offered. The Benners believed a fair market value to be \$625,000 and cited a lack of alignment between comparable sales and the assessed value.**
- They highlighted that the average value of their own selected comparables was \$568,333, while the comparables used by Tyler Technologies averaged \$608,000. They expressed concern that two of Tyler's comparables were waterfront properties, whereas their own home is not, creating a significant discrepancy. They stated that waterfront homes averaged \$700,000 compared to \$517,500 for non-waterfront homes, leading to a \$183,000 difference.**
- Mr. Davis confirmed that the Benner's property was not waterfront. Mr. O'Rourke questioned whether the Benners had any water rights to the pond. The Benners' clarified that the lot was not directly on the pond, though they had access to a community dock.**



**Property  
Hearing  
George  
Benner  
(cont.)**

**Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$789,500. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.**

**Mr. Zuck, presented several comparable property sales, focusing on those not on the pond or river. The subject property was assessed at \$212.75 per square foot, while the median value of the presented comparables was \$241.54, and the average was \$236.89. However, during cross-examination, the Benners pointed out that two of Tyler's selected comparables were indeed waterfront, which Tyler confirmed upon review.**

**In rebuttal, the Benners raised concerns about a new development, Brookdale, being built behind their home, approved within the relevant assessment period. They questioned whether this had been factored into the valuation, to which Tyler responded that future development was not considered in assessments. The Benners also questioned the methodology behind time adjustments applied to sales data.**

**During closing comments, the Benners reiterated their belief that the original and revised assessments were inaccurate and did not reflect fair market value. They pointed out that the value was repeatedly reduced, indicating prior miscalculation. Assessment staff had no further comment, but Mr. Zuck proposed a revised valuation of \$697,900, or \$188 per square foot.**

**The Benners declined to accept or reject the proposed amount immediately, requesting time to evaluate it.**

**M25-164  
Close  
Record  
Property  
Hearing  
533-11.00-  
409.00**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record for Property Hearing 533-11.00-409.00 - George Benner - 35799 Dirickson Pond Drive, Frankford, Delaware.**

**Motion Adopted: 5 Yeas**

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

**M25-165  
Approve  
Property  
Hearing  
533-11.00-  
409.00**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel to approve the appeal of Property Hearing - 533-11.00-409.00 - George Benner - 35799 Dirickson Pond Drive, Frankford, Delaware.**

**Motion Adopted: 5 Yeas**

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

**M25-166  
Adjourn**

**Mr. Roth, Yea**

**A Motion was made by Mr. O'Rourke, seconded by Ms. Angel to adjourn at 12:40 p.m.**

**Motion Adopted: 5 Yeas**

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

**Respectfully submitted,**

**Bobbi Albright  
Recording Secretary**

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



**Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, May 28, 2025**

**A scheduled meeting of the Board of Assessment Committee was held on Wednesday, May 28, 2025, at 10:00 a.m., in Council Chambers, with the following present:**

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

**Call to  
Order**

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

**Mr. Keeler presented amendments to the agenda for the Board's consideration. Mr. Keeler removed Property Assessment Appeal Hearings Stephen Fruin – 134-13.15-135.00, Terence Gilbert – 134-13.15-196.00 and Rhona Prescott – 335-4.20-160.00.**

**M25-167  
Approve  
Agenda**

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

**Motion Adopted: 4 Yeas**

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

**Acting  
Chairperson**

**The Board discussed appointing an acting chairperson in the absence of the Chair. Ms. Angel nominated Mr. Davis as Acting Chairperson seconded by Ms. Wahner.**

**M25-168  
Appoint  
Acting  
Chairperson**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel to approve Mr. Davis as Acting Chairperson.**

**Motion Adopted: 4 Yeas**

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

**Public  
Comments**

**There was no public comment.**

**Consent  
Agenda**

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

**M25-169  
Approve  
Consent  
Agenda**

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

1. Parcel - 130-3.06-8.00- Christine Kent
2. Parcel - 133-20.00-229.00- Victoria Mariotti
3. Parcel - 134-2.00-4.00-41- William Martin
4. Parcel - 134-5.00-75.01-A-3- Patricia Friel
5. Parcel - 134-9.00-673.00- Craig Frick
6. Parcel - 134-9.00-921.00- James O'Malley
7. Parcel - 134-9.00-1116.00- John and Alexandra Anderson
8. Parcel - 134-9.00-1124.00- Ross and Dana Getty
9. Parcel - 134-13.15-185.00- Michael Biscre
10. Parcel - 134-13.19-32.00- Cynthia Maresville
11. Parcel - 134-13.19-170.00-430- Linda Watson TTEE REV TR
12. Parcel - 134-17.00-41.00-56161- Michael and Jayme Rhoads
13. Parcel - 134-17.00-56.06-601- Brian Malkin
14. Parcel - 134-17.07-88.00- William and Kathleen Meany
15. Parcel - 134-17.08-66.00- Paul Klinedinst
16. Parcel - 134-17.19-77.00- Thomas Macauley
17. Parcel - 134-17.20-260.00- Benjamin Green
18. Parcel - 134-17.20-261.00- David Vershel Trustee
19. Parcel - 134-18.00-145.00- Cecilia Castellanos
20. Parcel - 134-20.07-134.00- Christopher Peterson TTEE
21. Parcel - 134-20.11-74.00- Christine McGowan
22. Parcel - 134-22.00-10.00-C1- Lloyd Lobo
23. Parcel - 135-19.08-105.00- Central Sussex LLC
24. Parcel - 135-20.05-89.00- Yale Investments LLC
25. Parcel - 230-8.00-14.01- Michelle Vogelsong
26. Parcel - 230-19.00-33.01- William Davis
27. Parcel - 231-12.00-448.00- Joseph Jefferson
28. Parcel - 231-12.00-450.00- Robert Czeizinger TTEE REV TR
29. Parcel - 233-7.00-95.00- Joseph Gleason
30. Parcel - 234-6.00-59.18- Janet Linton
31. Parcel - 234-6.00-59.26- Janet Linton
32. Parcel - 234-6.00-59.27- Janet Linton
33. Parcel - 234-6.00-59.28- Janet Linton
34. Parcel - 234-6.00-666.00- Peter and Susan Marano
35. Parcel - 234-11.00-1781.00-Brendan Kane
36. Parcel - 234-11.00-1872.00- Jorge Duran
37. Parcel - 234-24.00-332.02- Todd Newton
38. Parcel - 234-25.00-4.00-44885- John Duke Jr.
39. Parcel - 234-27.00-182.00- Frank Favaloro
40. Parcel - 234-29.00-1457.00- Martin Delange LIV TR
41. Parcel - 234-30.00-304.01-84- David Carlin TTEE
42. Parcel - 234-34.00-298.00- Tacia McIlvaine Minor Trust for Preston

**M25 -169  
Approve  
Consent  
Agenda  
(cont.)**

43. Parcel - 234-35.09-4.00- Robert Skimski Jr.
44. Parcel - 235-13.00-12.00- Geoffery Waterfield
45. Parcel - 235-13.00-12.04- Geoffery Waterfield
46. Parcel - 235-13.00-12.05- Geoffery Waterfield
47. Parcel - 235-20.00-545.00- Francis and Patricia Cataruozolo
48. Parcel - 235-22.00-868.00- Barbara Rankin
49. Parcel - 235-30.00-121.01- Sheree Berl
50. Parcel - 330-15.00-67.00- Gregg & Maria Raker
51. Parcel - 331-6.00-126.00- Susan Smith
52. Parcel - 334-5.00-1319.00- Eileen Hanson
53. Parcel - 334-6.00-1494.00- Susan Heller TTEE
54. Parcel - 334-7.00-395.00- Robin & Richard Talley
55. Parcel - 334-8.17-68.00- Joseph Mirabella TTEE
56. Parcel - 334-11.00-351.00- Daniel Farrell
57. Parcel - 334-12.00-45.00- Craig McCorkle
58. Parcel - 334-13.00-325.18- Rehoboth Gateway LLC
59. Parcel - 334-13.00-325.30- Lingo Office Investments LLC
60. Parcel - 334-13.00-325.48- Rehoboth Gateway LLC
61. Parcel - 334-13.00-325.49- Rehoboth Gateway LLC
62. Parcel - 334-13.00-325.50- Rehoboth Gateway LLC
63. Parcel - 334-13.00-325.51- Rehoboth Gateway LLC
64. Parcel - 334-13.00-1107.00- Dorothy Filbert REV TR
65. Parcel - 334-13.00-1154.00- Ryan MacPhee
66. Parcel - 334-13.00-1728.00- Alan & Bonnie Rich
67. Parcel - 334-13.20-27.00-West RB Associates LLC
68. Parcel - 334-14.05-21.00- Robert & Sharon Schreter
69. Parcel - 334-14.05-29.00- Anne Schund TTEE REV TR
70. Parcel - 334-18.00-52.06- Dwight Nowakowski
71. Parcel - 334-19.00-666.00- David Lambert
72. Parcel - 334-19.00-685.00- Douglas Deckman
73. Parcel - 334-19.00-1138.00- Michael & Kathleen Murphy
74. Parcel - 334-20.00-23.00- Valarie Elliott TTEE
75. Parcel - 334-20.00-67.00- John Fenton
76. Parcel - 334-20.05-257.00- Dawson Brothers LLC
77. Parcel - 334-20.09-109.06- Nikolaos Makrigiorgos
78. Parcel - 334-20.09-155.00-1- Edward Hall
79. Parcel - 334-20.13-26.00-2- John & Mcahele Goshert
80. Parcel - 334-20.18-180.00- Bertha Braland TTEE
81. Parcel - 334-23.06-17.00- Glenn Krasker
82. Parcel - 335-4.19-74.00- Thomas Mounteer TTEE
83. Parcel - 335-4.20-137.00-H-Deborah Ziegler
84. Parcel - 335-8.00-1152.00- Kim Mason
85. Parcel - 335-8.07-37.00- Patrick Farina
86. Parcel - 335-11.00-37.00- An-Ching Tang
87. Parcel - 335-11.00-39.00- Lawrence D'Orazio Trustee
88. Parcel - 335-12.00-57.00- Barry Wikes TTEE
89. Parcel - 430-5.00-20.00- Wilhelm Retzlaff
90. Parcel - 432-8.10-129.00- John Justice

**M25-169  
Approve  
Consent  
Agenda  
(cont.)**

- 91. Parcel - 432-8.10-132.00- Timothy Justice**
- 92. Parcel - 531-13.10-19.00- 550 Rust St LLC**
- 93. Parcel - 532-2.00-4.00- WSAP LLC**
- 94. Parcel - 532-2.00-5.00- WSAP LLC**
- 95. Parcel - 532-2.00-5.01- WSAP LLC**
- 96. Parcel - 532-2.00-5.02- WSAP LLC**
- 97. Parcel - 532-22.00-14.07- Brian Ross**
- 98. Parcel - 533-1.00-31.00- M & M Properties LLC**
- 99. Parcel - 533-20.00-142.00-140- Kenneth Elis**

**Motion Adopted: 4 Yeas**

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

**Property  
Hearing  
Shawn and  
Vicky  
Hatton**

**Mr. Roth introduced Property Assessment Appeal Hearing – 234-24.00-383.00 – Shawn and Vicky Hatton, 153 Teal Drive, Millsboro, DE 19966.**

**Mr. Roth informed the Board that the appellant did not attend the hearing and requested that the Board make a determination based solely on the evidence submitted with the appeal application.**

**M25-170  
Deny  
Property  
Hearing  
234-24.00-  
383.00**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel to deny the appeal for Property Hearing 234-24.00-383.00 – Shawn and Vicky Hatton - 153 Teal Drive, Millsboro, DE 19966.**

**Motion Adopted: 4 Yeas**

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

**Property  
Record  
Hearing  
Sandra  
Hunt TTEE  
LIV TR**

**Mr. Roth introduced Property Assessment Appeal Hearing 234-29.00—1432.00 – Sandra Hunt TTEE LIV TR - 30716 Fowlers Path, Millsboro, DE 19966.**

**Mr. Roth informed the Board that the appellant did not attend the hearing and requested that the Board consider the appeal based solely on the documentation and evidence submitted with the application.**

**M25-171  
Deny  
Property  
Hearing  
234-29.00-  
1432.00**

**A Motion was made by Mr. Davis, seconded by Ms. Wahner to deny the appeal for property hearing - 234-29.00-1432.00 – Sandra Hunt TTEE LIV TR - 30716 Fowlers Path, Millsboro, DE 19966.**

**Motion Adopted: 4 Yeas**

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

<b>Property Hearing Design Advantage LLC</b>	<p><b>Mr. Roth introduced Property Assessment Appeal Hearing 330-7.17-176.00 – Design Advantage LLC - 120 Marshall Street, Milford, DE 19963.</b></p> <p><b>No representative appeared for the hearing. Mr. DeMott, Attorney, stated when the appellant does not appear, the appeal is deemed abandoned. Mr. Roth confirmed that there are five properties associated with the appellant Design Advantage LLC:</b></p> <p><b>330-7.17-176.00 – 120 Marshall Street, Milford, DE 19963</b> <b>330-7.17-178.00 – 113 Marshall Street, Milford, DE 19963</b> <b>330-7.17-179.00 – 111 Marshall Street, Milford, DE 19963</b> <b>330-7.17-199.00 – 107 Fisher Avenue, Milford, DE 19963</b> <b>330-7.17-202.00 – 702 SE Front Street, Milford, DE 19963</b></p>
<b>M25-172 Abandon Property Hearings Design Advantage LLC</b>	<p><b>A Motion was made by Mr. Davis, seconded by Ms. Wahner to consider the five properties by Design Advantage LLC as abandoned.</b></p> <p><b>Motion Adopted: 4 Yeas</b></p> <p><b>Vote by Roll Call: Ms. Wahner, Yea; Mr. Davis, Yea; Ms. Angel, Yea; Mr. Roth, Yea</b></p> <p><b>Mr. Roth then recused himself from the next appeal hearing.</b></p>
<b>Property Hearing 92 Tidewaters LLC</b>	<p><b>Mr. Davis, Acting Chair, introduced Property Assessment Appeal Hearing 334-13.16-4.00 - 92 Tidewaters LLC - 92 Tidewaters, Rehoboth Beach, DE 19971.</b></p> <p><b>Mr. Hawley described the subject property as being located in Henlopen Acres, with a lot size of 12,500 square feet. He testified that the property was not a buildable lot and recounted his discovery that it had been for sale for three years prior to his purchase. He asserted that this reflected a lack of desirability and value.</b></p> <p><b>He compared the subject property to other homes in the area, noting that they had larger lots and were either vacant or had been demolished and rebuilt. He claimed that his house was unattractive, outdated, and unfit for modern use or rental income compared to neighboring properties. According to Mr. Hawley, his property’s rental income potential was drastically lower than the comp provided by the County.</b></p> <p><b>Mr. Hawley detailed the poor interior condition of his home, including a 40-year-old kitchen, cracked fiberglass bathroom fixtures, pressed masonite walls, and kitchen carpeting. He stated that although he could perform renovations, he could not expand the structure, build a garage, or add a shed without tearing down his deck and shower and there are several restrictions in Henlopen Acres.</b></p>



**Property  
Hearing 92  
Tidewaters  
LLC  
(cont.)**

**He further testified that there were limitations on the number of annual rental contracts, and stated that these constraints negatively affected the marketability and value of the property. He concluded that, based on his calculations and the limited buildable area, the property's value was significantly lower than assessed. He asserted that he overpaid due to a lack of awareness about these restrictions at the time of purchase.**

**Ms. Wahner stated that according to the appellants' application that he thought the property was only worth \$517,352.90 yet he paid \$936,000, which the appellant confirmed. Mr. Davis questioned whether the appellant could renovate the property, which he confirmed he could paint but could not expand.**

**Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$1,810,000. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.**

**Mr. Zuck presented the assessment justification. He testified that the subject property, a two-story Colonial built in approximately 1974, sat on a 0.274-acre lot. The current assessed value was \$502 per square foot. He cited comparable land sales within Henlopen Acres, noting that these lots were significantly larger and sold between \$1.8 million and \$2.1 million in 2021.**

**He also referenced comparable improved property sales in Henlopen Acres with adjusted price-per-square-foot values ranging from \$768 to \$1,083. The assessed value of Mr. Hawley's property included \$1,389,300 for land and \$420,700 for the building, totaling \$1,810,000. Mr. Zuck acknowledged that while the subject lot was smaller, the value reflected current market conditions.**

**Mr. Hawley questioned whether they recognized that the lot was not buildable for new construction, particularly if the existing house were to be demolished. Mr. Zuck responded that the valuation was based on the existing structure, not potential future development.**

**Mr. Hawley emphasized that the County's comparables were for vacant or redeveloped lots that were significantly larger. He also confirmed that demolition and rebuilding were common in Henlopen Acres and suggested that this fact should impact valuation.**

**Mr. Davis confirmed the stipulation agreement at \$1,810,000. There were no other questions from the Board.**

**Mr. Hawley reiterated that he had recalculated the property value using the same comparables provided by the County and concluded that the value**

**Property Hearing 92 Tidewaters LLC (cont.)**      **should be approximately \$517,352.90. He restated that all comparable lots were significantly larger and closer to the beach.**

**He emphasized that the house could not be expanded and was constrained by various restrictive covenants. He also highlighted the outdated interior and the lack of desirability, both for occupancy and rental purposes. Mr. Hawley concluded that the assessed value was significantly overstated.**

**Mr. Zuck clarified that even tear-down properties in beach communities retain value if maintained. If a dwelling is demolished and cannot be rebuilt due to current setbacks or restrictions, adjustments may be considered at that time. However, future rebuild ability cannot be predicted and would depend on decisions by Henlopen Acres.**

**M25-173 Close Record Property Hearing 334-13.16-4.00**      **A Motion was made by Ms. Wahner seconded by Ms. Angel to close the record on Property Appeal Hearing 334-13.16-4.00 - 92 Tidewaters LLC - 92 Tidewaters, Rehoboth Beach, DE 19971.**

**Motion Adopted:      3 Yeas; 1 Absent**

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

**M25-174 Deny Property Hearing 334-13.16-4.00**      **A Motion was made by Ms. Angel seconded by Mr. Davis to deny Property Appeal Hearing - 334-13.16-4.00 - 92 Tidewaters LLC - 92 Tidewaters, Rehoboth Beach, DE 19971.**

**Motion Adopted:      3 Yeas; 1 Absent**

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

**Mr. Roth returned to the meeting and assumed his role as Chair.**

**Property Hearing Rebecca Hudson**      **Mr. Roth introduced Property Assessment Hearing Rebecca Hudson -334-14.17-36.00 - 313 Rehoboth Avenue, Rehoboth Beach, DE 19971**

**Ms. Susan Hudson Mooney, trustee of the William Hudson Trust and co-owner of the property in question along with her aunt appeared to appeal the reassessment of two parcels. Mr. Roth informed the appellant that the hearings for the two parcels would be held separately.**

**She stated that the original assessed value of the lot was high and that she sought further information and consulted a local broker. She asserted that the lot was valued incorrectly at \$1,096,000 and cited three comparable lots located just one block away, which were sold together for \$2.8 million, or \$933,333 each, seven months prior to the valuation date. She emphasized that a recent comparable sale close in time and location is the best evidence of value, especially as the lots were all 50 by 100 feet, like hers.**

**Property  
Hearing  
Rebecca  
Hudson  
(cont.)**

**Ms. Mooney asserted that the sale of the three lots, though combined, should still be used as a valid comparable, as there was no indication of a distressed or compromised sale. She believes her lot should be valued no higher than \$933,333 and requested a reduction of \$163,000.**

**Ms. Wahner confirmed whether the appellant was closer to the beach and/or boardwalk compared to the three lots that were sold.**

**Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$1,096,000. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.**

**Mr. Zuck testified that the three-lot sale was indeed valid and not distressed but argued that a bulk purchase typically results in a lower price per lot. He noted that if the lots had been sold individually, they likely would have captured a better price. He cited several other 50 by 100-foot lot sales within Rehoboth, ranging from \$933,000 to over \$2 million, with values per acre ranging from \$8.5 to \$14 million per acre. Mr. Zuck stated the subject lot is valued at \$9.5 million per acre, which is within range of market activity.**

**During cross-examination, Ms. Mooney questioned the proximity of the other sales used by Tyler Technologies, stressing that not all of Rehoboth is equivalent and that closer proximity should weigh more heavily. She emphasized that the three-lot comp was within one block and sold in the applicable time frame. She challenged the assumption that buyers received a bulk discount, arguing there is no factual basis for that and reiterated that sale proximity and timing are more reliable indicators of value.**

**Mr. Zuck confirmed that the lots used in the analysis were within Rehoboth city limits and that the three-lot sale on Rehoboth Avenue was the only one on the main strip.**

**In rebuttal, Ms. Mooney reiterated that proximity and timing make her comparables stronger than those cited by Tyler Technologies. She questioned the methodology used for time adjustment, stating a \$50,000 increase in value over seven months seems unrealistic. She noted her lot is valued higher than improved properties on her block, including adjacent commercial properties, and emphasized a lack of consistent pattern in assessments. She restated her request for a reduction based on clear, recent, proximate sales.**

**M25-175**  
**Close**  
**Record**  
**Property**  
**Hearing**  
**334-14.17-**  
**36.00**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 334-14.17-36.00 -Rebecca Hudson - 313 Rehoboth Avenue, Rehoboth Beach, DE 19971**

**Motion Adopted: 4 Yeas**

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

**M25-176**  
**Approve**  
**Property**  
**Hearing**  
**334-14.17-**  
**36.00**

**A Motion was made by Mr. Davis, seconded by Ms. Angel to approve the Property Hearing 334-14.17-36.00 - Rebecca Hudson - 313 Rehoboth Avenue, Rehoboth Beach, DE 19971**

**Motion Adopted: 4 Yeas**

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

**Property**  
**Hearing**  
**Rebecca**  
**Hudson**

**Mr. Roth introduced Property Assessment Hearing - 334-14.17-37.00 – Rebecca Hudson - 311 Rehoboth Avenue, Rehoboth Beach, DE 19971**

**Ms. Mooney appeared before the Board to contest the valuation of a property that includes a residence. The appellant argued that the assessment relied on comparable properties, most of which were approved properties, with only one exception. The appellant noted that the property was reevaluated and the assessment reduced to \$1,242,000. The appellant expressed no objection to the revised valuation of the house portion, which was approximately \$1.45 to \$1.49 million. However, the appellant objected to the valuation of the land, asserting it should match that of the neighboring lot. Ms. Mooney stated satisfaction with the adjustment made to the house value but requested a further reduction in the land value.**

**Ms. Angel questioned if there was a stipulation offer. Mr. Keeler stated that, based on the appellant’s application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$1,242,000. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.**

**Mr. Zuck from Tyler Technologies presented comparable sales for similar lots that had been purchased and subsequently demolished. He provided four time-adjusted sales, ranging from approximately \$1,162,200 to \$1,276,700. Mr. Zuck stated that the subject property’s assessed value was in line with these comparables and reflected the property’s highest and best use as a tear-down.**

**Ms. Mooney questioned the method used to value tear-down properties. Mr. Zuck explained that assessments are conducted on a mass appraisal basis**

**Property  
Hearing  
Rebecca  
Hudson  
(cont.)**

and involve modeling and depreciation schedules. He acknowledged that the structure, built in 1924, would carry minimal value due to substantial depreciation. The appellant reiterated that the land value should match that of the neighboring lot.

Ms. Mooney questioned how Tyler Technologies does time adjustments. Mr. Zuck explained that adjustments begin at the county level and are refined to the municipal, school district, and neighborhood levels, based on sales ratio studies and related statistical metrics.

In rebuttal, the appellant restated that the issue was not with the structure's assessed value, but with the land valuation. The appellant emphasized that the subject lot is directly adjacent to another recently reduced lot and should therefore be valued equally. The house, while structurally intact, was described as being in poor condition with only minimal value.

**M25-177  
Close  
Record  
Property  
Hearing  
334-14.17-  
37.00**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Assessment Hearing 334-14.17-37.00 - Rebecca Hudson - 311 Rehoboth Avenue, Rehoboth Beach, DE 19971

**Motion Adopted: 4 Yeas**

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

**M25-178  
Approve  
Property  
Hearing  
334-14.17-  
37.00**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to approve the appeal of Property Assessment Hearing 334-14.17-37.00 - Rebecca Hudson - 311 Rehoboth Avenue, Rehoboth Beach, DE 19971

**Motion Adopted: 4 Yeas**

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

**Property  
Hearing  
Cardinal  
Capital  
Preservation  
LLC**

Mr. Roth introduced Property Assessment Hearing 334-20.18-229.00-2-E, Cardinal Capital Preservation LLC - 1406 Coastal Highway, Unit 2-E, Dewey Beach, DE 19971

Ms. Meryl Hershman appeared to appeal the assessed value of her condominium unit located in Dewey Beach, Delaware, situated across from the Rusty Rudder. The appellant began by stating that in her opinion, the current assessed value of her unit was significantly overpriced based on actual comparable sales within the relevant valuation period of January 1, 2021, to June 30, 2023. She explained that there were two sales within her building during that timeframe. The building, formerly a motel, comprises 15 units across three levels, and her unit is located on the second floor.

**Property  
Hearing  
Cardinal  
Capital  
Preservation  
LLC  
(cont.)**

**Ms. Hershman referenced the County's own documentation, which asserts that more recent sales are typically better indicators of value than older ones. She directed the Board's attention to Unit G, a first-floor unit that sold on April 12, 2023—just ten weeks prior to the end of the County's valuation window. This unit sold for a price that equated to \$472 per square foot. The appellant emphasized that Unit G had several premium features, including being fully furnished, has 1,610 square feet having four bedrooms and four bathrooms—the only unit in the building with such configuration—and being the only handicap-accessible unit with a wraparound 75-foot private porch and a direct ramp to the parking area.**

**Ms. Hershman explained that her own unit, 2E, is unique in the building as it is the only one-bedroom unit and the smallest at 798 square feet. She stated that the unit is accessed by 16 stairs, as the building lacks an elevator, which she argued restricts its market appeal. Additionally, she shared that her unit did not originally exist when the building was converted from a motel in 2008. Instead, it was constructed from leftover square footage after the initial floorplans were finalized. She stated that although the unit is sufficient for her personal use, it differs significantly in design and size compared to others in the building.**

**Regarding the comparables provided by the appraiser, the appellant noted she had requested these during her initial appeal and only received the spreadsheet two business days before the hearing. Upon reviewing the data, she identified multiple inaccuracies. She pointed out that line item 6 on the County's spreadsheet referenced Unit 3D as an active listing, but the associated data was incorrect. According to the appellant, the listing incorrectly described the unit as a one-bedroom, one-bathroom, when in fact it is a two-bedroom, two-bathroom unit. She explained that these inaccuracies impacted the County's median and average valuation calculations.**

**Ms. Hershman also challenged the comparables listed in line items 10 through 14, which were located in a different building called The Opal. She argued that The Opal was not comparable to her building, The Delano, because The Opal has two elevators, a private resident-only pool, and all units include two bathrooms. She further stated that the units at The Opal had features such as ensuite bathrooms, separate dining areas, and full-sized HVAC venting, unlike her unit which had a hallway bathroom with significant layout limitations and high-velocity vents that produced excessive noise.**

**The appellant concluded her testimony by reiterating that the units cited from The Opal were not comparable and that line item 6 also should not be used due to being an active listing and not a closed sale within the relevant time period. She stated that using a unit with significant differences, such as Unit G, should warrant a discounted square footage rate due to the lack of similar enhancements in her own unit. She asserted that the County's**

**Property  
Hearing  
Cardinal  
Capital  
Preservation  
LLC  
(cont.)**

proposed assessment of her unit was excessive and did not reflect the physical and market distinctions.

Mr. Roth inquired further about the discrepancies in Unit 3D's data. The appellant explained that the spreadsheet misrepresented the number of bedrooms and bathrooms and, assuming the parcel ID was correct, all corresponding data was inaccurate. She also emphasized that since the unit was still actively listed and had been on the market since last August, it was not a relevant comparable and was likely overpriced.

Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$400,900. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.

Mr. Zuck explained that the subject property, a 798 square foot condominium in Dewey Beach, was currently assessed at \$502 per square foot. He reviewed comparable sales within the same building and nearby, including Unit G, which sold on April 12, 2023, for \$760,000 after time adjustment at \$478 per square foot, and Unit 2D, which sold on May 28, 2021, and time adjusted to \$603 per square foot. Additional comparables were taken from the Bayview and The Opal buildings. Mr. Zuck explained the process of time adjusting sales to reflect values as of July 1, 2023, and indicated that the assessed value of the appellant's property was well below the median and average prices per square foot of the comparables.

The appellant then cross-examined Mr. Zuck, focusing on the Bayview Condo unit (line item 8), which was listed as 544 square feet. She claimed the actual square footage was 624 square feet, based on county records and a permitted renovation that converted porch space into livable area. Mr. Zuck stated he was unaware of the updated square footage but acknowledged her explanation. The appellant also asked whether time adjustments had been reflected properly and noted that some of the data discrepancies she pointed out had not been corrected in the final calculations.

Mr. Zuck confirmed that Unit 3D, listed as an active listing, was not included in the calculation of the median and average price per square foot but used for trend analysis. The appellant asked whether it would have been more accurate to base the valuation solely on closed sales within the building, especially Unit G, which sold within the valuation window and had many enhancements that justified its higher price. Mr. Zuck acknowledged the principle of recent closed sales being better indicators but emphasized the importance of using multiple comparables and applying a standardized model for valuation purposes. Ms. Hershman reiterated that her condo was unique by only having one bedroom and one bathroom, and no elevator.

- M25-179**  
**Close**  
**Record**  
**Property**  
**Hearing**  
**334-20.18-**  
**229.00-2-E**
- A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Assessment Hearing 334-20.18-229.00-2-E - Cardinal Capital Preservation LLC - 1406 Coastal Highway, Unit 2-E, Dewey Beach, DE 19971**
- Motion Adopted: 4 Yeas**
- Vote by Roll Call: Ms. Wahner, Yea; Mr. Davis, Yea; Ms. Angel, Yea; Mr. Roth, Yea**
- M25-180**  
**Approve**  
**Property**  
**Hearing**  
**334-20.18-**  
**229.00-2-E**
- A Motion was made by Ms. Angel, seconded by Ms. Wahner to approve the record on Property Assessment Hearing 334-20.18-229.00-2-E, Cardinal Capital Preservation LLC, 1406 Coastal Highway, Unit 2-E, Dewey Beach, DE 19971**
- Motion Adopted: 3 Yeas; 1 Nay**
- Vote by Roll Call: Ms. Wahner, Yea; Mr. Davis, Nay; Ms. Angel, Yea; Mr. Roth, Yea**
- Property**  
**Record**  
**Hearing**  
**Patrick**  
**Dougal**
- Mr. Roth introduced Property Assessment Hearing 533-12.00-322.00, Patrick Dougal, 35682 Sea Gull Road, Selbyville, DE 19975**
- No representative appeared for the hearing.**
- M25-181**  
**Abandon**  
**Property**  
**Hearing**  
**533-12.00-**  
**322.00**
- A Motion was made by Mr. Davis, seconded by Ms. Angel to abandon the appeal.**
- Motion Adopted: 4 Yeas**
- Vote by Roll Call: Ms. Wahner, Yea; Mr. Davis, Yea; Ms. Angel, Yea; Mr. Roth, Yea**
- Property**  
**Hearing**  
**Mark &**  
**Janelle**  
**Maggs**
- Mr. Roth introduced Property Assessment Hearing 335-4.14-89.02, Mark and Janelle Maggs, 8 Charles Mason Way, Lewes, DE 19958**
- Mr. Maggs contested the property valuations, arguing that comparable properties used in the assessment were inaccurate and too high. He noted that the properties cited as comps were located in different areas, such as Rehoboth and Cape Shores, which are distinct from Lewes Beach, where his property is situated. The appellant emphasized that none of the properties in Lewes Beach had sold for over \$3.15 million, contrasting with the assessed value of \$4,884,800 for their lot. He pointed out errors in the provided spreadsheet, such as mislabeling a six-bedroom, four-bath home at 2 Charles Mason Way as land only, and discrepancies in assessed land values compared to neighboring lots. The appellant referenced data provided by a local real estate person, Leanne Wilkinson, including sales of**



**Property  
Hearing  
Mark &  
Janelle  
Maggs  
(cont.)**

nearby comparable homes with significantly lower values than the appellant's assessment. He mentioned several specific properties near their location that sold for amounts between \$1.3 million and \$1.85 million, while only beachfront properties historically reached values around \$3.25 million. The appellant's position was that the valuation of their property was excessive based on these comparisons.

Mr. Davis asked about the timing of renovations and property features such as an in-ground pool and dock, to which the appellant responded that renovations occurred between 2020 and 2021 within the existing house footprint and that the pool and dock were present when the property was purchased.

Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$4,458,900. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.

Mr. Zuck, Tyler Technologies, stated the property encompasses approximately 5,041 square feet. It was sold on June 24, 2019, for \$1,850,000, after that point some additions were made, including a one-story structure above the original garage. Comparable properties within Lewes Beach, particularly those located on the canal and waterfront, were analyzed to determine value. Notably, parcel #335-4.14-89.04, located two properties down, is vacant land sold on April 13, 2023, for \$2,500,000. Another property at 2 Charles Mason Way sold as an improved property for \$3,150,000 on May 5, 2023, before undergoing extensive renovations or possible demolition and reconstruction. Additional waterfront comparables included a canal property that sold after the date of value for \$4.3 million and several bayfront properties, with sale prices ranging from \$2 million to \$3.8 million between 2021 and 2024. Time-adjusted price per square foot for bayfront comparables ranged between \$1,071 and \$1,197, while the subject property is valued at \$884.53 per square foot. Non-waterfront comparable sales were also considered, including properties on Washington Avenue and Cedar Street with time-adjusted prices per square foot ranging from \$508 to \$644. It was concluded that the subject property's valuation is consistent with market data, with land value aligned to recent neighboring sales.

During cross-examination, questions arose regarding discrepancies in land valuation for a property at 4 Charles Mason Way, which was sold for \$2.5 million but assessed at approximately \$1.5 million. Clarification was sought on whether land or improvements were included in various assessments. The appellant noted that some comparables used were located in different neighborhoods, such as Bay Avenue and Pilottown, which differ from the subject property's canal-front location. The appraiser acknowledged using both canal and bayfront comparables but emphasized land value as a

**Property  
Hearing  
Mark &  
Janelle  
Maggs  
(cont.)**

**primary indicator.**

Concerns were expressed about the appraisal process, specifically the absence of interior property inspections and reliance on exterior observations and market data. The appellant questioned compliance with the Uniform Standards of Professional Appraisal Practice (USPAP), particularly the record-keeping requirements and supporting documentation for the appraisal. Mr. Zuck explained that valuations were derived from calibrated models based on sales data, land residual values, and depreciation schedules without direct interior inspections.

Further discussion addressed differences in price per square foot calculations and time adjustments applied to sales data. The appellant challenged the significant increase in assessed value from the 2019 purchase price to the current valuation, seeking explanation of the methodology used for time adjustments. The appraiser clarified that market trends from 2020 through mid-2023 were considered to adjust values accordingly.

The appellant highlighted the unique characteristics of his neighborhood in Lewes Beach and questioned the relevance of certain comparables, emphasizing that interior condition significantly influences value. It was noted that none of the properties, including the subject, had been inspected internally. The appellant referenced known challenges with Tyler Technologies' assessments in other jurisdictions and expressed concerns about data accuracy and transparency.

Mr. Davis confirmed the square footage of the subject property, noting that it was bigger than the property two doors down.

In rebuttal, Mr. Maggs reiterated challenges to the assessment, emphasizing concerns about land valuation and price per square foot discrepancies. He cited input from a local real estate expert who provided alternative comparables believed to be more representative of the market.

**M25-182  
Close  
Record  
Property  
Hearing  
335-4.14-  
89.02**

A Motion was made by Ms. Angel, seconded by Ms. Wahner to close the record on Property Appeal Hearing 335-4.14-89.02 - Mark and Janelle Maggs - 8 Charles Mason Way, Lewes, DE 19958.

**Motion Adopted: 4 Yeas**

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

**M25-183  
Approve  
Property  
Hearing  
335-4.14-  
89.02**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel to approve the appeal for the Property Hearing of 335-4.14-89.02 - Mark and Janelle Maggs - 8 Charles Mason Way, Lewes, DE 19958.**

**M25-184  
Adjourn**

**A Motion was made by Mr. Davis, seconded by Mr. Wahner to adjourn at 12:46 p.m.**

**Motion Adopted: 4 Yeas**

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

**Respectfully submitted,**

**Bobbi Albright  
Recording Secretary**

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



**Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, May 30, 2025**

**A scheduled meeting of the Board of Assessment Committee was held on Friday, May 30, 2025, at 10:00 a.m., in Council Chambers, with the following present:**

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

**Call to Order**

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

**Mr. Keeler presented amendments to the agenda for the Board's consideration. Mr. Keeler removed from Move to Dismiss parcel 134-17.00-977.04-S220K, Siobhan & William Goodwin and parcel 134-17.07-92.00-1, Robert Morris; and removed Property Assessment Appeal Hearings - Charles & Janice Vincelette - 134-17.00-48.00-14001 – 39327 Tall Pines Court Unite 14001, Bethany Beach, DE 19930, James Kane - 134-17.00-56.03-604N – 604 N Edgewater House Road, Bethany Beach, DE 19930, William & Barbara Mullen - 230-1.00-42.00 – 457 Bay Avenue, Milford, DE 19963, Susan Laume 234-23.00-251.01 – 32037 Steel Drive, Millsboro, DE 19966, and all property assessment hearings for all parcels for Fairway Cap LLC, ColombierCap LLC, Sandbarcap LLC, VincentCap LLC, and Windstone LLC.**

**M25-185  
Approve  
Agenda**

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

**Motion Adopted: 4 Yeas**

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

**Public  
Comments**

**There was no public comment.**

**Consent  
Agenda**

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

**M25-186  
Approve  
Consent  
Agenda**

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

- 1. Parcel 132-2.00-263.00-52408 – Earlene Workman**
- 2. Parcel 132-6.00-181.00 – Shirley Jenkins**

**M25-186  
Approve  
Consent  
Agenda  
(cont.)**

- 3. Parcel 133-16.00-111.00 – Celine Cirano**
- 4. Parcel 133-16.00-209.00 – Daina Gunther**
- 5. Parcel 133-17.00-76.00-72 – David Taylor**
- 6. Parcel 134-5.00-115.00 – Coastal Bay Homes LLC**
- 7. Parcel 134-8.00-346.00 – Russell Corkle**
- 8. Parcel 134-9.00-299.00 – Luke Wisniewski**
- 9. Parcel 134-9.00-395.00 – Dawn Crowe**
- 10. Parcel 134-12.00-1066.00 – Matthew Behornar**
- 11. Parcel 134-13.00-1134.00 – Bernard Servagno TTEE**
- 12. Parcel 134-13.00-1325.00 – Sandcastle LLC**
- 13. Parcel 134-13.00-1331.00 – Sandra Pianalto**
- 14. Parcel 134-13.12-29.00 – Mark Caplan**
- 15. Parcel 134-13.20-177.00-1 – Steven Fruin**
- 16. Parcel 134-17.00-41.00-55032 \_ - John & Sumie Emory**
- 17. Parcel 134-17.00-750.00 – David Bement**
- 18. Parcel 134-17.08-48.00 – 123 Oakwood St LLC**
- 19. Parcel 134-18.00-238.00-TH85 – James Rottenberg**
- 20. Parcel 230-6.00-8.00 – Anne Gryczon**
- 21. Parcel 230-12.00-16.00 – David & Carolyn Wilson**
- 22. Parcel 230-12.00-23.00 – David & Carolyn Wilson**
- 23. Parcel 230-17.00-182.00 – John Dilworth**
- 24. Parcel 230-19.00-14.00 – David & Carolyn Wilson**
- 25. Parcel 231-13.00-66.11 – Jayne Tamburello TTEE REV TR**
- 26. Parcel 232-14.00-14.01 – David & Cynthia Mitchell**
- 27. Parcel 233-7.00-269.00 – Mark Rush**
- 28. Parcel 234-17.12-97.00 – Margaret Craven**
- 29. Parcel 234-18.00-759.00 – William & Ave Maria Mulford**
- 30. Parcel 234-30.00-305.02-61 – Kimberly Plum**
- 31. Parcel 234-34.00-83.00 – Kenneth Clark**
- 32. Parcel 234-34.11-51.00 – Charles Clark**
- 33. Parcel 234-34.11-52.00 – Kenneth Clark Jr.**
- 34. Parcel 235-8.00-44.00 – Kevin McGhee**
- 35. Parcel 333-15.00-37.00 – Kansak Enterprises LP**
- 36. Parcel 334-6.00-151.00 – Midway Realty Corp**
- 37. Parcel 334-6.00-246.00 – Midway Realty Corp**
- 38. Parcel 334-6.00-247.00 – Midway Realty Corp**
- 39. Parcel 334-6.00-248.00 – Midway Realty Corp**
- 40. Parcel 334-6.00-249.00 – Midway Realty Corp**
- 41. Parcel 334-13.20-173.00-5 – Sean Kelly**
- 42. Parcel 334-14.05-24.00 – Thomas Brod Trustee**
- 43. Parcel 334-14.05-25.00 – William & Geraldine Sweet**
- 44. Parcel 334-14.05-72.00 – Richard Abbott**
- 45. Parcel 334-14.13-264.00 – Joseph & Heather Hawley**
- 46. Parcel 334-14.17-1.00 – Gary & Anne Klacik**
- 47. Parcel 334-14.17-106.00-1 – Baltimore Avenue Associates LLC**
- 48. Parcel 334-14.17-361.00-A – Wayne Steele**
- 49. Parcel 334-14.17-361.00-B – Wayne Steele**
- 50. Parcel 334-14.17-361.00-C – Wayne Steele**

**M25-186  
Approve  
Consent  
Agenda  
(cont.)**

- 51. Parcel 334-18.00-637.00 – Deborah Harris**
- 52. Parcel 334-20.00-88.00 – GLC 2017 LLC**
- 53. Parcel 334-20.14-251.00-4 – Nelson Marr**
- 54. Parcel 334-23.06-17.00 – Glenn Krasker**
- 55. Parcel 334-25.00-6.00 – Kansak Enterprises LP**
- 56. Parcel 335-4.19-98.00 – Pilottown Marina Inc.**
- 57. Parcel 335-8.00-310.00 – David Cillo IRR TR**
- 58. Parcel 335-8.00-1133.00 – Gregory K Null TTEE of GKN LIV TR**
- 59. Parcel 335-8.00-1148.00 – Keith Howson**
- 60. Parcel 335-12.00-3.11-S-51 – Travis Olszewski**
- 61. Parcel 430-5.00-68.00 – Matthew Swartzentruber**
- 62. Parcel 433-6.00-14.00 – Leahmond Tyre**
- 63. Parcel 530-9.00-71.00 – Alphatex LLC**
- 64. Parcel 530-13.00-6.07 – Bryan & Jacqueline Pine**
- 65. Parcel 531-8.00-26.01 – Ray Sammons**
- 66. Parcel 533-6.00-113.02 – Halton Johnson Jr.**
- 67. Parcel 533-11.00-454.00 – Edward & Iona Dougherty**
- 68. Parcel 533-20.09-142.00 – Barbara Grover**

**Motion Adopted: 4 Yeas**

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

**Move to Mr. Roth then introduced items on the agenda under the section Move to  
Dismiss Dismiss.**

- 1. Parcel 230-25.00-25.00 – Leslie Mitchell**
- 2. Parcel 230-26.16-73.00 – Leslie Mitchell**
- 3. Parcel 230-26.16-75.00 – Leslie Mitchell**
- 4. Parcel 230-26.20-20.00 – Leslie Mitchell**
- 5. Parcel 334-14.05-66.00 – Cedar Road Associates LLC**

**M25-187  
Move to A Motion was made by Ms. Wahner, seconded by Ms. Angel to dismiss the  
Dismiss deficient appeals.**

**Motion Adopted: 4 Yeas**

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

**Property  
Assessment  
Hearing  
Simmers** **Mr. Roth introduced Property Assessment Hearing 134-13.15-56.01 -  
Michael and Claire Simmers - 650 Tingle Avenue, Bethany Beach, DE  
19930.**

**Mr. Roth acknowledged that the appellant did not wish to attend the  
hearing, but have the Board make a decision based on the evidence  
submitted with the application for appeal.**

**M25-188  
Deny  
Property  
Hearing  
134-13.15-  
56.01**

**A Motion was made by Mr. O'Rourke, seconded by Ms. Wahner to deny the appeal for Property Hearing 134-13.15-56.01 - Michael and Claire Simmers - 650 Tingle Avenue, Bethany Beach, DE 19930.**

**Motion Adopted: 4 Yeas**

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

**Property  
Assessment  
Hearing  
Anastasia  
Kotsiras**

**Mr. Roth introduced Property Assessment Hearing 134-13.19-247.00 - Anastasia Kotsiras - 505 Candlelight Lane, Bethany Beach, DE 19930.**

**Ms. Kotsiras began by stating that her comparable properties were all recently sold vacant lots in nearby communities, each larger than her subject parcel and featuring more extensive amenities such as pools, tennis courts, pickleball, kayak launches, and beach shuttles. The first comparable property sold in 2023 for \$407,000 and was 8,100 square feet. The second comparable, on 686 Collins Street, was 10,640 square feet and sold in 2021 for \$280,000, with a recent Zestimate of \$333,800. A third comparable on Juniper Court, measuring 10,290 square feet, sold in 2022 for \$375,000.**

**The appellant reviewed properties that the assessment office included in its analysis. She pointed out that one property on Kent Avenue was sold twice during the relevant period—once in 2021 for \$399,900 and again in 2022 for \$759,900. She stated that the earlier sale was not considered and should factor into the valuation. She further contended that the assessment's comparable properties were closer to Route 1 but did not offer the amenities found in her comparables, such as recreational facilities and beach shuttles. She felt that the comparables she provided should be weighed more heavily.**

**Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office did not believe there was sufficient evidence to overturn the proposed assessment value set by Tyler Technologies. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the current assessed value on the property.**

**Mr. Zuck of Tyler Technologies presented the data supporting the assessed value. He stated that the subject property is 0.131 acres and has a current valuation of \$2,787,786 per acre. He noted that the property was located on the westside of Route 1 and that the proximity to Route 1 significantly affects land value. He cited four comparable sales west of Route 1 ranging from \$3,020,465 to \$4,761,538 per acre. Additional comparables located farther west showed lower per-acre values ranging from \$1,368,032 to \$2,280,110, illustrating a value regression the farther properties were located from Route 1.**

**During cross-examination, Ms. Kotsiras questioned why the Kent Avenue**



**Property  
Assessment  
Hearing  
Anastasia  
Kotsiras  
(cont.)**

property's 2021 sale was excluded and why the assessment office used only the higher 2022 sale price. Mr. Zuck responded that the earlier sale may have involved a non-market transaction, possibly between related parties. The appellant raised concerns that proximity differences were marginal—measured in hundreds of feet—and questioned why significant value differences were applied. Mr. Zuck explained that sales data supported higher valuations for properties closer to Route 1 and reiterated that amenities were not the primary valuation driver in this assessment model. The appellant concluded by reiterating that the properties she presented were not significantly farther from the beach and offered superior amenities, yet were assessed at lower values.

Mr. O'Rourke questioned if there was anything unique about the properties on Gibson Avenue and Second Street and why they had such a higher assessment value; to which Mr. Zuck explained it had to do with proximity and the walkable distance to the beach.

Ms. Wahner asked for clarification on whether the subject lot was buildable, and it was confirmed that it is. She also questioned whether there was a stipulation offered – to which there were not; and clarified that the appellant felt it is was worth \$175,000-\$200,000.

**M25-189  
Close  
Record  
Property  
Hearing  
134-13.19-  
247.00**

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on property hearing 134-13.19-247.00 - Anastasia Kotsiras - 505 Candlelight Lane, Bethany Beach, DE 19930.

**Motion Adopted: 4 Yeas**

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

**M25-190  
Deny  
Property  
Hearing  
134-13.19-  
247.00**

A Motion was made by Ms. Angel, seconded by Mr. O'Rourke to deny Property Assessment Hearing 134-13.19-247.00 - Anastasia Kotsiras - 505 Candlelight Lane, Bethany Beach, DE 19930.

**Motion Adopted: 4 Yeas**

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

**Property  
Assessment  
Hearing  
Louis  
Kotsiras  
TTEE REV  
TR**

Mr. Roth introduced Property Assessment Hearing 134-13.19-248.00 - Louis Kotsiras TTEE REV TR - 507 Candlelight Lane, Bethany Beach, DE 19930.

Ms. Kotsiras requested that all information previously submitted for the adjacent property at 505 Candlelight Lane, also under appeal, be considered as part of the record for this hearing. She reiterated that the value of properties in Bethany Beach should not be determined solely based

<b>Property Assessment Hearing Louis Kotsiras TTEE REV TR (cont.)</b>	<p>on proximity to the beach, noting that the area offers a variety of activities that attract visitors. She acknowledged higher sale prices for properties closer to the beach but emphasized that properties just one block west are selling for less. She highlighted the availability of amenities such as the free trolley and suggested that these should be considered in property assessments.</p> <p>Ms. Kotsiras provided an example of market volatility during the COVID-19 period, citing a property at 971 Hawksbill Street, which sold for \$250,000 in August 2021 and resold one year later for \$938,625. She pointed out another nearby lot, also on Hawksbill Street, which sold for \$250,000 despite being close in proximity and larger in size. She concluded by urging the Board to consider these sales and comparables, and not to rely solely on beach proximity in determining assessed value.</p> <p>Mr. O'Rourke asked for confirmation that the properties discussed in this and the previous hearing were adjacent and identical in dimension, with no known restrictions impacting value. Ms. Kotsiras confirmed this, adding that both lots were buildable and that some lots had already been developed. She affirmed that the valuation she proposed for the subject property was between \$175,000 and \$200,000, based on the comparables she provided.</p>
<b>M25-191 Deny Property Hearing 134-13.19- 248.00</b>	<p>A Motion was made by Mr. O'Rourke, seconded by Ms. Wahner to deny Property Assessment Hearing 134-13.19-248.00 - Louis Kotsiras TTEE REV TR - 507 Candlelight Lane, Bethany Beach, DE 19930.</p> <p>Motion Adopted:      4 Yeas</p> <p>Vote by Roll Call:      Ms. Wahner, Yea; Ms. Angel, Yea; Mr. O'Rourke, Yea; Mr. Roth, Yea</p>
<b>Property Assessment Hearing Robert Morris TTEE</b>	<p>Mr. Roth introduced Property Assessment Hearing 134-17.07-92.00-1 - Robert Morris TTEE - 408 Collins St., Bethany Beach, DE 19930.</p> <p>Mr. Roth acknowledged that the appellant did not wish to attend the hearing, but have the Board make a decision based on the evidence submitted with the application for appeal.</p>
<b>M25-192 Deny Property Hearing 134-17.07- 92.00-1</b>	<p>A Motion was made by Mr. O'Rourke, seconded by Ms. Angel to deny Property Assessment Hearing 134-17.07-92.00-1 - Robert Morris TTEE - 408 Collins St., Bethany Beach, DE 19930.</p> <p>Motion Adopted:      4 Yeas</p> <p>Vote by Roll Call:      Ms. Wahner, Yea; Ms. Angel, Yea; Mr. O'Rourke, Yea; Mr. Roth, Yea</p>

**Property  
Assessment  
Hearing  
Wisniewski  
withdrawn**

**Mr. Roth stated that Property Assessment Hearing 134-9.00-241.00. John & Kathleen Wisniewski, 38210 Martins Way Ocean View, De 19930 has been withdrawn.**

**Property  
Assessment  
Hearing  
Jeffrey &  
Cheryl  
Kitchen**

**Mr. Roth introduced Property Assessment Hearing 334-11.00-329.00 - Jeffrey & Cheryl Kitchen TTEE - 31638 Exeter Way, Lewes, DE 19958.**

**Mr. Kitchen noted that upon reviewing the 18 comparable properties (comps) provided by Tyler Technologies, only one parcel was located on his street. That property was listed with three bedrooms and two baths, totaling six rooms, though its layout included a study, kitchen, dining room, and family room, leading the appellant to question the methodology used in room counts.**

**He also pointed out that only two of the comparable parcels were built in the same year as his own, and 61% were built by a different builder, which he emphasized could mean variations in construction quality. Five of the properties were classified as Cape Cod or ranch styles; however, the appellant observed that these homes had window treatments on the second level, indicating livable space and, in his opinion, they should have been classified as conventional two-story homes.**

**He suggested that more accurate comps may exist in nearby communities such as Outer Banks and Carla Grove, which include homes by the same builder and of similar style. In support of his argument, the appellant referenced two comparable Schell-built Whimbrel models on his street. All three homes—including his own—were built the same year, by the same builder, and shared the same footprint. However, the other two homes had larger second levels or finished basements, while the appellant's home had a smaller elevation.**

**The appellant shared the reassessed values for the comparable homes: one was reassessed at approximately \$161.25 per square foot, and the other at approximately \$173.42 per square foot, while his own property was assessed at \$242.81 per square foot. He requested that Tyler Technologies review their valuation methodology for those two properties in comparison to his, suggesting the possibility of discrepancies.**

**He also mentioned an inability to obtain planning and zoning sheets from Schell Brothers for the other two parcels, which limited his ability to perform additional research. Despite efforts, he was unable to locate this information through the county. He requested the Board to consider a re-evaluation of the methodology used in valuing his property. He requested the Board consider a reevaluation of the methodology used in valuing his property and to allow access to the comps used for the two parcels on his street.**

**Property  
Assessment  
Hearing  
Jeffrey &  
Cheryl  
Kitchen  
(cont.)**

**Mr. O'Rourke confirmed that the appellant's property and the two others were Whimbrel models, with variations in elevation and square footage. The appellant clarified that his home was the smallest model with elevation A, while the others had larger second floors with elevations C and D. He also confirmed that the homes on nearby streets were built by different developers and were different models.**

**Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$668,200. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.**

**Mr. Ryan Zuck of Tyler Technologies, stated that sales comparables were based on sales between January 1, 2021, and June 30, 2023, with a valuation date of July 1, 2023. He explained that although some homes may be listed as ranches, the existence of upper-level windows is accounted for by separating loft areas in their system. Mr. Zuck stated that the subject property, with 2,430 square feet, was currently assessed at \$274.98 per square foot. He presented several sales within the Coastal Club community that sold within the valuation period, with adjusted price-per-square-foot values ranging from \$307.89 to \$343.00. He noted that the appellant's property is assessed below both the average and median values of comparable properties.**

**Mr. Zuck addressed questions regarding basement quality and explained that finished basements are assessed differently depending on their level of finish, with finished basements reflecting the same quality as the main living areas being valued higher. He further clarified that total room count is a descriptive field and does not influence valuation.**

**Mr. Kitchen requested access to the comps used for Parcels 312 and 330 to which Mr. Keeler stated he would email it. Mr. Kitchen reaffirmed his position that he seeks fairness in the assessment, not to challenge or affect neighbors' valuations. He indicated willingness to follow up at a future time.**

**M25-193  
Close  
Record  
Property  
Hearing  
334-11.00-  
329.00**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Assessment Hearing 334-11.00-329.00 - Jeffrey & Cheryl Kitchen TTEE - 31638 Exeter Way, Lewes, DE 19958.**

**Motion Adopted: 4 Yeas**

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

- M25-194**  
**Approve**  
**Property**  
**Hearing**  
**334-11.00-**  
**329.00**
- A Motion was made by Mr. O'Rourke, seconded by Ms. Wahner to approve the appeal of Property Assessment Hearing 334-11.00-329.00 - Jeffrey & Cheryl Kitchen TTEE - 31638 Exeter Way, Lewes, DE 19958.**
- Motion Adopted: 4 Yeas**
- Vote by Roll Call: Ms. Wahner, Yea; Ms. Angel, Yea; Mr. O'Rourke, Yea; Mr. Roth, Yea**
- Property**  
**Assessment**  
**Hearing 206**  
**Scar-**  
**borough**  
**Ave. LLC**
- Mr. Roth introduced Property Assessment Hearing 334-14.17-379.00 - 206 Scarborough Ave. LLC - 206 Scarborough Ave. Rehoboth Beach, DE 19971.**
- Mr. Roth acknowledged that the appellant did not wish to attend the hearing, but have the Board make a decision based on the evidence submitted with the application for appeal.**
- M25-195**  
**Deny**  
**Property**  
**Hearing**  
**334-14.17-**  
**379.00**
- A Motion was made by Mr. O'Rourke, seconded by Ms. Angel to deny the appeal of Property Assessment Hearing 334-14.17-379.00 - 206 Scarborough Ave. LLC - 206 Scarborough Ave. Rehoboth Beach, DE 19971.**
- Motion Adopted: 4 Yeas**
- Vote by Roll Call: Ms. Wahner, Yea; Ms. Angel, Yea; Mr. O'Rourke, Yea; Mr. Roth, Yea**
- Property**  
**Assessment**  
**Hearing**  
**Mary &**  
**Patrick**  
**O'Donovan**
- Mr. Roth introduced Property Assessment Hearing - 334-20.09-53.00 - Mary & Patrick O'Donovan - 20594 Fisher St. Rehoboth Beach, DE 19971.**
- Ms. O'Donovan began by providing a preface regarding the property and market conditions during the period from 2021 to mid-2023, noting significant changes due to the pandemic. They observed that many new residents moved to the area during this time, increasing rentals in the neighborhood. The appellant described personal circumstances, including building a new home to address flooding issues and accommodate a handicapped family member, and highlighted that several neighboring properties have structures close to the property line. She expressed concern over discrepancies in property data, specifically regarding square footage and basement status, and argued that these factors, along with the high number of rental properties nearby, negatively impact market value. She also noted the influence of the current 7% interest rate on market conditions and the potential for a market decline.**
- Following the appellant's statement, Mr. Roth asked clarifying questions, confirming that the property is on a slab rather than having a basement and is located outside Rehoboth Beach city limits, in the "Forgotten Mile" area. There was also discussion regarding tax assessment procedures related to**

**Property Assessment Hearing Mary & Patrick O'Donovan (cont.)** recent renovations and certificate of occupancy.

Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$1,807,600. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.

Mr. Ryan Zuck from Tyler Technologies provided a detailed valuation of the subject property located at 20594 Fisher Street. He stated that the home, built in 2024 with 3,474 square feet, was assessed based on comparable sales between January 2021 and June 2023, adjusted for time. Comparable properties ranged in size and price per square foot, with the subject property's assessed value totaling \$1,803,700 after adjustment for a one-car garage and lack of a traditional basement. Mr. Zuck explained that the main livable area is the second floor, with the "basement" level referring to the garage and lower living areas.

Ms. O'Donovan expressed skepticism about the use of comparable sales data from 2021-2023, citing current market changes and the impact of high interest rates on buyer behavior. She suggested that actual market conditions might result in lower sale prices and future tax appeals. The appellant also commented on the high proportion of rental properties in their neighborhood and their effect on valuation.

Mr. O'Rourke asked further questions regarding the land valuation and comparables. Mr. Zuck confirmed that land sales in the area support the assessed land value and acknowledged the significant price difference between the subject property's location and more central or waterfront areas.

Ms. Angel questioned whether Tyler Technologies went back and amended the assessment based on the trigger of the Certificate of Occupancy being obtained. Mr. Zuck confirmed that the current assessment reflects the new construction value, rolled back to the valuation date of July 1, 2023. The appellant concluded by emphasizing the importance of considering current market trends and the potential for increased sales activity to affect valuations going forward.

**M25-196 Close Record Property Hearing 334-20.09-53.00** A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Assessment Hearing 334-20.09-53.00 - Mary & Patrick O'Donovan - 20594 Fisher St. Rehoboth Beach, DE 19971.

**Motion Adopted:** 4 Yeas

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

**M25 – 197  
Approve  
Property  
Hearing  
334-20.09-  
53.00  
FAILED**

**A Motion was made by Ms. Wahner to approve the appeal. There was no second so the Motion failed.**

**M25-198  
Deny  
Property  
Hearing  
334-20.09-  
53.00**

**A Motion was made Ms. Angel, seconded by Mr. O'Rourke to deny the appeal for Property Assessment Hearing 334-20.09-53.00 - Mary & Patrick O'Donovan - 20594 Fisher St. Rehoboth Beach, DE 19971.**

**Motion Adopted: 3 Yeas; 1 Nay**

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

**Property  
Hearing  
Rhona  
Prescott**

**Mr. Roth introduced Property Assessment Hearing 335-4.20-160.00, Rhona Prescott, 14 Cedar Street Lewes, DE 19958.**

**Mr. Roth acknowledged that the appellant did not wish to attend the hearing, but have the Board make a decision based on the evidence submitted with the application for appeal.**

**Mr. Keeler stated that, based on the appellant's application and the referee hearing, the Assessment Office offered a stipulation agreement that would have adjusted the assessed value of the subject property to \$630,900. However, the appellant did not accept the offer. Mr. Keeler then turned the floor over to Mr. Ryan Zuck, Tyler Technologies to support the value.**

**Mr. Ryan Zuck from Tyler Technologies provided testimony supporting the assessed value. He described the subject property as a small cottage of 668 square feet, built in the 1942 on a 0.052-acre lot. Comparable properties were presented, including one at 100 Cedar Street, built in 2015 with 618 square feet, sold after the date of value for \$610,000; a Cape Cod style home at 214 Savannah Road, built in 1946 with 1,280 square feet, sold for \$936,359 time adjusted; and several other nearby properties with various sizes, ages, and sale prices. Mr. Zuck noted that the smaller size of the subject property results in a higher price per square foot and affirmed that the assessed value is consistent with market data.**

**Ms. Wahner questioned Mr. Zuck regarding the grading of the subject property as "D Plus," which he explained referred to the lower quality of construction typical of an older, modest cottage with a shallow roof pitch.**

**Ms. Angel then raised questions regarding the comparable property at 100 Cedar Street, which is a condominium-type ownership with two dwellings sharing the lot. Mr. Zuck clarified that it is a small, detached home sharing**

**Property  
Hearing  
Rhona  
Prescott  
(cont.)**

**common elements with another structure on the same property.**

**Mr. O'Rourke inquired whether the subject lot, being only 40 by 55 feet, is substandard compared to other lots in the area. Mr. Zuck confirmed the lot is smaller than typical and that its size impacts value, but he did not have knowledge regarding zoning or rebuilding restrictions.**

**M25-199  
Close  
Record  
Property  
Hearing  
335-4.20-  
160.00**

**A Motion was made by Ms. Angel, seconded by Ms. Wahner to close the record for Property Assessment Hearing 335-4.20-160.00 - Rhona Prescott - 14 Cedar Street Lewes, DE 19958.**

**Motion Adopted: 4 Yeas**

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

**M25-200  
Approve  
Property  
Hearing  
335-4.20-  
160.00**

**A Motion was made by Mr. O'Rourke, seconded by Ms. Angel to approve the appeal for Property Assessment Hearing 335-4.20-160.00 - Rhona Prescott - 14 Cedar Street Lewes, DE 19958.**

**Motion Adopted: 4 Yeas**

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

**M25-201  
Adjourn**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel to adjourn at 12:08 p.m.**

**Motion Adopted: 4 Yeas**

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

**Respectfully submitted,**

**Bobbi Albright  
Recording Secretary**

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







**Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, June 4, 2025**

**A scheduled meeting of the Board of Assessment Committee was held on Wednesday, June 4, 2025 at 10:00 a.m., in Council Chambers, with the following present:**

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

**Call to  
Order**

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

**Mr. Keeler presented amendments to the agenda for the Board's consideration. Mr. Keeler removed Parcel 335-8.08-11.01 and Parcel 335-8.08-12.00 from the Consent Agenda.**

**M25-202  
Approve  
Agenda**

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

**Motion Adopted: 5 Yeas**

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

**Public  
Comments**

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

**Consent  
Agenda**

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

**Ms. Godwin questioned Consent Agenda item 334-12.00-127.00-K – Wal Mart Real Est Business Trust as also being listed as a Property Hearing and whether this item needs to be removed from the Property Hearings. Mr. Keeler clarified that 334-12.00-127.00-K – Wal Mart Real Est Business Trust would need to remain as a Property Hearing as it is to be discussed with the other relevant parcels.**

**M25-203  
Approve  
Consent  
Agenda**

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

- 1. Parcel -133-20.00-317.00 – Robin Brunetto**
- 2. Parcel -134-11.00-301.00 – Jason Satterfield**

**M25-203  
Approve  
Consent  
Agenda  
(continued)**

3. Parcel -134-13.15-156.00 – Rick Evans
4. Parcel -134-16.00-1212.00 – Andrew Evans TTEE REV TR
5. Parcel -134-17.00-48.00-14001 – Charles & Janice Vincelette
6. Parcel -134-17.00-977.04-S220K – Siobhan & William Goodwin
7. Parcel -134-18.00-48.00 – Charles & Elaine Parsons
8. Parcel -135-10.00-57.00 – Karen Miller TTEE REV TR
9. Parcel -135-22.00-11.00 – Two Eagles LLC
10. Parcel -230-1.00-42.00 – William & Barbara Mullen
11. Parcel -230-17.00-200.00 – Mark Fisher
12. Parcel -234-23.00-251.01 – Susan Laume
13. Parcel -235-30.00-115.00 – Michael Zahorchak
14. Parcel -334-1.00-157.00 – Franklin Brown TTEE
15. Parcel -334-12.00-123.02-20B – James Ralph
16. Parcel -334-12.00-127.00-K – Wal Mart Real Est Business Trust
17. Parcel -334-12.00-1467.00 & 1468.00 – Schell Brothers LLC
18. Parcel -334-12.00-1471.00 & 1472.00 – Schell Brothers LLC
19. Parcel -334-12.00-1474.00 – Schell Brothers LLC
20. Parcel -334-12.00-1476.00 & 1477.00 – Schell Brothers LLC
21. Parcel -334-12.00-1482.00 thru 1483.00 – Schell Brothers LLC
22. Parcel -334-12.00-1544.00 – Schell Brothers LLC
23. Parcel -334-12.00-1547.00 thru 1549.00 – Schell Brothers LLC
24. Parcel -334-12.00-1554.00 & 1555.00 – Schell Brothers LLC
25. Parcel -334-12.00-1557.00 thru 1596.00 – Schell Brothers LLC
26. Parcel -334-12.00-1601.00 – Schell Brothers LLC
27. Parcel -334-12.00-1603.00 & 1604.00 – Schell Brothers LLC
28. Parcel -334-12.00-1606.00 thru 1629.00 – Schell Brothers LLC
29. Parcel -334-14.17-486.00 – Joseph & Beth Falk
30. Parcel -334-19.00-148.00 – Rehoboth Beach County Club Inc.
31. Parcel -334-19.00-497.00 – Michael Burton
32. Parcel -335-8.00-1121.00 – John Thomas Ezell III

**M25-203  
Approve  
Consent  
Agenda  
(continued)**

**33. Parcel -430-5.00-64.02 – Jamie & Jill Yoder**

**34. Parcel -530-11.00-8.00 – John Rigby II**

**Motion Adopted: 5 Yeas**

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

**Move to Dismiss**      **Mr. Roth introduced Move to Dismiss agenda items.**

**M25- 204  
Approve  
Move  
Dismiss**

**A Motion was made by Ms. Wahner, seconded by Ms. Godwin, to dismiss the following items under Move to Dismiss:**

- 1. Parcel -132-1.19-11.00 – Claudia Shields**
- 2. Parcel -134-3.00-2.03-802 – Larry Brown**
- 3. Parcel - 134-12.00-335.00-7211 – John Gaffney**
- 4. Parcel -134-12.00-335.00-46728 – John Gaffney**
- 5. Parcel -134-12.00-335.00-51448 – John Gaffney**
- 6. Parcel - 134-16.00-1504.00 – Steve Donovan**
- 7. Parcel -134-17.00-56.03-402S – Gregory Heacock TTEE**
- 8. Parcel -134-17.00-56.03-604N - James L Kane Jr**
- 9. Parcel -230-6.17-10.00 – Steven Buckles**
- 10. Parcel -234-11.00-56.02 – Donald & Helen Dorman**
- 11. Parcel -234-16.00-509.00 – Donley Kuendel**
- 12. Parcel -234-24.00-38.00-PARKC – Sun Leisure Point Resort LLC**
- 13. Parcel -234-30.00-317.06-42 – Robert Packman**
- 14. Parcel -332-2.00-93.01 – Steven & Carolyn French**
- 15. Parcel -333-15.00-24.00 – Kansak Enterprises Limited Partnership**
- 16. Parcel -333-15.00-36.11 – Kansak Enterprises LP**
- 17. Parcel -334-8.17-30.00-508 – Simor Moskowitz**
- 18. Parcel -334-13.00-310.00-PARK – Sea Breeze LP**
- 19. Parcel -334-13.20-177.00 -4 – Howard & Ellen McCabe**
- 20. Parcel -334-20.17-24.00-3 – James & Karen Lucas**

**M25- 204  
Approve  
Move to  
Dismiss  
(continued)**

**21. Parcel -432-5.00-5.04 – Beebe Properties LLC**

**Motion Adopted: 5 Yeas**

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

**Property  
Hearing  
Rehoboth  
Mall LP**

**Mr. Roth introduced Property Assessment Appeal Hearing Rehoboth Mall LP - 334-12.00-127.00, 127.00-A, 127.00-B, 127.00-E, 127.00-F, 127.00-H, 127.00-I, 127.00-J, and 127.00-K — 18935 Rehoboth Mall Boulevard, Rehoboth Beach, Delaware 19971.**

**Mr. Roth swore in Mr. Kevin DiGrazia, Mr. Keeler and Mr. Zuck.**

**Mr. DiGrazia requested that all parcels be included in the appeal discussion and asked that the income from the stipulation agreement for Walmart be excluded from discussion for valuation purposes. Mr. DiGrazia reviewed the net operating income for the remaining parcels and suggested a significantly lower overall valuation based on that figure. He noted that Parcel 127.00-E was vacant as of the date of finality and emphasized that no income should have been attributed to it. Mr. DiGrazia also identified several issues with the assessor's worksheet, including double-counting income from the Walmart parcel, overvaluation vacant interior mall space, and failure to account for necessary leasing costs. Mr. DiGrazia asserted that due to these valuation errors, the actual market value of the assessment, excluding Walmart, should be \$4,471,276.**

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

**Ms. Wahner asked if another entity was missing from the parceled property, to which Mr. DiGrazia stated that the organization had already declared bankruptcy before the allotted time frame.**

**Mr. Roth questioned the square footage listed on the appellants' documentation. Mr. DiGrazia explained the document was excluding Walmart.**

**Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office did offer a stipulation agreement which brought the assessed value of the subject property to \$20,922,900, which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.**

**Mr. Zuck explained that Rehoboth Mall operates under a 99-year ground lease with the Hood family, collecting rent from various tenants across eight sub parcels. He stated while Walmart's building value was stipulated, its ground rent remains part of the Mall's income, and that Rehoboth Mall receives approximately \$997,000 in ground rent from four tenants. Mr. Zuck stated after deducting expenses and adjusting for a capped rate, the land value was estimated at**

**Property  
Hearing  
Rehoboth  
Mall LP  
(continued)**

**\$11,300,000 and comparable land sales in the area supported this valuation. Mr. Zuck noted that all parcels are assessed based on income. Mr. Zuck stated that Mr. DiGrazia submitted revised values, however the total valuation of \$20,922,900 is appropriate and supported by income and market data.**

**Mr. DiGrazia asked Mr. Zuck if he has used the income approach prior to this assessment and whether future income with a cap rate is used for valuations. Mr. Zuck responded that he has used the income approach, however that the situation in which the Rehoboth Mall operates makes the approach unique to the standard valuation process.**

**Mr. DiGrazia argued that the income approach calculated by Tyler Technologies was duplicating rents resulting in an inflated assessment value.**

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

**Mr. O'Rourke inquired that the stipulated value of \$20,922,900 included the \$11,300,000 land value. Mr. Keeler stated that was accurate.**

**Mr. O'Rourke questioned Mr. DeMott if there was a rule under the Delaware Code citing whether or not the County could assess commercial property using analysis on income and expenses. Mr. DeMott stated that would have to be reviewed in more detail before an answer could be provided on the matter.**

**Mr. Roth questioned Mr. Zuck if Tyler Technologies used the income approach as it stated on the appeal application form. Mr. Zuck stated that Tyler Technologies did follow all guidance on the income approach when analyzing the subject properties. Mr. Roth inquired about the process of analysis on vacant property to which Mr. Zuck stated that potential income has to be accounted for using an appropriate rate for calculations.**

**Mr. O'Rourke inquired about the vacant lots listed to which Mr. Zuck responded that the lots have since been sold and developed into an apartment complex. Mr. O'Rourke further questioned the methodology used in assessing an unfinished project compared to a completed one. Mr. Zuck explained that appropriate market adjustments are applied based on comparable properties within a specific area.**

**Mr. O'Rourke then asked if calculations are based on square footage, why are the parceled lots broken out into separate figures. Mr. Zuck clarified that the property has historically been leased in this manner and, for analytical purposes, must be evaluated by parcel.**

**Mr. O'Rourke also questioned why the Walmart building is assessed differently than the other parcels on the subject lot. Mr. Zuck explained that the standard regression model is used when assessing varying store types. Some are evaluated as retail rental spaces, while others, such as discount stores, have different interior finishes. These variations are accounted for in the final valuation based on current conditions rather than future potential.**

**Property  
Hearing  
Rehoboth  
Mall LP  
(continued)**

**Mr. Davis questioned if the comparable sales on land were zoned similar to the subject lot. Mr. Zuck did not know what the sales were zoned.**

**Ms. Godwin raised several questions regarding the classification and valuation of parcels, particularly in relation to the issue of potential double counting between land value, ground rent, and improvements. She noted that the parcels are separated into two categories based on how the rent is received. Using Walmart as an example, she observed that the company reached a separate agreement for ground rent, which is clearly documented under land valuation.**

**Ms. Godwin further questioned the ownership of the buildings on these parcels and whether the appellant's company retains ownership of the structures or is solely collecting ground rent. She emphasized the need to understand whether double counting may be occurring in cases where land and building values are being assessed separately, particularly when ground rent is involved, and ownership is unclear.**

**Mr. Zuck explained that the appellant represents the Rehoboth Mall, which is leasing the land from the Hood family under a ground lease agreement. He clarified that the Rehoboth Mall entity owns the mall structure itself, as well as the sub-parcels located within the mall's boundaries. Mr. Zuck noted that the Rehoboth Mall owns the land neighboring the mall and their respective buildings are owned independently.**

**Ms. Wahner requested information regarding the post office. Mr. Zuck explained that the post office is a tenant of the Rehoboth Mall and pays rent for its occupancy within the property.**

**Mr. DiGrazia rebutted by emphasizing that under the income approach to valuation, only the income, expenses, and a reasonable capitalization rate should be considered. He stated that this approach reflects what a willing buyer and seller would agree upon and that using the same rent to value both the land and the building results in double counting, which is not supported by standard valuation methodology.**

**Mr. DiGrazia noted that speculative income assumptions fail to account for real-world leasing costs, such as tenant improvements and broker fees, and highlighted the history of prolonged vacancies at the mall. He stated that as of the date of finality, the net operating income for the entire Rehoboth Mall property was approximately \$900,000, which would not support a \$30 million valuation.**

**Mr. DiGrazia concluded his rebuttal by stating that the use of residential land comparable sales in commercial valuation is irrelevant, citing differences in density, utility, and the requirement for non-income areas such as parking. He reiterated that the valuation must be based on actual income and investment assumptions.**

**In closing, Mr. DiGrazia requested that the Board revise the assessment in**



<b>Property Hearing Rehoboth Mall LP (continued)</b>	<b>accordance with applicable law and adopt a valuation of \$4,471,276 for the additional parcels. He further emphasized that no portion of the income from the Walmart parcel should be included in the valuation of the remaining parcels.</b>
<b>M25-205 Close Property Hearing Rehoboth Mall LP Record</b>	<b>A Motion was made by Ms. Wahner, seconded by Ms. Godwin to close the record on Property Hearing Rehoboth Mall LP - 334-12.00-127.00, 127.00-A, 127.00-B, 127.00-E, 127.00-F, 127.00-H, 127.00-I, 127.00-J, and 127.00-K — 18935 Rehoboth Mall Boulevard Rehoboth Beach, Delaware 19971.</b>  <b>Motion Adopted:        5 Yeas</b>  <b>Vote by Roll Call:       Ms. Godwin, Yea; Ms. Wahner, Yea;                                  Mr. O'Rourke, Yea; Mr. Davis, Yea;                                  Mr. Roth, Yea</b>
<b>M25- 206 Deny Property Hearing Rehoboth Mall LP</b>	<b>A Motion was made by Mr. O'Rourke, seconded by Mr. Davis to deny Property Hearing Rehoboth Mall LP - 334-12.00-127.00, 127.00-A, 127.00-B, 127.00-E, 127.00-F, 127.00-H, 127.00-I, 127.00-J, and 127.00-K — 18935 Rehoboth Mall Boulevard Rehoboth Beach, Delaware 19971.</b>  <b>Motion Adopted:        5 Yeas</b>  <b>Vote by Roll Call:       Ms. Godwin, Yea; Ms. Wahner, Yea;                                  Mr. O'Rourke, Yea; Mr. Davis, Yea;                                  Mr. Roth, Yea</b>
<b>M25-207 Adjourn</b>	<b>A Motion was made by Ms. Godwin seconded by Ms. Wahner to adjourn at 11:23 a.m.</b>  <b>Motion Adopted:        5 Yeas</b>  <b>Vote by Roll Call:       Ms. Godwin, Yea; Ms. Wahner, Yea;                                  Mr. O'Rourke, Yea; Mr. Davis, Yea;                                  Mr. Roth, Yea</b>

**Respectfully submitted,**

**Casey Hall  
Recording Secretary**

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



**Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, June 6, 2025**

**A scheduled meeting of the Board of Assessment Committee was held on Friday, June 6, 2025 at 10:00 a.m., in Council Chambers, with the following present:**

<b>Chris Keeler</b>	<b>Director of Assessment</b>
<b>Daniel DeMott</b>	<b>Attorney</b>
<b>James O'Rourke</b>	<b>Board Member</b>
<b>Thomas Roth</b>	<b>Board Member</b>
<b>Karen Wahner</b>	<b>Board Member</b>

**Call to  
Order**

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

**Mr. Keeler presented amendments to the agenda for the Board's consideration. Mr. Keeler removed Property Hearings Sarah Boling – 134-2.00-3.00-A-8, 18 Ocean Village Partnership – 134-13.00-1347.00 and Brian Sullivan – 334-8.17-30.00-107, leaving no Property Hearings to be heard.**

**M25-208  
Approve  
Agenda**

**A Motion was made by Ms. Wahner, seconded by Mr. O'Rourke, to approve the agenda as amended.**

**Motion Adopted: 3 Yeas**

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

**Public  
Comments**

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

**Consent  
Agenda**

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

**M25-209  
Approve  
Consent  
Agenda**

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

- 1. Parcel 130-8.00-31.01 – Spyro Stamat**
- 2. Parcel 134-2.00-3.01 – The Point At Indian River Homeowners**
- 3. Parcel 134-2.00-4.00-PARK – The Point At Indian River Homeowners**
- 4. Parcel 134-13.15-196.00 – Terence & Aletha Gilbert**
- 5. Parcel 135-14.00-35.03 – Wal-Mart Real Est Business Trust**
- 6. Parcel 234-28.00-44.00 – Sylvia Treadwell**
- 7. Parcel 331-6.00-4.01 – BC Investments – Seaford LLC**

**M25-209  
Approve  
Consent  
Agenda  
(continued)**

8. Parcel 334-5.00-518.00 – William & Jane McGann
9. Parcels 334-20.10-15.00 – 334-20.10-45.00 – Rehoboth By The Sea Realty Co.
10. Parcels 334-20.10-53.00 – 334-20.10-62.00 – Rehoboth By The Sea Realty Co.
11. Parcels 334-20.18-194.00-101 – 334-20.18-194.00-116 - Dewey Beach Inc.
12. Parcels 334-20.18-194.00-201 – 334-20.18-194.00-216 – Dewey Beach Inc.
13. Parcels 334-20.18-194.00-301 – 334-20.18-194.00-316 – Dewey Beach Inc.
14. Parcels 335-8.08-11.01-1 – 335-8.08-11.01-10 – Harborside Development I LLC
15. Parcel 335-8.08-12 – Harborside Development II LLC
16. Parcel 431-1.00-17.00 – Sharon Rubino
17. Parcel 431-4.00-60.00 – Tammy Lecates LLC

**Motion Adopted: 3 Yeas**

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

**M25-210  
Adjourn**

**A Motion was made by Mr. O’Rourke seconded by Ms. Wahner to adjourn at 10:08 a.m.**

**Motion Adopted: 3 Yeas**

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

**Respectfully submitted,**

**Casey Hall  
Recording Secretary**

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