



BOARD OF ASSESSMENT REVIEW MEETING

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

AGENDA

May 28, 2025

10:00 A.M.

*****AMENDED on May 22, 2025 at 11:30 a.m.**

Call to Order

Approval of Agenda

Selection of an Acting Chairperson***

Public Comments

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 Biscire**
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
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 Munteer 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
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

Property Assessment Appeal Hearings:

Appellant	Parcel Number	Property
Stephen Fruin	134-13.15-135.00	217 4 th St. Bethany Beach, DE 19930
Terence Gilbert	134-13.15-196.00	328 Canal Ct. Bethany Beach, DE 19930
Shawn and Vicky Hatton	234-24.00-383.00	153 Teal Dr. Millsboro DE, 19966
Sandra Hunt TTEE LIV TR	234-29.00-1432.00	30716 Fowlers Path Millsboro, DE 19966
Design Advantage LLC	330-7.17-176.00	120 Marshall St. Milford, DE 19963
Design Advantage LLC	330-7.17-178.00	113 Marshall St. Milford, DE 19963
Design Advantage LLC	330-7.17-179.00	111 Marshall St. Milford, DE 19963
Design Advantage LLC	330-7.17-199.00	107 Fisher Ave. Milford, DE 19963
Design Advantage LLC	330-7.17-202.00	702 SE Front St. Milford, DE 19963
92 Tidewaters LLC	334-13.16-4.00	92 Tidewaters Rehoboth Beach, DE 19971
Rebecca Hudson	334-14.17-36.00	313 Rehoboth Ave. Rehoboth Beach, DE 19971
Rebecca Hudson	334-14.17-37.00	311 Rehoboth Ave. Rehoboth Beach, DE 19971
Cardinal Capital Preservation LLC	334-20.18-229.00-2-E	1406 Coastal Hwy Unit 2-E Dewey Beach, DE 19971
Rhona Prescott	335-4.20-160.00	14 Cedar St. Lewes, DE 19958
Patrick Dougal	533-12.00-322.00	35682 Sea Gull Rd. Selbyville, DE 19975
Mark and Janelle Maggs	335-4.14-89.02	8 Charles Mason Way Lewes, DE 19958

Adjourn

***** Per 29 Del. C. §10004 (e) (5) and Attorney General Opinion No. 13-IB02, this agenda was amended to address a matter which arose after the initial posting of the agenda but before the start of the Board of Assessment meeting.**

In accordance with 29 Del. C. §10004(e)(2), this Agenda was posted on May 21, 2025, at 4:15 p.m. and at least seven (7) days in advance of the meeting.

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 130-3.06-8.00

Sussex County Board of Assessment VS Christine Kent & Rae Tyson
(Owner Name)

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

Original Value: \$ 325,500 Stipulated Value: \$ 310,600

Date: 5/6/25

Signature of Owner or duly authorized agent: Rae Tyson / Christine A Kent

Printed Name: RAE J. TYSON / Christine A Kent

Date: 5/2/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 130-3.06-8.00. The adjustment reflects a change in condition that brings the assessed value to \$310,600.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 102 HAVEN LAKE AV

Parcel ID: 130-3.06-8.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNER

KENT CHRISTINE A
RAE JULIAN TYSON
102 HAVEN LANE AVE
MILFORD DE 19963

GENERAL INFORMATION

Living Units 1
Neighborhood 4AR001
Alternate ID 130030600080000000
Vol / Pg 5619/327
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.8096		86,590

Total Acres: .8096
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	86,600	86,600	0	86,600
Building	0	224,000	154,500	0	224,030
Total	0	310,600	241,100	0	310,630

Manual Override Reason

Base Date of Value

Effective Date of Value

Value Flag Market Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
08/22/24	MEP	Estimated	Estimated

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/28/21 05/18/17	300,000	Land & Improv	Valid Sale - Tyler	5619/327 4709/334	Deed	KENT CHRISTINE A



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 102 HAVEN LAKE AV

Parcel Id: 130-3.06-8.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

Style	Ranch	Year Built	1961
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

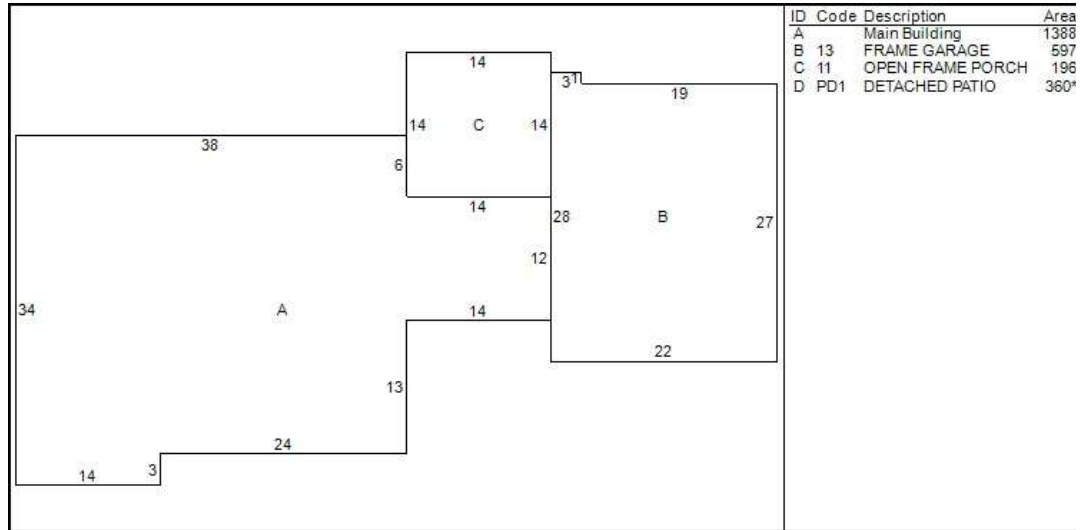
Grade & Depreciation

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

Dwelling Computations

Base Price	230,938	% Good	61
Plumbing	6,700	% Good Override	
Basement	-8,020	Functional	
Heating	19,160	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	.92
Subtotal	248,780	Additions	14,800
Ground Floor Area	1,388		
Total Living Area	1,388	Dwelling Value	153,200

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Patio	x		360	1	2004	C	A	1,310

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 133-20.00-229.00

Sussex County Board of Assessment VS Victoria & Michael Mariotti

(Owner Name)

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

Original Value: \$ 513,200

Stipulated Value: \$ 428,800

Date: 5/5/25

Signature of Owner or duly authorized agent: *V. Mariotti*

Printed Name: Victoria Mariotti

Date: 4/28/25

Signature of Sussex County Government Representative: *[Signature]*

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 133-20.00-229.00. The adjustment reflects a change in economic depreciation that brings the assessed value to \$428,800.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 203 W BOURNE WAY****Parcel ID: 133-20.00-229.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNER

MARIOTTI VICTORIA ANN
MICHAEL PETER MARIOTTI
203 W BOURNE WAY
MILLSBORO DE 19966

GENERAL INFORMATION

Living Units 1
Neighborhood 1QR005
Alternate ID 133200002290000000
Vol / Pg 4885/91
District
Zoning TOWN CODES
Class Residential

Property Notes**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2638			72,230

Total Acres: .2638
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	72,200	72,200	0	72,200
Building	0	356,600	356,600	0	397,070
Total	0	428,800	428,800	0	469,270

Value Flag Cost Approach
TD133DM4

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
07/05/22	ALA	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/14/21	202113571	15,278	A106 Remove And Replace Shingles An	
11/25/19	201913679	47,600	A086 Finish Basement To Make Media F	
06/13/19	201906893	2,040	A016 Concrete Patio 10x24	
02/26/07	8790-1	139,073	D010 Dwelling W/Additions-Commons @	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/11/18				4885/91	Deed	MARIOTTI VICTORIA ANN
01/05/12	240,000			3959/303		
09/29/09	244,000					
02/03/09	330,879					
06/05/07	378,150					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 203 W BOURNE WAY

Parcel Id: 133-20.00-229.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Cape Cod	Year Built	2007
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

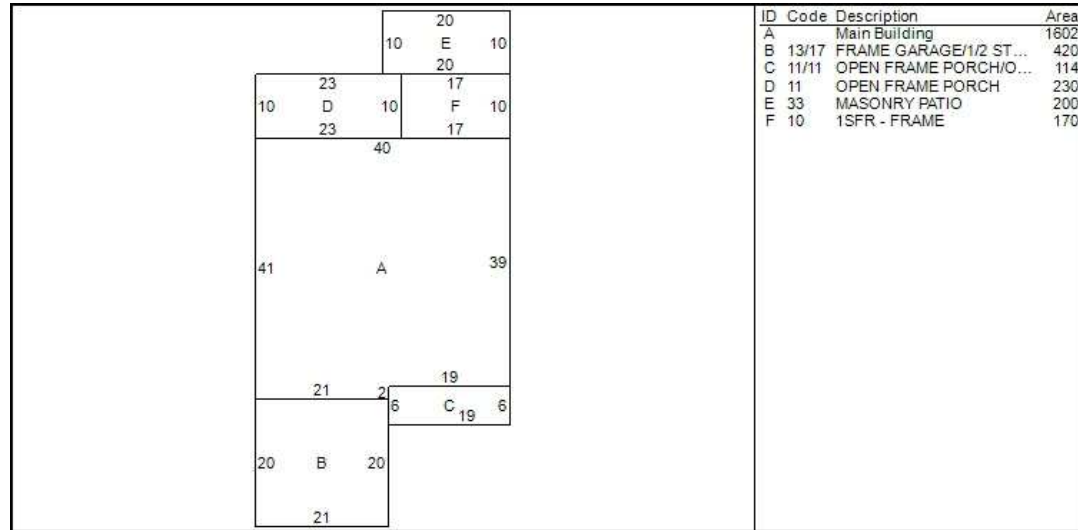
Grade & Depreciation

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

Dwelling Computations

Base Price	356,502	% Good	93
Plumbing	11,780	% Good Override	
Basement	0	Functional	
Heating	29,570	Economic	80
Attic	0	% Complete	100
Other Features	1,700	C&D Factor	
		Adj Factor	1.07
Subtotal	399,550	Additions	36,000
Ground Floor Area	1,602		
Total Living Area	2,783	Dwelling Value	356,600

Building Notes



Outbuilding Data

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

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

Martha Shaw

From: Bill Martin <built911@gmail.com>
Sent: Monday, May 5, 2025 9:52 AM
To: Assessment Appeals
Subject: Re: 134-2.00-4.00-41

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

Thank you so much for hearing this case about a week ago.... I am choosing to accept your new assessment while I would love to have it lower. I am grateful for what you we're able to do for me.

The Point At Indian River Homeowners Association also had an appeal the same day I did mine. Do you have any update on this? 134-2.00-4.00-PARK

Is there anything I should be doing on this one?

Bill Martin
Architectural Designer and
New Home Sales Consultant
100 Freeman Drive (Route 419)
Lebanon, PA 17042
[717-376-1199](tel:717-376-1199) cell [717-278-7000](tel:717-278-7000)
built911@gmail.com
bmartin@aldenmanagement.net
aldenhomes.com

On Apr 30, 2025, at 2:59 PM, Assessment Appeals
<assessmentappeals@sussexcountyde.gov> wrote:

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to pursue the value further. Please respond with your intentions no later than May 5, 2025. After that date, we will assume you have accepted the new value.

Martha Shaw

Assessment Specialist
Sussex County Council
P.O. Box 589
Georgetown, DE 19947
302-855-7824 Office
302-855-7828 Fax
mshaw@sussexcountyde.gov

<134-2.00-4.00-41.pdf>

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs :****Parcel ID: 134-2.00-4.00-41****Class: Res - Leased Land**

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNER

MARTIN WILLIAM J
KIMBERLY A MARTIN
325 NORTH LANE
LITITZ PA 17543

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR117C
Alternate ID 1342004004100000
Vol / Pg 5243/50
District
Zoning
Class Residential

Property Notes

CONDO, LEASED LAND, MH PARK ?

**Land Information**

Type	Size	Influence Factors	Influence %	Value
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Total Acres:
Spot: Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	0	0	0	0
Building	0	570,700	570,700	0	0
Total	0	570,700	570,700	0	0

Value Flag Cost Approach
TD134DM13

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
04/27/23	KLC	Occupant Not At Home	Other
04/17/23	HMC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/20/21	202107723	86,750	A066 New Placement: 28x44 Pine Grove	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/27/20	225,000			5243/50	Deed	MARTIN WILLIAM J



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :

Parcel Id: 134-2.00-4.00-41

Class: Res - Leased Land

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style Manufactured - Dbl Wide
Story height 1
Attic None
Exterior Walls Frame
Masonry Trim x
Color
Year Built 2022
Eff Year Built
Year Remodeled
Amenities
In-law Apt No

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext Same
Cathedral Ceiling x
Unfinished Area
Unheated Area

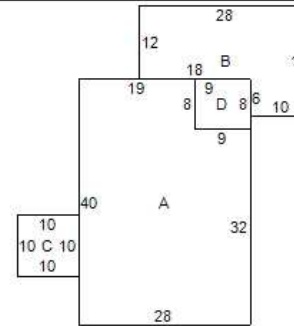
Grade & Depreciation

Grade C+
Condition Average
CDU AVERAGE
Cost & Design 0
% Complete 100
Market Adj
Functional
Economic 200
% Good Ovr

Dwelling Computations

Base Price 120,149
Plumbing 5,670
Basement 0
Heating 9,110
Attic 0
Other Features 0
Subtotal 134,930
% Good 100
% Good Override
Functional
Economic 200
% Complete 100
C&D Factor
Adj Factor 1.81
Additions 43,600
Ground Floor Area 1,048
Total Living Area 1,120
Dwelling Value 567,400

Building Notes



ID	Code	Description	Area
A		Main Building	1048
B	11/31	OPEN FRAME PORCH/W...	396
C	31	WOOD DECK	100
D	11/10	OPEN FRAME PORCH/1...	72
E	WD1	WOOD DECK	480

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Wood Deck	15 x	32	480	1	2000	D	F	3,280

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number 41
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



Outlook

Re: Assessment Appeal 134-5.00-75.01-A-3

From Pattie Friel <pattie.friel@gmail.com>

Date Wed 5/7/2025 6:48 PM

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

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

Yes, I accept.

Hi Dianne. As I am unable to scan and return the pdf, I am giving email notice of my acceptance of the redetermined value of my home at 29139 Nomad Lane, Tower Shores, North Bethany, De. in the amount of \$1,362.000.

Pattie Friel

On Wed, May 7, 2025 at 2:33 PM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

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

Kindly respond no later than **May12, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,
Dianne*



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel ID: 134-5.00-75.01-A-3

Class: Residential - Condo

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNER

FRIEL PATRICIA R
JENNIFER R VINTON
3503 BEECHWOOD RD
GARNET VALLEY PA 19060

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR126C
Alternate ID 134050000750100A-3
Vol / Pg 4773/70
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes

COMMON LAND PCT - ESTIMATED



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0530	Location	129,390

Total Acres: .053
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	129,400	129,400	0	0
Building	0	1,232,600	1,232,600	0	0
Total	0	1,362,000	1,362,000	0	0

Value Flag Cost Approach
TD134DM17

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
05/21/24	KMB	Data Mailer Change	Owner
05/22/23	MEP	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/25/17	567,500			4773/70	Deed	FRIEL PATRICIA R
04/14/89	71,000			573/277		
08/05/83						



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel Id: 134-5.00-75.01-A-3

Class: Residential - Condo

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Conventional	Year Built	2006
Story height	3	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

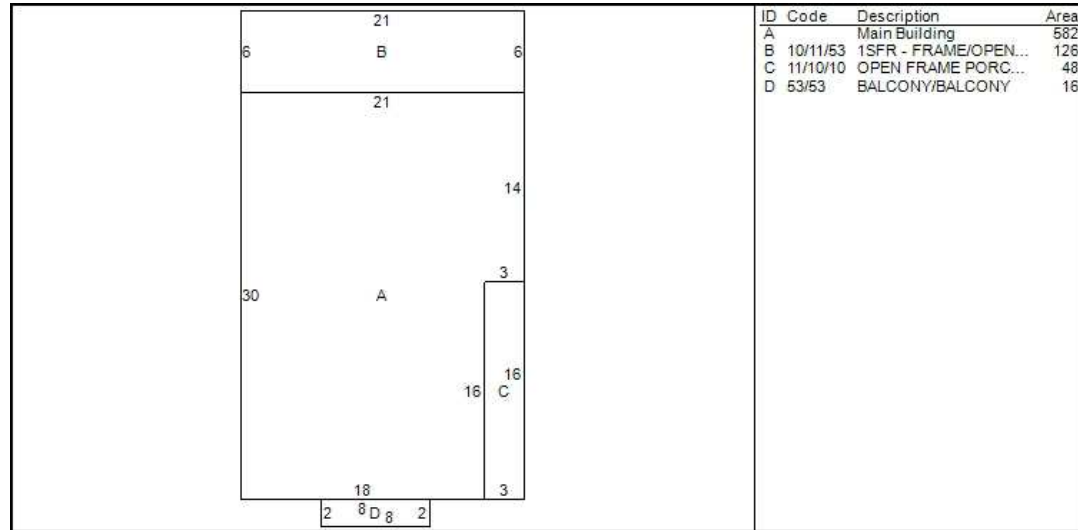
Grade & Depreciation

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

Dwelling Computations

Base Price	284,899	% Good	92
Plumbing	9,240	% Good Override	
Basement	-7,900	Functional	
Heating	23,630	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	4.09
		Additions	16,300
Subtotal	309,870		
Ground Floor Area	582		
Total Living Area	1,968	Dwelling Value	1,232,600

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-9.00-673.00

Sussex County Board of Assessment VS Gral & Julie Frick and Theresa Simpson
(Owner Name)

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

Original Value: \$2,648,300

Stipulated Value: \$1,919,200

Date: 5/6/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Craig Frick

Date: 5/6/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-9.00-673.00. The adjustment reflects a change in story height, square footage, grade, condition and economic depreciation that brings the assessed value to \$1,919,200.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 30084 SEAGULL WAY

Parcel ID: 134-9.00-673.00

Class: Single Family Dwelling

Card: 1 of 3

Printed: May 7, 2025

CURRENT OWNER

FRICK CRAIG W
JULIE A FRICK THERESA A SIMPSON
723 LAKE VARUNA DR
GAITHERSBURG MD 20878

GENERAL INFORMATION

Living Units 2
Neighborhood 1AR055
Alternate ID 134090006730000000
Vol / Pg 4799/22
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2324	Location	-20
				1,520,240

Total Acres: .2324
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,520,200	1,520,200	0	1,520,200
Building	0	399,000	399,000	0	1,115,930
Total	0	1,919,200	1,919,200	0	2,636,130

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
TD134DM10

Entrance Information

Date	ID	Entry Code	Source
05/14/24	JTS	Data Mailer Change	Owner
03/22/23	NMJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/20/97	25793-3	42,240	D010	Addition-Gull'S Nestlot 58
02/27/87	25793-2	6,600	D010	Deck-Gull'S Nestlot 58
09/21/84	25793-1	94,500	D010	Dwellingw/Porch-Gull'S Nest Lot 5i

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/14/17				4799/22	Deed	FRICK CRAIG W
12/23/03	1,290,000			2925/210		
09/02/88	330,000					
05/29/84	68,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 30084 SEAGULL WAY

Parcel Id: 134-9.00-673.00

Class: Single Family Dwelling

Card: 1 of 3

Printed: May 7, 2025

Dwelling Information

Style	Contemporary	Year Built	1984
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	6	Full Baths	3
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	
Total Rooms	7		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

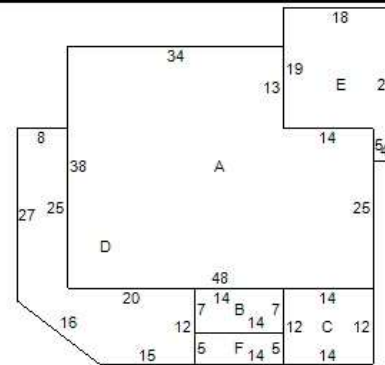
Grade & Depreciation

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

Dwelling Computations

Base Price	330,671	% Good	81
Plumbing	8,030	% Good Override	
Basement	-32,440	Functional	
Heating	27,430	Economic	80
Attic	0	% Complete	100
Other Features	2,580	C&D Factor	
		Adj Factor	1.3
		Additions	15,900
Subtotal	336,270		
Ground Floor Area	1,642		
Total Living Area	2,561	Dwelling Value	303,900

Building Notes



ID	Code	Description	Area
A		Main Building	1642
B	11/10	OPEN FRAME PORCH/1...	98
C	11/53	OPEN FRAME PORCH/B...	168
D	31	WOOD DECK	471
E	31	WOOD DECK	362
F	11	OPEN FRAME PORCH	70
G	RS1	FRAME UTILITY SHED	216*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	18 x 12		216	1	2000	C	A	1,110

Condominium / Mobile Home Information

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

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 30084 SEAGULL WAY****Parcel ID: 134-9.00-673.00****Class: Single Family Dwelling**

Card: 2 of 3

Printed: May 7, 2025

CURRENT OWNER

FRICK CRAIG W
JULIE A FRICK THERESA A SIMPSON
723 LAKE VARUNA DR
GAITHERSBURG MD 20878

GENERAL INFORMATION

Living Units 2
Neighborhood 1AR055
Alternate ID 134090006730000000
Vol / Pg 4799/22
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2324	Location	-20	1,520,240

Total Acres: .2324
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,520,200	1,520,200	0	1,520,200
Building	0	399,000	399,000	0	1,115,930
Total	0	1,919,200	1,919,200	0	2,636,130

Value Flag Cost Approach
TD134DM10

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
05/14/24	JTS	Data Mailer Change	Owner
03/22/23	NMJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/20/97	25793-3	42,240	D010 Addition-Gull'S Nestlot 58	
02/27/87	25793-2	6,600	D010 Deck-Gull'S Nestlot 58	
09/21/84	25793-1	94,500	D010 Dwellingw/Porch-Gull'S Nest Lot 5i	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/14/17				4799/22	Deed	FRICK CRAIG W
12/23/03	1,290,000			2925/210		
09/02/88	330,000					
05/29/84	68,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 30084 SEAGULL WAY

Parcel Id: 134-9.00-673.00

Class: Single Family Dwelling

Card: 2 of 3

Printed: May 7, 2025

Dwelling Information

Style	Cabin/Cottage	Year Built	1984
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

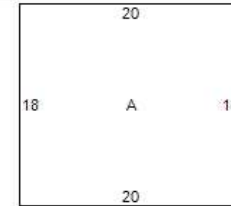
Grade & Depreciation

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

Dwelling Computations

Base Price	112,238	% Good	72
Plumbing	3,410	% Good Override	
Basement	-9,830	Functional	
Heating	9,310	Economic	75
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.3
		Additions	
Subtotal	115,130		
Ground Floor Area	360		
Total Living Area	720	Dwelling Value	80,800

Building Notes



ID	Code	Description	Area
A		Main Building	360
B	RS1	FRAME UTILITY SHED	100*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	10 x 10		100	1	2021	C	A	1,640

Condominium / Mobile Home Information

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

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 30084 SEAGULL WAY****Parcel ID: 134-9.00-673.00****Class: Single Family Dwelling**

Card: 3 of 3

Printed: May 7, 2025

CURRENT OWNERFRICK CRAIG W
JULIE A FRICK THERESA A SIMPSON
723 LAKE VARUNA DR
GAITHERSBURG MD 20878**GENERAL INFORMATION**Living Units 2
Neighborhood 1AR055
Alternate ID 134090006730000000
Vol / Pg 4799/22
District
Zoning MEDIUM RESIDENTIAL
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2324	Location	-20	1,520,240

Total Acres: .2324
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,520,200	1,520,200	0	1,520,200
Building	0	399,000	399,000	0	1,115,930
Total	0	1,919,200	1,919,200	0	2,636,130

Value Flag Cost Approach
TD134DM10**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
05/14/24	JTS	Data Mailer Change	Owner
03/22/23	NMJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/20/97	25793-3	42,240	D010	Addition-Gull'S Nestlot 58
02/27/87	25793-2	6,600	D010	Deck-Gull'S Nestlot 58
09/21/84	25793-1	94,500	D010	Dwellingw/Porch-Gull'S Nest Lot 5i

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/14/17				4799/22	Deed	FRICK CRAIG W
12/23/03	1,290,000			2925/210		
09/02/88	330,000					
05/29/84	68,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 30084 SEAGULL WAY

Parcel Id: 134-9.00-673.00

Class: Single Family Dwelling

Card: 3 of 3

Printed: May 7, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

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

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Carport	24 x	34	816	1	2021	C	A	11,550

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 134-9.00-921.00

Sussex County Board of Assessment VS James & Kara O'Malley

(Owner Name)

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

Original Value: \$4,323,300

Stipulated Value: \$3,633,000

Date: 5/6/25

Signature of Owner or duly authorized agent: J. Burke O'Malley

Printed Name: JAMES BURKE O'MALLEY

Date: 5/5/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-9.00-921.00. The adjustment reflects a change in grade that brings the assessed value to \$3,633,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 18 PELICANS WAY N****Parcel ID: 134-9.00-921.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNERO'MALLEY JAMES BURKE
KARA K O'MALLEY
2013 SPRING BRANCH DR
VIENNA VA 22181**GENERAL INFORMATION**Living Units 1
Neighborhood 1AR055
Alternate ID
Vol / Pg 4876/298
District
Zoning
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2406	Location	1,907,960

Total Acres: .2406
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,908,000	1,908,000	0	1,908,000
Building	0	1,725,000	1,254,400	0	1,725,010
Total	0	3,633,000	3,162,400	0	3,633,010

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

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

Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/31/96	26030-1	300,308	D010 Dwellingw/Additions-Pelican'S Pou	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/25/18	2,250,000			4876/298	Deed	O'MALLEY JAMES BURKE
01/15/94	245,000			2594/28		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 18 PELICANS WAY N

Parcel Id: 134-9.00-921.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

Style	Contemporary	Year Built	1997
Story height	2.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Composite	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

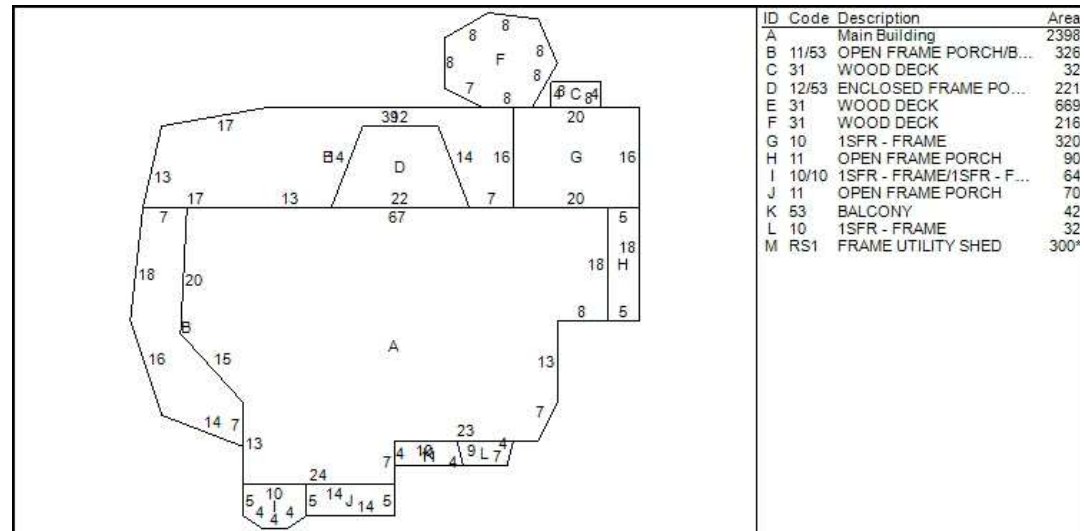
Grade & Depreciation

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

Dwelling Computations

Base Price	894,071	% Good	88
Plumbing	33,740	% Good Override	
Basement	0	Functional	
Heating	74,160	Economic	
Attic	0	% Complete	100
Other Features	5,770	C&D Factor	
		Adj Factor	1.3
Subtotal	1,007,740	Additions	77,200
Ground Floor Area	2,398		
Total Living Area	6,475	Dwelling Value	1,253,200

Building Notes



ID	Code	Description	Area
A		Main Building	2398
B	11/53	OPEN FRAME PORCH/B...	326
C	31	WOOD DECK	32
D	12/53	ENCLOSED FRAME PO...	221
E	31	WOOD DECK	669
F	31	WOOD DECK	216
G	10	1SFR - FRAME	320
H	11	OPEN FRAME PORCH	90
I	10/10	1SFR - FRAME/1SFR - F...	64
J	11	OPEN FRAME PORCH	70
K	53	BALCONY	42
L	10	1SFR - FRAME	32
M	RS1	FRAME UTILITY SHED	300*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 25		300	1	1997	C	A	1,230

Condominium / Mobile Home Information

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

Martha Shaw

From: John B Anderson Jr <johnbandersonjr@gmail.com>
Sent: Sunday, May 4, 2025 6:02 AM
To: Assessment Appeals; John Anderson; Alex Anderson
Subject: Re: 134-9.00-1116.00

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

Thank you for your letter. I agree with the result and am mailing you a signed hard copy of the requested response today.

John and Alexandra Anderson

39601 Waterworks Court
Bethany Beach, DE 19930

On Thu, May 1, 2025 at 11:49 AM Assessment Appeals <assessmentappeals@sussexcountyde.gov> wrote:

>
> As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to pursue the value further. Please respond with your intentions no later than May 5, 2025. After that date, we will assume you have accepted the new value.
>
>
>
>
>
> Melisa Hollis
>
> Assessment Support Coordinator
>
> Sussex County Government
>
> Assessment | Sussex County
>
> 2 The Circle
>
> Po Box 589
>
> Georgetown, DE 19947
>
> Phone:302-855-7824
>
> Fax:302-855-7828
>
> melisa.hollis@sussexcountyde.gov
>



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 39601 WATER WORKS CT

Parcel ID: 134-9.00-1116.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNER

ANDERSON JOHN BAYARD JR& ALEXANDRA
HEMINWAY ANDERSON
4700 QUEBEC ST
WASHINGTON DC 20016

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR056
Alternate ID 134090011160000000
Vol / Pg 3336/94
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes



Land Information

Type		Size	Influence Factors		Influence %	Value
Primary Site	AC	0.2379	Location	Traffic - Heavy	-30	385,160

Total Acres: .2379
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	385,200	385,200	0	385,200
Building	0	724,900	724,900	0	310,900
Total	0	1,110,100	1,110,100	0	696,100

Value Flag Cost Approach
TD134DM14

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
05/14/24	JXL	Data Mailer Change	Owner
04/06/23	HMC	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/08/13	201302462	50,000	A017	5x10 Lobby For Elevator And Four
06/08/05	25156-2	0	D010	Renew Bp 229601-The Sanctuary
07/22/04	25156-1	127,300	D010	Dwelling W/Additions-The Sanctua

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/19/06	655,000			3336/94		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 39601 WATER WORKS CT

Parcel Id: 134-9.00-1116.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

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

Basement

Basement	Full	# Car Bsmt Gar	1
FBLA Size	495	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

Heating & Cooling

Fireplaces

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

Stacks	
Openings	
Pre-Fab	

Room Detail

Bedrooms	5	Full Baths	4
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	3
Total Rooms	8		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

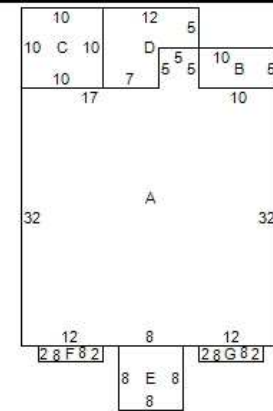
Grade & Depreciation

Grade	B-	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	217
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	286,136	% Good	92
Plumbing	17,670	% Good Override	
Basement	0	Functional	
Heating	23,730	Economic	217
Attic	0	% Complete	100
Other Features	33,420	C&D Factor	
		Adj Factor	.95
Subtotal	360,960	Additions	38,000
Ground Floor Area	1,049		
Total Living Area	2,162	Dwelling Value	720,700

Building Notes



ID	Code	Description	Area
A		Main Building	1049
B	50	BASEMENT	50
C	11/11/11	OPEN FRAME PORC...	100
D	11/11/53	OPEN FRAME PORC...	95
E	11/53	OPEN FRAME PORC...	64
F	16/16	FRAME OVERHANG/F...	16
G	16/16	FRAME OVERHANG/F...	16
H	RP2	PREFABRICATED VIN...	448*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pool	x		448	1	2010	C	A	4,210

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



Outlook

Re: Assessment Appeal 134-9.00-1124.00

From Ross Getty <rossgetty@verizon.net>

Date Mon 4/28/2025 10:29 PM

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

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

To: Dianne Ruscavage and
Sussex County Assessment Department

From: R. Ross Getty and Dana Jill Getty

Re: The reassessed value of our property lot ID: 134-9.00-1124.00 at Bethany Beach, DE

Thank you for your email below stating that you have reviewed our appeal and have reassessed our property value at \$ 443,500

We thank you for this reassessment and we accept it.

We were not able to scan the document attached to your email so we are sending this email back to you as requested.

Please consider this email to be our confirmation of our signatures as the owners of the stated lot accepting the reassessed value of the property to \$ 443,500.

Please let us know you have received this confirmation email.

Thank you,
R. Ross Getty
Dana Jill Getty

302-304-9017 (Ross' Cell)
302-220-7081 (Jill's Cell)

Sent from the all new AOL app for iOS

On Friday, April 11, 2025, 1:38 PM, Dianne Ruscavage <dianne.ruscavage@sussexcountye.gov> wrote:

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 39623 WATER WORKS CT

Map ID: 134-9.00-1124.00

Class: Residential - Vacant Land

Card: 1 of 1

Printed: May 24, 2025

CURRENT OWNER

GETTY R ROSS & DANA JILL GETTY
408 FOULKSTONE RD
WILMINGTON DE 19803

GENERAL INFORMATION

Living Units 0
Neighborhood 1AR056
Alternate Id 134090011240000000
Vol / Pg 3815/134
District
Zoning MEDIUM RESIDENTIAL
Class Residential



Property Notes

AG LAND USE: N

Land Information					
Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	.2531	Location	-20	443,470
Total Acres: .2531					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	443,500	443,500	0	0
Building	0	0	0	0	0
Total	0	443,500	443,500	0	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Cost Approach				

Entrance Information			
Date	ID	Entry Code	Source
04/06/23	HMC	Vacant Land	Other

Permit Information			
Date Issued	Number	Price Purpose	% Complete

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/16/10	120,000			3815/134		
10/24/02	295,000					

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 39623 WATER WORKS CT

Parcel Id: 134-9.00-1124.00

Class: Residential - Vacant Land

Card: 1 of 1

Printed: May 24, 2025

Dwelling Information

StyleYear Built
Story heightEff Year Built
AtticYear Remodeled
Exterior WallsAmenities
Masonry Trim xIn-law Apt No
Color

Basement

Basement# Car Bsmt Gar
FBLA Size xFBLA Type
Rec Rm Size xRec Rm Type

Heating & CoolingFireplaces

Heat TypeStacks
Fuel TypeOpenings
System TypePre-Fab

Room Detail

BedroomsFull Baths
Family RoomsHalf Baths
KitchensExtra Fixtures
Total Rooms
Kitchen TypeBath Type
Kitchen RemodBath Remod

Adjustments

Int vs ExtUnfinished Area
Cathedral Ceiling xUnheated Area

Grade & Depreciation

GradeMarket Adj
ConditionFunctional
CDUEconomic
Cost & Design 0% Good Ovr
% Complete

Dwelling Computations

Base Price% Good
Plumbing% Good Override
BasementFunctional
HeatingEconomic
Attic% Complete
Other Features 0C&D Factor
Adj Factor
SubtotalAdditions

Ground Floor Area
Total Living AreaDwelling Value

Outbuilding Data

Line TypeSize 1Size 2AreaQtyYr BltGradeConditionValue

Condominium / Mobile Home Information

Complex NameNumber
Condo Model

Unit NumberUnit Type
Unit LevelUnit Location
Unit ParkingUnit View
Model (MH)Model Make (MH)

Building Notes



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-13.15-185.00

Sussex County Board of Assessment VS Michael & Paula Bisacre
(Owner Name)

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

Original Value: \$ 2,087,500

Stipulated Value: \$ 1,604,700

Date: 5/4/25

Signature of Owner or duly authorized agent: Michael + Paula A. Bisacre

Printed Name: Michael + Paula Bisacre

Date: 4/23/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-13.15-185.00. The adjustment reflects a change in location factor, land influence factor and approach that brings the assessed value to \$1,604,700.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 363 SANDPIPER DR

Parcel ID: 134-13.15-185.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNER

BISACRE MICHAEL
PAULA BISACRE
363 SANDPIPER DR
BETHANY BEACH DE 19930

GENERAL INFORMATION

Living Units 1
Neighborhood 1BR007
Alternate ID 134131501850000000
Vol / Pg 4827/121
District
Zoning TOWN CODES
Class Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1653	Waterfront - La	-19	576,450

Total Acres: .1653
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	576,500	576,500	0	576,500
Building	0	1,028,200	1,028,200	0	1,175,920
Total	0	1,604,700	1,604,700	0	1,752,420

Value Flag Cost Approach
TD134DM11

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
06/16/24	JXL	Data Mailer Change	Owner
03/29/23	RSD	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/14/22	202205193	22,911	A108	Enclose Porches With Windows Ar
11/16/17	201712508	0	TEST	Bb 4438
04/18/17	201703907	192,114	A006	3 St Dwelling 43x31, Att Gar (W/In

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/12/18	1,199,000			4827/121	Deed	BISACRE MICHAEL
12/22/16	420,000			4640/217		
06/04/87	117,000					
04/26/85	90,000					
04/21/85	40,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 363 SANDPIPER DR

Parcel Id: 134-13.15-185.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Colonial	Year Built	2017
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	E3-Res EI (2-Stops)
Masonry Trim	x	In-law Apt	No
Color			

Basement

Basement	Full	# Car Bsmt Gar	2
FBLA Size	644	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

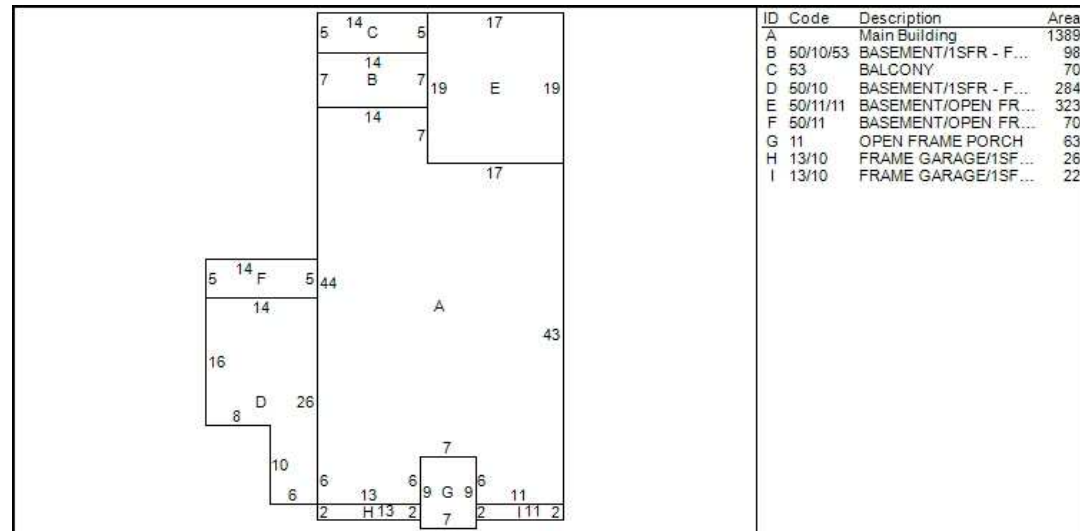
Grade & Depreciation

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

Dwelling Computations

Base Price	371,810	% Good	98
Plumbing	18,480	% Good Override	
Basement	0	Functional	
Heating	30,840	Economic	
Attic	0	% Complete	100
Other Features	45,320	C&D Factor	
		Adj Factor	2
Subtotal	466,450	Additions	57,000
Ground Floor Area	1,389		
Total Living Area	3,208	Dwelling Value	1,028,200

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-13.19-32.00

Sussex County Board of Assessment VS Cynthia Maresville & Jennifer Todd

(Owner Name)

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

Original Value: \$ 1,532,100

Stipulated Value: \$ 1,266,000

Date: 4/21/25

Signature of Owner or duly authorized agent: Cynthia Maresville & Jennifer Todd

Printed Name: Cynthia de Sainte Maresville / Jennifer Todd

Date: 4/14/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-13.19-32.00. The adjustment reflects a change in basement, economic depreciation and approach that brings the assessed value to \$1,266,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 609 2ND ST****Parcel ID: 134-13.19-32.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 25, 2025

CURRENT OWNER

MARESVILLE CYNTHIA DE SAINTE
JENNIFER R TODD
609 2ND ST
BETHANY BEACH DE 19930

GENERAL INFORMATION

Living Units 1
Neighborhood 1BR005
Alternate ID 134131900320000000
Vol / Pg 5628/313
District
Zoning TOWN CODES
Class Residential

Property Notes**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1777			366,650

Total Acres: .1777
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	366,700	366,700	0	366,700
Building	0	899,300	899,300	0	1,108,590
Total	0	1,266,000	1,266,000	0	1,475,290

Value Flag Cost Approach
TD134DM2

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
04/24/23	SMD	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/27/19	201903296	217,400	A006 3 St Dw 41x36 Att Gar 20x25 D€	
12/11/18	201813009	0	TEST Bb 4566	
11/07/18	201811780	0	A140 Bb 4554	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/13/22			Invalid Sale - Tyler	5628/313	Deed	MARESVILLE CYNTHIA DE SAINTE



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 609 2ND ST

Parcel Id: 134-13.19-32.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 25, 2025

Dwelling Information

Style	Conventional	Year Built	2018
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	E3-Res EI (2-Stops)
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	2
Kitchens		Extra Fixtures	4
Total Rooms	8		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

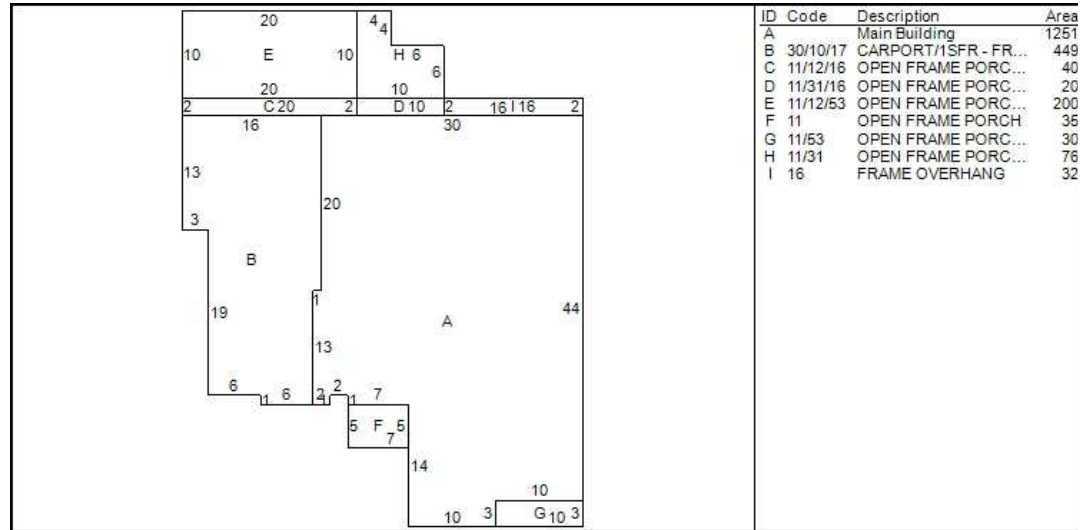
Grade & Depreciation

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

Dwelling Computations

Base Price	327,592	% Good	98
Plumbing	20,620	% Good Override	
Basement	-8,120	Functional	
Heating	27,170	Economic	90
Attic	0	% Complete	100
Other Features	14,160	C&D Factor	
		Adj Factor	2.3
Subtotal	381,420	Additions	54,600
Ground Floor Area	1,251		
Total Living Area	3,268	Dwelling Value	899,300

Building Notes



Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-13.19-170.00-430

Sussex County Board of Assessment VS Linda Watson Trustee

(Owner Name)

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

Original Value: \$ 576,800

Stipulated Value: \$ 552,000

Date: April 29, 2025

Signature of Owner or duly authorized agent: Linda Watson

Printed Name: LINDA WATSON

Date: 4/7/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-13.19-170.00-430. The adjustment reflects a change in economic depreciation that brings the assessed value to \$552,000.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 430 BETHANY DR

Parcel ID: 134-13.19-170.00-430

Class: Residential - Condo

Card: 1 of 1

Printed: May 1, 2025

CURRENT OWNER

WATSON LINDA D TTEE REV TR
2801 BODINE DR
WILMINGTON DE 19810

GENERAL INFORMATION

Living Units 1
Neighborhood 1BR101C
Alternate ID 134131901700000430
Vol / Pg 6039/107
District
Zoning TOWN CODES
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1325			87,400

Total Acres: .1325
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	87,400	87,400	0	0
Building	0	464,600	464,600	0	0
Total	0	552,000	552,000	0	0

Value Flag Cost Approach
TD134DM19

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
06/27/24	JXL	Data Mailer Change	Owner
12/15/22	MEP	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/25/02	15475-1	2,016	D010 Screen Porch-Bethany Pines Conc	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/17/24				6039/107	Deed	WATSON LINDA D TTEE REV TR
08/15/84	88,900			4250/134		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 430 BETHANY DR

Parcel Id: 134-13.19-170.00-430

Class: Residential - Condo

Card: 1 of 1

Printed: May 1, 2025

Dwelling Information

Style	Twnhse Interior	Year Built	1985
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

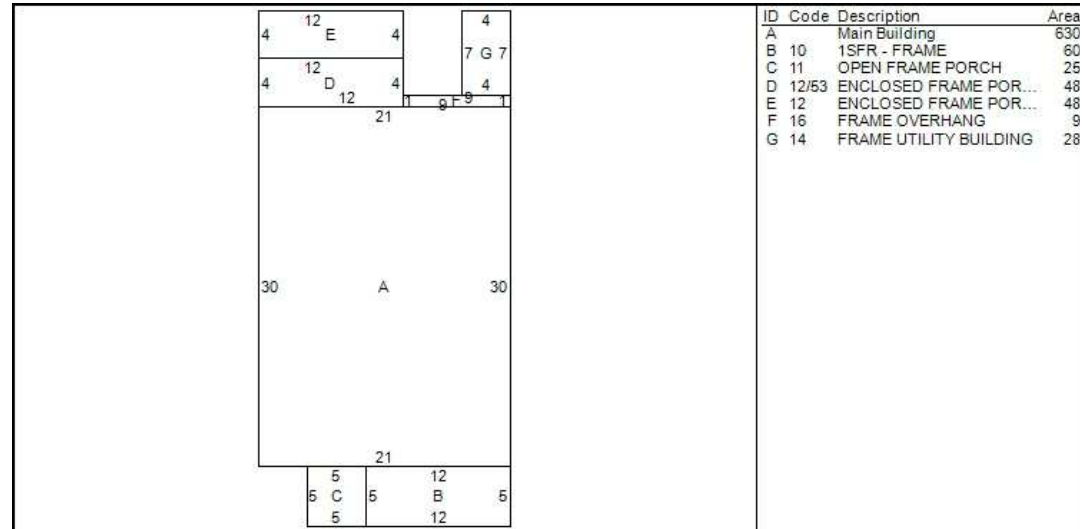
Grade & Depreciation

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

Dwelling Computations

Base Price	182,200	% Good	81
Plumbing	10,710	% Good Override	
Basement	-7,220	Functional	
Heating	15,110	Economic	95
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.88
Subtotal	200,800	Additions	6,800
Ground Floor Area	630		
Total Living Area	1,329	Dwelling Value	464,600

Building Notes



Outbuilding Data

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

Complex Name
Condo Model**Unit Number** 430**Unit Level****Unit Parking****Model (MH)****Unit Location** 3**Unit View****Model Make (MH)**



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-17.00-41.00-56161

Sussex County Board of Assessment VS Michael & Jayme Rhoads
(Owner Name)

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

Original Value: \$ 822,600

Stipulated Value: \$ 670,400

Date: 3/2/25

Signature of Owner or duly authorized agent: Michael A Rhoads

Printed Name: MICHAEL A. RHOADS

Date: 4/28/25

Signature of Sussex County Government Representative: CSK

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-17.00-41.00-56161. The adjustment reflects a change in economic depreciation that brings the assessed value to \$670,400.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 38948 CYPRESS LAKE CIR 56161

Parcel ID: 134-17.00-41.00-56161

Class: Residential - Condo

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNER

RHOADS MICHAEL A & JAYME T
RHOADS
1700 OAK LN
READING PA 19604

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR154C
Alternate ID 134170000410056161
Vol / Pg 3054/128
District
Zoning HIGH DENSITY RESIDEN'
Class Residential

Property Notes

COMMON LAND PCT - ESTIMATED



Land Information

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

Total Acres: .1591
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	91,700	91,700	0	0
Building	0	578,700	578,700	0	0
Total	0	670,400	670,400	0	0

Value Flag Cost Approach
TD134DM21

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
06/04/24	JXL	Data Mailer Change	Owner
06/13/23	SMD	Occupant Not At Home	Other

Permit Information

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

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/03/04	485,000			3054/128		
08/04/00	197,900					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 38948 CYPRESS LAKE CIR 56161

Parcel Id: 134-17.00-41.00-56161

Class: Residential - Condo

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

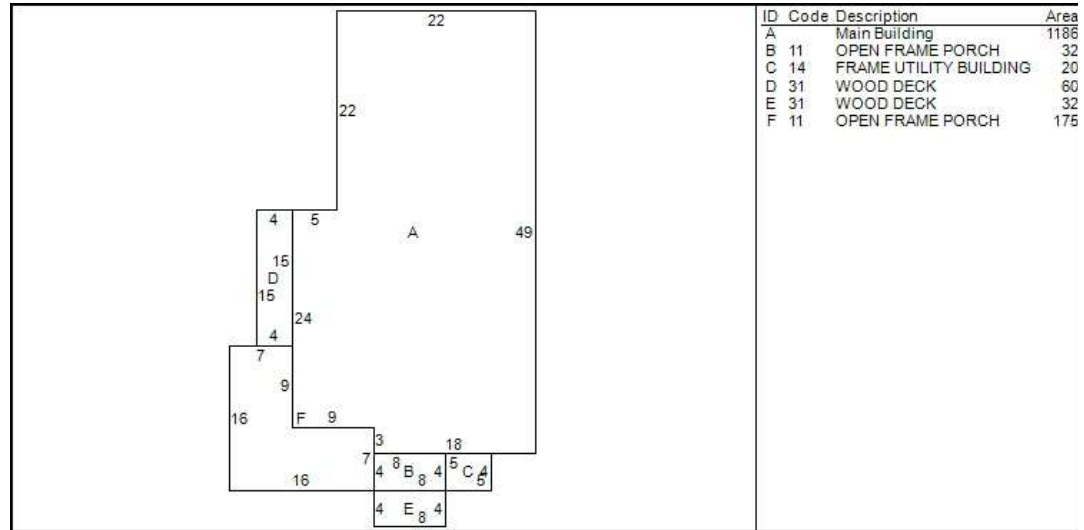
Grade & Depreciation

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

Dwelling Computations

Base Price	255,024	% Good	89
Plumbing	12,050	% Good Override	
Basement	-25,020	Functional	
Heating	21,150	Economic	
Attic	0	% Complete	100
Other Features	1,550	C&D Factor	
		Adj Factor	2.39
		Additions	6,500
Subtotal	264,750		
Ground Floor Area	1,186		
Total Living Area	1,779	Dwelling Value	578,700

Building Notes



Outbuilding Data

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

Complex Name
Condo Model

Unit Number 56161

Unit Level

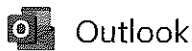
Unit Parking

Model (MH)

Unit Location 2

Unit View


Model Make (MH)



Outlook

Re: Assessment Appeal 134-17.00-56.06-601

From Brian Malkin <brianjmalkin@gmail.com>
Date Tue 5/6/2025 3:23 PM
To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>
Cc Maryana Olman <olmanmaryana@gmail.com>

 1 attachment (38 KB)
134-17.00-56.06-601.pdf

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

Hi Dianne,

Sorry for our late reply. We accept the stipulated value of \$967,100. Thank you for your assistance.

Best,

Brian and Maryana

Brian Malkin
brianjmalkin@gmail.com

On Apr 17, 2025, at 8:39 AM, Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

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

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

Kind Regards,
Dianne



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 601 HARBOUR HOUSE RD

Parcel ID: 134-17.00-56.06-601

Class: Residential - Condo

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNER

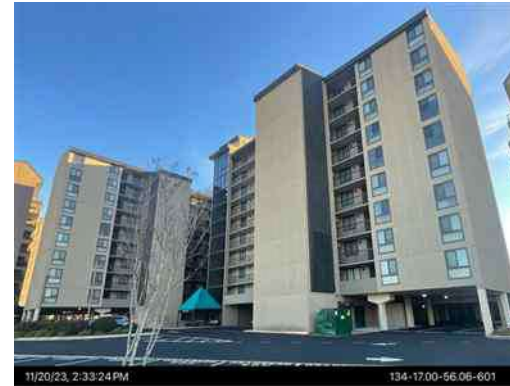
MALKIN BRIAN
OLMAN MARYANA
8715 BRADMOOR DE
BETHESDA MD 20817

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR165C
Alternate ID 134170000560600601
Vol / Pg 4311/312
District
Zoning AGRICULTURAL/RESIDEI
Class Residential

Property Notes

COMMON LAND PCT - ESTIMATED



Land Information

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

Total Acres: .0302
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	111,900	111,900	0	0
Building	0	855,200	855,200	0	0
Total	0	967,100	967,100	0	0

Value Flag Cost Approach
TD134DM18

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

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

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/25/14	550,000			4311/312		
09/30/83	130,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 601 HARBOUR HOUSE RD

Parcel Id: 134-17.00-56.06-601

Class: Residential - Condo

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

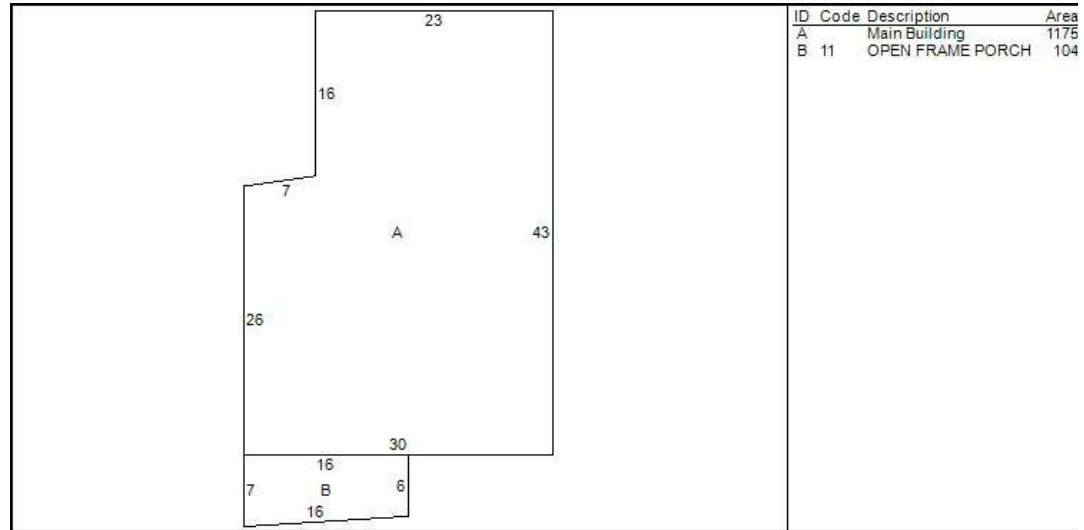
Grade & Depreciation

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

Dwelling Computations

Base Price	212,732	% Good	78
Plumbing	7,030	% Good Override	
Basement	-26,090	Functional	
Heating	17,650	Economic	110
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	4.65
		Additions	2,600
Subtotal	211,320		
Ground Floor Area	1,175		
Total Living Area	1,175	Dwelling Value	855,200

Building Notes



Outbuilding Data

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

Complex Name
Condo Model

Unit Number	601
Unit Level	6
Unit Parking	
Model (MH)	

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-17.07-88.00

Sussex County Board of Assessment VS William & Kathleen Meany
(Owner Name)

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

Original Value: \$ 720,500

Stipulated Value: \$ 639,600

Date: 5/5/25

Signature of Owner or duly authorized agent: William & Kathleen Meany

Printed Name: William & Kathleen Meany

Date: 5/1/25

Signature of Sussex County Government Representative: CR/K

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-17.07-88.00. The adjustment reflects a change in grade and condition that brings the assessed value to \$639,600.



sent 3/31
**RE-NOTICE OF PROPERTY
REASSESSMENT VALUATION**



Date of Issue: February 14, 2025

MEANY WILLIAM J & KATHLEEN G
503 BEAVER VALLEY RD
WILMINGTON, DE 19803

Control Number: Z9BL

Property Class: R
Parcel ID: 134-17.07-88.00
Property Location:
502 COLLINS ST

TOTAL 2025 ASSESSED VALUE
\$720,500

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

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

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

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

Tyler Technologies recently completed Informal Reviews with property owners who sought information or wished to challenge their 2025 Assessed Value. You may or may not have participated in the Informal Review process. Based upon new information provided by you or which we became aware of from other sources, the 2025 Assessed Value shown will become the basis for your property tax assessment for the 2025 tax year. This may or may not reflect a difference in the 2025 Assessed Value which was sent to you earlier in the process.

FORMAL APPEAL PROCESS – If you are not satisfied with the results of the Informal Review with Tyler Technologies or did not choose to participate in the Informal Review process, you may appeal directly to the Sussex County Board of Assessment. The filing deadline is **March 31, 2025, by 4:30pm (postmark is not accepted).**

Formal Appeal Applications and instructions are available in the Sussex County Assessment Office or online at: <https://sussexcountyde.gov/board-assessment-review>

Questions? Please contact Sussex County Assessment Office: 302-855-7824



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 502 COLLINS ST

Parcel ID: 134-17.07-88.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNER

MEANY WILLIAM J & KATHLEEN G
503 BEAVER VALLEY RD
WILMINGTON DE 19803

GENERAL INFORMATION

Living Units 1
Neighborhood 1BR008
Alternate ID 134170700880000000
Vol / Pg 1753/28
District
Zoning TOWN CODES
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1492			388,960

Total Acres: .1492
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	389,000	389,000	0	389,000
Building	0	250,600	207,300	0	250,640
Total	0	639,600	596,300	0	639,640

Value Flag TD134DM2
Market Approach

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
11/16/22	MEP	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/23/92	19179-1	70,000	D010 Dwellingw/Additions-Bethany West	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/27/90	120,000			1753/28		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 502 COLLINS ST

Parcel Id: 134-17.07-88.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Ranch	Year Built	1989
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

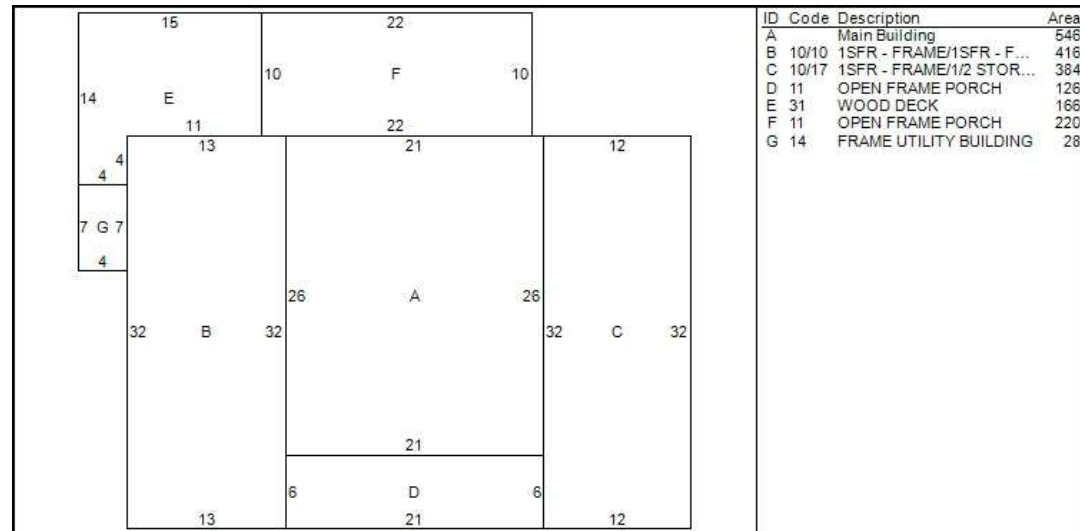
Grade & Depreciation

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

Dwelling Computations

Base Price	113,060	% Good	75
Plumbing	7,630	% Good Override	
Basement	-6,270	Functional	
Heating	9,380	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.4
		Additions	55,200
Subtotal	123,800		
Ground Floor Area	546		
Total Living Area	1,954	Dwelling Value	207,300

Building Notes



Outbuilding Data

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

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-17.08-66.00

Sussex County Board of Assessment VS Paul & Deborah Klinedinst

(Owner Name)

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

Original Value: \$ 4,521,100

Stipulated Value: \$ 2,847,000

Date: _____

Signature of Owner or duly authorized agent: PAUL KLINEINST / DEBORAH KLINEINST

Printed Name: _____

Date: 4/8/25

Signature of Sussex County Government Representative: _____

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-17.08-66.00. The adjustment reflects a change in deactivation of second dwelling that brings the assessed value to \$2,847,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 120 MAPLEWOOD ST****Parcel ID: 134-17.08-66.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 25, 2025

CURRENT OWNERKLINEDINST PAUL L TTEE
DEBORAH L KLINEDINST TTEE REV TR
11305 GREENBRIAR PRESERVE LN
POTOMAC MD 20854**GENERAL INFORMATION**Living Units 2
Neighborhood 1BR009
Alternate ID 13417080066000000
Vol / Pg 5268/126
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2806	Location	1,589,290

Total Acres: .2806
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,589,300	1,589,300	0	1,589,300
Building	0	1,257,700	1,257,700	0	1,511,230
Total	0	2,847,000	2,847,000	0	3,100,530

Value Flag Cost Approach
TD134DM2**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
12/02/22	ANW	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/03/24	202408111	1,872	A037 12x13 Pergola	
07/02/13	201307829	0	TEST Bb4120	
03/19/13	201303227	638,000	A006 Dw 26x78 Att Garage 11x19 Porch	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/07/20 04/07/10	790,000			5268/126 3774/68	Deed	KLINEDINST PAUL L TTEE



Situs : 120 MAPLEWOOD ST

Parcel Id: 134-17.08-66.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 25, 2025

Dwelling Information

Style	Conventional	Year Built	2015
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Composite	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

Basement	Full	# Car Bsmt Gar	2
FBLA Size	519	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

Heating & Cooling

Fireplaces

Heat Type	Central Full Ac	Stacks	
Fuel Type	Propane	Openings	
System Type	Geothermal	Pre-Fab	1

Room Detail

Bedrooms	5	Full Baths	6
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	3
Total Rooms	10		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

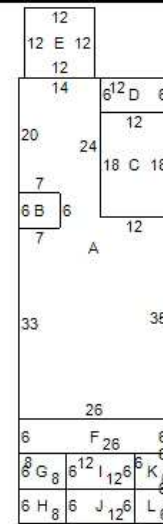
Grade & Depreciation

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

Dwelling Computations

Base Price	404,638	% Good	97
Plumbing	37,490	% Good Override	
Basement	0	Functional	
Heating	33,560	Economic	
Attic	0	% Complete	100
Other Features	37,870	C&D Factor	
		Adj Factor	2.16
Subtotal	513,560	Additions	84,100
Ground Floor Area	1,204		
Total Living Area	3,422	Dwelling Value	1,257,700

Building Notes



ID	Code	Description	Area
A		Main Building	1204
B	50/10/53	BASEMENT/1SFR - F...	42
C	10/10	1SFR - FRAME/1SFR...	216
D	11/10	OPEN FRAME PORC...	72
E	31	WOOD DECK	144
F	10/10	1SFR - FRAME/1SFR...	156
G	10/53	1SFR - FRAME/BALC...	48
H	11/53	OPEN FRAME PORC...	48
I	10/12/53	1SFR - FRAME/ENCL...	72
J	11/12/53	OPEN FRAME PORC...	72
K	10/53	1SFR - FRAME/BALC...	36
L	11/53	OPEN FRAME PORC...	36

Outbuilding Data

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

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-17.19-77.00

Sussex County Board of Assessment VS Thomas & Laura Macaulay

(Owner Name)

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

Original Value: \$ 1,055,400

Stipulated Value: \$ 889,200

Date: 5-6-2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Thomas Macaulay

Date: 5/5/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-17.19-77.00. The adjustment reflects a change in location factor, functional depreciation and approach that brings the assessed value to \$889,200.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 16 PETERSON DR****Parcel ID: 134-17.19-77.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNERMACAULEY THOMAS G LAURA T
MACAULEY
719 BLACKSHIRE RD
WILMINGTON DE 19805**GENERAL INFORMATION**Living Units 1
Neighborhood 1WR004
Alternate ID 134171900770000000
Vol / Pg 2892/317
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1377	Waterview - C:	388,100

Total Acres: .1377
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	388,100	388,100	0	388,100
Building	0	501,100	402,700	0	501,100
Total	0	889,200	790,800	0	889,200

Value Flag TD134DM8
Market ApproachManual Override Reason
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
05/14/24	SLM	Data Mailer Change	Owner
11/15/22	SMD	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/26/85	19958-1	63,193	D010 Dwellingw/Additions-Sandpiper Pir	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/06/03	590,000			2892/317		
03/29/01	360,000					
09/30/00	110,000					
12/15/88	57,500					
04/27/84	66,950					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 16 PETERSON DR

Parcel Id: 134-17.19-77.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

Style	Conventional	Year Built	2001
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	4	Full Baths	2
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	4
Total Rooms	6		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

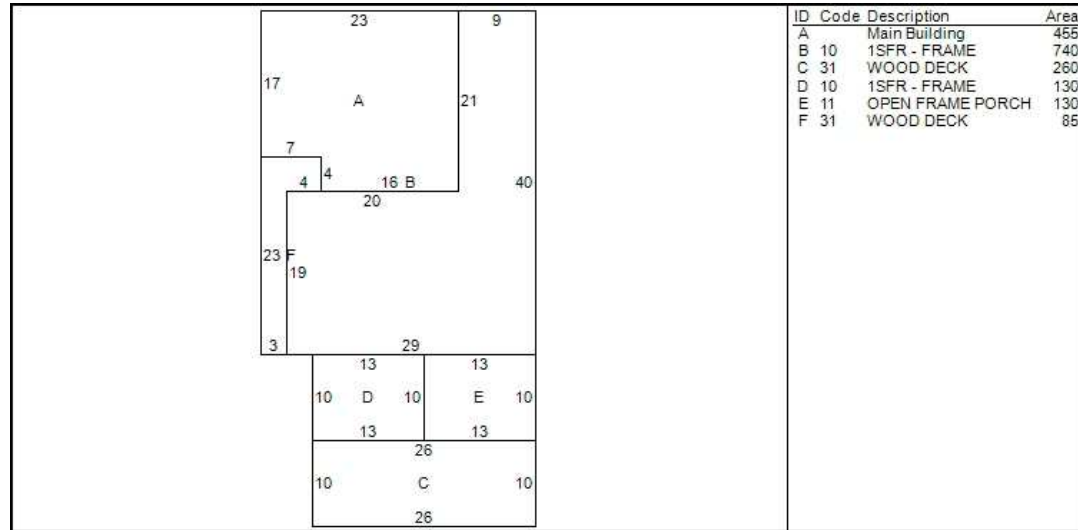
Grade & Depreciation

Grade	B-	Market Adj	
Condition	Average	Functional	106
CDU	AVERAGE	Economic	
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	164,575	% Good	90
Plumbing	13,260	% Good Override	
Basement	-14,420	Functional	106
Heating	13,650	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.8
		Additions	54,800
Subtotal	177,070		
Ground Floor Area	455		
Total Living Area	1,780	Dwelling Value	402,700

Building Notes



Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-17.20-260.00

Sussex County Board of Assessment VS Benjamin & Barbara Green Trustees

(Owner Name)

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

Original Value: \$3,443,200

Stipulated Value: \$2,594,300

Date: 4/30/25

Signature of Owner or duly authorized agent: Barbara Green

Printed Name: Barbara Green

Date: 4/23/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-17.20-260.00. The adjustment reflects a change in the land influence factor that brings the assessed value to \$2,594,300.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 14 SEA SIDE DR DR

Parcel ID: 134-17.20-260.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 1, 2025

CURRENT OWNER

GREEN BENJAMIN L TRUSTEE
BARBARA S GREEN TRUSTEE
3514 ANTON FARMS RD
BALTIMORE MD 21208

GENERAL INFORMATION

Living Units 1
Neighborhood 1WR005
Alternate ID
Vol / Pg 4088/257
District
Zoning
Class Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3737	Waterfront - Oc Topography	-30	1,916,920

Total Acres: .3737
Spot:

Location: 13 EXCEL LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,916,900	1,916,900	0	1,916,900
Building	0	677,400	581,200	0	677,420
Total	0	2,594,300	2,498,100	0	2,594,320

Value Flag Market Approach
TD134DM13

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
05/15/24	JTS	Data Mailer Change	Owner
05/02/23	KEK	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/29/14	201407718	1,500	A085 Replacing Siding	
09/22/09	20141-4	4,904	D010 Rp Deck/Ext Deck-Lnds Of E H Ha	
09/22/09	20141-5	0	D010 Rp Deck/Ext Deck-Lnds Of E H Ha	
05/11/00	20141-3	750	D010 Wood Fence-Lands Of E H Hall Lo	
05/28/98	20141-2	16,500	D010 Renovations-South Bethany	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/23/09	80,000			4088/257		
07/05/00	131,250					
07/15/83	135,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 14 SEA SIDE DR DR

Parcel Id: 134-17.20-260.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 1, 2025

Dwelling Information

Style	Conventional	Year Built	1983
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

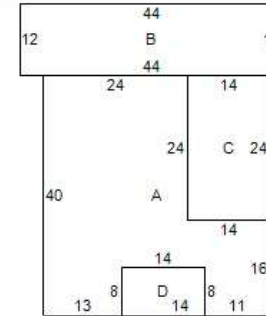
Grade & Depreciation

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

Dwelling Computations

Base Price	290,813	% Good	80
Plumbing	13,260	% Good Override	
Basement	-25,480	Functional	
Heating	24,120	Economic	
Attic	0	% Complete	100
Other Features	544	C&D Factor	
		Adj Factor	2.1
Subtotal	303,260	Additions	33,600
Ground Floor Area	1,072		
Total Living Area	2,584	Dwelling Value	580,000

Building Notes



ID	Code	Description	Area
A		Main Building	1072
B	35	COMPOSITE DECK	528
C	10	1SFR - FRAME	336
D	11/10/10	OPEN FRAME PORC...	112
E	RS1	FRAME UTILITY SHED	280

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	14 x	20	280	1	1990	C	A	1,150

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-17.20-261.00

Sussex County Board of Assessment VS David Vershel

(Owner Name)

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

Original Value: \$3,532,500

Stipulated Value: \$2,644,800

Date: 5-2-25

Signature of Owner or duly authorized agent: David Vershel

Printed Name: DAVID Vershel

Date: 4/23/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-17.20-261.00. The adjustment reflects a change in removal of finished basement, land size and land influence factor that brings the assessed value to \$2,644,800.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 16 SEA SIDE DR DR****Parcel ID: 134-17.20-261.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNERVERSHEL DAVID SCOTT TRUSTEE
4765 NE OCEAN BLVD
JENSEN BEACH FL 34957**GENERAL INFORMATION**Living Units 1
Neighborhood 1WR005
Alternate ID 134172002610000000
Vol / Pg 3724/40
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3221	Waterfront - Oc Topography	-30	1,839,260

Total Acres: .3221
Spot:

Location: 13 EXCEL LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,839,300	1,839,300	0	1,839,300
Building	0	805,500	555,700	0	805,480
Total	0	2,644,800	2,395,000	0	2,644,780

Value Flag Market Approach
TD134DM13**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
05/02/23	KEK	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/15/13	201308230	75,000	A015 4x2 Deck 13x6 Deck Replace Har	
05/23/12	20142-7	2,357	D010 Rem Interior Floors-Lnds Of E H H	
06/13/11	20142-6	2,142	D010 Deck/Porch/Balcony-E H Hall Lot 2	
05/24/11	20142-5	19,535	D010 Rep Decking-Lnds Of E H Hall Lot	
01/08/10	20142-4	38,100	D010 Interior Remodel-Lands Of E H Ha	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/16/09	1,720,000			3724/40		
12/06/04	2,575,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 16 SEA SIDE DR DR

Parcel Id: 134-17.20-261.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Conventional	Year Built	1985
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

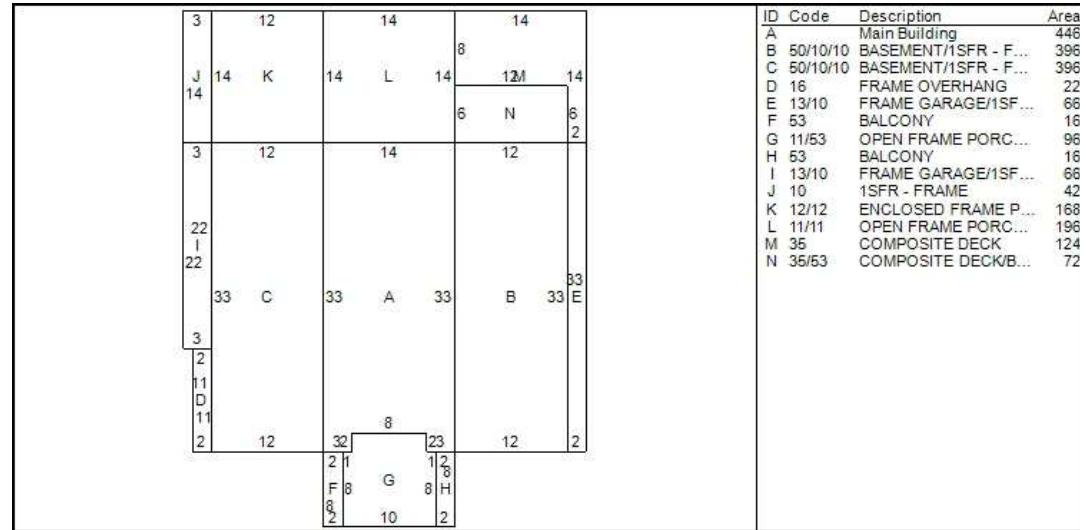
Grade & Depreciation

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

Dwelling Computations

Base Price	163,017	% Good	81
Plumbing	13,260	% Good Override	
Basement	0	Functional	
Heating	13,520	Economic	
Attic	0	% Complete	100
Other Features	6,774	C&D Factor	
		Adj Factor	2.1
Subtotal	196,570	Additions	105,400
Ground Floor Area	446		
Total Living Area	2,552	Dwelling Value	555,700

Building Notes



Outbuilding Data

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

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



Outlook

Re: Assessment Appeal 134-18.00-145.00

From Enrique Castellanos <enrique.castellanos13@gmail.com>

Date Wed 4/23/2025 5:38 PM

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

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

Hello Dianne, We accept the proposal. Do you still need us to sign and email it back to you? Let me know. Thank you for all your help.

Kind regards
Enrique Castellanos

On Tue, Apr 22, 2025 at 3:50 PM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

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

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

***Kind Regards,
Dianne***



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 33156 LOST CREEK DR

Parcel ID: 134-18.00-145.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 28, 2025

CURRENT OWNER

CASTELLANOS CECILIA
ENRIQUE CASTELLANOS
17333 MACDUFF AVE
OLNEY MD 20832

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR073
Alternate ID 13418001450000000
Vol / Pg 6140/161
District
Zoning AGRICULTURAL/RESIDEI
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2000			140,000

Total Acres: .2
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	140,000	140,000	0	140,000
Building	0	544,800	544,800	0	453,900
Total	0	684,800	684,800	0	593,900

Manual Override Reason
Base Date of Value
Effective Date of Value
Value Flag Cost Approach
RANDOM1 7.22.24

Entrance Information

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

Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/14/23	202316860	185,555	A007 Newport) 2 St Dw 40x58 Att Gar 2(

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/23/24	563,500			6140/161	Deed	CASTELLANOS CECILIA
01/09/24				6035/150	Deed	BEAZER HOMES LLC
03/08/21			Invalid Sale - Tyler	5422/74	Deed	DRP DE 1 LLC



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 33156 LOST CREEK DR

Parcel Id: 134-18.00-145.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 28, 2025

Dwelling Information

Style	Conventional	Year Built	2024
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	2
Total Rooms	7		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

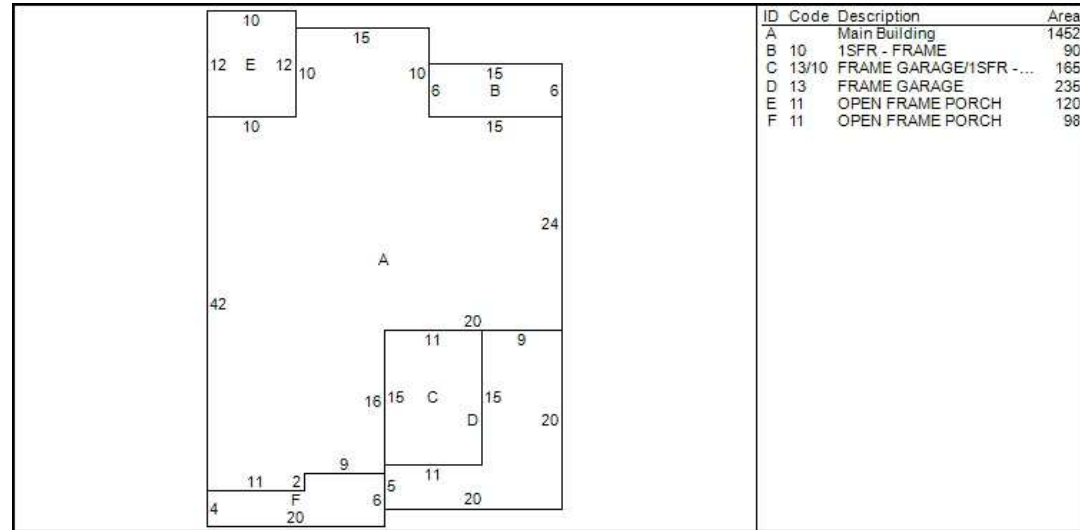
Grade & Depreciation

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

Dwelling Computations

Base Price	385,497	% Good	100
Plumbing	15,400	% Good Override	
Basement	-33,770	Functional	
Heating	31,980	Economic	
Attic	0	% Complete	100
Other Features	1,421	C&D Factor	
		Adj Factor	1.25
		Additions	35,300
Subtotal	400,530		
Ground Floor Area	1,452		
Total Living Area	2,859	Dwelling Value	544,800

Building Notes



Outbuilding Data

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

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-20.07-134.00

Sussex County Board of Assessment VS Christopher & Jodi Peterson
(Owner Name)

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

Original Value: \$ 1,470,000

Stipulated Value: \$ 1,310,900

Date: 05/07/2025

Signature of Owner or duly authorized agent: Christopher J. Peterson

Printed Name: Christopher J. Peterson

Date: 5/2/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-20.07-134.00. The adjustment reflects a change in story height, economic depreciation and approach that brings the assessed value to \$1,310,900.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 34974 BELLE RD****Parcel ID: 134-20.07-134.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNER

PETERSON CHRISTOPHER J TTEE
JODI L PETERSON TTEE REV TR
47752 FATHOM PL
STERLING VA 20165

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR077
Alternate ID 134200701340000000
Vol / Pg 5453/206
District
Zoning MEDIUM RESIDENTIAL
Class Residential

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

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0968	Waterfront - Ca	727,160

Total Acres: .0968
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	727,200	727,200	0	727,200
Building	0	583,700	583,700	0	756,200
Total	0	1,310,900	1,310,900	0	1,483,400

Value Flag Cost Approach
TD134DM13

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
05/09/24	JXL	Data Mailer Change	Owner
12/09/22	LBM	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/23/98	20802-2	3,162	D010	Deck-Bayview Parklot 39
09/29/97	20802-1	32,928	D010	Addition-Bayview Parklot 39

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/26/21	1,127,321	Land & Improv	Valid Sale - Tyler	5453/206	Deed	PETERSON CHRISTOPHER J TTEE

Situs : 34974 BELLE RD

Parcel Id: 134-20.07-134.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

Style	Contemporary	Year Built	1978
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x		
Color		In-law Apt	No

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Central Full Ac	Stacks	1
Fuel Type	Propane	Openings	1
System Type	Forced Warm Air	Pre-Fab	2

Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	3
Total Rooms	6		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area
Cathedral Ceiling	x	Unheated Area

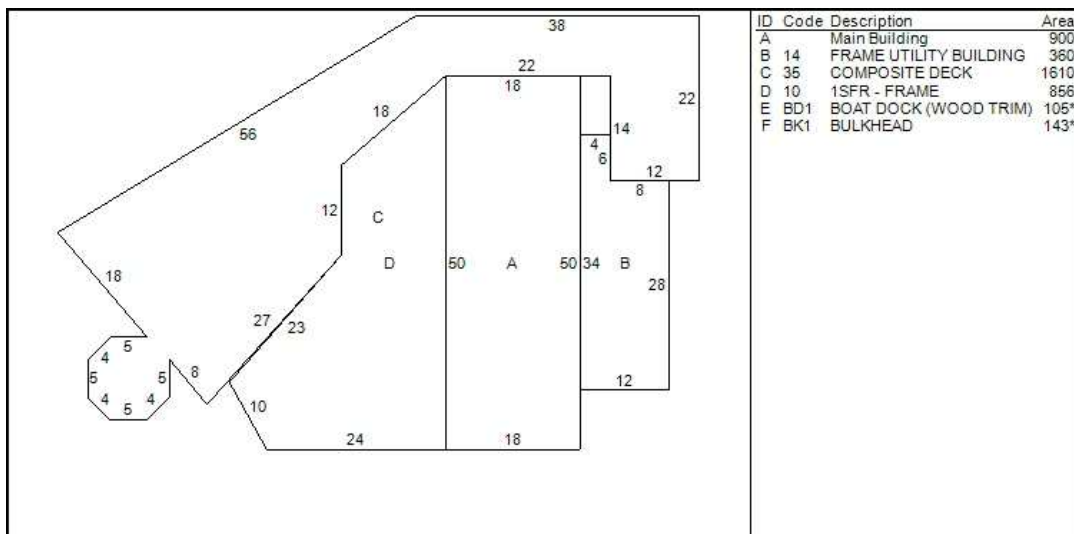
Grade & Depreciation

Grade	B+	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	89
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	259,325	% Good	78
Plumbing	18,410	% Good Override	
Basement	-11,510	Functional	
Heating	21,510	Economic	89
Attic	0	% Complete	100
Other Features	7,080	C&D Factor	
		Adj Factor	2.09
Subtotal	294,820	Additions	68,600
Ground Floor Area	900		
Total Living Area	2,206	Dwelling Value	571,100

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Boat Dock	5 x 21		105	1	1999	C	A	2,390
Bulkhead	1 x 143		143	1	1999	C	A	10,250

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number	Unit Level	Unit Parking	Model (MH)
100	100	100	100
200	200	200	200
300	300	300	300
400	400	400	400
500	500	500	500
600	600	600	600
700	700	700	700
800	800	800	800
900	900	900	900
1000	1000	1000	1000
1100	1100	1100	1100
1200	1200	1200	1200
1300	1300	1300	1300
1400	1400	1400	1400
1500	1500	1500	1500
1600	1600	1600	1600
1700	1700	1700	1700
1800	1800	1800	1800
1900	1900	1900	1900
2000	2000	2000	2000
2100	2100	2100	2100
2200	2200	2200	2200
2300	2300	2300	2300
2400	2400	2400	2400
2500	2500	2500	2500
2600	2600	2600	2600
2700	2700	2700	2700
2800	2800	2800	2800
2900	2900	2900	2900
3000	3000	3000	3000
3100	3100	3100	3100
3200	3200	3200	3200
3300	3300	3300	3300
3400	3400	3400	3400
3500	3500	3500	3500
3600	3600	3600	3600
3700	3700	3700	3700
3800	3800	3800	3800
3900	3900	3900	3900
4000	4000	4000	4000
4100	4100	4100	4100
4200	4200	4200	4200
4300	4300	4300	4300
4400	4400	4400	4400
4500	4500	4500	4500
4600	4600	4600	4600
4700	4700	4700	4700
4800	4800	4800	4800
4900	4900	4900	4900
5000	5000	5000	5000
5100	5100	5100	5100
5200	5200	5200	5200
5300	5300	5300	5300
5400	5400	5400	5400
5500	5500	5500	5500
5600	5600	5600	5600
5700	5700	5700	5700
5800	5800	5800	5800
5900	5900	5900	5900
6000	6000	6000	6000
6100	6100	6100	6100
6200	6200	6200	6200
6300	6300	6300	6300
6400	6400	6400	6400
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6600	6600	6600	6600
6700	6700	6700	6700
6800	6800	6800	6800
6900	6900	6900	6900
7000	7000	7000	7000
7100	7100	7100	7100
7200	7200	7200	7200
7300	7300	7300	7300
7400	7400	7400	7400
7500	7500	7500	7500
7600	7600	7600	7600
7700	7700	7700	7700
7800	7800	7800	7800
7900	7900	7900	7900
8000	8000	8000	8000
8100	8100	8100	8100
8200	8200	8200	8200
8300	8300	8300	8300
8400	8400	8400	8400
8500	8500	8500	8500
8600	8600	8600	8600
8700	8700	8700	

Unit Location
Unit View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-20.11-74.00

Sussex County Board of Assessment VS Christine & Daniel McGowan
(Owner Name)

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

Original Value: \$ 1,831,700

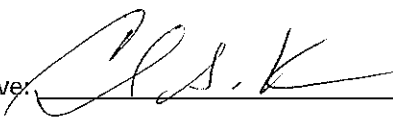
Stipulated Value: \$ 1,768,500

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 4/1/25

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-20.11-74.00. The adjustment reflects a change in land value that brings the assessed value to \$1,768,500.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 35046 LORETTA ST****Parcel ID: 134-20.11-74.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 25, 2025

CURRENT OWNERMCGOWAN CHRISTINE ANN
DANIEL JAMES MCGOWAN
1401 HILLTOP AVE
WILMINGTON DE 19809**GENERAL INFORMATION**Living Units 1
Neighborhood 1AR077
Alternate ID 134201100740000000
Vol / Pg 5010/271
District
Zoning MEDIUM RESIDENTIAL
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1537	Waterfront - Ca	866,570

Total Acres: .1537
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	866,600	866,600	0	866,600
Building	0	901,900	901,900	0	957,410
Total	0	1,768,500	1,768,500	0	1,824,010

Value Flag Cost Approach
TD134DM8**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
12/21/22	LBM	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/13/19	201902667	0	TEST	Sb 3785
03/11/19	201902181	170,345	A007	Dw(3 St Bayberry) 41x43 Gar 27x2
01/26/98	21260-1	1,775	D010	Dock-Bay View Parklot 29

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/31/19	396,820			5010/271	Deed	MCGOWAN CHRISTINE ANN
07/13/98	110,000			3128/106		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 35046 LORETTA ST

Parcel Id: 134-20.11-74.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 25, 2025

Dwelling Information

Style	Conventional	Year Built	2019
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

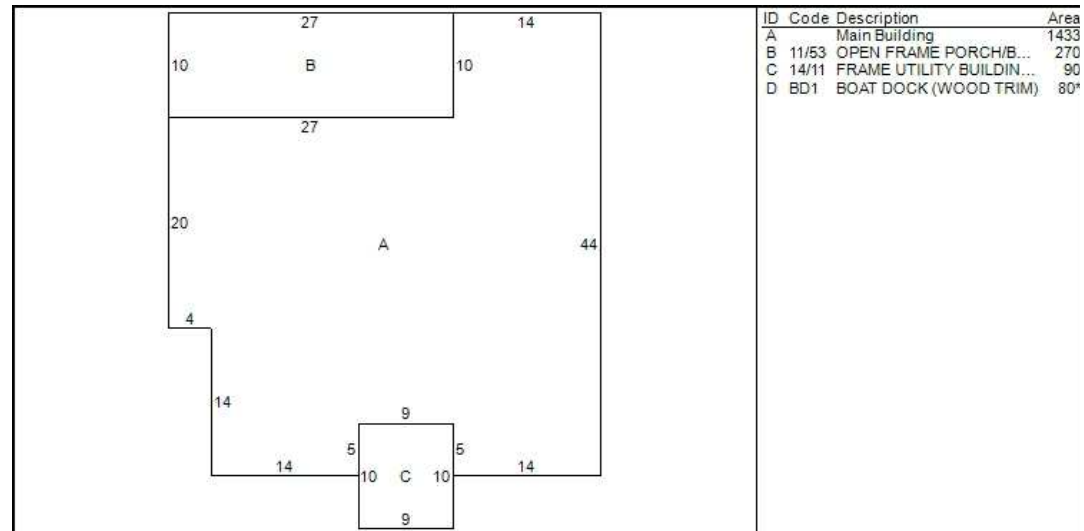
Grade & Depreciation

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

Dwelling Computations

Base Price	364,684	% Good	100
Plumbing	16,200	% Good Override	
Basement	0	Functional	
Heating	30,250	Economic	
Attic	0	% Complete	100
Other Features	4,530	C&D Factor	
		Adj Factor	2.09
Subtotal	415,660	Additions	15,000
Ground Floor Area	1,433		
Total Living Area	2,866	Dwelling Value	900,100

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Boat Dock	4 x	20	80	1	1998	C	A	1,820

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-22.00-10.00-C1

Sussex County Board of Assessment VS Lloyd & Rukmini
(Owner Name)

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

Original Value: \$ 1,204,600

Stipulated Value: \$ 1,073,500

Date: 5-4-25

Signature of Owner or duly authorized agent: Rukmini B Lobo

Printed Name: Rukmini B Lobo

Date: 5/1/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-22.00-10.00-C1. The adjustment reflects a change in the influence factor and economic depreciation that brings the assessed value to \$1,073,500.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 40148 SALT MEADOW DR

Parcel ID: 134-22.00-10.00-C1

Class: Residential - Condo

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNER

LOBO LLOYD A
RUKMINI B LOBO
1101 THUNDER HILL RD
LINCOLN UNIVERSITY PA 19352

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR169C
Alternate ID 1342200001000000C1
Vol / Pg 6082/140
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC	0.5524	Waterfront - Ba Traffic - Heavy	-10	147,770

Total Acres: .5524
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	147,800	147,800	0	0
Building	0	925,700	925,700	0	0
Total	0	1,073,500	1,073,500	0	0

Value Flag Cost Approach
TD134DM17

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
12/07/22	LBM	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/09/24	1,000,000			6082/140	Deed	LOBO LLOYD A
05/05/14	950,000			4256/319		
07/21/06	1,220,000					

Situs : 40148 SALT MEADOW DR

Parcel Id: 134-22.00-10.00-C1

Class: Residential - Condo

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Twynhse Exterior	Year Built	2005
Story height	2.75	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

Basement Full	# Car Bsmt Gar 1
FBLA Size 608	FBLA Type
Rec Rm Size x	Rec Rm Type Single Family

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area Unheated Area
Cathedral Ceiling	x	

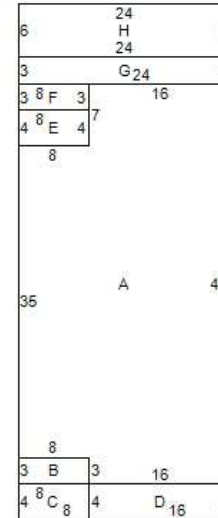
Grade & Depreciation

Grade	B-	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	89
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	374,791	% Good	92
Plumbing	16,200	% Good Override	
Basement	0	Functional	
Heating	31,090	Economic	89
Attic	0	% Complete	100
Other Features	32,310	C&D Factor	
		Adj Factor	2.38
Subtotal	454,390	Additions	16,900
Ground Floor Area	1,000		
Total Living Area	2,926	Dwelling Value	925,700

Building Notes



ID	Code	Description	Area
A		Main Building	1000
B	11/10/10	OPEN FRAME PORC...	24
C	11	OPEN FRAME PORCH	32
D	11/10	OPEN FRAME PORC...	64
E	10/10/53	1SFR - FRAME/1SFR	32
F	11/11/53	OPEN FRAME PORC...	24
G	11/53	OPEN FRAME PORC...	72
H	11	OPEN FRAME PORCH	144

Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number	C1
Unit Level	
Unit Parking	
Model (MH)	

Unit Location	2
Unit View	
Model Make (MH)	



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 135-19.08-105.00

Sussex County Board of Assessment VS Central Sussex LLC

(Owner Name)

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

Original Value: \$675,400

Stipulated Value: \$580,800

Date: 04/15/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Hunter Emery

Date: 4/14/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 135-19.08-105.00. The adjustment reflects a change in the gross income percentage that brings the assessed value to \$580,800.

Situs : 216 W MARKET ST

PARCEL ID: 135-19.08-105.00

Class: 302

Card: 1 of 1

Printed: May 1, 2025

CURRENT OWNER

CENTRAL SUSSEX LLC
216 W MARKET ST
GEORGETOWN DE 19947
5577/221 10/26/2021

GENERAL INFORMATION

Living Units 1
Neighborhood 1LC001
Alternate ID 135190801050000000
Vol / Pg 5577/221
District
Zoning TOWN CODES
Class



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3306		71,930
Total Acres: .3306 Spot: Location: 6 NEIGHBORHOOD OR SPOT				

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	71,900	71,900	71,900	0
Building	0	508,900	865,100	508,900	0
Total	0	580,800	937,000	580,800	0
Manual Override Reason Base Date of Value Effective Date of Value					
Value Flag	Income Approach				
Gross Building:					

Entrance Information

Date	ID	Entry Code	Source
09/19/24	AJR	Normal Review	Other
11/03/21	EPM	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/26/22	202118621	235,000	A078 State Farm - (Hunter Emroy) Tfo &	
06/05/13	201306564	6,900	A015 14x20 A Roof Over Flat Roof	
01/05/04	28305-6	3,800	D010 Replace Roof-W/Market St Lot 11	
03/27/96	28305-5	15,000	D010 Siding-Market St	
12/22/93	28305-4	6,435	D010 Remod.Business Off.-W/Market St	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/26/21	375,000	Land & Improv	Changed After Sale	5577/221	Deed	CENTRAL SUSSEX LLC

Inspection Witnessed By _____

Situated : 216 W MARKET ST

Parcel Id: 135-19.08-105.00

Class: 302

Card: 1 of 1

Printed: May 1, 2025

Building Information

Year Built/Eff Year 2024 /
Building # 1
Structure Type Office Bldg L/R-(1-4
Identical Units 1
Total Units
Grade C+
Covered Parking
Uncovered Parking
DBA CONVERTED
OFFICE

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Fireplace 1 Opening		1	1		1							

Interior/Exterior Information

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	2,743	258	Office Building	10	Frame	Steel	Normal	Hot Air	Central	Normal	3	3
2	01	01	100	220	64	Office Building	10	Frame	Steel	Normal	Hot Air	Central	Normal	3	3
3	02	02	100	2,743	258	Office Building	10	Frame	Steel	Normal	Hot Air	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	2,743	Office Building	89	100	404,090
2	220	Office Building	89	100	39,330
3	2,743	Office Building	89	100	393,470

Outbuilding Data

Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Det Garage	1941	44	27	1	1,188	C	A	23,600
2	Asph Pave	2000			1	2,883	C	A	4,640

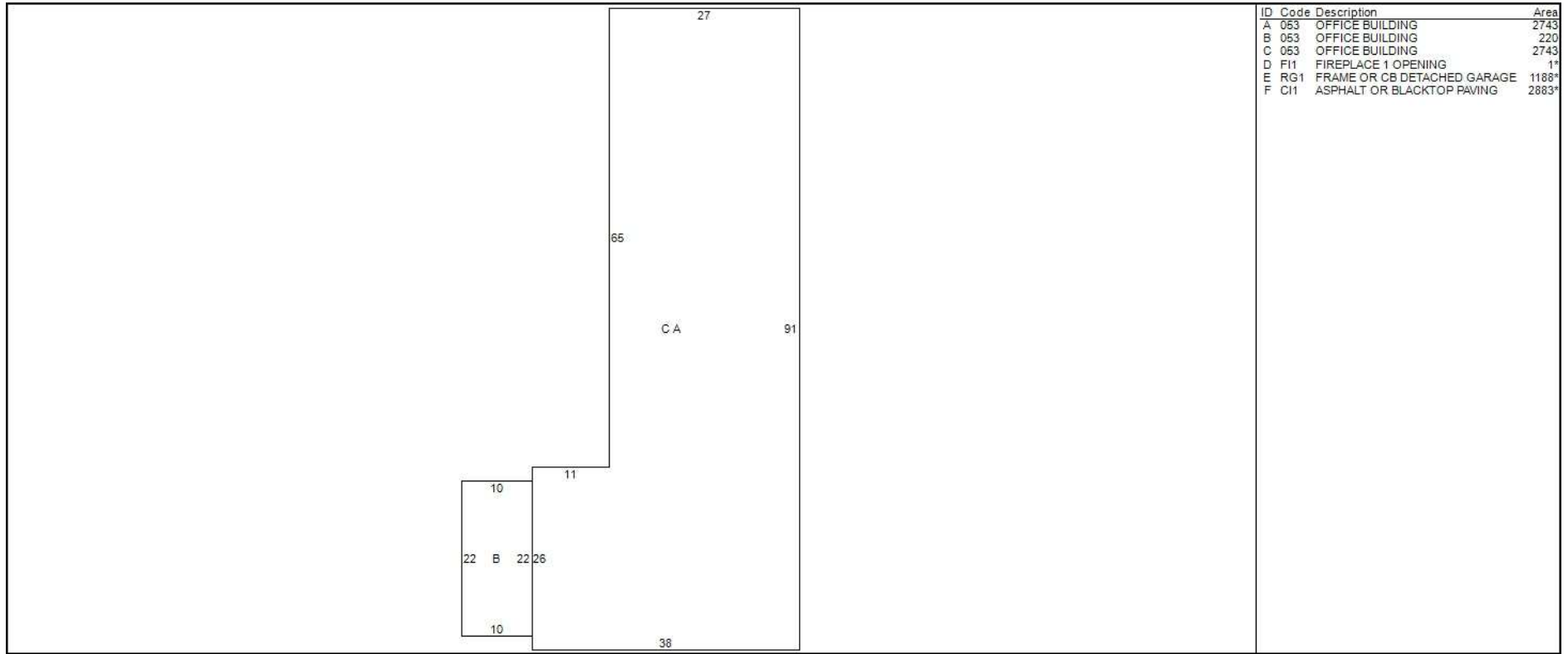
Situs : 216 W MARKET ST

Parcel Id: 135-19.08-105.00

Class: 302

Card: 1 of 1

Printed: May 1, 2025



Additional Property Photos



Situs : 216 W MARKET ST

Parcel Id: 135-19.08-105.00

Class: 302

Card: 1 of 1

Printed: May 1, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp Type	Inc Mod	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
04	S	003 General Office	0	5,706	20.00	86	98,143	7		0	91,273	30			27,382	27,382	63,891

Apartment Detail - Building 1 of 1

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 1

Total Gross Building Area	5,706
Replace, Cost New Less Depr	836,890
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	836,890
Value per SF	146.67

Notes - Building 1 of 1

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Income Summary (Includes all Building on Parcel)

Total Net Income	63,891
Capitalization Rate	0.110000
Sub total	580,830
Residual Land Value	
Final Income Value	580,830
Total Gross Rent Area	5,706
Total Gross Building Area	5,706



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 135-20.05-89.00

Sussex County Board of Assessment VS Yale Investments LLC

(Owner Name)

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

Original Value: \$ 45,600

Stipulated Value: \$ 16,900

Date: 4/28/2025

Signature of Owner or duly authorized agent: _____

Printed Name: Todd Sammons

Date: 4/22/25

Signature of Sussex County Government Representative: _____

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 135-20.05-89.00. The adjustment reflects a change in land influence factor that brings the assessed value to \$16,900.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs :****Parcel ID: 135-20.05-89.00****Class: Residential - Vacant Land**

Card: 1 of 1

Printed: April 28, 2025

CURRENT OWNERYALE INVESTMENTS LLC
PO BOX 703
LEWES DE 19958**GENERAL INFORMATION**Living Units 0
Neighborhood 1LR008
Alternate ID 135200500890000000
Vol / Pg 5955/250
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1653	Location	-63
				16,860

Total Acres: .1653
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	16,900	16,900	0	0
Building	0	0	0	0	0
Total	0	16,900	16,900	0	0

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

Gross Building:

Entrance Information

Date	ID	Entry Code	Source
06/06/22	TT	Total Refusal	Owner
11/29/21	KVM	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/10/23	17,000			5955/250	Deed	YALE INVESTMENTS LLC
06/24/22	11,000	Land Only	Invalid Sale - Tyler	5727/208	Deed	C & C REAL ESTATE HOLDINGS LLC



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel Id: 135-20.05-89.00

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 28, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

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

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

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

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 230-8.00-14.01

Sussex County Board of Assessment VS Michelle Vogelsong

(Owner Name)

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

Original Value: \$ 475,000

Stipulated Value: \$ 354,400

Date: 4/17/2025

Signature of Owner or duly authorized agent: Michelle E Vogelsong

Printed Name: Michelle E. Vogelsong

Date: 4/10/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 230-8.00-14.01. The adjustment reflects a change in land value that brings the assessed value to \$354,400.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 23173 ARGOS CORNER RD

Parcel ID: 230-8.00-14.01

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 28, 2025

CURRENT OWNER

VOGELSONG MICHELLE E
1565 COPENHAFFER RD
DOVER PA 17315

GENERAL INFORMATION

Living Units 1
Neighborhood 4AR009
Alternate ID 230080000140100000
Vol / Pg 4734/200
District
Zoning GENERAL RESIDENTIAL
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.5475		81,160

Total Acres: .5475
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	81,200	81,200	0	81,200
Building	0	393,800	393,800	0	340,470
Total	0	475,000	475,000	0	421,670

Value Flag Cost Approach
TD230DM3

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
07/31/23	SME	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/11/18	201810768	1,000	A037 4x5 Outdoor Shower	
04/17/18	201802849	88,266	A007 2st Dw 34 X 48, 10 X 30, Porch 7 X 10	
11/10/83	33032-2	0	D010 Renew Permit 69854-N/A	
11/08/82	33032-1	8,000	D010 Shedremdl.2 Story-N/14 S/224b	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/07/17				4734/200	Deed	VOGELSONG MICHELLE E
05/25/01	46,000			2594/292		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 23173 ARGOS CORNER RD

Parcel Id: 230-8.00-14.01

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 28, 2025

Dwelling Information

Style	Bungalow	Year Built	2018
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

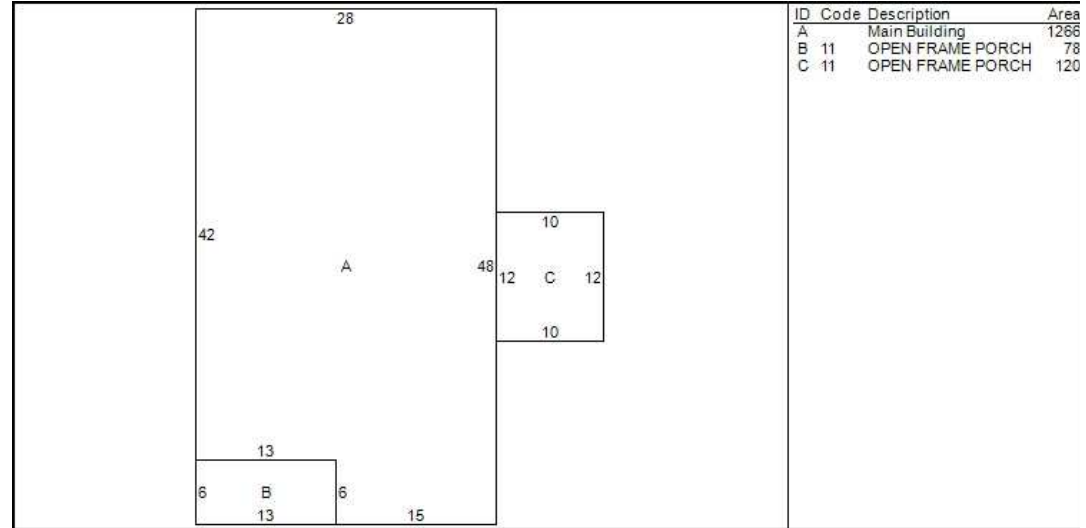
Grade & Depreciation

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

Dwelling Computations

Base Price	294,998	% Good	98
Plumbing	11,780	% Good Override	
Basement	-13,090	Functional	
Heating	24,470	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.24
		Additions	5,800
Subtotal	318,160		
Ground Floor Area	1,266		
Total Living Area	1,899	Dwelling Value	393,800

Building Notes



Outbuilding Data

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

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

Martha Shaw

From: Betty Davis <bdavisbettyboop242@gmail.com>
Sent: Tuesday, May 6, 2025 5:01 PM
To: Assessment Appeals
Subject: Re: 230-19.00-33.01

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

William Davis accepts the new value amount of his property. Thank you for your help in this matter.

Sent from my iPad

On Apr 30, 2025, at 1:41 PM, Assessment Appeals <assessmentappeals@sussexcountyde.gov> wrote:

Good afternoon,

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to pursue the value further. Please respond with your intentions no later than May 5, 2025. After that date, we will assume you have accepted the new value.

Melisa Hollis

Assessment Support Coordinator

Sussex County Government

[Assessment | Sussex County](#)

2 The Circle

Po Box 589

Georgetown, DE 19947

Phone:302-855-7824

Fax:302-855-7828

melisa.hollis@sussexcountyde.gov

<image001.jpg>

<SL230-19.00-33.01.pdf>

Martha Shaw

From: Betty Davis <bdavisbettyboop242@gmail.com>
Sent: Tuesday, May 6, 2025 5:07 PM
To: Assessment Appeals
Subject: Re: 230-19.00-33.01

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

I sent my acceptance of the assessment of \$475,500 for my property. I forgot to put in the amount. Thank you. William Davis

Sent from my iPad

On Apr 30, 2025, at 1:41 PM, Assessment Appeals <assessmentappeals@sussexcountyde.gov> wrote:

Good afternoon,

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to pursue the value further. Please respond with your intentions no later than May 5, 2025. After that date, we will assume you have accepted the new value.

Melisa Hollis

Assessment Support Coordinator
Sussex County Government
[Assessment | Sussex County](#)
2 The Circle
Po Box 589
Georgetown, DE 19947
Phone:302-855-7824
Fax:302-855-7828
melisa.hollis@sussexcountyde.gov
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**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 10419 DUPONT BLVD****Parcel ID: 230-19.00-33.01****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNERDAVIS WILLIAM H
BETTY LOU DAVIS TTEES REV TR
10419 DUPONT BLVD
LINCOLN DE 19960**GENERAL INFORMATION**Living Units 1
Neighborhood 4AR011
Alternate ID 230190000330100000
Vol / Pg 5413/64
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000	Waterfront - La Traffic - Heavy		77,040
Residual	AC	2.9300			45,500

Total Acres: 3.93
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	122,500	122,500	0	122,500
Building	0	353,000	353,000	0	444,610
Total	0	475,500	475,500	0	567,110

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

Date	ID	Entry Code	Source
08/16/24	DMR	Data Mailer Change	Owner
10/06/23	MEP	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/07/04	31149-3	2,592	D010	Shed-E/Rd 113 1350' N/Rd 623
04/21/03	31149-2	21,840	D010	Det Garage-E/Rd 113 1350' N/Rd 1
03/03/03	31149-1	179,059	D010	Dwelling W/Additions-E/Rd 113 13

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/22/21			Invalid Sale - Tyler	5413/64	Deed	DAVIS WILLIAM H
05/13/02	70,000			2706/109		
08/06/86		1				



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 10419 DUPONT BLVD

Parcel Id: 230-19.00-33.01

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

Style	Cape Cod	Year Built	2003
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

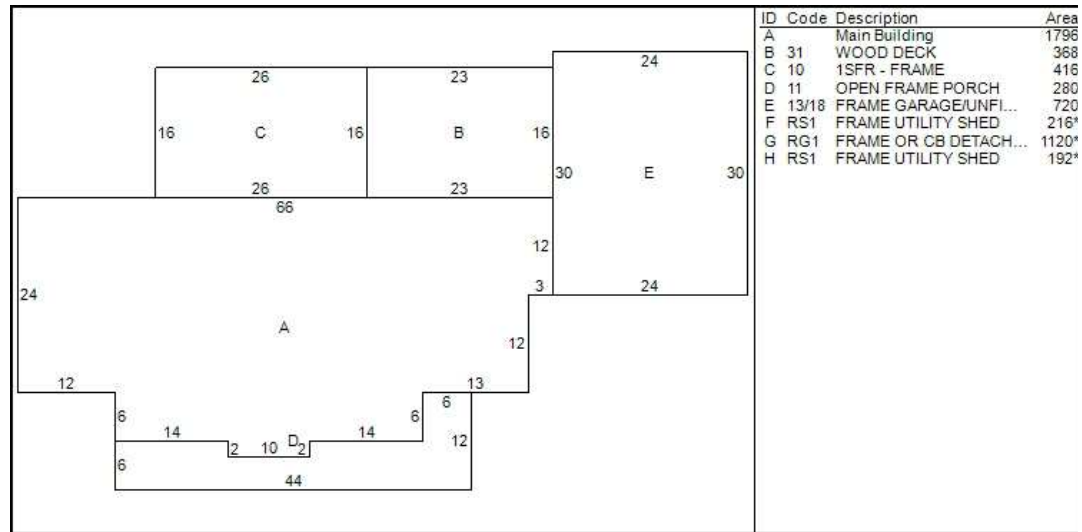
Grade & Depreciation

Grade	B-	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	96
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	391,846	% Good	91
Plumbing	11,780	% Good Override	
Basement	-17,390	Functional	
Heating	32,500	Economic	96
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	.75
Subtotal	418,740	Additions	56,700
Ground Floor Area	1,796		
Total Living Area	3,110	Dwelling Value	316,900

Building Notes

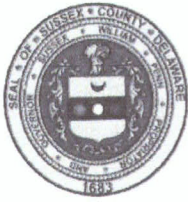


Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	18 x 12		216	1	2000	C	F	890
Det Garage	40 x 28		1,120	1	2000	C	F	34,440
Frame Shed	16 x 12		192	1	2000	C	F	790

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 231-12.00-448.00

Sussex County Board of Assessment VS Joseph & Valerie Jefferson Trustees
(Owner Name)

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

Original Value: \$ 814,900

Stipulated Value: \$ 559,100

Date: May 2, 2025

Signature of Owner or duly authorized agent: Joseph R. Jefferson

Printed Name: JOSEPH R JEFFERSON

Date: 5/1/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 231-12.00-448.00. The adjustment reflects a change in grade that brings the assessed value to \$559,100.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 29 HIDDEN HILLS DR****Parcel ID: 231-12.00-448.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNERJEFFERSON JOSEPH R
VALERIE H JEFFERSON REV TR
29 HIDDEN HILLS DR
SEAFORD DE 19973**GENERAL INFORMATION**Living Units 1
Neighborhood 3AR036
Alternate ID
Vol / Pg 5184/16
District
Zoning
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.7514			80,160

Total Acres: .7514
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	80,200	80,200	0	80,200
Building	0	478,900	479,900	0	478,890
Total	0	559,100	560,100	0	559,090

Value Flag Market Approach
TD231DM2**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
06/27/23	GRS	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/24/05	33492-2	720	D010	Shed-Rivers End Lot 157 Ph Iv
03/23/04	33492-1	181,288	D010	Dwelling W/Additions-Rivers End L

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/13/20				5184/16	Deed	JEFFERSON JOSEPH R
03/13/03	33,000			2817/92		



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 231-12.00-450.00

Sussex County Board of Assessment VS Robert & Barbara Czeizinger Trustees

(Owner Name)

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

Original Value: \$684,100

Stipulated Value: \$555,800

Date: 5/7/2025

Signature of Owner or duly authorized agent: _____

Printed Name: Robert Czeizinger

Date: 5/2/25

Signature of Sussex County Government Representative: _____

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 231-12.00-450.00. The adjustment reflects a change in grade, economic depreciation and approach that brings the assessed value to \$555,800.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 25 HIDDEN HILLS DR

Parcel ID: 231-12.00-450.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNER

CZEIZINGER ROBERT E TTEE REV TR
BARBARA E CZEIZINGER TTEE REV TR
25 HIDDEN HILLS DR
SEAFORD DE 19973

GENERAL INFORMATION

Living Units 1
Neighborhood 3AR036
Alternate ID 231120004500000000
Vol / Pg 5485/328
District
Zoning AGRICULTURAL/RESIDEI
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.8069		81,410

Total Acres: .8069
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	81,400	81,400	0	81,400
Building	0	474,400	474,400	0	583,160
Total	0	555,800	555,800	0	664,560

Value Flag Cost Approach
TD231DM2

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
06/27/23	GRS	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/25/21	202107787	37,600	A086	47 Roof Mount Solar Panels
06/14/04	33494-1	171,416	D010	Dwelling W/Additions-Rivers End L

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/11/21			Invalid Sale - Tyler	5485/328	Deed	CZEIZINGER ROBERT E TTEE REV TR
02/07/20	439,000			5197/38	Deed	CZEIZINGER ROBERT E
02/26/03	33,000			2807/69		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 25 HIDDEN HILLS DR

Parcel Id: 231-12.00-450.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Central Full Ac	Stacks	
Fuel Type	Propane	Openings	
System Type	Forced Warm Air	Pre-Fab	2

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

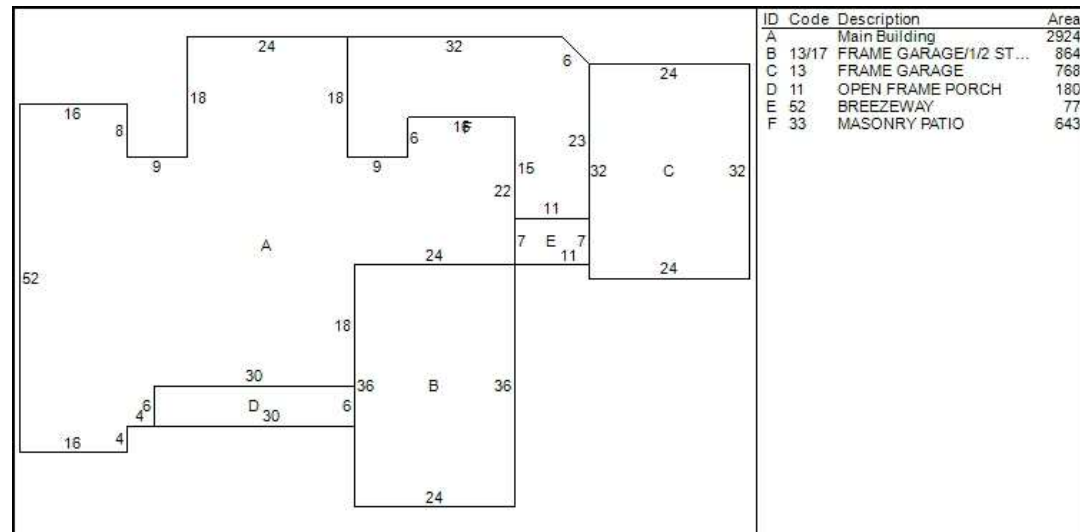
Grade & Depreciation

Grade	B+	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	83
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	543,444	% Good	85
Plumbing	11,720	% Good Override	
Basement	-30,140	Functional	
Heating	45,080	Economic	83
Attic	0	% Complete	100
Other Features	3,860	C&D Factor	
		Adj Factor	1
Subtotal	573,960	Additions	69,500
Ground Floor Area	2,924		
Total Living Area	3,356	Dwelling Value	474,400

Building Notes



Outbuilding Data

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

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



Outlook

RE: Assessment Appeal 233-7.00-95.00

From josephgleason06@gmail.com <josephgleason06@gmail.com>

Date Fri 4/25/2025 11:13 AM

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

Cc josephgleason06@gmail.com <josephgleason06@gmail.com>; michelleGleasonpf@gmail.com
<michelleGleasonpf@gmail.com>

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

Hello Ms Ruscavage,

In reference to our Parcel ID #233-7.00-95.00 we do accept the adjusted assessment valuation of \$871,500 as per your email attachment. Should you need anything else from us please give me a call 302-697-3165.

Thank you for your assistance,
Joseph (& Michelle) Gleason

From: Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>

Sent: Wednesday, April 23, 2025 2:20 PM

To: JOSEPHGLEASON06@GMAIL.COM

Subject: Assessment Appeal 233-7.00-95.00

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

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

Kind Regards,
Dianne

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 128 CREEKSIDE DR****Parcel ID: 233-7.00-95.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 28, 2025

CURRENT OWNERGLEASON JOSEPH THOMAS JR
MICHELLE LYNNE GLEASON
128 CREEKSIDE DR
DAGSBORO DE 19939**GENERAL INFORMATION**Living Units 1
Neighborhood 1AR212
Alternate ID 233070000950000000
Vol / Pg 5105/261
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.6084	Waterfront - Riv	413,940

Total Acres: .6084
Spot:

Location: 12 VERY GD LOCATION (POS INFL)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	413,900	413,900	0	413,900
Building	0	457,600	457,600	0	534,550
Total	0	871,500	871,500	0	948,450

Value Flag Cost Approach
TD233DM3**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
04/06/24	JTS	Data Mailer Change	Owner
09/19/22	MEP	Entrance Gained	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/22/03	38713-1	198,302	D010 Dwelling W/Additions-The Point Fa	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/16/19	820,000			5105/261	Deed	GLEASON JOSEPH THOMAS JR
04/13/98	1			4709/72		
09/04/95	1					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 128 CREEKSIDE DR

Parcel Id: 233-7.00-95.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 28, 2025

Dwelling Information

Style	Cape Cod	Year Built	2004
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

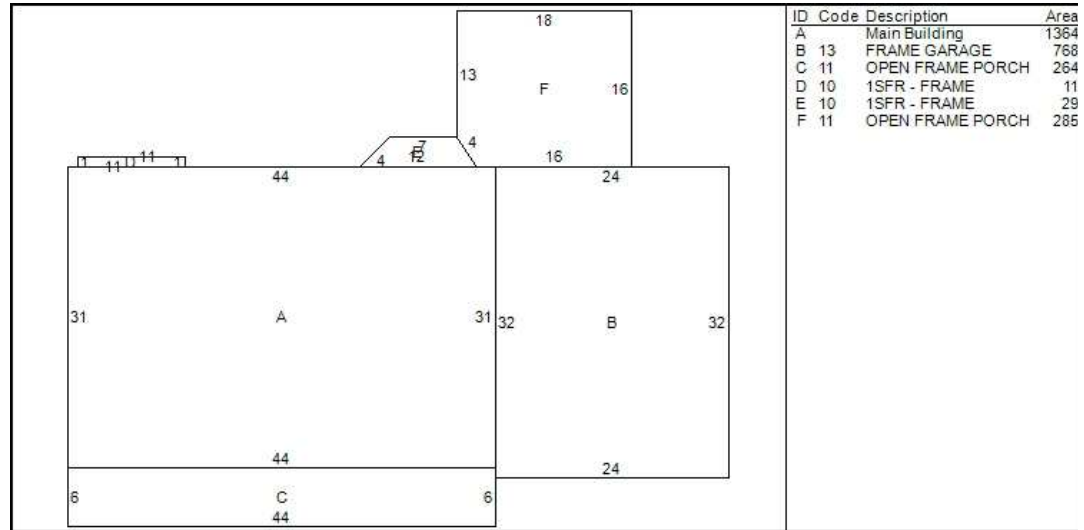
Grade & Depreciation

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

Dwelling Computations

Base Price	313,088	% Good	91
Plumbing	10,310	% Good Override	
Basement	0	Functional	
Heating	25,970	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.275
Subtotal	349,370	Additions	41,000
Ground Floor Area	1,364		
Total Living Area	2,086	Dwelling Value	457,600

Building Notes



ID	Code	Description	Area
A		Main Building	1364
B	13	FRAME GARAGE	768
C	11	OPEN FRAME PORCH	264
D	10	1SFR - FRAME	11
E	10	1SFR - FRAME	29
F	11	OPEN FRAME PORCH	285

Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-6.00-59.18

Sussex County Board of Assessment VS Janet Linzon

(Owner Name)

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

Original Value: \$ 123,600

Stipulated Value: \$ 63,000

Date: 4/24/2025

Signature of Owner or duly authorized agent:

Printed Name: Janet Le Digabel (Linzon)

Date: 4/16/25

Signature of Sussex County Government Representative:

Printed Name: Christopher B. Koeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-6.00-59.18. The adjustment reflects a change in land value that brings the assessed value to \$63,600.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs :****Parcel ID: 234-6.00-59.18****Class: Residential - Vacant Land**

Card: 1 of 1

Printed: April 28, 2025

CURRENT OWNERLINTON JANET N
28024 ROUND POLE BRIDGE RD
MILTON DE 19968**GENERAL INFORMATION**Living Units 0
Neighborhood 6AR225
Alternate ID 234060000591800000
Vol / Pg 3108/201
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000	Economic	-50	60,000
Residual	AC	0.1200			3,600

Total Acres: 1.12
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	63,600	63,600	0	0
Building	0	0	0	0	0
Total	0	63,600	63,600	0	0

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
06/06/22	TT	Total Refusal	Owner
04/12/22	ALA	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/14/89	5,000			3108/201		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel Id: 234-6.00-59.18

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 28, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

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

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-6.00-59.26

Sussex County Board of Assessment VS Janet Linton


(Owner Name)

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

Original Value: \$ 100,300

Stipulated Value: \$ 50,200

Date: 4/24/2025

Signature of Owner or duly authorized agent: 

Printed Name: Janet Le Digabel (Linton)

Date: 4/11/25

Signature of Sussex County Government Representative: 

Printed Name: Christopher B. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-6.00-59.26. The adjustment reflects a change in land value that brings the assessed value to \$50,200.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs :****Parcel ID: 234-6.00-59.26****Class: Residential - Vacant Land**

Card: 1 of 1

Printed: April 28, 2025

CURRENT OWNERLINTON JANET N
20824 ROUND POLE BRIDGE RD
MILTON DE 19968**GENERAL INFORMATION**Living Units 0
Neighborhood 6AR225
Alternate ID 234060000592600000
Vol / Pg
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC	0.5900	Economic	-50	50,160

Total Acres: .59
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	50,200	50,200	0	0
Building	0	0	0	0	0
Total	0	50,200	50,200	0	0

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

Entrance Information

Date	ID	Entry Code	Source
05/28/24	TSA	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
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Situs :

Parcel Id: 234-6.00-59.26

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 28, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

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

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 234-6.00-59.27

Sussex County Board of Assessment VS Janet Linton

(Owner Name)

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

Original Value: \$165,000

Stipulated Value: \$54,000

Date:

4/24/2025

Signature of Owner or duly authorized agent:

Printed Name:

Janet Le Digabel

(Linton)

Date: 4/16/25

Signature of Sussex County Government Representative:

C. S. K.

Printed Name: Christopher S. Kuefer

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-6.00-59.27. The adjustment reflects a change in land value that brings the assessed value to \$54,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs :****Parcel ID: 234-6.00-59.27****Class: Residential - Vacant Land**

Card: 1 of 1

Printed: April 28, 2025

CURRENT OWNERLINTON JANET N
20824 ROUND POLE BRIDGE RD
MILTON DE 19968**GENERAL INFORMATION**Living Units 0
Neighborhood 6AR225
Alternate ID 234060000592700000
Vol / Pg
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.7500	Economic	-50	54,000

Total Acres: .75
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	54,000	54,000	0	0
Building	0	0	0	0	0
Total	0	54,000	54,000	0	0

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

Entrance Information

Date	ID	Entry Code	Source
05/28/24	TSA	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

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

2099

SUSSEX COUNTY

Situs :

Parcel Id: 234-6.00-59.27

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 28, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

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

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-6,00-59.28

Sussex County Board of Assessment VS Janet Linon

(Owner Name)

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

Original Value: \$ 107,000

Stipulated Value: \$ 53,500

Date: 4/24/2025

Signature of Owner or duly authorized agent: _____

Printed Name: Janet Le Digabel (Linon)

Date: 4/18/25

Signature of Sussex County Government Representative: _____

Printed Name: Christopher S. Keolar

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-6,00-59.28. The adjustment reflects a change in land value that brings the assessed value to \$53,500.



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :

Parcel ID: 234-6.00-59.28

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 28, 2025

CURRENT OWNER

LINTON JANET N
20824 ROUND POLE BRIDGE RD
MILTON DE 19968

GENERAL INFORMATION

Living Units 0
Neighborhood 6AR225
Alternate ID 234060000592800000
Vol / Pg
District
Zoning AGRICULTURAL/RESIDEI
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.7300	Economic	-50	53,520

Total Acres: .73
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	53,500	53,500	0	0
Building	0	0	0	0	0
Total	0	53,500	53,500	0	0

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

Entrance Information

Date	ID	Entry Code	Source
05/28/24	TSA	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
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Situs :

Parcel Id: 234-6.00-59.28

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 28, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

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

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-6.00-666.00

Sussex County Board of Assessment VS Peter & Susan Marano

(Owner Name)

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

Original Value: \$ 731,000

Stipulated Value: \$ 602,700

Date: April 17, 2025

Signature of Owner or duly authorized agent: Peter R. Marano / Susan Marano

Printed Name: Peter R. Marano / Susan Marano

Date: 4/10/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-6.00-666.00. The adjustment reflects a change in grade that brings the assessed value to \$602,700.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 32451 N SQUIRREL RUN****Parcel ID: 234-6.00-666.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 25, 2025

CURRENT OWNERMARANO PETER & SUSAN MARANO
32451 N SQUIRREL RUN
LEWES DE 19958**GENERAL INFORMATION**Living Units 1
Neighborhood 6AR228
Alternate ID 23406000666000000
Vol / Pg 3668/12
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1745			119,840

Total Acres: .1745
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	119,800	119,800	0	119,800
Building	0	482,900	500	0	482,850
Total	0	602,700	120,300	0	602,650

Value Flag Market Approach
TD234DM19**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
06/06/22	TT	Total Refusal	Owner
04/19/22	MAC	Entrance Gained	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/30/19	201901157	10,784	A086	Replace Screens W/ 4 Season Gla
09/25/09	54839-1	197,270	D010	Dwelling W/Add-Oakwood Village (

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/09/09	149,000			3668/12		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 32451 N SQUIRREL RUN

Parcel Id: 234-6.00-666.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 25, 2025

Dwelling Information

Style	Cape Cod	Year Built	2009
Story height	1.25	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	3	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	0
Total Rooms	6		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

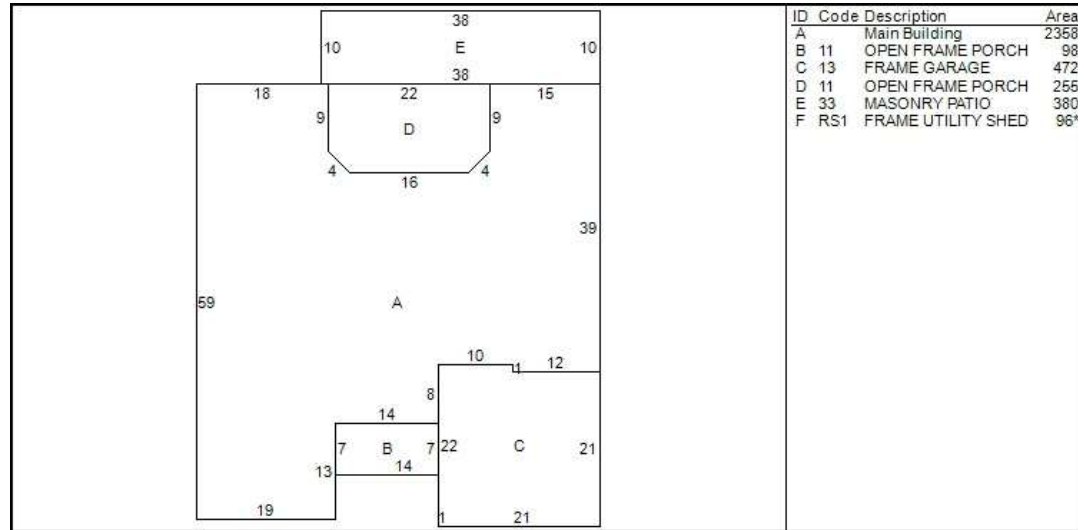
Grade & Depreciation

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

Dwelling Computations

Base Price	496,338	% Good	94
Plumbing	12,320	% Good Override	
Basement	-22,940	Functional	0
Heating	41,170	Economic	
Attic	0	% Complete	100
Other Features	1,780	C&D Factor	
		Adj Factor	1
Subtotal	528,670	Additions	
Ground Floor Area	2,358		
Total Living Area	2,948	Dwelling Value	

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	8 x	12	96	1	2000	C	A	490

Condominium / Mobile Home Information

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



Outlook

Re: Assessment Appeal 234-11.00-1781.00

From brendan kane <bj02kane2@gmail.com>

Date Thu 4/24/2025 7:57 AM

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

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

Hi Dianne,

Thank you for the email. I agree with the new valuation of \$469,200.

-Brendan Kane

On Wed, Apr 23, 2025 at 2:11 PM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

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

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

Kind Regards,
Dianne

--



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 22623 TERRI LN

Parcel ID: 234-11.00-1781.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 28, 2025

CURRENT OWNER

KANE BRENDAN
22623 TERRI LN
LEWES DE 19958

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR247
Alternate ID 234110000178100000
Vol / Pg 6245/84
District
Zoning
Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2000			100,000

Total Acres: .2
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	100,000	100,000	0	100,000
Building	0	369,200	369,200	0	337,310
Total	0	469,200	469,200	0	437,310

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
10/08/24	MEP	Vacant Land	Other
06/06/24	MAE	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/17/24	202413255	110,148	A205	1st Grand Cayman Fin Unfin Base

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/28/25	458,565			6245/84	Deed	KANE BRENDAN
10/21/24	240,000			6189/135	Deed	NVR INC



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-11.00-1872.00

Sussex County Board of Assessment VS Jorge Duran & Maydelfs Samon
(Owner Name)

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

Original Value: \$477,400

Stipulated Value: \$428,200

Date: 4/25/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Jorge Alberto Laserna Duran.

Date: 4/16/26

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-11.00-1872.00. The adjustment reflects a change in grade that brings the assessed value to \$428,200.



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 22624 TERRI LN

Parcel ID: 234-11.00-1872.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 28, 2025

CURRENT OWNER

DURAN JORGE ALBERTO LASERNA
MAYDELIS GOMEZ SAMON
22624 TERRI LN
LEWES DE 19958

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR247
Alternate ID 234110000187200000
Vol / Pg 6227/264
District
Zoning
Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2000			100,000

Total Acres: .2
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	100,000	100,000	0	100,000
Building	0	328,200	328,200	0	343,000
Total	0	428,200	428,200	0	443,000

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

Entrance Information

Date	ID	Entry Code	Source
01/14/25	KEK	Occupant Not At Home	Other
06/06/24	MAE	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/15/24	202411473	109,443	A205	1st Grand Cayman Fin Unfin Base

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/20/24 08/30/24	428,160			6227/264 6160/219	Deed Deed	DURAN JORGE ALBERTO LASERNA NVR INC



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 22624 TERRI LN

Parcel Id: 234-11.00-1872.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 28, 2025

Dwelling Information

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

Basement

Basement	Full	# Car Bsmt Gar	0
FBLA Size	746	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

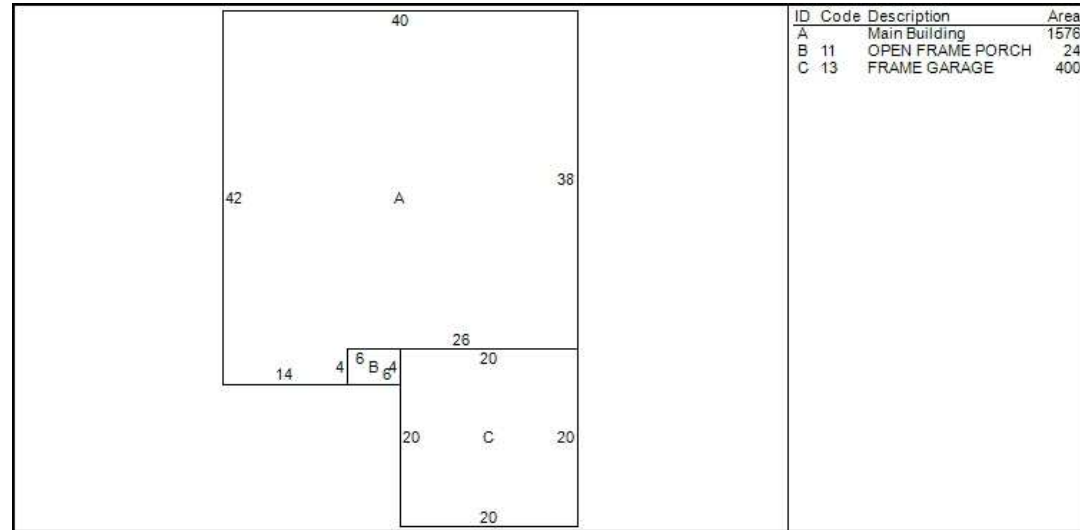
Grade & Depreciation

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

Dwelling Computations

Base Price	255,834	% Good	100
Plumbing	6,700	% Good Override	
Basement	0	Functional	
Heating	21,220	Economic	
Attic	0	% Complete	100
Other Features	30,740	C&D Factor	
		Adj Factor	1
Subtotal	314,490	Additions	13,700
Ground Floor Area	1,576		
Total Living Area	1,576	Dwelling Value	328,200

Building Notes



Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-24.00-332.02

Sussex County Board of Assessment VS Todd & Jennifer Newton

(Owner Name)

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

Original Value: \$ 593,000

Stipulated Value: \$ 571,600

Date: 4/21/25

Signature of Owner or duly authorized agent: Todd Newton

Printed Name: Todd Newton

Date: 4/14/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-24.00-332.02. The adjustment reflects a change in bedrooms and bathrooms and removal of area above garage that brings the assessed value to \$571,600.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 291 POND RD****Parcel ID: 234-24.00-332.02****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 25, 2025

CURRENT OWNERNEWTON TODD P
JENIFER L NEWTON
291 POND RD
MILLSBORO DE 19966**GENERAL INFORMATION**Living Units 1
Neighborhood 1AR029
Alternate ID 234240003320200000
Vol / Pg 6137/109
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.5969		118,580

Total Acres: .5969
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	118,600	118,600	0	118,600
Building	0	453,000	490,200	0	453,030
Total	0	571,600	608,800	0	571,630

Value Flag TD234DM1
Market ApproachManual Override Reason
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
03/18/24	KMB	Data Mailer Change	Owner
05/04/22	BJJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/06/25	202501666	13,104	A027	28x36 Dtt Garage (Pole Building)
09/15/03	45726-2	1,728	D010	Shed-Winding Creek Vlg Lot J7
08/22/03	45726-1	141,933	D010	Dwelling W/Additions-Winding Creek

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/17/24	550,000			6137/109	Deed	NEWTON TODD P
01/30/18				4834/38	Deed	CARR DAVID W TTEE
08/31/00	38,000			2519/170		
04/06/87	22,000					



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 291 POND RD

Parcel Id: 234-24.00-332.02

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 25, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext Same
Cathedral Ceiling x
Unfinished Area
Unheated Area

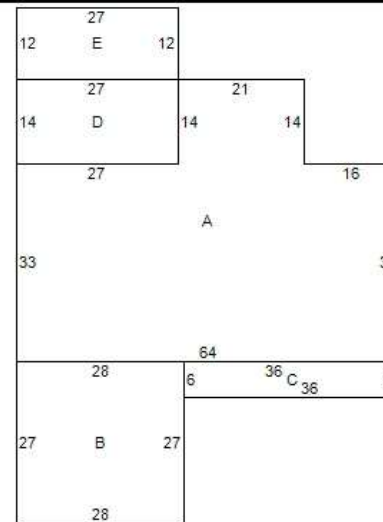
Grade & Depreciation

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

Dwelling Computations

Base Price 420,830
Plumbing 10,780
Basement -23,340
Heating 34,910
Attic 0
Other Features 1,780
Subtotal 444,960
% Good 91
% Good Override
Functional
Economic
% Complete 100
C&D Factor
Adj Factor 1.1
Additions 39,400
Ground Floor Area 2,406
Total Living Area 2,406
Dwelling Value 488,700

Building Notes



ID	Code	Description	Area
A		Main Building	2406
B	13	FRAME GARAGE	756
C	11	OPEN FRAME PORCH	216
D	35	COMPOSITE DECK	378
E	33	MASONRY PATIO	324
F	RS1	FRAME UTILITY SHED	288*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 24		288	1	2000	C	A	1,480

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)

1155 234-25.00-4.00-44885



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-25.00-4.00-44885

Sussex County Board of Assessment VS John Duke & Kirsteen Brooks
(Owner Name)

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

Original Value: \$ 102,700

Stipulated Value: \$ 143,800

Date: 4/29/25

Signature of Owner or duly authorized agent: John D Duke Jr

Printed Name: JOHN D DUKE JR

Date: 4/10/25

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

Printed Name: Christopher S. Koeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-25.00-4.00-44885. The adjustment reflects a change in grade and condition that brings the assessed value to \$143,800.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 35634 KNOLL WAY****Parcel ID: 234-25.00-4.00-44885****Class: Mobile Home Park**

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNERDUKE JOHN D JR
45 ABEL PLACE
MEDIA PA 19063**GENERAL INFORMATION**Living Units 1
Neighborhood 1AC003M
Alternate ID 234250000040044885
Vol / Pg 0/0
District
Zoning
Class Residential**Property Notes****Land Information**

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

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

	Assessed	Appraised	Cost	Income	Market
Land	0	0	0	0	0
Building	0	143,800	143,800	0	0
Total	0	143,800	143,800	0	0

Value Flag Cost Approach
TD234DM50**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
05/31/22	BRW	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/08/98	48267-2	714	D010 Addition-Mariner'S Covelot 513	
10/28/97	48267-1	1,400	D010 Dock-Mariner'S Covelot 513	
07/28/95	48267-3	50,000	D010 Vrp-Mariners Covelot 513	

Sales/Ownership History

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

2099

SUSSEX COUNTY

Situs : 35634 KNOLL WAY

Parcel Id: 234-25.00-4.00-44885

Class: Mobile Home Park

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

Style	Mobile Home - Dbl Wide	Year Built	1995
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color	60		

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	28

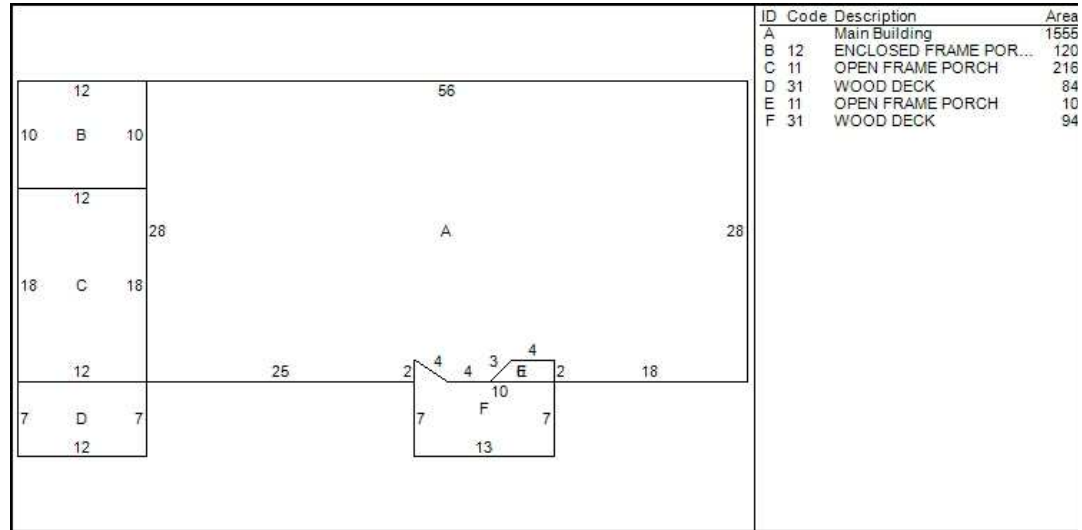
Grade & Depreciation

Grade	C	Market Adj	
Condition	Good	Functional	
CDU	AVERAGE	Economic	98
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	145,778	% Good	87
Plumbing	5,400	% Good Override	
Basement	-6,960	Functional	
Heating	11,050	Economic	98
Attic	0	% Complete	100
Other Features	1,000	C&D Factor	
		Adj Factor	1
Subtotal	156,270	Additions	10,600
Ground Floor Area	1,555		
Total Living Area	1,555	Dwelling Value	143,800

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name		
Condo Model	7886	
Unit Number		
Unit Level		
Unit Parking	IVY WINE	
Model (MH)		
Unit Location		
Unit View		
Model Make (MH)		



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-27.00-182.00

Sussex County Board of Assessment VS Frank & Patricia Favaloro
(Owner Name)

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

Original Value: \$ 774,000

Stipulated Value: \$ 582,900

Date: 4-11-25

Signature of Owner or duly authorized agent:

Printed Name: FRANK Favaloro

Date: 4/1/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-27.00-182.00. The adjustment reflects a change in style and grade of home that brings the assessed value to \$582,900.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 26149 TUSCANY DR****Parcel ID: 234-27.00-182.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 1, 2025

CURRENT OWNERFAVALORO FRANK
PATRICIA FAVALORO
26149 TUSCANY DR
MILLSBORO DE 19966**GENERAL INFORMATION**Living Units 1
Neighborhood 1AR031
Alternate ID 234270001820000000
Vol / Pg 4970/148
District
Zoning GENERAL RESIDENTIAL
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000			119,430

Total Acres: 1
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	119,400	119,400	0	119,400
Building	0	463,500	463,500	0	452,390
Total	0	582,900	582,900	0	571,790

Value Flag TD234DM2
Cost ApproachManual Override Reason
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
06/06/22	TT	Total Refusal	Owner
02/04/22	EDJ	Entrance Gained	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/10/19	201912968	167,268	A007 2st Dw 59x49 Att Gar 24x28 Ft Pr	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/31/18	83,900			4970/148	Deed	FAVALORO FRANK



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 26149 TUSCANY DR

Parcel Id: 234-27.00-182.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 1, 2025

Dwelling Information

Style	Ranch	Year Built	2021
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

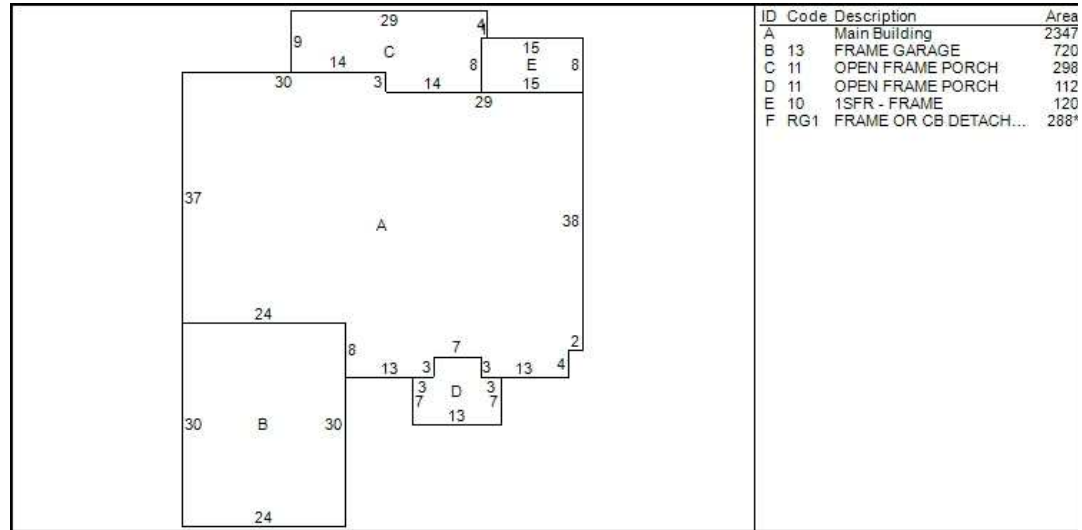
Grade & Depreciation

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

Dwelling Computations

Base Price	447,810	% Good	94
Plumbing	8,370	% Good Override	
Basement	-24,840	Functional	
Heating	37,150	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	.92
Subtotal	468,490	Additions	46,900
Ground Floor Area	2,347		
Total Living Area	2,467	Dwelling Value	448,300

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	12 x 24		288	1	2021	C	A	15,200

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-29.00-1457.00

Sussex County Board of Assessment VS Martin & Megdalen DeLonge

(Owner Name)

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

Original Value: \$611,200

Stipulated Value: \$603,800

Date: 5/5/25

Signature of Owner or duly authorized agent: Megdalen Kelly DeLonge Martin S. DeLonge

Printed Name: Megdalen Kelly DeLonge Martin S. DeLonge

Date: 5/2/25

Signature of Sussex County Government Representative: CRK

Printed Name: Christopher S. Koeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-29.00-1457.00. The adjustment reflects a change in number of bedrooms and bathrooms that brings the assessed value to \$603,800.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 26395 TRIBUTARY BLVD****Parcel ID: 234-29.00-1457.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNERDELANGE MARTIN STIRLING LIV TR
MEGDILEN KELLY DELANGE LIV TR
26395 TRIBUTARY BLVD
MILLSBORO DE 19966**GENERAL INFORMATION**Living Units 1
Neighborhood 1AR037
Alternate ID 234290014570000000
Vol / Pg 6263/296
District
Zoning
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1916			97,900

Total Acres: .1916
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	97,900	97,900	0	97,900
Building	0	505,900	407,700	0	505,910
Total	0	603,800	505,600	0	603,810

Manual Override Reason

Base Date of Value

Effective Date of Value

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

Date	ID	Entry Code	Source
10/18/24	MAE	Occupant Not At Home	Other
06/09/22	TT	Total Refusal	Owner
03/15/22	AJM	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/14/23	202309845	166,530	A007 2 St Dw 52 X 67(Kingfisher 4) Att C	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/07/25				6263/296	Deed	DELANGE MARTIN STIRLING LIV TR
12/22/23	738,064			6028/340	Deed	DELANGE MEGDILEN K
07/13/23	95,000			5941/27	Deed	SHELL BROTHERS LLC



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 26395 TRIBUTARY BLVD

Parcel Id: 234-29.00-1457.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

Style	Conventional	Year Built	2023
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

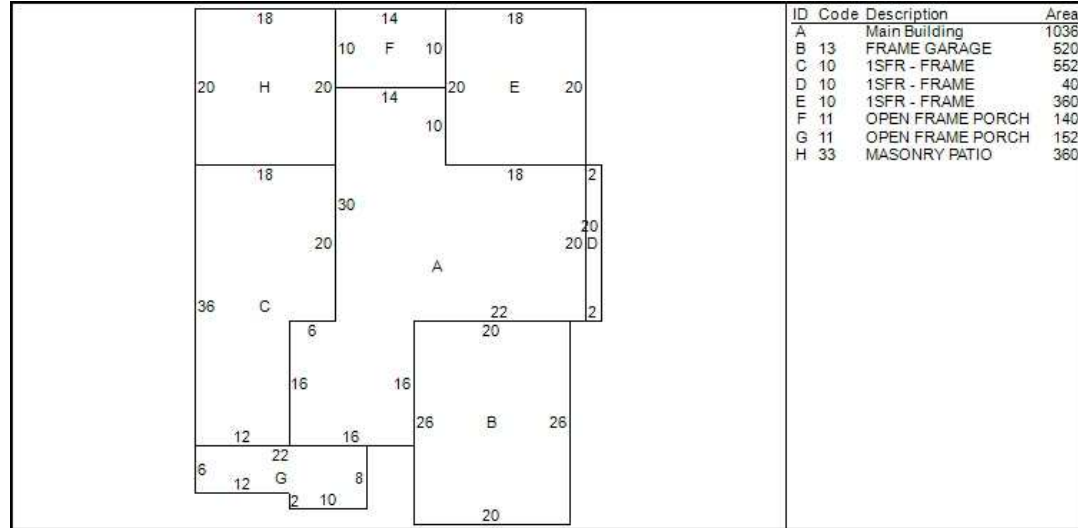
Grade & Depreciation

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

Dwelling Computations

Base Price	296,537	% Good	100
Plumbing	12,320	% Good Override	
Basement	-11,750	Functional	
Heating	24,600	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
		Additions	86,000
Subtotal	321,710		
Ground Floor Area	1,036		
Total Living Area	3,024	Dwelling Value	407,700

Building Notes



Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year: 2025

In the Matter of Appeal

Parcel ID: 234-30.00-304.01-84

Sussex County Board of Assessment VS David & Roberta Carlin

(Owner Name)

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

Original Value: \$221,000

Stipulated Value: \$552,100

Date: 9/19/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: DAVID CARLIN

Date: 9/10/26

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Kestel

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-30.00-304.01-84. The adjustment reflects a change in economic depreciation that brings the assessed value to \$552,100.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 33139 SERENITY CIR

Parcel ID: 234-30.00-304.01-84

Class: Residential - Condo

Card: 1 of 1

Printed: April 25, 2025

CURRENT OWNER

CARLIN DAVID A TTEE
ROBERTA S CARLIN TTEE REV TR
3669 CHEVY CHASE LAKE DR
CHEVY CHASE MD 20815

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR109C
Alternate ID 234300003040100084
Vol / Pg 5811/272
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes

COMMON LAND PCT - ESTIMATED



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2527		93,420

Total Acres: .2527
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	93,400	93,400	0	0
Building	0	627,900	627,900	0	0
Total	0	721,300	721,300	0	0

Value Flag Cost Approach
TD234DM52

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
06/15/23	MEP	Occupant Not At Home	Estimated

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/23/22			Invalid Sale - Tyler	5811/272	Deed	CARLIN DAVID A TTEE
09/15/20	430,000			5310/265	Deed	CARLIN DAVID
07/21/06	641,600			3337/91		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 33139 SERENITY CIR

Parcel Id: 234-30.00-304.01-84

Class: Residential - Condo

Card: 1 of 1

Printed: April 25, 2025

Dwelling Information

Style	Conventional	Year Built	2007
Story height	2.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Composite	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

Grade & Depreciation

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

Dwelling Computations

Base Price	496,766	% Good	93
Plumbing	11,720	% Good Override	
Basement	-15,750	Functional	
Heating	41,210	Economic	85
Attic	0	% Complete	100
Other Features	1,930	C&D Factor	
		Adj Factor	1.41
Subtotal	535,880	Additions	21,700
Ground Floor Area	1,360		
Total Living Area	3,400	Dwelling Value	627,900

Building Notes

	21		13	
	20	B	20	C 20
	21		13	
	34			
	40	A		40
	34			
	8	D		8
34				

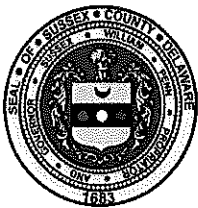
ID	Code	Description	Area
A		Main Building	1360
B	13	FRAME GARAGE	420
C	33	MASONRY PATIO	260
D	11	OPEN FRAME PORCH	272

Outbuilding Data

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

Complex Name
Condo ModelUnit Number 84
Unit Level
Unit Parking
Model (MH)Unit Location 1
Unit View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 234-34.00-298.00

Sussex County Board of Assessment VS Tacia McIlvain

(Owner Name)

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

Original Value: \$ 253,100

Stipulated Value: \$ 169,300

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 4/9/25

Signature of Sussex County Government Representative: _____

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-34.00-298.00. The adjustment reflects a change in grade and condition that brings the assessed value to \$169,300.



Outlook

Re: Assessment Appeal 234-34.00-298.00

From Tacia McIlvaine <tdmcilvaine@gmail.com>

Date Mon 4/28/2025 11:56 AM

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

Cc Martha Shaw <mshaw@sussexcountyde.gov>

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

Greetings Ms. Ruscavage,

In response to your email, I am accepting Sussex County's reduced value. I am also requesting mailed copies of the correspondence for my records as I am unable to print the document that was sent to me.

Respectfully,
Tacia McIlvaine
31032 River Road
Millsboro, DE 19966
302-245-4909

On Tuesday, April 15, 2025, Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

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

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

Kind Regards,
Dianne

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 31032 RIVER RD

Map ID: 234-34.00-298.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 28, 2025

CURRENT OWNER

MCLLVAIN TACIA & MINOR TR FOR PRESTON
&
KYLEE N & KHLOE L MCLLVAIN
31032 RIVER RD
MILLSBORO DE 19966

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR043
Alternate Id 234340002980000000
Vol / Pg 531/216
District
Zoning AGRICULTURAL/RESIDEI
Class Residential



Property Notes

AG LAND USE: N

Land Information					
Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	.7718			85,380
Total Acres: .7718					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	85,400	85,400	0	85,400
Building	0	83,900	92,700	0	83,940
Total	0	169,300	178,100	0	169,340
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Market Approach				

Entrance Information			
Date	ID	Entry Code	Source
06/03/22	JCL	Entrance Gained	Owner

Permit Information			
Date Issued	Number	Price Purpose	% Complete

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/10/86	53,500			531/216		
10/03/86	2,500					

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 31032 RIVER RD

Parcel Id: 234-34.00-298.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 28, 2025

Dwelling Information

Style Colonial

Year Built 1840

Story height 2

Eff Year Built

Attic None

Year Remodeled

Exterior Walls Asbest/Asphalt

Amenities

Masonry Trim x

In-law Apt No

Color

Basement

Basement Crawl

Car Bsmt Gar 0

FBLA Size x

FBLA Type

Rec Rm Size x

Rec Rm Type Single Family

Heating & Cooling

Fireplaces

Heat Type Central No Ac

Stacks

Fuel Type Electric

Openings

System Type Electric Baseboard

Pre-Fab

Room Detail

Bedrooms 3

Full Baths 1

Family Rooms

Half Baths 0

Kitchens

Extra Fixtures 2

Total Rooms 7

Bath Type

Kitchen Type

Bath Remod No

Adjustments

Int vs Ext Same

Unfinished Area

Cathedral Ceiling x

Unheated Area

Grade & Depreciation

Grade C-

Market Adj

Condition Fair

Functional

CDU POOR

Economic

Cost & Design 0

% Good Ovr

% Complete 100

Dwelling Computations

Base Price 152,362

% Good 46

Plumbing 2,540

% Good Override

Basement -6,040

Functional

Heating 0

Economic

Attic 0

% Complete 100

Other Features 0

C&D Factor

Adj Factor 1

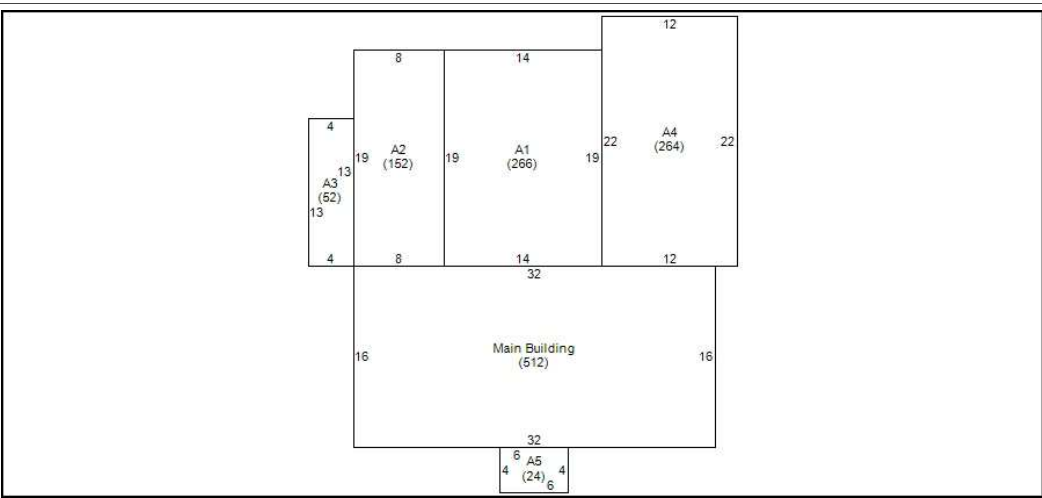
Subtotal 148,860

Additions 19,000

Ground Floor Area 512

Total Living Area 1,839

Dwelling Value 87,500



Outbuilding Data									
Line	Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
1	Flat Barn	14 x	30	420	1	1840	C	A	3,690
2	1s Lean To	12 x	48	576	1	1950	C	A	1,470

Condominium / Mobile Home Information

Complex Name

Condo Model

Unit Number

Unit Level

Unit Parking

Model (MH)

Number

Unit Type Colonial

Unit Location

Unit View

Model Make (MH)

Building Notes



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 234-36.09-4.00

Sussex County Board of Assessment VS Robert & Mary Skimski

(Owner Name)

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

Original Value: \$888,000

Stipulated Value: \$778,600

Date: 4/10/2025

Signature of Owner or duly authorized agent: Mary Skimski

Printed Name: Mary Skimski

Date: 3/19/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher B. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-36.09-4.00. The adjustment reflects a change in grade of the dwelling and unfinished second floor area that brings the assessed value to \$778,600.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 32762 OAK ORCHARD RD****Parcel ID: 234-35.09-4.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 1, 2025

CURRENT OWNERSKIMSKI ROBERT J JR
MARY ALICE SKIMSKI
3066 PRICETOWN RD
TEMPLE PA 19560**GENERAL INFORMATION**Living Units 1
Neighborhood 1AR044
Alternate ID 234350900040000000
Vol / Pg 4728/279
District
Zoning MEDIUM RESIDENTIAL
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2497	Waterfront - Ba	332,050

Total Acres: .2497
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	332,100	332,100	0	332,100
Building	0	446,500	446,500	0	486,070
Total	0	778,600	778,600	0	818,170

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

Date	ID	Entry Code	Source
05/16/24	KEK	Occupant Not At Home	Other
06/06/22	TT	Total Refusal	Owner
03/18/22	BNL	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/05/23	202212040	135,416	A007	1 St Dw 32 X 52 Att Gar 32 X 30 D
08/31/22	202212701	2,000	A086	100 Linear Ft Wood Fence
05/11/22	202206970	1,800	A037	10x14 Det Shed
08/07/84	53659-1	1,500	D010	Remodeling-N/A

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/26/17	215,000			4728/279		
04/27/85	53,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 32762 OAK ORCHARD RD

Parcel Id: 234-35.09-4.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 1, 2025

Dwelling Information

Style	Conventional	Year Built	2023
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	E3-Res EI (3-Stops)
Masonry Trim	x	In-law Apt	No
Color			

Basement

Basement	Post & Piers	# Car Bsmt Gar	2
FBLA Size	x	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	1600
Cathedral Ceiling	x	Unheated Area	

Grade & Depreciation

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

Dwelling Computations

Base Price	398,971	% Good	100
Plumbing	7,360	% Good Override	
Basement	-34,950	Functional	
Heating	33,090	Economic	
Attic	0	% Complete	100
Other Features	-11,330	C&D Factor	
		Adj Factor	1.0625
		Additions	6,300
Subtotal	393,140		
Ground Floor Area	1,600		
Total Living Area	3,200	Dwelling Value	424,400

Building Notes

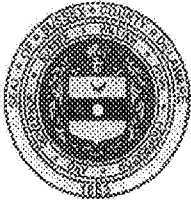
	32		ID	Code	Description	Area
10	B	10	A		Main Building	1600
			B	35	COMPOSITE DECK	320
			C	BD1	BOAT DOCK (WOOD TRIM)	870*
			D	RS1	FRAME UTILITY SHED	140*
	32					
50	A	50				
	32					

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Boat Dock	145 x 6		870	1	1984	C	A	19,830
Frame Shed	10 x 14		140	1	2023	C	A	2,300

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 235-13.00-12.00

Sussex County Board of Assessment VS Geoffrey Waterfield

(Owner Name)

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

Original Value: \$401,200

Stipulated Value: \$233,400

Date: 4-19-25

Signature of Owner or duly authorized agent: Geoffrey P. Waterfield

Printed Name: GEOFFREY P. WATERFIELD

Date: 6/10/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 235-13.00-12.00. The adjustment reflects a change in neighborhood, grade, condition and functional depreciation that brings the assessed value to \$233,400.

**RESIDENTIAL PROPERTY RECORD CARD** 2099**SUSSEX COUNTY****Situs : 21026 ORCHARD RD****Parcel ID: 235-13.00-12.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 25, 2025

CURRENT OWNERWATERFIELD GEOFFREY P
21026 ORCHARD RD
ELLENDALE DE 19941**GENERAL INFORMATION**Living Units 1
Neighborhood 4AR010
Alternate ID
Vol / Pg 4563/194
District
Zoning
Class A**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			82,500
Residual	AC	4.2201			40,100

Total Acres: 5.2201
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	122,600	122,600	0	122,600
Building	0	110,800	110,800	0	220,330
Total	0	233,400	233,400	0	342,930

Value Flag Cost Approach
TD235DM1**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
07/24/24	JXL	Data Mailer Change	Owner
04/15/24	MEP	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/23/01	55471-3	1,000	D010	Finish Bp 193020-Rt 16
10/20/00	55471-2	6,144	D010	Horse Barn-Rd Milton To Ellendale
01/18/90	55471-1	30,000	D010	Dwelling-S/2263/4 Mile N/W 238

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/27/15	216,750			4563/194		
06/27/06	375,000					
12/08/88	50,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 21026 ORCHARD RD

Parcel Id: 235-13.00-12.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 25, 2025

Dwelling Information

Style	Ranch	Year Built	1990
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

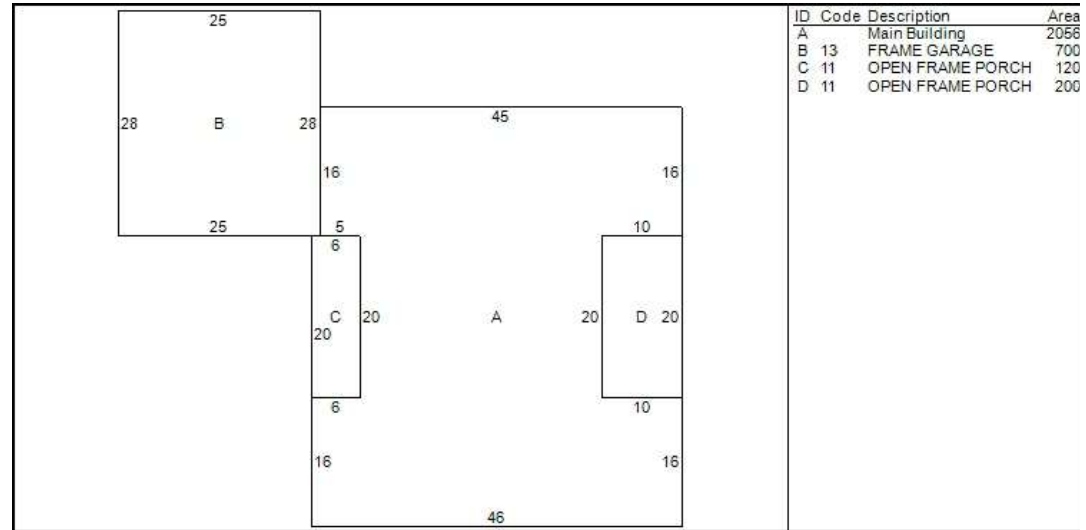
Grade & Depreciation

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

Dwelling Computations

Base Price	303,611	% Good	64
Plumbing	3,820	% Good Override	
Basement	-16,840	Functional	70
Heating	-25,180	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	.84
		Additions	13,000
Subtotal	265,410		
Ground Floor Area	2,056		
Total Living Area	2,056	Dwelling Value	110,800

Building Notes



Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 235-13.00-12.04

Sussex County Board of Assessment VS Geoffrey Waterfield

(Owner Name)

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

Original Value: \$ 111,000

Stipulated Value: \$ 78,400

Date: 4-19-25

Signature of Owner or duly authorized agent: Geoffrey P. Waterfield

Printed Name: GEOFFREY P. WATERFIELD

Date: 4/10/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 235-13.00-12.04. The adjustment reflects a change in neighborhood and land influence factor that brings the assessed value to \$78,400.



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :

Parcel ID: 235-13.00-12.04

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 25, 2025

CURRENT OWNER

WATERFIELD GEOFFREY P
21026 ORCHARD RD
ELLENDALE DE 19941

GENERAL INFORMATION

Living Units 0
Neighborhood 4AR010
Alternate ID
Vol / Pg 4563/194
District
Zoning
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Easement	-10	74,250
Residual	AC 0.4500		-10	4,180

Total Acres: 1.45
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	78,400	78,400	0	0
Building	0	0	0	0	0
Total	0	78,400	78,400	0	0

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

Entrance Information

Date	ID	Entry Code	Source
02/29/24	MEP	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/01/16	156,200			4563/194		



Situs :

Parcel Id: 235-13.00-12.04

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 25, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

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

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

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

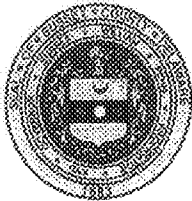
Building Notes

Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 235-13.00-12.05

Sussex County Board of Assessment VS Geoffrey Waterfield

(Owner Name)

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

Original Value: \$ 115,500

Stipulated Value: \$ 80,600

Date: 4-19-25

Signature of Owner or duly authorized agent: Geoffrey P. Waterfield

Printed Name: GEOFFREY P. WATERFIELD

Date: 4/10/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 235-13.00-12.05. The adjustment reflects a change in neighborhood and land influence factor that brings the assessed value to \$80,600.



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :

Parcel ID: 235-13.00-12.05

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 25, 2025

CURRENT OWNER

WATERFIELD GEOFFREY P
21026 ORCHARD RD
ELLENDALE DE 19941

GENERAL INFORMATION

Living Units 0
Neighborhood 4AR010
Alternate ID
Vol / Pg 4563/194
District
Zoning
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Easement	-10	74,250
Residual	AC 0.6200			6,390

Total Acres: 1.62
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	80,600	80,600	0	0
Building	0	0	0	0	0
Total	0	80,600	80,600	0	0

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

Entrance Information

Date	ID	Entry Code	Source
02/29/24	MEP	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
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Situs :

Parcel Id: 235-13.00-12.05

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 25, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

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

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 235-20.00-545.00

Sussex County Board of Assessment VS Francis & Patricia Cataruozolo

(Owner Name)

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

Original Value: \$ 513,300

Stipulated Value: \$ 471,900

Date: 5/6/25

Signature of Owner or duly authorized agent: Francis Cataruozolo

Printed Name: FRANCIS CATARUOZOLO

Date: 5/5/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 235-20.00-545.00. The adjustment reflects a change in grade and square footage that brings the assessed value to \$471,900.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 105 NELLIE LN****Parcel ID: 235-20.00-545.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 22, 2025

CURRENT OWNERCATARUOZOLO FRANCIS & PATRICIA E
105 NELLIE LN
MILTON DE 19968**GENERAL INFORMATION**Living Units 1
Neighborhood 6SR005
Alternate ID 23520000545000000
Vol / Pg 4405/124
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2617			113,390

Total Acres: .2617
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	113,400	113,400	0	113,400
Building	0	358,500	298,500	0	358,510
Total	0	471,900	411,900	0	471,910

Value Flag Market Approach
TD235DM3**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
03/07/24	MCS	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/13/17	201703774	15,400	A185 20 Roof Mount Solar Panels	
03/22/06	56773-1	156,400	D010 Dwelling W/Additions-Wagamons \	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/03/15	347,279			4405/124		
07/18/06	409,389					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 105 NELLIE LN

Parcel Id: 235-20.00-545.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 22, 2025

Dwelling Information

Style	Conventional	Year Built	2006
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	4	Full Baths	2
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	2
Total Rooms	6		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

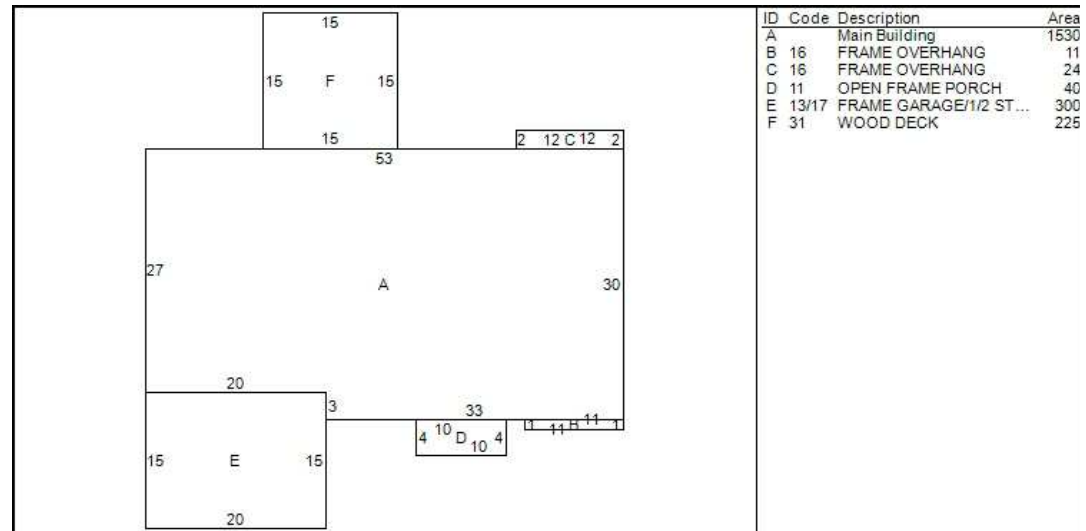
Grade & Depreciation

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

Dwelling Computations

Base Price	384,634	% Good	92
Plumbing	10,310	% Good Override	
Basement	-9,540	Functional	
Heating	31,910	Economic	
Attic	0	% Complete	100
Other Features	2,516	C&D Factor	
		Adj Factor	.73
		Additions	22,700
Subtotal	419,830		
Ground Floor Area	1,530		
Total Living Area	3,065	Dwelling Value	298,500

Building Notes



Outbuilding Data

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

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



Outlook

Re: Assessment Appeal 235-22.00-868.00

From Barbara Rankin <bar7@comcast.net>

Date Wed 5/7/2025 8:52 AM

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

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

Dear Ms. Ruscavage,

I accept the revised valuation of \$528,700 (reduced from \$601,100) on my property, parcel ID 235-22.00-868.00. Thank you very much for your assistance in this appeal.

Kindly,

Barbara E Rankin

On May 5, 2025, at 3:10 PM, Dianne Ruscavage <dianne.ruscavage@sussexcountye.gov> wrote:

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

Kindly respond no later than **May 8, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

Kind Regards,
Dianne

<235-22.00-868.00.pdf>



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 16273 JOHN ROWLAND TRL

Parcel ID: 235-22.00-868.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNER

RANKIN BARBARA ANN EASON
16273 JOHN ROWLAND TRAIL
MILTON DE 19968

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR035
Alternate ID 235220008680000000
Vol / Pg 4507/192
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2067			110,370

Total Acres: .2067
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	110,400	110,400	0	110,400
Building	0	418,300	418,300	0	490,730
Total	0	528,700	528,700	0	601,130

Value Flag Cost Approach
TD235DM5

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
08/07/24	KMB	Data Mailer Change	Owner
03/21/24	KEK	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/17/14	201400409	2,550	A018 Deck Under 30 15x20	
06/20/13	201307396	0	A125 Wr 11764	
04/11/13	201303966	172,852	A007 Two Story Dwelling 38x73 Garage	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/18/16	43,900			4507/192		
09/27/13	395,360					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 16273 JOHN ROWLAND TRL

Parcel Id: 235-22.00-868.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

Style	Colonial	Year Built	2013
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

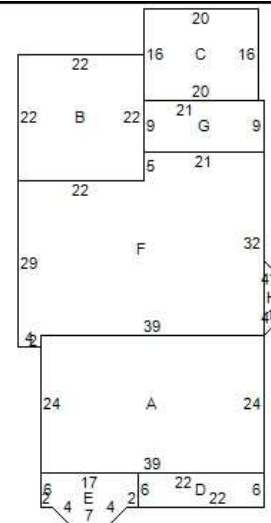
Grade & Depreciation

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

Dwelling Computations

Base Price	275,029	% Good	96
Plumbing	10,780	% Good Override	
Basement	-10,900	Functional	
Heating	22,810	Economic	115
Attic	0	% Complete	100
Other Features	1,564	C&D Factor	
		Adj Factor	.9
Subtotal	299,280	Additions	134,400
Ground Floor Area	936		
Total Living Area	2,978	Dwelling Value	418,300

Building Notes



ID	Code	Description	Area
A		Main Building	936
B	13/18	FRAME GARAGE/UNFINI...	484
C	35	COMPOSITE DECK	320
D	11	OPEN FRAME PORCH	132
E	10	1SFR - FRAME	132
F	10	1SFR - FRAME	1274
G	11	OPEN FRAME PORCH	189
H	10	1SFR - FRAME	30

Outbuilding Data

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

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

RE: Assessment Appeal 235-30.00-121.01

From Rick Berl <rberl@delawarelaw.com>

Date Mon 4/28/2025 2:41 PM

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

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

We agree to the stipulated value of \$14,300.

Richard E. Berl, Jr., Esquire
HUDSON, JONES, JAYWORK & FISHER, LLC

309 Rehoboth Avenue
Rehoboth Beach, DE 19971
Telephone: 302-644-8330/302-227-9441

rberl@delawarelaw.com

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FRAUD ALERT: We do NOT accept or request changes to wiring instructions via email or fax. Always CALL TO VERIFY.

From: Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>

Sent: Monday, April 28, 2025 11:17 AM

To: Rick Berl <rberl@delawarelaw.com>

Subject: Assessment Appeal 235-30.00-121.01

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



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :

Parcel ID: 235-30.00-121.01

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 28, 2025

CURRENT OWNER

BERL SHEREE J
19092 ROBINSONVILLE RD
LEWES DE 19958

GENERAL INFORMATION

Living Units 0
Neighborhood 1AR010
Alternate ID 235300001210100000
Vol / Pg 4141/308
District
Zoning AGRICULTURAL/RESIDEI
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.5062 Easement	-80	14,280

Total Acres: .5062
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	14,300	14,300	0	0
Building	0	0	0	0	0
Total	0	14,300	14,300	0	0

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

Entrance Information

Date	ID	Entry Code	Source
03/11/24	KFK	Unoccupied	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

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

2099

SUSSEX COUNTY

Situs :

Parcel Id: 235-30.00-121.01

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 28, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

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

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

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

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)

Martha Shaw

From: glraker@aol.com
Sent: Monday, May 5, 2025 9:59 AM
To: Assessment Appeals
Subject: Re: 330-15.00-67.00 Formal Appeal

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

I agree to the new value of \$257,100.

Thank you,

Gregg & Maria Raker

On Wednesday, April 30, 2025 at 12:15:39 PM EDT, Assessment Appeals <assessmentappeals@sussexcountyde.gov> wrote:

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to pursue the value further. Please respond with your intentions no later than May 5, 2025. After that date, we will assume you have accepted the new value.

Martha Shaw

Assessment Specialist

Sussex County Council
P.O. Box 589
Georgetown, DE 19947
302-855-7824 Office
302-855-7828 Fax

mshaw@sussexcountyde.gov

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 8666 LADDS LN****Parcel ID: 330-15.00-67.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNERRAKER GREGG L & MARIA E RAKER
8666 LADDS LN
LINCOLN DE 19960**GENERAL INFORMATION**Living Units 1
Neighborhood 4AR023
Alternate ID 330150000670000000
Vol / Pg 3824/200
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			83,900
Residual	AC	1.0300			18,000

Total Acres: 2.03
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	101,900	101,900	0	101,900
Building	0	155,200	155,200	0	219,630
Total	0	257,100	257,100	0	321,530

Value Flag TD330DM2
Cost ApproachManual Override Reason
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
08/13/24	DMR	Data Mailer Change	Owner
05/17/24	MEP	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/13/10	62212-1	12,000	D010 Interior Remodel-Ne/Rd 214	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/21/10	60,000			3824/200		
02/23/00	1,500					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 8666 LADDS LN

Parcel Id: 330-15.00-67.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Ranch	Year Built	1956
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	2	Full Baths	1
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	5		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

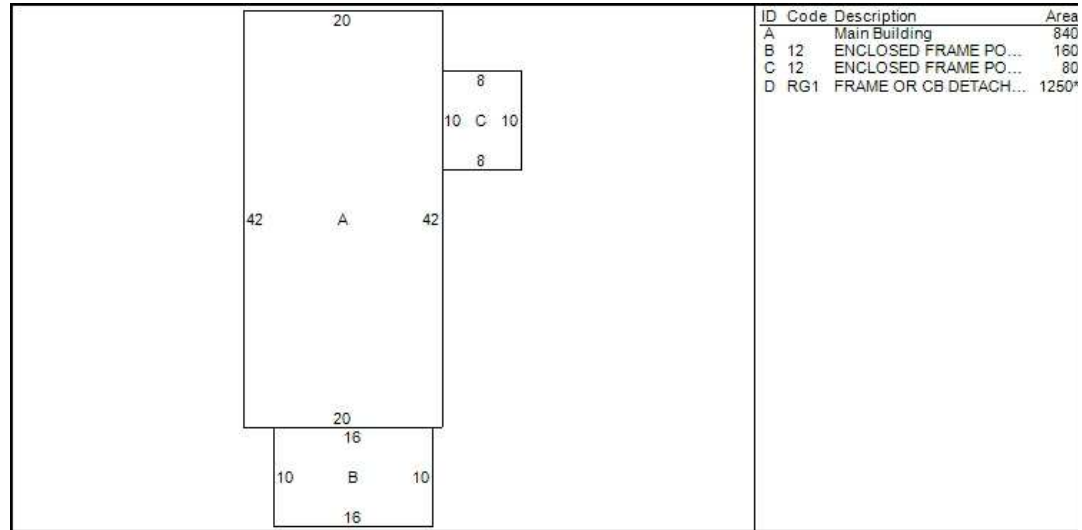
Grade & Depreciation

Grade	C+	Market Adj	
Condition	Average	Functional	125
CDU	AVERAGE	Economic	125
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	165,978	% Good	70
Plumbing	2,810	% Good Override	
Basement	-9,210	Functional	125
Heating	0	Economic	125
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	.77
		Additions	9,900
Subtotal	159,580		
Ground Floor Area	840		
Total Living Area	840	Dwelling Value	142,000

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	25 x 50		1,250	1	2000	D	F	13,190

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 331-6.00-126.00

Sussex County Board of Assessment VS Susan Smith
(Owner Name)

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

Original Value: \$ 63,400

Stipulated Value: \$ 12,600

Date: 4/29/25

Signature of Owner or duly authorized agent: Susan Smith

Printed Name: Susan Smith

Date: 4/9/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 331-6.00-126.00. The adjustment reflects a change in land value that brings the assessed value to \$12,600.



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :

Parcel ID: 331-6.00-126.00

Class: Residential - Vacant Land

Card: 1 of 1

Printed: May 1, 2025

CURRENT OWNER

SMITH SUSAN
JORDON BROWN
26358 SEAFORD RD
SEAFORD DE 19973

GENERAL INFORMATION

Living Units 0
Neighborhood 3AR020
Alternate ID 331060001260000000
Vol / Pg 1942/163
District
Zoning AGRICULTURAL/RESIDEI
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Residual	AC 0.9330			12,600

Total Acres: .933
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	12,600	12,600	0	0
Building	0	0	0	0	0
Total	0	12,600	12,600	0	0

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

Entrance Information

Date	ID	Entry Code	Source
07/27/23	SLM	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/25/93	1			1942/163		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel Id: 331-6.00-126.00

Class: Residential - Vacant Land

Card: 1 of 1

Printed: May 1, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

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

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-5.00-1319.00

Sussex County Board of Assessment VS Eileen Hansen

(Owner Name)

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

Original Value: \$701,400

Stipulated Value: \$642,000

Date: 5-5-25

Signature of Owner or duly authorized agent: Eileen Hansen

Printed Name: Eileen Hansen

Date: 5/1/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-5.00-1319.00. The adjustment reflects a change in grade and square footage that brings the assessed value to \$642,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 24051 HAVENWOOD LN****Parcel ID: 334-5.00-1319.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNERHANSEN EILEEN
24051 HAVENWOOD LN
LEWES DE 19958**GENERAL INFORMATION**Living Units 1
Neighborhood 6AR051
Alternate ID 334050013190000000
Vol / Pg 5792/178
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2009		142,860

Total Acres: .2009
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	142,900	142,900	0	142,900
Building	0	499,100	470,300	0	499,080
Total	0	642,000	613,200	0	641,980

Value Flag Market Approach
TD334DM15**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
12/14/23	MAE	Total Refusal	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/25/22	202202464	187,157	A205	Rockford- 2 Sty Sfd 52x40; Att Gar

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/19/22	623,939	Land & Improv	Valid Sale - Tyler	5792/178	Deed	HANSEN EILEEN
05/20/21			Invalid Sale - Tyler	5470/241	Deed	K HOVNANIAN HOMES OF DELAWARE I L



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 24051 HAVENWOOD LN

Parcel Id: 334-5.00-1319.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Cape Cod	Year Built	2022
Story height	1.25	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	4
Total Rooms	8		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

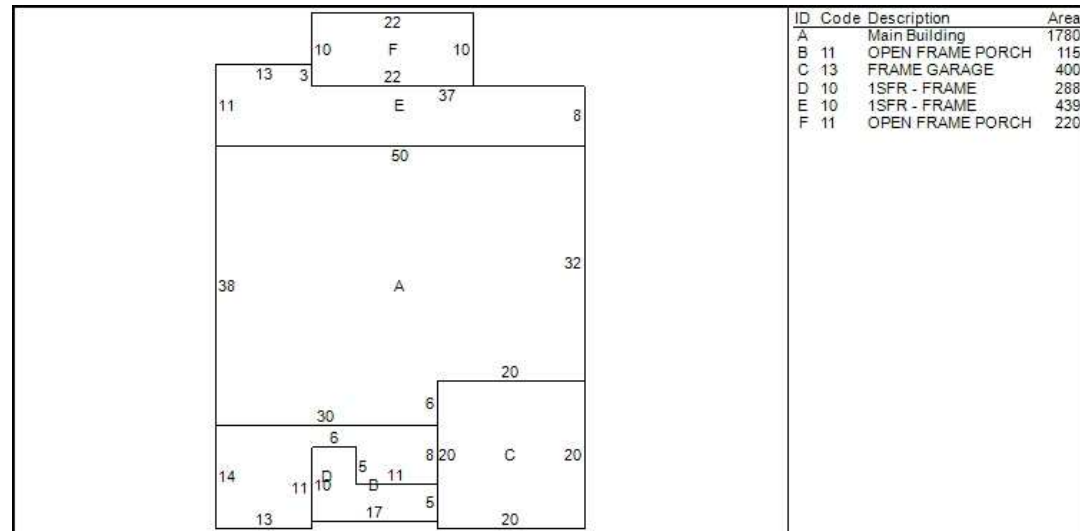
Grade & Depreciation

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

Dwelling Computations

Base Price	373,501	% Good	100
Plumbing	17,670	% Good Override	
Basement	-17,260	Functional	
Heating	30,980	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	404,890	Additions	65,400
Ground Floor Area	1,780		
Total Living Area	2,952	Dwelling Value	470,300

Building Notes



Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-6.00-1494.00

Sussex County Board of Assessment VS Susan Heller Trustee

(Owner Name)

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

Original Value: \$507,100

Stipulated Value: \$487,000

Date: 4/30/2025

Signature of Owner or duly authorized agent: Susan Heller, Trustee

Printed Name: Susan Heller, Trustee

Date: 4/23/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-6.00-1494.00. The adjustment reflects a change in economic depreciation and approach that brings the assessed value to \$487,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 34732 MARITIME WAY****Parcel ID: 334-6.00-1494.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 1, 2025

CURRENT OWNERHELLER SUSAN J TTEE
REV TR
34732 MARITIME WAY
LEWES DE 19958**GENERAL INFORMATION**Living Units 1
Neighborhood 6AR062
Alternate ID
Vol / Pg 5081/275
District
Zoning
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1419			104,280

Total Acres: .1419
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	104,300	104,300	0	104,300
Building	0	382,700	382,700	0	396,280
Total	0	487,000	487,000	0	500,580

Value Flag Cost Approach
TD334DM17**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
11/29/23	MEP	Occupant Not At Home	Other
10/24/23	KEK	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/01/21	202116671	2,464	A017 16x11 Porch	
06/23/05	79991-1	129,160	D010 Multi-Family 1 Unit-Bay Crossing L	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/27/19				5081/275	Deed	HELLER SUSAN J TTEE
04/12/17	320,000			4692/281		
03/21/06	432,215					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 34732 MARITIME WAY

Parcel Id: 334-6.00-1494.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 1, 2025

Dwelling Information

Style	Twnhse Exterior	Year Built	2006
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

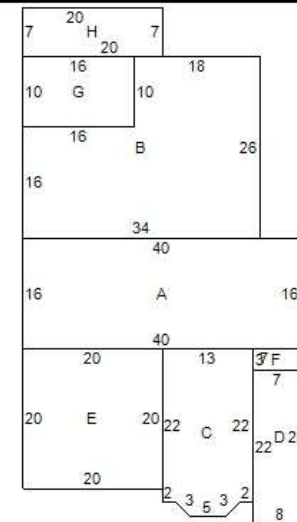
Grade & Depreciation

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

Dwelling Computations

Base Price	202,602	% Good	92
Plumbing	10,310	% Good Override	
Basement	-17,750	Functional	
Heating	16,810	Economic	135
Attic	0	% Complete	100
Other Features	1,700	C&D Factor	
		Adj Factor	1
Subtotal	213,670	Additions	117,300
Ground Floor Area	640		
Total Living Area	2,525	Dwelling Value	382,700

Building Notes



ID	Code	Description	Area
A		Main Building	640
B	10	1SFR - FRAME	724
C	10	1SFR - FRAME	300
D	11	OPEN FRAME PORCH	179
E	13/17	FRAME GARAGE/1/2 ST...	400
F	11/10	OPEN FRAME PORCH/1...	21
G	11	OPEN FRAME PORCH	160
H	33	MASONRY PATIO	140

Outbuilding Data

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

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



Outlook

Re: Assessment Appeal 334-7.00-395.00

From Robin Talley <rtalley500@gmail.com>

Date Mon 4/28/2025 9:01 PM

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

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

We are not able to scan the document.

Richard Szvitich and Robin Talley hereby accept the stipulated value of \$827,200.

Thank you,
Robin Talley

From: Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>

Sent: Wednesday, April 16, 2025 10:23 AM

To: RTALLEY500@GMAIL.COM <RTALLEY500@GMAIL.COM>

Subject: Assessment Appeal 334-7.00-395.00

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

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

Kind Regards,
Dianne



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 4 GLADE CIR E

Parcel ID: 334-7.00-395.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 1, 2025

CURRENT OWNER

TALLEY ROBIN LYNNE & RICHARD
PAUL SZVITICH
180 PENNSYLVANIA AVE
DOVER DE 19901

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR066
Alternate ID 334070003950000000
Vol / Pg 3865/192
District
Zoning AGRICULTURAL/RESIDEI
Class Residential



Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.4983		319,560

Total Acres: .4983
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	319,600	319,600	0	319,600
Building	0	507,600	507,600	0	599,510
Total	0	827,200	827,200	0	919,110

Value Flag Cost Approach
TD334DM18

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
02/16/23	RSD	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/04/06	81469-3	100,000	D010 Siding/Windows/Shing-Holland Gl	
08/30/93	81469-2	6,048	D010 Att.Garage-Holland Gladelot 249pt	
03/16/93	81469-1	5,000	D010 Foundation-Holland Gladelot 249pl	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/11/11	408,000			3865/192		
06/07/05	380,000					
04/30/01	195,000					
09/01/92	1					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 4 GLADE CIR E

Parcel Id: 334-7.00-395.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 1, 2025

Dwelling Information

Style	Ranch	Year Built	1994
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

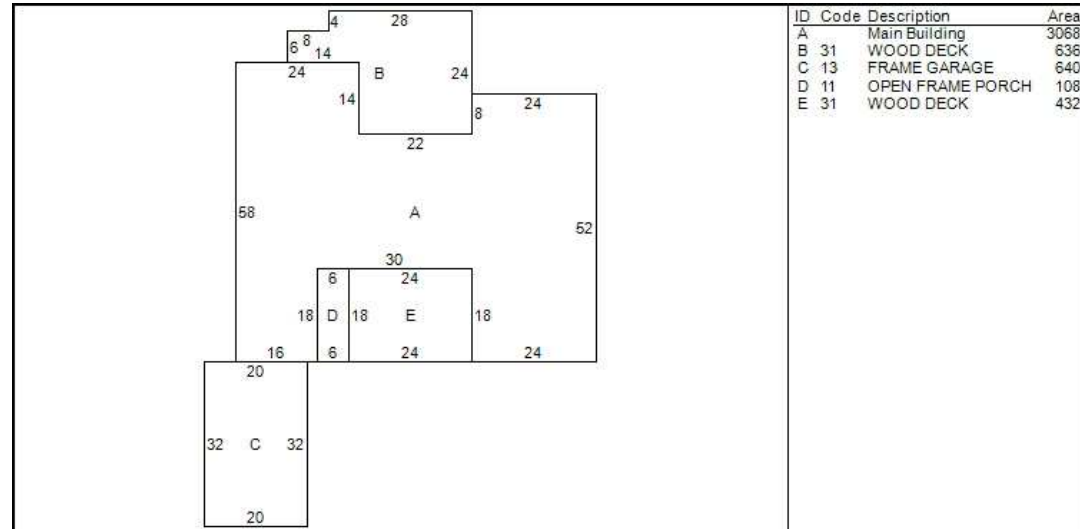
Grade & Depreciation

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

Dwelling Computations

Base Price	522,080	% Good	86
Plumbing	10,780	% Good Override	
Basement	-28,960	Functional	
Heating	43,310	Economic	
Attic	0	% Complete	100
Other Features	1,780	C&D Factor	
		Adj Factor	1
Subtotal	548,990	Additions	35,500
Ground Floor Area	3,068		
Total Living Area	3,068	Dwelling Value	507,600

Building Notes



ID	Code	Description	Area
A		Main Building	3068
B	31	WOOD DECK	636
C	13	FRAME GARAGE	640
D	11	OPEN FRAME PORCH	108
E	31	WOOD DECK	432

Outbuilding Data

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

Condominium / Mobile Home Information

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



Outlook

Re: Assessment Appeal 334-8.17-68.00

From billszak <billszak@comcast.net>

Date Wed 5/7/2025 1:16 PM

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

📎 1 attachment (35 KB)

334-8.17-68.00.pdf;

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

Go with the stipulated value of \$4,224,900

Joseph Mirabella Tr

Forwarded Message -----

From "Dianne Ruscavage" <dianne.ruscavage@sussexcountye.gov>

To "BILLSZAK@COMCAST.NET" <BILLSZAK@COMCAST.NET>

Date 5/5/2025 3:48:51 PM

Subject Assessment Appeal 334-8.17-68.00

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

Kindly respond no later than **May 8, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,
Dianne*

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 77 ANCHOR RD****Parcel ID: 334-8.17-68.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNER

MIRABELLA JOSEPH T JR TTEE
REV TR
77 ANCHOR RD
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units 1
Neighborhood 6VR001
Alternate ID 334081700680000000
Vol / Pg 3545/24
District
Zoning AGRICULTURAL/RESIDEI
Class Residential

Property Notes**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3393	Waterfront - Ca	3,017,030

Total Acres: .3393
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	3,017,000	3,017,000	0	3,017,000
Building	0	1,207,900	1,207,900	0	2,014,280
Total	0	4,224,900	4,224,900	0	5,031,280

Value Flag Cost Approach
TD334DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
06/16/24	JXL	Data Mailer Change	Owner
12/26/23	NMJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/31/13	201308885	0	PZ20 Utility Pumping Station	
11/14/12	201200115	80,737	A017 Replacing Railings And Deck Boar	
03/14/00	81682-2	6,912	D010 Enclose Exist Deck-North Shores l	
12/05/89	81682-1	120,000	D010 Dwelling-North Shoreslot 91	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/05/98	760,000			3545/24		
10/18/93	642,700					
09/28/89	225,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 77 ANCHOR RD

Parcel Id: 334-8.17-68.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Conventional	Year Built	1990
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	4	Full Baths	4
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	3
Total Rooms	8		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

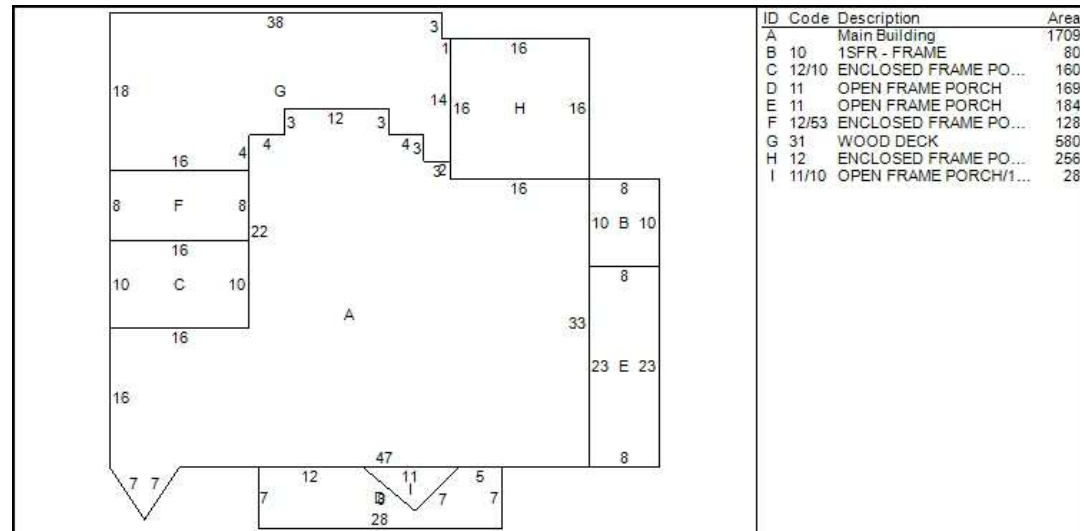
Grade & Depreciation

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

Dwelling Computations

Base Price	440,242	% Good	84
Plumbing	18,480	% Good Override	
Basement	-17,440	Functional	
Heating	36,520	Economic	
Attic	0	% Complete	100
Other Features	3,846	C&D Factor	
		Adj Factor	2.67
Subtotal	481,650	Additions	47,800
Ground Floor Area	1,709		
Total Living Area	3,250	Dwelling Value	1,207,900

Building Notes



Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-11.00-351.00

Sussex County Board of Assessment VS Daniel & Tara Farrell

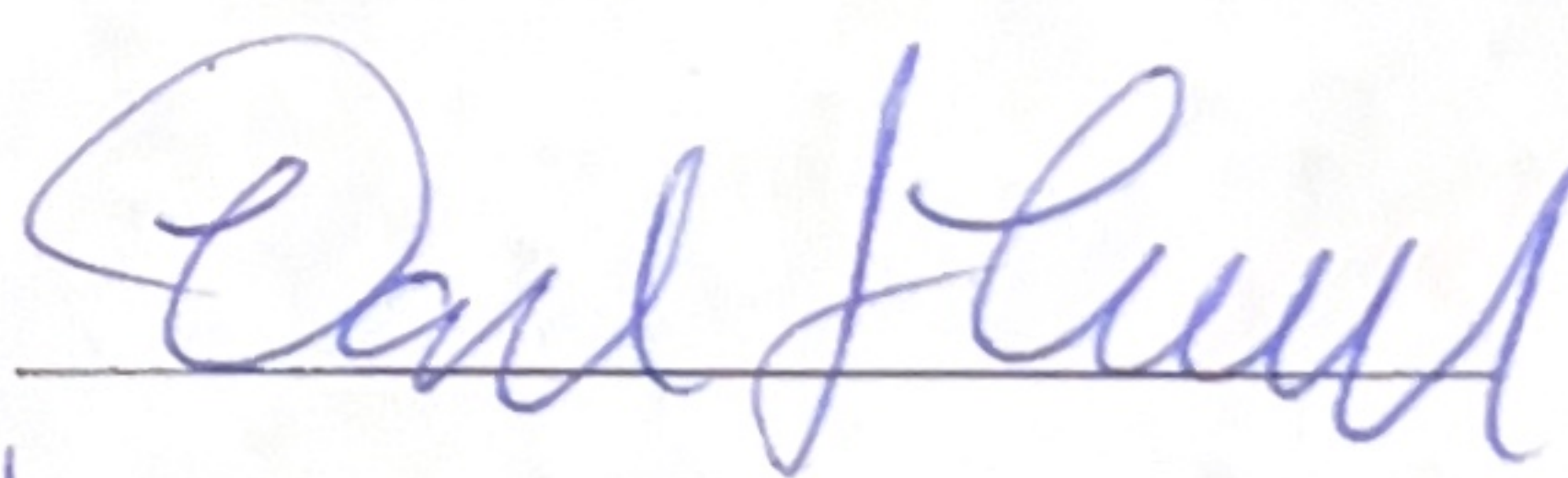
(Owner Name)

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

Original Value: \$ 839,700

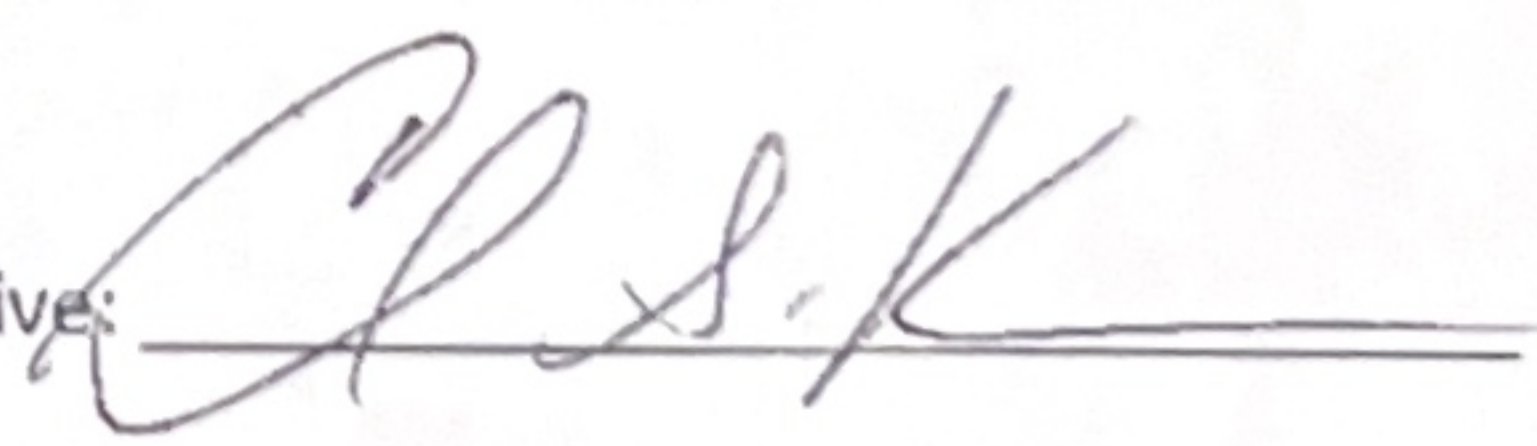
Stipulated Value: \$ 771,000

Date: 4/19/2025

Signature of Owner or duly authorized agent: 

Printed Name: Daniel Farrell

Date: 4/14/25

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-11.00-351.00. The adjustment reflects a change in grade that brings the assessed value to \$771,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 31555 GOOSEBERRY WAY****Parcel ID: 334-11.00-351.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 24, 2025

CURRENT OWNERFARRELL DANIEL J
TARA B FARRELL
31555 GOOSEBERRY WAY
LEWES DE 19958**GENERAL INFORMATION**Living Units 1
Neighborhood 6AR070
Alternate ID 334110003510000000
Vol / Pg 4557/261
District
Zoning MEDIUM RESIDENTIAL
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1750			198,000

Total Acres: .175
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	198,000	198,000	0	198,000
Building	0	573,000	444,200	0	573,010
Total	0	771,000	642,200	0	771,010

Value Flag Market Approach
TD334DM3**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
06/27/24	KMB	Data Mailer Change	Owner
02/02/23	SMD	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/22/17	201710089	5,376	A017 Scrn Porch 16x24	
02/19/16	201601686	0	TEST Wr 13088	
02/10/16	201601314	209,872	A007 2st Dwelling(Bornquist) 40'X69', At	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/17/16	491,243			4557/261		
02/25/16	105,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 31555 GOOSEBERRY WAY

Parcel Id: 334-11.00-351.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 24, 2025

Dwelling Information

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

Basement

Basement	Full	# Car Bsmt Gar	0
FBLA Size	x	FBLA Type	
Rec Rm Size	580	Rec Rm Type	Single Family

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

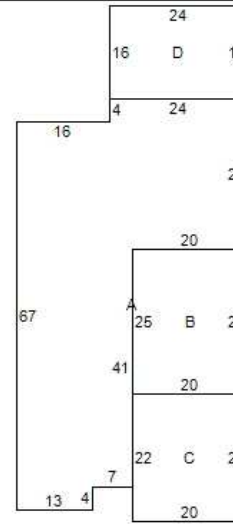
Grade & Depreciation

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

Dwelling Computations

Base Price	321,047	% Good	97
Plumbing	11,780	% Good Override	
Basement	0	Functional	
Heating	26,630	Economic	
Attic	0	% Complete	100
Other Features	11,560	C&D Factor	
		Adj Factor	1
Subtotal	371,020	Additions	84,300
Ground Floor Area	1,848		
Total Living Area	2,818	Dwelling Value	444,200

Building Notes



ID	Code	Description	Area
A		Main Building	1848
B	50/10/17	BASEMENT/1SFR - F...	500
C	13/17	FRAME GARAGE/1/2...	440
D	12	ENCLOSED FRAME P...	384

Outbuilding Data

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

Condominium / Mobile Home Information

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



Outlook

Re: Assessment Appeal 334-12.00-45.00

From JAN MCCORKLE <janrmccorkle@gmail.com>

Date Thu 4/24/2025 7:58 AM

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

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

Dianne,

We accept the new stipulated value of our home at 19500 Mulberry KNoll Rd, Lewes, De. of \$326,700 for parcel ID 334-12.00-45.00.

Thank you, Craig and Janine McCorkle

On Wed, Apr 16, 2025 at 2:26 PM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

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

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

*Kind Regards,
Dianne*



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 19500 MULBERRY KNOLL RD

Parcel ID: 334-12.00-45.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 28, 2025

CURRENT OWNER

MCCORKLE CRAIG M
JANICE MCCORKLE
249 SPRING GARDEN ST
EPHRATA PA 17522

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR094
Alternate ID 334120000450000000
Vol / Pg 4024/49
District
Zoning AGRICULTURAL/RESIDEI
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.4591		125,750

Total Acres: .4591
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	125,800	125,800	0	125,800
Building	0	200,900	200,900	0	237,230
Total	0	326,700	326,700	0	363,030

Value Flag Cost Approach
TD334DM1

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
10/27/23	GRS	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/27/12	150,000			4024/49		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 19500 MULBERRY KNOLL RD

Parcel Id: 334-12.00-45.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 28, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

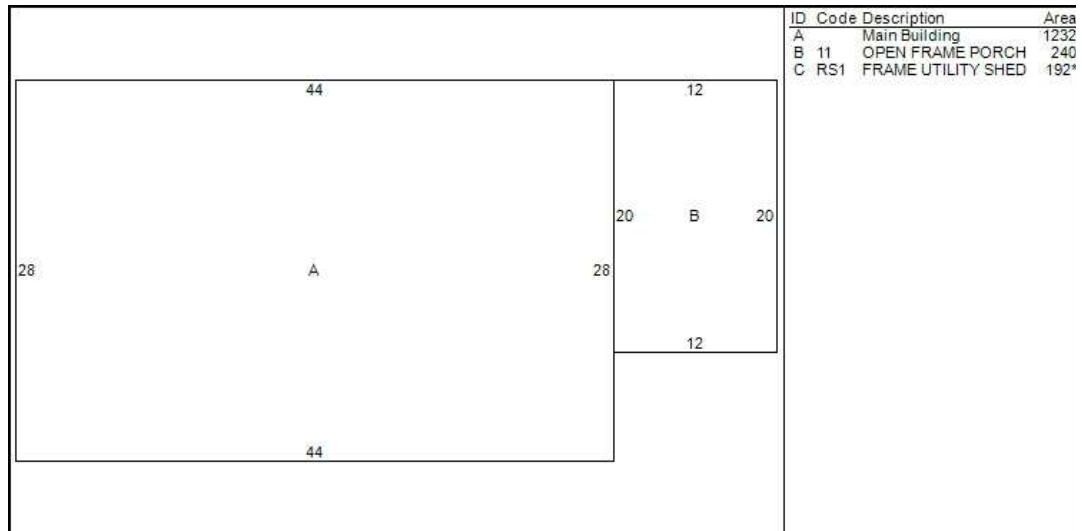
Grade & Depreciation

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

Dwelling Computations

Base Price	210,091	% Good	80
Plumbing	6,700	% Good Override	
Basement	-11,650	Functional	
Heating	0	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.18
		Additions	5,300
Subtotal	205,140		
Ground Floor Area	1,232		
Total Living Area	1,232	Dwelling Value	199,900

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 16		192	1	2000	C	A	980

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.00-325.18

Sussex County Board of Assessment VS Rehoboth Gateway LLC
(Owner Name)

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

Original Value: \$8,002,800

Stipulated Value: \$9,153,700

Date: 5/7/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: J. William Lugo

Date: 5/2/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keelar

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-13.00-325.18. The adjustment reflects a change in gross income that brings the assessed value to \$9,153,700.

Situs : 30098 VETERANS WAY

PARCEL ID: 334-13.00-325.18

Class: 411

Card: 1 of 2

Printed: May 7, 2025

CURRENT OWNER

REHOBOTH GATEWAY LLC
246 REHOBOTH AVE
REHOBOTH BEACH DE 19971
4384/202

GENERAL INFORMATION

Living Units 0
Neighborhood 6VC001
Alternate ID
Vol / Pg 4384/202
District
Zoning
Class

Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000		2,000,000
Residual	AC	5.4300		3,258,000
Total Acres: 6.43				
Spot:				
Location: 4 MAJOR STRIP				

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	5,258,000	5,258,000	5,258,000	0
Building	0	3,895,700	4,734,300	3,895,700	0
Total	0	9,153,700	9,992,300	9,153,700	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Income Approach				
Gross Building:					

Entrance Information

Date	ID	Entry Code	Source
02/27/23	TJJ	Info At Door	Tenant

Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/14/21	202108990	12,000	A090	Fresh Market #229: Relocate & Ad
08/26/19	201909754	35,819	A090	Installing 4-Type 1 Hoods, Exhaust
03/21/19	201900803	1,000,000	A077	*Redfin Coastal Brewing Co * 87x6
03/13/19	201902670	0	TEST	Wr 14737
04/24/17	201704118	0	DOO5	Seafood Grill Raw Bar

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/16/15	3,240,000			4384/202		
12/07/87		1				

Inspection Witnessed By _____

Situs : 30098 VETERANS WAY

Parcel Id: 334-13.00-325.18

Class: 411

Card: 1 of 2

Printed: May 7, 2025

Building Information			Building Other Features													
Year Built/Eff Year	2016	/	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
Building #	1		1	Overhead Dr-Wood/Mtl		8	8		1							
Structure Type	Department Stores		1	Truck & Train Wells		24	95		1							
Identical Units	1		1	Canopy Roof/Slab		10	188		1							
Total Units	1		1	Utility Bldg-Brk/Stn		13	17		1							
Grade	C		1	Sprinkler Sys Wet		1	1		1							
# Covered Parking																
# Uncovered Parking																
DBA	Bed bath and beyond															

Interior/Exterior Information															
Line	Level From	- To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	24,099	675	Department Store	22	Brick & Con	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	24,099	Department Store	80	100	2,524,980

Outbuilding Data									
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	2016			1	100,000	C	A	225,540

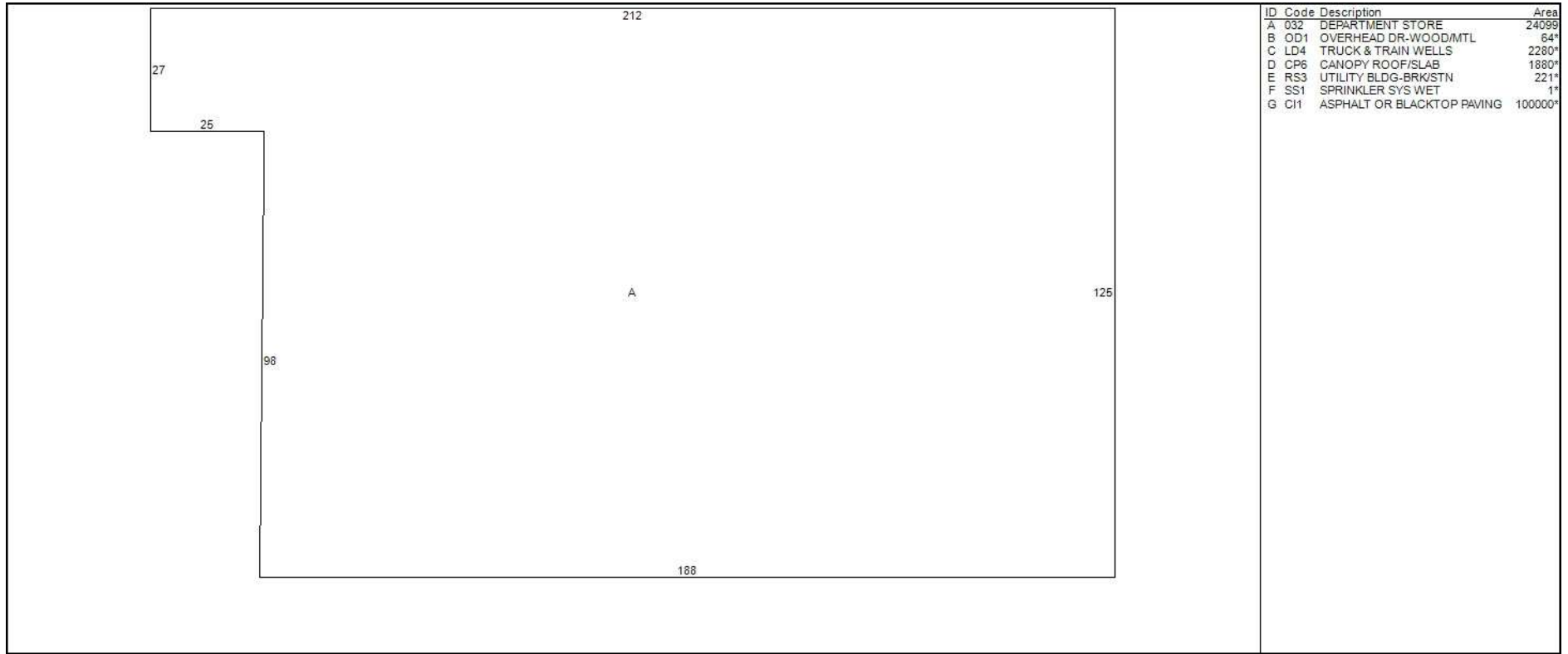
Situs : 30098 VETERANS WAY

Parcel Id: 334-13.00-325.18

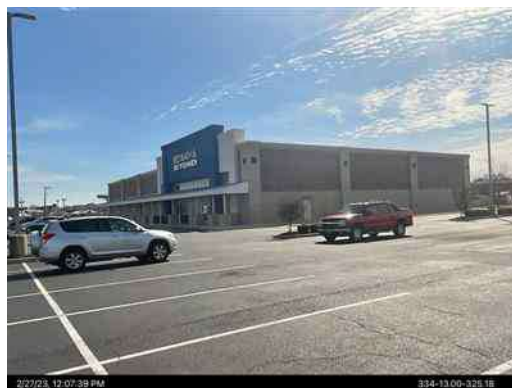
Class: 411

Card: 1 of 2

Printed: May 7, 2025



Additional Property Photos



2/7/23, 12:07:59 PM

334-13.00-325.18

Situs : 30098 VETERANS WAY

Parcel Id: 334-13.00-325.18

Class: 411

Card: 1 of 2

Printed: May 7, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp Type	Inc Mod	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
03	S	005 General Retail	0	2,310	34.00	16.4	12,881	5		0	12,237	25			3,059	3,059	9,178
09	S	005 Dept Store-Anchors Rel	0	24,099	14.00	115	387,994	5		0	368,594	10			36,859	36,859	331,735
19	S	005 Discnt Stores-Super Mri	0	20,444	21.00	115	493,723	5		0	469,037	10			46,904	46,904	422,133
24	S	005 Multi Use Storage	0	2,310	7.00	115	18,596	5		0	17,666	15			2,650	2,650	15,016

Apartment Detail - Building 1 of 2

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 2

Total Gross Building Area	24,099
Replace, Cost New Less Depr	2,524,980
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	2,524,980
Value per SF	104.78

Notes - Building 1 of 2

--

Income Summary (Includes all Building on Parcel)

Total Net Income	778,062
Capitalization Rate	0.085000
Sub total	9,153,670
Residual Land Value	
Final Income Value	9,153,670
Total Gross Rent Area	49,163
Total Gross Building Area	49,163

Situs : 30098 VETERANS WAY

PARCEL ID: 334-13.00-325.18

Class: 411

Card: 2 of 2

Printed: May 7, 2025

CURRENT OWNER

REHOBOTH GATEWAY LLC
246 REHOBOTH AVE
REHOBOTH BEACH DE 19971
4384/202

GENERAL INFORMATION

Living Units 0
Neighborhood 6VC001
Alternate ID
Vol / Pg 4384/202
District
Zoning
Class

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000		2,000,000
Residual	AC	5.4300		3,258,000
Total Acres: 6.43				
Spot:				
Location: 4 MAJOR STRIP				

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	5,258,000	5,258,000	5,258,000	0
Building	0	3,895,700	4,734,300	3,895,700	0
Total	0	9,153,700	9,992,300	9,153,700	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Income Approach				
Gross Building:					

Entrance Information

Date	ID	Entry Code	Source
02/27/23	TJJ	Info At Door	Tenant

Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/14/21	202108990	12,000	A090	Fresh Market #229: Relocate & Ad
08/26/19	201909754	35,819	A090	Installing 4-Type 1 Hoods, Exhaust
03/21/19	201900803	1,000,000	A077	*Redfin Coastal Brewing Co * 87x6
03/13/19	201902670	0	TEST	Wr 14737
04/24/17	201704118	0	DOO5	Seafood Grill Raw Bar

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/16/15	3,240,000			4384/202		
12/07/87		1				

Inspection Witnessed By _____

Situs : 30098 VETERANS WAY

Parcel Id: 334-13.00-325.18

Class: 411

Card: 2 of 2

Printed: May 7, 2025

Building Information

Year Built/Eff Year 2016 /
Building #
Structure Type Supermarket
Identical Units 1
Total Units
Grade C+
Covered Parking
Uncovered Parking
DBA The fresh market

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Truck & Train Wells		24	92		1							
1	Canopy Roof/Slab		10	50		1							
1	Sprinkler Sys Wet		1	1		1							

Interior/Exterior Information

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	20,444	618	Discount Store/Ma	26	Brick & Con	Steel	Normal	Unit Heat	Unit	Normal	3	3
2	01	01	100	2,310	214	Retail Store	13	Concrete Bl	Steel	Normal	Heat Pump	Central	Normal	3	3
3	02	02	100	2,310	214	Multi-Use Storage	13	Concrete Bl	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	20,444	Discount Store/Market	77	100	1,608,250
2	2,310	Retail Store	77	100	236,410
3	2,310	Multi-Use Storage	77	100	139,100

Outbuilding Data

Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
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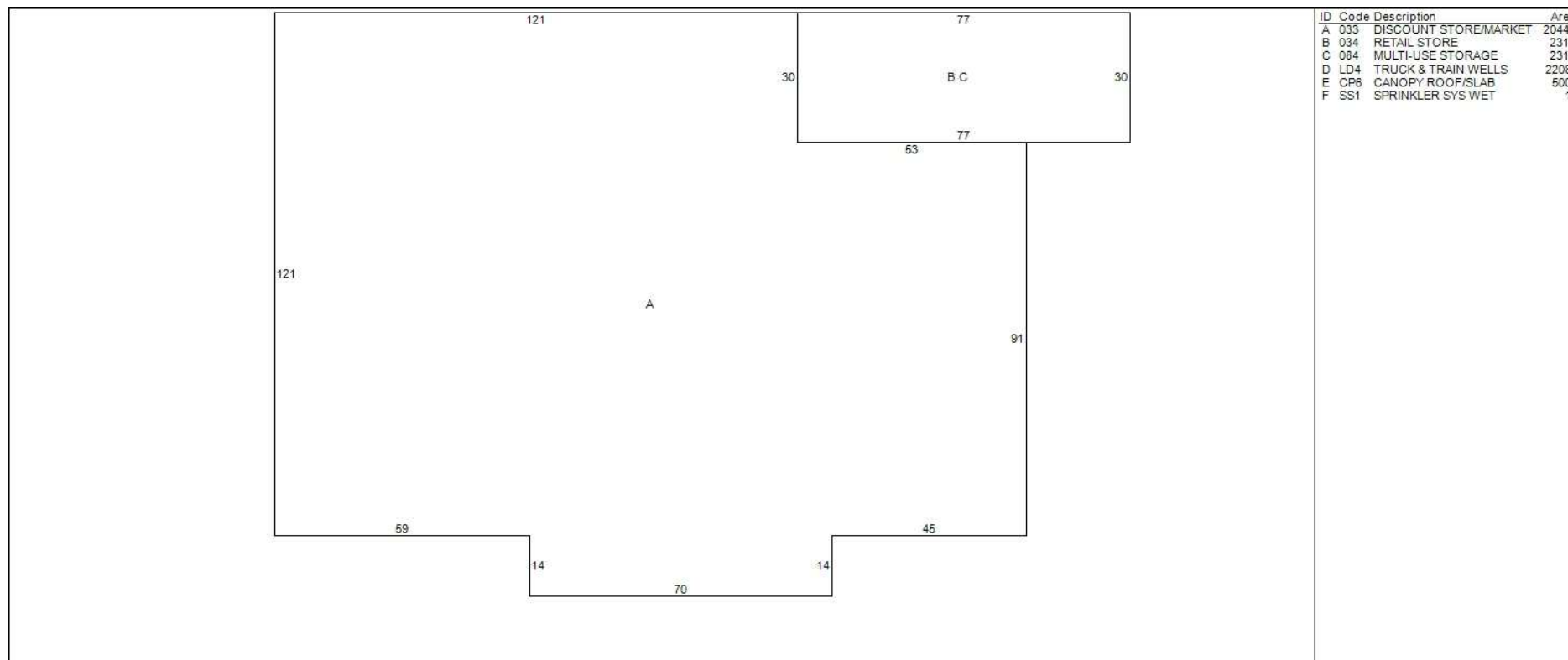
Situs : 30098 VETERANS WAY

Parcel Id: 334-13.00-325.18

Class: 411

Card: 2 of 2

Printed: May 7, 2025



Additional Property Photos

Situs : 30098 VETERANS WAY

Parcel Id: 334-13.00-325.18

Class: 411

Card: 2 of 2

Printed: May 7, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
03	S	005 General Retail	0	2,310	34.00	16.4	12,881	5		0	12,237	25			3,059	3,059	9,178
09	S	005 Dept Store-Anchors Rel	0	24,099	14.00	115	387,994	5		0	368,594	10			36,859	36,859	331,735
19	S	005 Discnt Stores-Super Mri	0	20,444	21.00	115	493,723	5		0	469,037	10			46,904	46,904	422,133
24	S	005 Multi Use Storage	0	2,310	7.00	115	18,596	5		0	17,666	15			2,650	2,650	15,016

Apartment Detail - Building 2 of 2

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 2 of 2

Total Gross Building Area	25,064
Replace, Cost New Less Depr	1,983,760
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	1,983,760
Value per SF	79.15

Notes - Building 2 of 2

--

Income Summary (Includes all Building on Parcel)

Total Net Income	778,062
Capitalization Rate	0.085000
Sub total	9,153,670
Residual Land Value	
Final Income Value	9,153,670
Total Gross Rent Area	49,163
Total Gross Building Area	49,163



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.00-325.30

Sussex County Board of Assessment VS Lingo Office Investments LLC
(Owner Name)

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

Original Value: \$7,092,800

Stipulated Value: \$4,149,700

Date: 5/7/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: T. William Lingo

Date: 6/6/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-13.00-325.30. The adjustment reflects a change in gross income & expenses that brings the assessed value to \$4,149,700.

Situs :

PARCEL ID: 334-13.00-325.30

Class: 302

Card: 1 of 2

Printed: May 7, 2025

CURRENT OWNER

LINGO OFFICE INVESTMENTS LLC
246 REHOBOTH AVENUE
REHOBOTH BEACH DE 19971
4204/154

GENERAL INFORMATION

Living Units 0
Neighborhood 6VC001
Alternate ID 334130003253000000
Vol / Pg 4204/154
District
Zoning GENERAL RESIDENTIAL
Class

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000		2,000,000
Residual	AC	1.1100		666,000

Total Acres: 2.11
Spot:

Location: 4 MAJOR STRIP

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	2,666,000	2,666,000	2,666,000	0
Building	0	1,483,700	3,807,200	1,483,700	0
Total	0	4,149,700	6,473,200	4,149,700	0

Manual Override Reason

Base Date of Value

Effective Date of Value

Value Flag Income Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
02/24/23	TJJ	Info At Door	Tenant

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/25/21	202103044	21,719	A080	Kimmel Carter Law Office
01/21/20	201913624	52,000	A080	*Lingo Professional Center* Adding
03/22/18	201800774	145,000	A080	New Tfo: Adding Partitions To Mak
03/02/15	201500357	738,800	A080	All Interior Work
01/26/15	201410936	144,000	A080	All Interior Work 2nd Floor Su

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/31/97	1			4204/154		
06/25/93	1					

Inspection Witnessed By _____

Situs :	Parcel Id: 334-13.00-325.30	Class: 302	Card: 1 of 2	Printed: May 7, 2025
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Building Information			Building Other Features													
Year Built/Eff Year	2014	/	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
Building #	1		1	Elevator Hydraulic		3,000	100	3	1							
Structure Type	Office Bldg L/R-(1-4		1	Sprinkler Sys Wet		19,599	1		1							
Identical Units	1															
Total Units	1															
Grade	B															
# Covered Parking																
# Uncovered Parking																
DBA	Lingo professional center															

Interior/Exterior Information															
Line	Level From	- To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	03	100	6,533	364	Office Building	12	Brick & Con	Steel	Normal	Unit Heat	Unit	Normal	3	3

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	6,533	Office Building	78	100	2,818,500

Outbuilding Data									
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	2004			1	40,000	C	A	64,440
2	Blbrd	2004	14	25	2	350	C	A	33,250

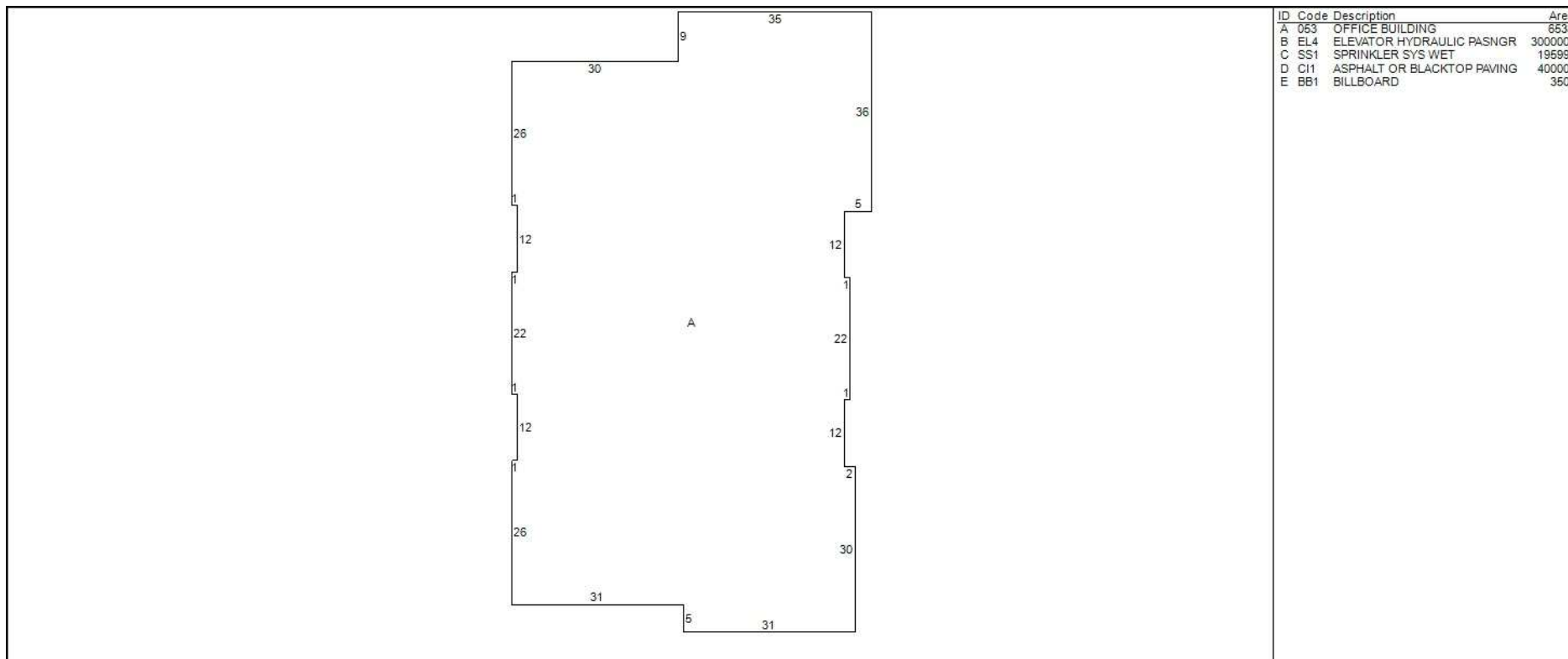
Situs :

Parcel Id: 334-13.00-325.30

Class: 302

Card: 1 of 2

Printed: May 7, 2025



Additional Property Photos



Situs :

Parcel Id: 334-13.00-325.30

Class: 302

Card: 1 of 2

Printed: May 7, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
04	S	005 General Office	0	19,599	32.00	65.7	412,049	7		0	383,206	30	50		57,481	57,481	325,725
15	S	005 Bank	0	3,891	36.00	131	183,500	5		0	174,325	25			43,581	43,581	130,744

Apartment Detail - Building 1 of 2

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 2

Total Gross Building Area	19,599
Replace, Cost New Less Depr	2,818,500
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	2,818,500
Value per SF	143.81

Notes - Building 1 of 2

Income Summary (Includes all Building on Parcel)

Total Net Income	456,469
Capitalization Rate	0.110000
Sub total	4,149,720
Residual Land Value	
Final Income Value	4,149,720
Total Gross Rent Area	23,490
Total Gross Building Area	23,490

Situs :

PARCEL ID: 334-13.00-325.30

Class: 302

Card: 2 of 2

Printed: May 7, 2025

CURRENT OWNER

LINGO OFFICE INVESTMENTS LLC
246 REHOBOTH AVENUE
REHOBOTH BEACH DE 19971
4204/154

GENERAL INFORMATION

Living Units 0
Neighborhood 6VC001
Alternate ID 334130003253000000
Vol / Pg 4204/154
District
Zoning GENERAL RESIDENTIAL
Class

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000		2,000,000
Residual	AC	1.1100		666,000

Total Acres: 2.11
Spot:

Location: 4 MAJOR STRIP

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	2,666,000	2,666,000	2,666,000	0
Building	0	1,483,700	3,807,200	1,483,700	0
Total	0	4,149,700	6,473,200	4,149,700	0

Manual Override Reason

Base Date of Value

Effective Date of Value

Value Flag Income Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
02/24/23	TJJ	Info At Door	Tenant

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/25/21	202103044	21,719	A080 Kimmel Carter Law Office	
01/21/20	201913624	52,000	A080 *Lingo Professional Center* Adding	
03/22/18	201800774	145,000	A080 New Tfo: Adding Partitions To Mak	
03/02/15	201500357	738,800	A080 All Interior Work	
01/26/15	201410936	144,000	A080 All Interior Work 2nd Floor Su	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/31/97	1			4204/154		
06/25/93	1					

Inspection Witnessed By _____

Situs :

Parcel Id: 334-13.00-325.30

Class: 302

Card: 2 of 2

Printed: May 7, 2025

Building Information	
Year Built/Eff Year	2004 /
Building #	
Structure Type	Savings Institution
Identical Units	1
Total Units	
Grade	B
# Covered Parking	
# Uncovered Parking	
DBA	Wsfs bank

Building Other Features															
Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units
1	Bank Pneumatic Tube		1	1			2								
1	Bank Serv Window		1	1			1								
1	Bank Canopy-Drive In		30	32			1								
1	Enclosed Entry		12	22			1								

Interior/Exterior Information															
Line	Level From - To		Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	3,891	258	Bank/Savings Insti	14	Brick & Con	Fire Resistant	Normal	Heat Pump	Central	Normal	3	3

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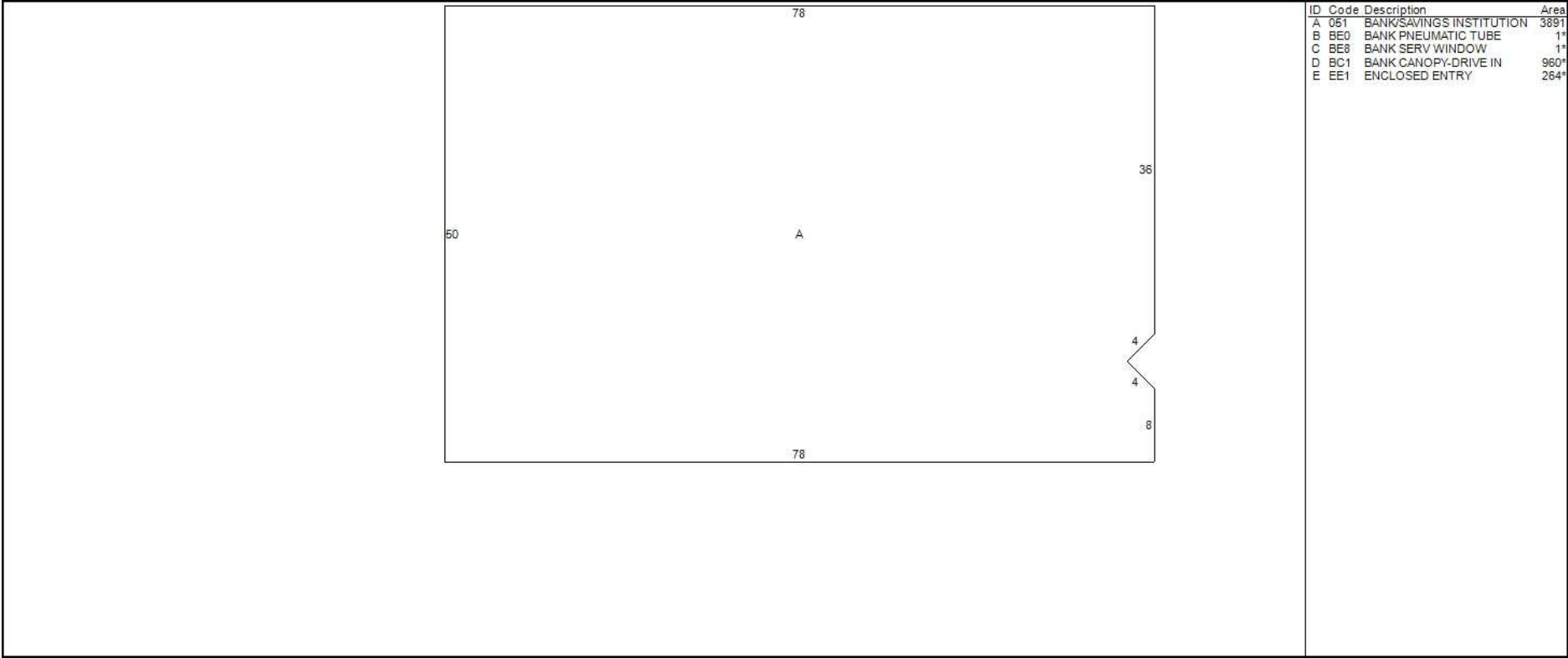
Situs :

Parcel Id: 334-13.00-325.30

Class: 302

Card: 2 of 2

Printed: May 7, 2025



Additional Property Photos

Situs :

Parcel Id: 334-13.00-325.30

Class: 302

Card: 2 of 2

Printed: May 7, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
04	S	005 General Office	0	19,599	32.00	65.7	412,049	7		0	383,206	30	50		57,481	57,481	325,725
15	S	005 Bank	0	3,891	36.00	131	183,500	5		0	174,325	25			43,581	43,581	130,744

Apartment Detail - Building 2 of 2

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 2 of 2

Total Gross Building Area	3,891
Replace, Cost New Less Depr	890,990
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	890,990
Value per SF	228.99

Notes - Building 2 of 2

--

Income Summary (Includes all Building on Parcel)

Total Net Income	456,469
Capitalization Rate	0.110000
Sub total	4,149,720
Residual Land Value	
Final Income Value	4,149,720
Total Gross Rent Area	23,490
Total Gross Building Area	23,490



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.00-325.48

Sussex County Board of Assessment VS Rehoboth Gateway LLC

(Owner Name)

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

Original Value: \$3,619,600

Stipulated Value: \$3,380,700

Date: 5/7/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: J. William Lins

Date: 5/2/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-13.00-325.48. The adjustment reflects a change in gross income that brings the assessed value to \$3,380,700.

Situs : 30155 VETERANS WAY

PARCEL ID: 334-13.00-325.48

Class: 406

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNER

REHOBOTH GATEWAY LLC
246 REHOBOTH AVE
REHOBOTH BEACH DE 19971
4384/193

GENERAL INFORMATION

Living Units 0
Neighborhood 6VC001
Alternate ID 334130003254800000
Vol / Pg 4384/193
District
Zoning GENERAL BUSINESS
Class

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000		2,000,000
Residual	AC	0.6600		396,000

Total Acres: 1.66
Spot:

Location: 4 MAJOR STRIP

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	2,396,000	2,396,000	2,396,000	0
Building	0	984,700	1,141,000	984,700	0
Total	0	3,380,700	3,537,000	3,380,700	0

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

Entrance Information

Date	ID	Entry Code	Source
02/27/23	TJJ	Info At Door	Tenant

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/18/19	201904143	0	DOO5 Community Bank Delaware	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
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Inspection Witnessed By _____

Situs : 30155 VETERANS WAY

Parcel Id: 334-13.00-325.48

Class: 406

Card: 1 of 1

Printed: May 7, 2025

Building Information

Year Built/Eff Year 2016 /
Building # 1
Structure Type Conv Market W/Gas
Identical Units 1
Total Units
Grade B
Covered Parking
Uncovered Parking
DBA WAWA

Building Other Features

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

Interior/Exterior Information

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	4,498	288	Convenience Store	18	Concrete Bl	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	4,498	Convenience Store	80	100	673,170

Outbuilding Data

Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	2016			1	25,000	C	A	56,390
2	Blbrd	2000	12	50	2	600	B	A	62,700
3	Canopy	2016	28	158	1	4,424	C	A	197,270

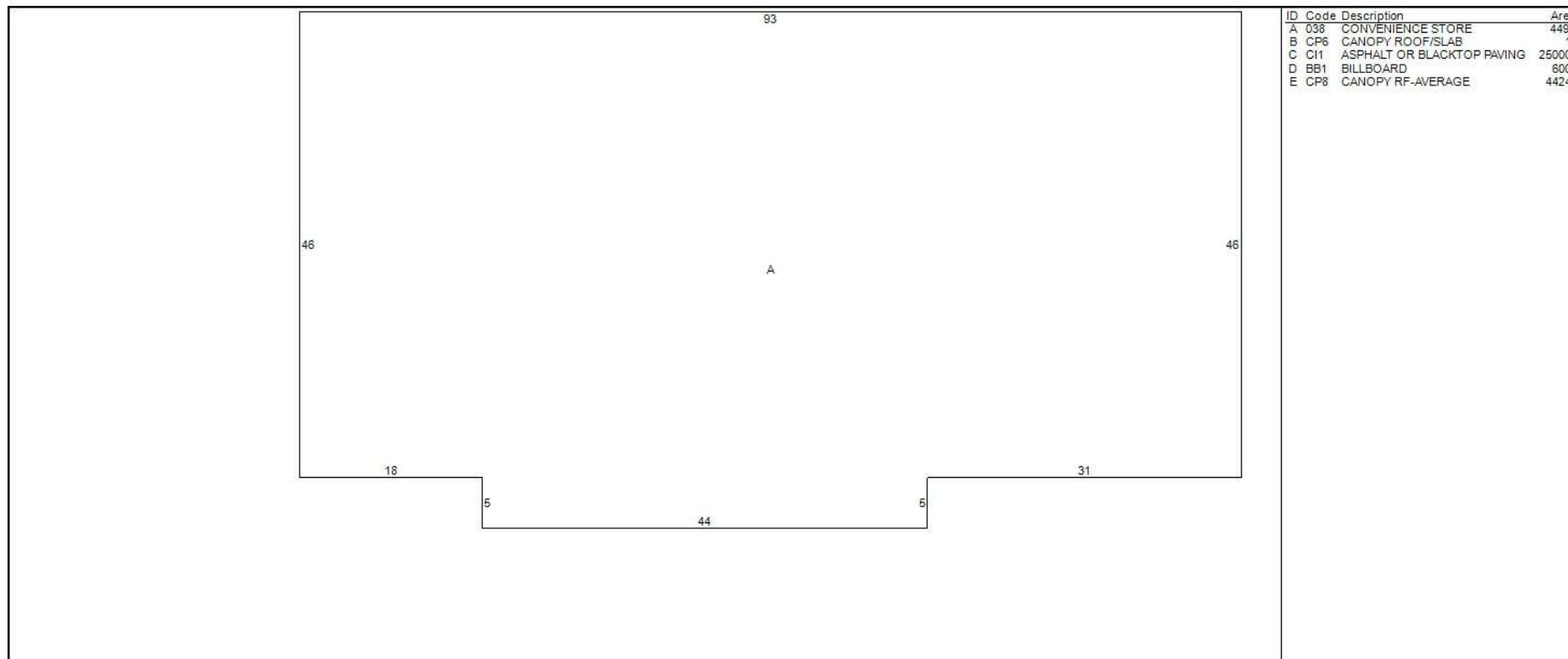
Situs : 30155 VETERANS WAY

Parcel Id: 334-13.00-325.48

Class: 406

Card: 1 of 1

Printed: May 7, 2025



Additional Property Photos

Situs : 30155 VETERANS WAY

Parcel Id: 334-13.00-325.48

Class: 406

Card: 1 of 1

Printed: May 7, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
22	S	005 Convenience Store	0	4,498	40.00	186.8	336,091	5		0	319,286	10			31,929	31,929	287,357

Apartment Detail - Building 1 of 1

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 1

Total Gross Building Area	4,498
Replace, Cost New Less Depr	824,630
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	824,630
Value per SF	183.33

Notes - Building 1 of 1

--

Income Summary (Includes all Building on Parcel)

Total Net Income	287,357
Capitalization Rate	0.085000
Sub total	3,380,670
Residual Land Value	
Final Income Value	3,380,670
Total Gross Rent Area	4,498
Total Gross Building Area	4,498



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.00-325.49

Sussex County Board of Assessment VS Rehaboth Gateway LLC

(Owner Name)

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

Original Value: \$3,378,200

Stipulated Value: \$3,154,800

Date: 5/7/25

Signature of Owner or duly authorized agent: _____

Printed Name: J. William Lingo

Date: 5/2/25

Signature of Sussex County Government Representative: _____

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-13.00-325.49. The adjustment reflects a change in gross income that brings the assessed value to \$3,154,800.

Situs : 30133 VETERANS WAY

PARCEL ID: 334-13.00-325.49

Class: 422

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNER

REHOBOTH GATEWAY LLC
246 REHOBOTH AVE
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units 0
Neighborhood 6VC001
Alternate ID 334130003254900000
Vol / Pg
District
Zoning
Class

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000		2,000,000
Residual	AC	0.1800		108,000

Total Acres: 1.18
Spot:

Location: 4 MAJOR STRIP

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	2,108,000	2,108,000	2,108,000	0
Building	0	1,270,200	1,270,200	1,046,800	0
Total	0	3,378,200	3,378,200	3,154,800	0

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
02/28/23	TJJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
07/23/20	202008486	18,000	A090 Thompson Island Straight Bar On (

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee

Inspection Witnessed By _____

Situs : 30133 VETERANS WAY

Parcel Id: 334-13.00-325.49

Class: 422

Card: 1 of 1

Printed: May 7, 2025

Building Information

Year Built/Eff Year 2020 /
Building #
Structure Type Restaurant
Identical Units 1
Total Units
Grade B
Covered Parking
Uncovered Parking
DBA Thomas island
brewing company

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Open Porch - Wd		9	37		1							
1	Canopy Roof/Slab		30	14		1							

Interior/Exterior Information

Line	Level From	- To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	4,544	388	Restaurant	17	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3
2	01	01	100	577	71	Restaurant	14	Brick & Con	Steel	Normal	Heat Pump	Central	Normal	3	3
3	01	01	100	1,712	154	Restaurant	15	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	4,544	Restaurant	83	100	811,420
2	577	Restaurant	83	100	107,900
3	1,712	Restaurant	83	100	294,550

Outbuilding Data

Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	2020			1	20,000	C	A	53,700
2	Frame Shed	2020	10	16	1	160	C	A	2,620

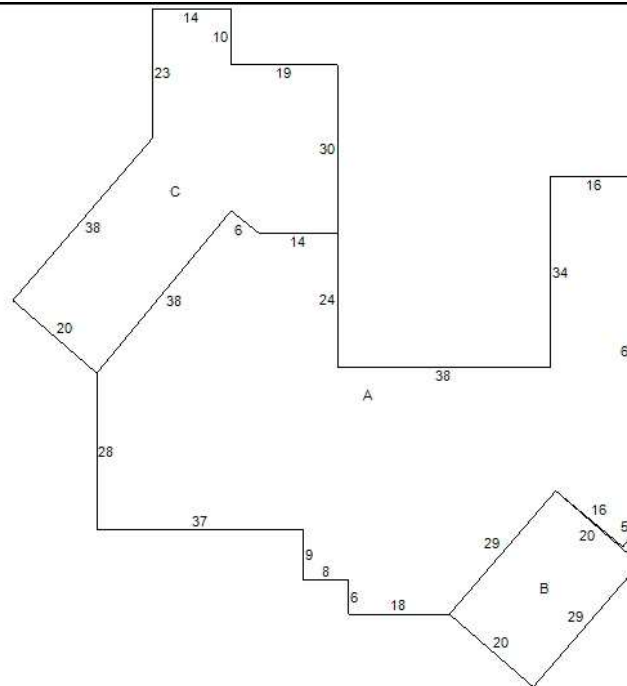
Situs : 30133 VETERANS WAY

Parcel Id: 334-13.00-325.49

Class: 422

Card: 1 of 1

Printed: May 7, 2025



ID	Code	Description	Area
A	031	RESTAURANT	4544
B	031	RESTAURANT	577
C	031	RESTAURANT	1712
D	PR1	OPEN PORCH - WD	333*
E	CP6	CANOPY ROOF/SLAB	420*
F	CH1	ASPHALT OR BLACKTOP PAVING	20000*
G	RS1	FRAME UTILITY SHED	160*

Additional Property Photos



Situs : 30133 VETERANS WAY

Parcel Id: 334-13.00-325.49

Class: 422

Card: 1 of 1

Printed: May 7, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp Type	Inc Mod	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
16	S	005 General Restaurant	0	6,833	30.00	183.6	376,362	5		0	357,544	25			89,386	89,386	268,158

Apartment Detail - Building 1 of 1

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 1

Total Gross Building Area	6,833
Replace, Cost New Less Depr	1,213,870
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	1,213,870
Value per SF	177.65

Notes - Building 1 of 1

--

Income Summary (Includes all Building on Parcel)

Total Net Income	268,158
Capitalization Rate	0.085000
Sub total	3,154,800
Residual Land Value	
Final Income Value	3,154,800
Total Gross Rent Area	6,833
Total Gross Building Area	6,833



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.00-325.50

Sussex County Board of Assessment VS Rehoboth Gateway LLC

(Owner Name)

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

Original Value: \$2,769,400

Stipulated Value: \$2,604,100

Date: 5/7/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: T. William Lingo

Date: 5/2/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-13.00-325.50. The adjustment reflects a change in gross income that brings the assessed value to \$2,604,100.

Situs : 30115 VETERANS WAY

PARCEL ID: 334-13.00-325.50

Class: 422

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNER

REHOBOTH GATEWAY LLC
246 REHOBOTH AVE
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units 0
Neighborhood 6VC001
Alternate ID 334130003255000000
Vol / Pg
District
Zoning
Class

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000		2,000,000
Total Acres: 1 Spot: Location: 4 MAJOR STRIP				

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	2,000,000	2,000,000	2,000,000	0
Building	0	604,100	789,400	604,100	0
Total	0	2,604,100	2,789,400	2,604,100	0
Manual Override Reason Base Date of Value Effective Date of Value					
Value Flag	Income Approach				
Gross Building:					

Entrance Information

Date	ID	Entry Code	Source
02/28/23	TJJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
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Inspection Witnessed By _____

Situs : 30115 VETERANS WAY

Parcel Id: 334-13.00-325.50

Class: 422

Card: 1 of 1

Printed: May 7, 2025

Building Information			Building Other Features													
Year Built/Eff Year	2017	/	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
Building #			1	Canopy Roof/Slab		7	24		1							
Structure Type	Restaurant		1	Canopy Roof/Slab		15	16		1							
Identical Units	1		1	Canopy Roof/Slab		7	12		1							
Total Units																
Grade	B-		1	Canopy Roof/Slab		7	30		1							
# Covered Parking			1	Canopy Roof/Slab		8	22		1							
# Uncovered Parking																
DBA	Blue coast seafood grill															

Interior/Exterior Information															
Line	Level From	- To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	4,993	304	Restaurant	15	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	4,993	Restaurant	78	100	750,860

Outbuilding Data									
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	2017			1	15,000	C	A	35,440
2	Frame Shed	2021	12	16	1	192	C	A	3,140

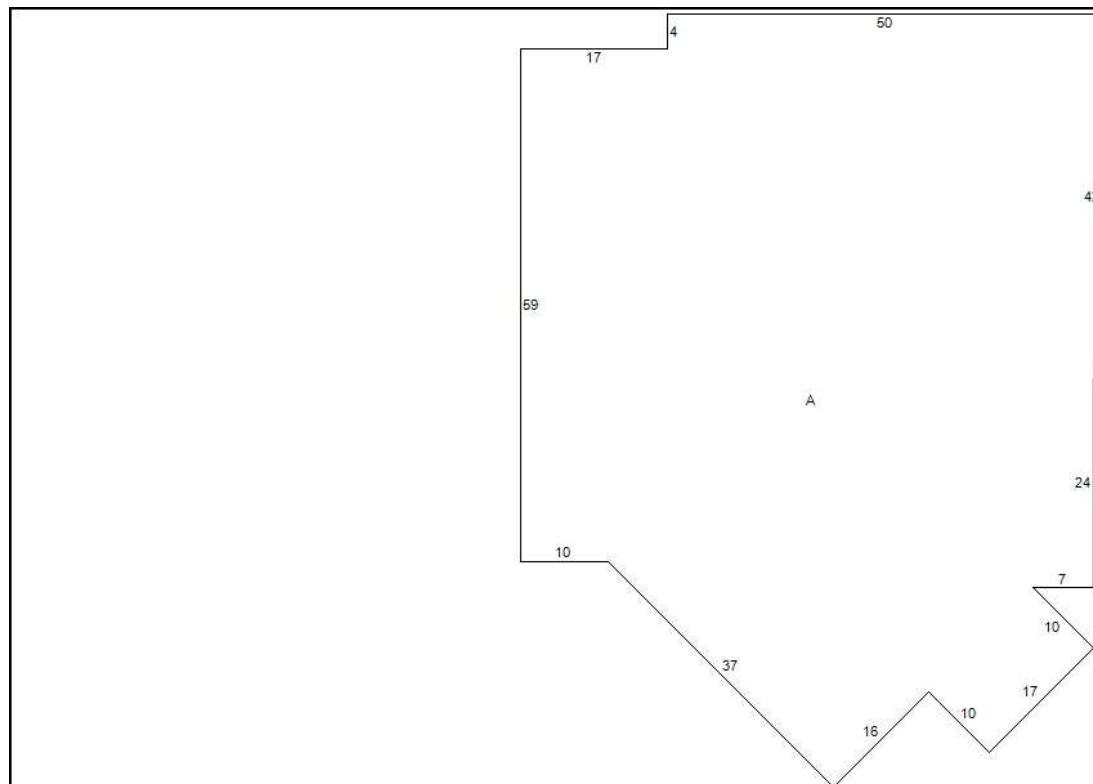
Situs : 30115 VETERANS WAY

Parcel Id: 334-13.00-325.50

Class: 422

Card: 1 of 1

Printed: May 7, 2025



ID	Code	Description	Area
A	031	RESTAURANT	4993
B	CP6	CANOPY ROOF/SLAB	168"
C	CP6	CANOPY ROOF/SLAB	240"
D	CP6	CANOPY ROOF/SLAB	84"
E	CP6	CANOPY ROOF/SLAB	210"
F	CP6	CANOPY ROOF/SLAB	176"
G	CH	ASPHALT OR BLACKTOP PAVING	15000"
H	RS1	FRAME UTILITY SHED	192"

Additional Property Photos

Situs : 30115 VETERANS WAY

Parcel Id: 334-13.00-325.50

Class: 422

Card: 1 of 1

Printed: May 7, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp Type	Inc Mod	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
16	S	005 General Restaurant	0	4,993	30.00	207.4	310,664	5		0	295,131	25			73,783	73,783	221,348

Apartment Detail - Building 1 of 1

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 1

Total Gross Building Area	4,993
Replace, Cost New Less Depr	750,860
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	750,860
Value per SF	150.38

Notes - Building 1 of 1

--

Income Summary (Includes all Building on Parcel)

Total Net Income	221,348
Capitalization Rate	0.085000
Sub total	2,604,090
Residual Land Value	
Final Income Value	2,604,090
Total Gross Rent Area	4,993
Total Gross Building Area	4,993



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 334-13.00-325.51

Sussex County Board of Assessment VS Rehoboth Gateway LLC

(Owner Name)

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

Original Value: \$2,859,600

Stipulated Value: \$1,924,100

Date: 5/7/26

Signature of Owner or duly authorized agent: _____

Printed Name: T. William Gingo

Date: 5/2/26

Signature of Sussex County Government Representative: _____

Printed Name: Christopher S. Kneller

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-13.00-325.51. The adjustment reflects a change in gross income that brings the assessed value to \$1,924,100.

Situs : 30099 VETERANS WAY

PARCEL ID: 334-13.00-325.51

Class: 403

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNER

REHOBOTH GATEWAY LLC
246 REHOBOTH AVE
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units 0
Neighborhood 6VC001
Alternate ID 334130003255100000
Vol / Pg
District
Zoning
Class

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Location	-25	1,350,000
Residual	AC 0.2600	Location	-25	105,300

Total Acres: 1.26
Spot:

Location: 3 BUSINESS CLUSTER

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,455,300	1,455,300	1,455,300	0
Building	0	468,800	831,600	468,800	0
Total	0	1,924,100	2,286,900	1,924,100	0

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

Entrance Information

Date	ID	Entry Code	Source
02/24/23	TJJ	Info At Door	Tenant

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/13/20	201910518	1,000,000	A077 *Community Bank Delaware* New	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
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Inspection Witnessed By _____

Situs : 30099 VETERANS WAY

Parcel Id: 334-13.00-325.51

Class: 403

Card: 1 of 1

Printed: May 7, 2025

Building Information	
Year Built/Eff Year	2021 /
Building #	1
Structure Type	Savings Institution
Identical Units	1
Total Units	
Grade	C+
# Covered Parking	
# Uncovered Parking	
DBA	COMMUNITY BANK DELAWARE

Building Other Features															
Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units
1	Bank Pneumatic Tube		1	1			1								
1	Bank Canopy-Drive In		22	28			1								
1	Bank Serv Window		1	1			1								

	Interior/Exterior Information														
Line	Level From - To		Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	1,692	190	Bank/Savings Insti	14	Glass & Ste	Fire Resistant	Normal	Heat Pump	Central	Normal	3	3
2	01	01	100	2,058	182	Bank/Savings Insti	24	Glass & Ste	Fire Resistant	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	1,692	Bank/Savings Institution	86	100	399,410
2	2,058	Bank/Savings Institution	86	100	391,910

Outbuilding Data									
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	2020			1	15,000	C	A	40,280

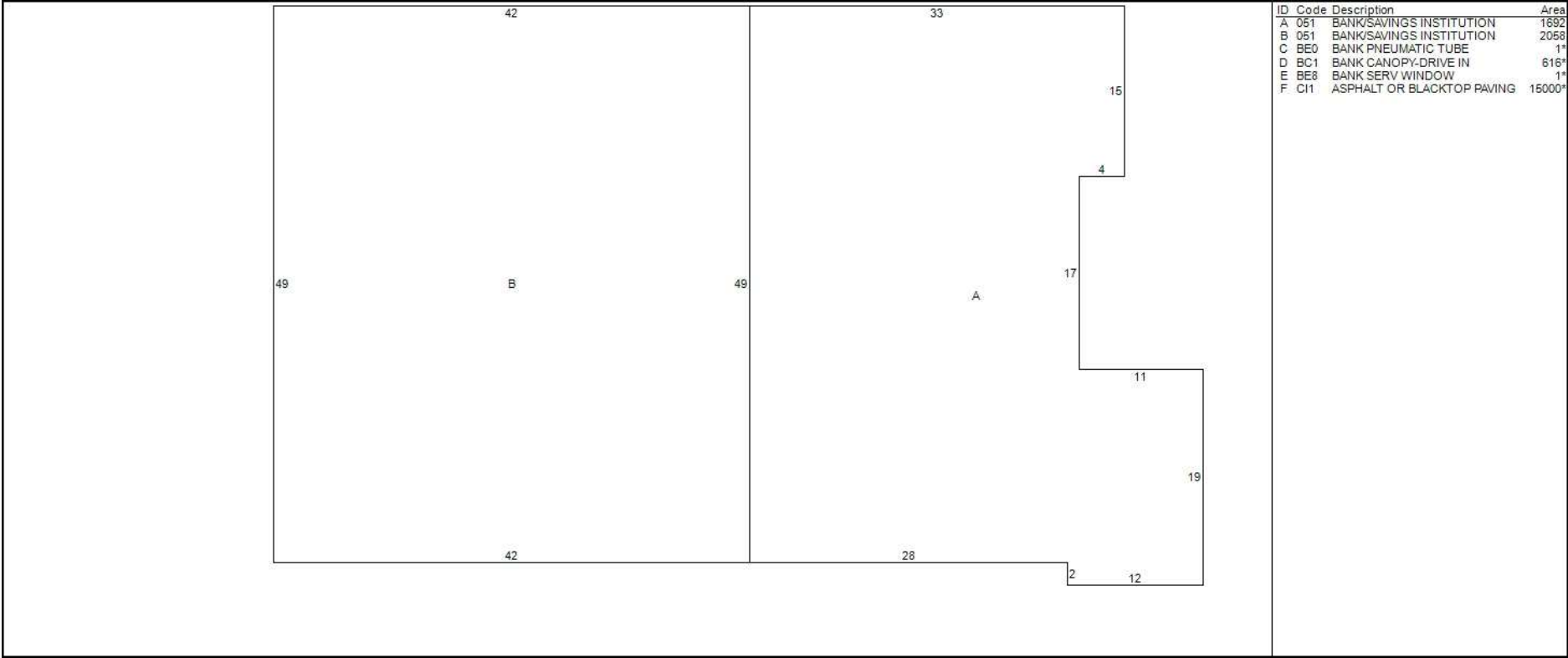
Situs : 30099 VETERANS WAY

Parcel Id: 334-13.00-325.51

Class: 403

Card: 1 of 1

Printed: May 7, 2025



Additional Property Photos

Situs : 30099 VETERANS WAY

Parcel Id: 334-13.00-325.51

Class: 403

Card: 1 of 1

Printed: May 7, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
15	S	005 Bank	0	3,750	36.00	142	191,700	5	50	0	186,908	25	50		23,364	23,364	163,544

Apartment Detail - Building 1 of 1

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 1

Total Gross Building Area	3,750
Replace, Cost New Less Depr	791,320
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	791,320
Value per SF	211.02

Notes - Building 1 of 1

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Income Summary (Includes all Building on Parcel)

Total Net Income	163,544
Capitalization Rate	0.085000
Sub total	1,924,050
Residual Land Value	
Final Income Value	1,924,050
Total Gross Rent Area	3,750
Total Gross Building Area	3,750



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.00-1107.00


Sussex County Board of Assessment VS Dorothy Filbert Rev Trust
(Owner Name)

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

Original Value: \$ 1,112,800

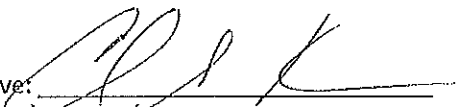
Stipulated Value: \$ 959,500

Date: 5/6/2025

Signature of Owner or duly authorized agent: 

Printed Name: Dorothy L. Filbert

Date: 5/5/25

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-13.00-1107.00. The adjustment reflects a change in square footage, grade and economic depreciation that brings the assessed value to \$959,900.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 9 WOLF PIT CT****Parcel ID: 334-13.00-1107.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNERFILBERT DOROTHY L REV TR
9 WOLFPIT CT
REHOBOTH BEACH DE 19971**GENERAL INFORMATION**Living Units 1
Neighborhood 6AR092
Alternate ID 334130011070000000
Vol / Pg 6243/67
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.5061	Golf Course View	551,340

Total Acres: .5061
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	551,300	551,300	0	551,300
Building	0	408,200	408,200	0	508,840
Total	0	959,500	959,500	0	1,060,140

Value Flag Cost Approach
TD334DM5**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
12/18/23	KEK	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/08/21	202103441	2,074	A018	"Adding 24 X 8 Deck To Existing D
04/19/17	201703973	5,500	A108	Enclose Exsting Porch With Windo
11/09/95	68487-1	130,219	D010	Dwellingw/Additions-Kings Creeklo

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/23/25				6243/67	Deed	FILBERT DOROTHY L REV TR
07/07/20	585,000			5268/3	Deed	FILBERT DOROTHY L
05/14/20				5239/88	Deed	BRUNER LAURIE R
12/11/89		1				



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 9 WOLF PIT CT

Parcel Id: 334-13.00-1107.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Cape Cod	Year Built	1996
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

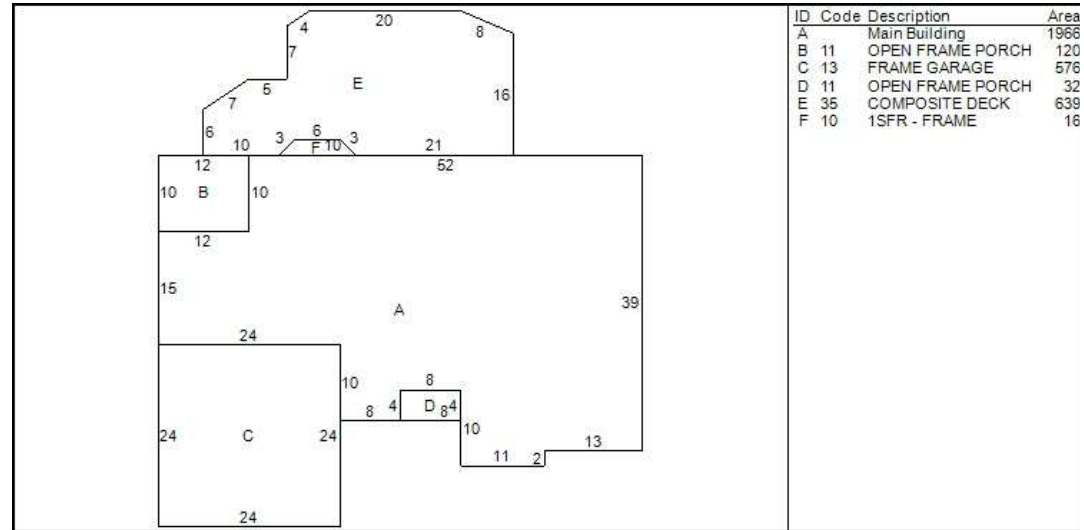
Grade & Depreciation

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

Dwelling Computations

Base Price	403,788	% Good	87
Plumbing	9,840	% Good Override	
Basement	-17,920	Functional	
Heating	33,490	Economic	80
Attic	0	% Complete	100
Other Features	3,627	C&D Factor	
		Adj Factor	1.25
Subtotal	432,830	Additions	25,300
Ground Floor Area	1,966		
Total Living Area	2,501	Dwelling Value	408,200

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

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



Outlook

Re: Assessment Appeal 334-13.00-1154.00

From Ryan MacPhee <rmacphee@natelli.com>

Date Wed 5/7/2025 7:24 AM

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

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

Dianne,

I am on the road for work most of this week, please allow this email as acknowledgement and acceptance of the revised assessment value of \$991,700 for 18 Patriots Way Rehoboth Beach, DE.

Regards,

Ryan MacPhee

18 Patriots Way

Rehoboth Beach, DE 19971

732-768-0324

On Mon, May 5, 2025, 3:03 PM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

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

Kindly respond no later than **May 8, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

Kind Regards,

Dianne

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 18 PATRIOTS WAY****Parcel ID: 334-13.00-1154.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNERMACPHEE RYAN L
20335 SADDLE COURT
REHOBOTH BEACH DE 19971**GENERAL INFORMATION**Living Units 1
Neighborhood 6AR092
Alternate ID 33413001154000000
Vol / Pg 4307/305
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.6756			406,690

Total Acres: .6756
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	406,700	406,700	0	406,700
Building	0	585,000	585,000	0	726,170
Total	0	991,700	991,700	0	1,132,870

Value Flag Cost Approach
TD334DM5Manual Override Reason
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
12/19/23	KEK	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/10/15	201508040	0	TEST	Wr 12858
03/30/15	201501816	193,480	A007	2 St Dwelling 44x54 Garage 29x22

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/17/14	285,000			4307/305		
08/25/99	1					
10/22/96	1					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 18 PATRIOTS WAY

Parcel Id: 334-13.00-1154.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

Style	Conventional	Year Built	2015
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

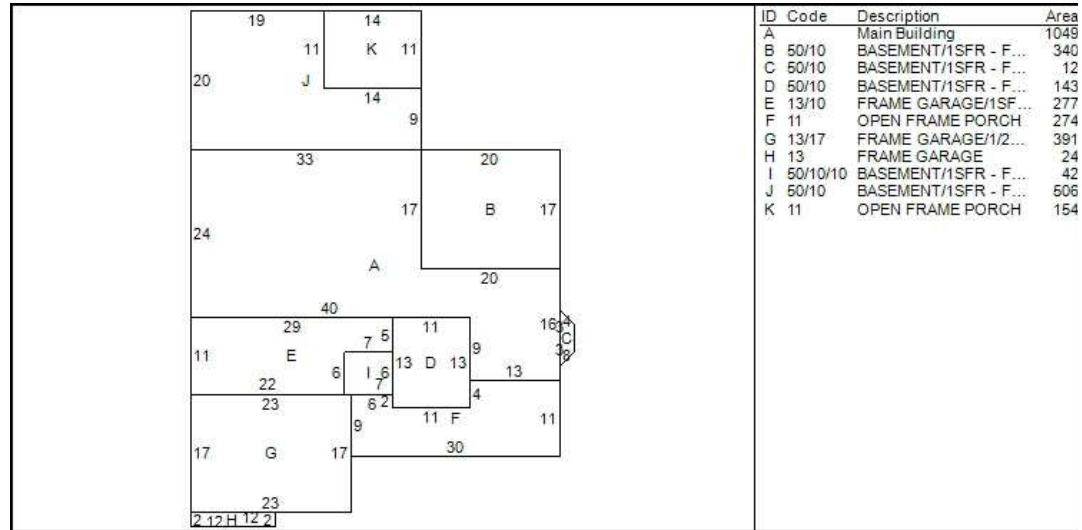
Grade & Depreciation

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

Dwelling Computations

Base Price	299,143	% Good	97
Plumbing	20,020	% Good Override	
Basement	0	Functional	
Heating	24,810	Economic	
Attic	0	% Complete	100
Other Features	2,960	C&D Factor	
		Adj Factor	1.25
Subtotal	346,930	Additions	131,500
Ground Floor Area	1,049		
Total Living Area	3,656	Dwelling Value	585,000

Building Notes



ID	Code	Description	Area
A		Main Building	1049
B	50/10	BASEMENT/1SFR - F...	340
C	50/10	BASEMENT/1SFR - F...	12
D	50/10	BASEMENT/1SFR - F...	143
E	13/10	FRAME GARAGE/1SF...	277
F	11	OPEN FRAME PORCH	274
G	13/17	FRAME GARAGE/1/2...	391
H	13	FRAME GARAGE	24
I	50/10/10	BASEMENT/1SFR - F...	42
J	50/10	BASEMENT/1SFR - F...	506
K	11	OPEN FRAME PORCH	154

Outbuilding Data

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

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.00-1728.00

Sussex County Board of Assessment VS Alan & Bonnie Rich
(Owner Name)

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

Original Value: \$ 1,080,500

Stipulated Value: \$ 959,600

Date: 4/24/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: ALAN RICH

Date: 4/10/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Koeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-13.00-1728.00. The adjustment reflects a change in story height and square footage that brings the assessed value to \$959,600.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 19365 MERSEY DR****Parcel ID: 334-13.00-1728.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 28, 2025

CURRENT OWNERRICH ALAN & BONNIE B RICH
100 STONEGATE DR
SILVER SPRING MD 20905**GENERAL INFORMATION**Living Units 1
Neighborhood 6AR090
Alternate ID 33413001728000000
Vol / Pg 3556/66
District
Zoning MEDIUM RESIDENTIAL
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1844			410,830

Total Acres: .1844
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	410,800	410,800	0	410,800
Building	0	548,800	451,100	0	548,770
Total	0	959,600	861,900	0	959,570

Value Flag Market Approach
TD334DM5**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
07/01/24	JTS	Data Mailer Change	Owner
01/10/24	BDJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/05/07	68991-1	135,630	D010 Dwelling W/Add-Canal Point Lot 2	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/10/08	488,415			3556/66		
11/30/07	175,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 19365 MERSEY DR

Parcel Id: 334-13.00-1728.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 28, 2025

Dwelling Information

Style	Cape Cod	Year Built	2007
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	8		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

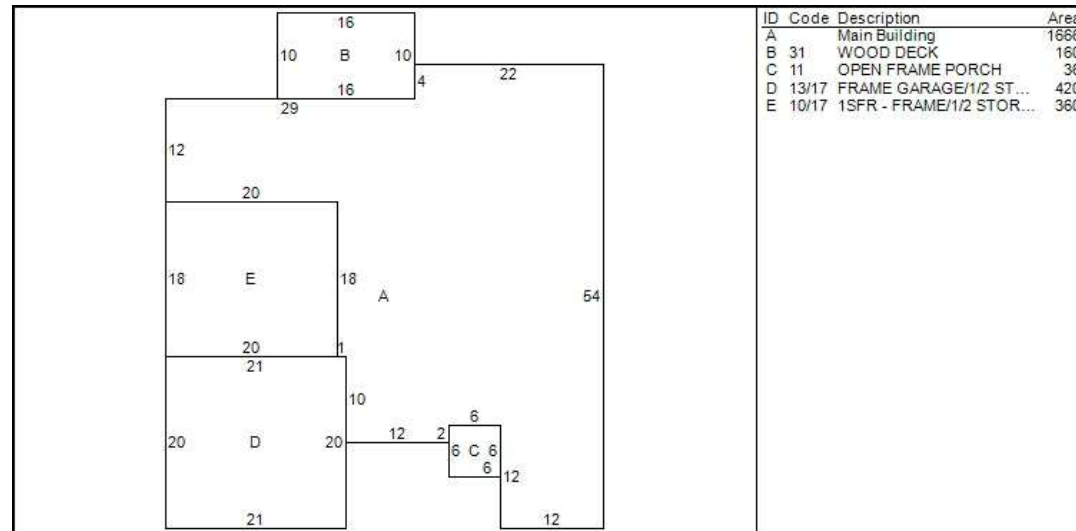
Grade & Depreciation

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

Dwelling Computations

Base Price	307,941	% Good	93
Plumbing	12,320	% Good Override	
Basement	-17,080	Functional	
Heating	25,540	Economic	
Attic	0	% Complete	100
Other Features	1,780	C&D Factor	
		Adj Factor	1.24
Subtotal	330,500	Additions	56,400
Ground Floor Area	1,666		
Total Living Area	2,416	Dwelling Value	451,100

Building Notes



ID	Code	Description	Area
A		Main Building	1666
B	31	WOOD DECK	160
C	11	OPEN FRAME PORCH	36
D	13/17	FRAME GARAGE/1/2 ST...	420
E	10/17	1SFR - FRAME/1/2 STOR...	360

Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-13.20-27.00

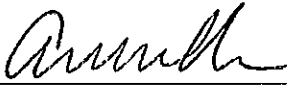
Sussex County Board of Assessment VS West RB Associates LLC
(Owner Name)

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

Original Value: \$1,322,000

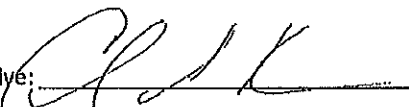
Stipulated Value: \$217,400

Date: 05/06/2025

Signature of Owner or duly authorized agent: 

Printed Name: ANDREW C. VOLK

Date: 5/5/25

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-13.20-27.00. The adjustment reflects a change in land value that brings the assessed value to \$217,400.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 37411 MALLOY ST****Parcel ID: 334-13.20-27.00****Class: Residential - Vacant Land**

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNERWEST RB ASSOCIATES LLC
1130 INDUSTRIAL DR
MIDDLETOWN DE 19709**GENERAL INFORMATION**Living Units 0
Neighborhood 6VC001
Alternate ID 334132000270000000
Vol / Pg 5829/166
District
Zoning GENERAL RESIDENTIAL
Class Commercial**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1148			217,390

Total Acres: .1148
Spot:

Location: 6 NEIGHBORHOOD OR SPOT

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	217,400	217,400	0	0
Building	0	0	0	0	0
Total	0	217,400	217,400	0	0

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Cost Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
03/17/23	TJJ	Unoccupied	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/20/03	70816-3	5,700	D010	Gr -Shockey Lot 44
05/17/84	70816-2	0	D010	Renew Permit 72920-N/A
06/17/83	70816-1	3,000	D010	Relocate Duplex-Shockey Sub.De

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/21/22			Invalid Sale - Tyler	5829/166	Deed	WEST RB ASSOCIATES LLC



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 37411 MALLOY ST

Parcel Id: 334-13.20-27.00

Class: Residential - Vacant Land

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

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

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-14.05-21.00

Sussex County Board of Assessment VS Robert & Sharon Schreter

(Owner Name)

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

Original Value: \$3,032,700

Stipulated Value: \$2,797,800

Date: 4/11/25

Signature of Owner or duly authorized agent: Robert K. Schreter

Printed Name: ROBERT K. SCHRETER

Date: 4/11/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-14.05-21.00. The adjustment reflects a change in land influence factor and approach that brings the assessed value to \$2,797,800.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 6001 HARBOR RD****Parcel ID: 334-14.05-21.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 25, 2025

CURRENT OWNERSCHRETER ROBERT K & SHARON R
4 HIDDENWOOD CT
PIKESVILLE MD 21208**GENERAL INFORMATION**Living Units 1
Neighborhood 6VR001
Alternate ID 334140500210000000
Vol / Pg 2550/258
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC	0.2893	Waterfront - Ca	-22	2,260,480

Total Acres: .2893
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	2,260,500	2,260,500	0	2,260,500
Building	0	537,300	537,300	0	772,160
Total	0	2,797,800	2,797,800	0	3,032,660

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

Date	ID	Entry Code	Source
12/13/23	NMJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/11/23	202312074	22,500	A017	Extend Laundry Room 4x9 Enclo:
09/15/99	70947-2	336	D010	Attached Shed-North Shore Lot 53
10/10/89	70947-1	15,000	D010	Addition-North Shores Lot 53

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/12/00	475,000			2550/258		
07/03/98	475,000					
03/17/98	475,000					
04/30/96	395,000					
01/10/86	230,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 6001 HARBOR RD

Parcel Id: 334-14.05-21.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 25, 2025

Dwelling Information

Style	Ranch	Year Built	1960
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

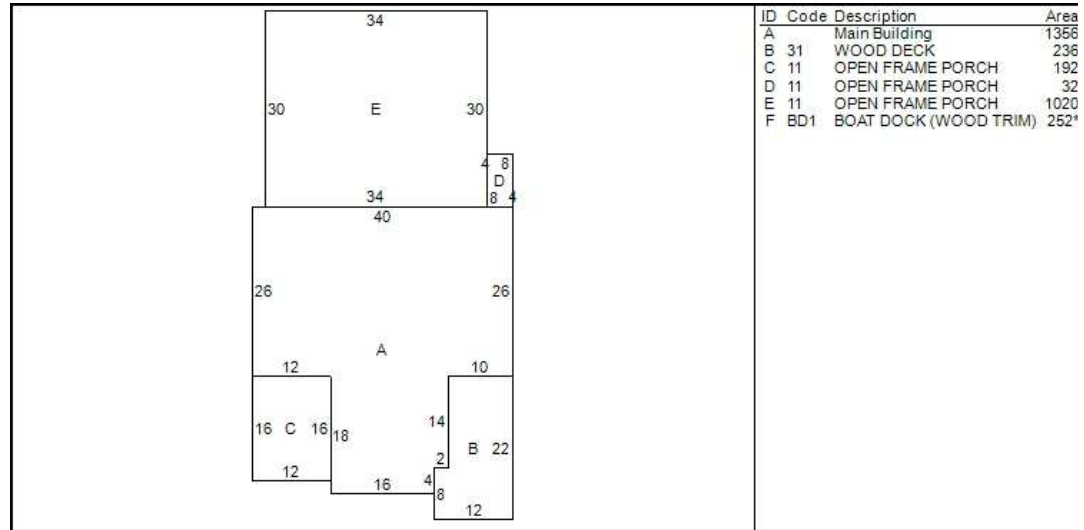
Grade & Depreciation

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

Dwelling Computations

Base Price	226,688	% Good	70
Plumbing	12,050	% Good Override	
Basement	-12,570	Functional	
Heating	18,800	Economic	
Attic	0	% Complete	100
Other Features	2,580	C&D Factor	
		Adj Factor	2.67
Subtotal	247,550	Additions	25,800
Ground Floor Area	1,356		
Total Living Area	1,356	Dwelling Value	531,600

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Boat Dock	42 x 6		252	1	2000	C	A	5,740

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 334-14.05-29.00

Sussex County Board of Assessment VS Anna Schwind Trustee

(Owner Name)

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

Original Value: \$ 4,753,900

Stipulated Value: \$ 3,490,400

Date: 5/1/2025

Signature of Owner or duly authorized agent:

Printed Name: A. SCHWIND

Date: 4/23/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Koeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-14.05-29.00. The adjustment reflects a change in the land influence factor, grade and economic depreciation that brings the assessed value to \$3,490,400.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 5 HARBOR RD****Parcel ID: 334-14.05-29.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 1, 2025

CURRENT OWNERSCHUIND ANNE E TTEE REV TR
9318 KENDALE RD
POTOMAC MD 20854**GENERAL INFORMATION**Living Units 1
Neighborhood 6VR001
Alternate ID 334140500290000000
Vol / Pg 5841/126
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3260	Waterfront - Ca	-4	2,871,320
Wetland/Waste	AC	0.2525			190

Total Acres: .5785
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	2,871,500	2,871,500	0	2,871,500
Building	0	618,900	618,900	0	1,725,020
Total	0	3,490,400	3,490,400	0	4,596,520

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

Date	ID	Entry Code	Source
07/17/24	JTS	Data Mailer Change	Owner
12/14/23	NMJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
03/14/19	201902730	24,510	A186 50 Roof Mounted Solar Panels	
11/29/18	201810272	822,478	A017 Adding Entrance Tower 16 X 16, C	
11/25/02	70953-4	29,390	D010 Addiiton/Decks-North Shores Lot 4	
03/30/87	70953-3	18,400	D010 Swim.Poolw/Fence-North Shoreslc	
03/20/84	70953-2	4,000	D010 Utility Room-North Shores Lot 45	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/17/23			Invalid Sale - Tyler	5841/126	Deed	SCHUIND ANNE E TTEE REV TR
05/22/18	1,634,000			4891/113	Deed	SCHUIND ANNE
11/18/97		1		2248/245		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 5 HARBOR RD

Parcel Id: 334-14.05-29.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 1, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

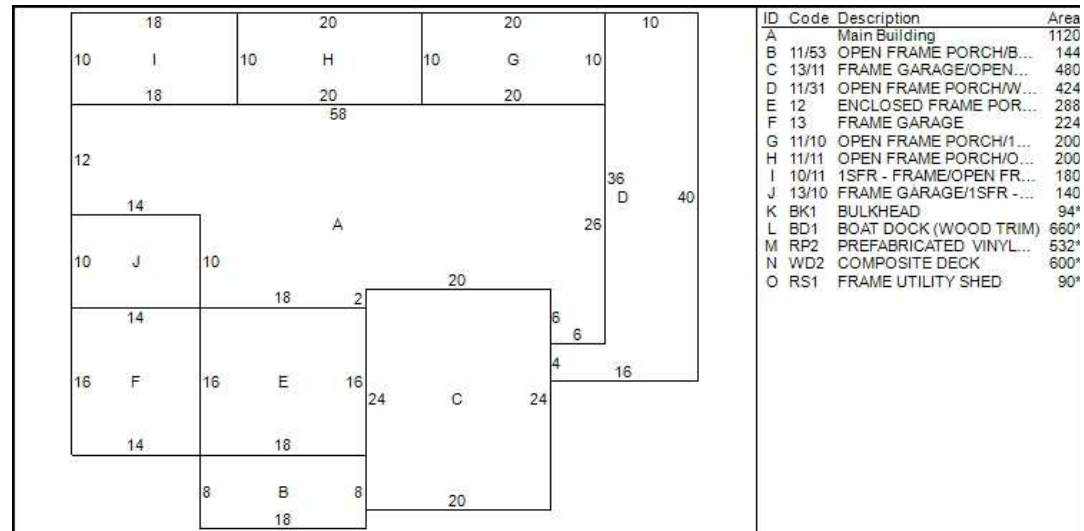
Grade & Depreciation

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

Dwelling Computations

Base Price	300,786	% Good	65
Plumbing	16,200	% Good Override	
Basement	-11,920	Functional	
Heating	24,950	Economic	75
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.67
		Additions	58,200
Subtotal	330,020		
Ground Floor Area	1,120		
Total Living Area	2,760	Dwelling Value	584,900

Building Notes



ID	Code	Description	Area
A		Main Building	1120
B	11/53	OPEN FRAME PORCH/B...	144
C	13/11	FRAME GARAGE/OPEN...	480
D	11/31	OPEN FRAME PORCH/W...	424
E	12	ENCLOSED FRAME POR...	288
F	13	FRAME GARAGE	224
G	11/10	OPEN FRAME PORCH/1...	200
H	11/11	OPEN FRAME PORCH/O...	200
I	10/11	1SFR - FRAME/OPEN FR...	180
J	13/10	FRAME GARAGE/1SFR -...	140
K	BK1	BULKHEAD	94*
L	BD1	BOAT DOCK (WOOD TRIM)	660*
M	RP2	PREFABRICATED VINYL...	532*
N	WD2	COMPOSITE DECK	600*
O	RS1	FRAME UTILITY SHED	90*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Bulkhead	1 x 94		94	1	2000	C	A	6,940
Boat Dock	110 x 6		660	1	2000	C	A	15,040
Pool	x		532	1	2000	C	A	4,620
Compst Dk	50 x 12		600	1	2000	C	A	6,960
Frame Shed	15 x 6		90	1	2000	C	A	460

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-18.00-52.06

Sussex County Board of Assessment VS Dwight & Michelle Nowakowski

(Owner Name)

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

Original Value: \$ 1,657,200

Stipulated Value: \$ 1,257,000

Date: 5/6/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Dwight Nowakowski

Date: 4/30/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-18.00-52.06. The adjustment reflects a change in land value due to wetlands and grade of the dwelling that brings the assessed value to \$1,257,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 34892 W SANDS ST****Parcel ID: 334-18.00-52.06****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNERNOWAKOWSKI DWIGHT A
MICHELLE L NOWAKOWSKI
34892 W SANDS ST
LEWES DE 19958**GENERAL INFORMATION**Living Units 1
Neighborhood 6AR200
Alternate ID 334180000520600000
Vol / Pg 5000/80
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000	Waterfront - Ba		303,600
Residual	AC 0.4700	Waterfront - Ba		16,920
Wetland/Waste	AC 2.7600			1,240

Total Acres: 4.23
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	321,800	321,800	0	321,800
Building	0	935,200	935,200	0	476,350
Total	0	1,257,000	1,257,000	0	798,150

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

Date	ID	Entry Code	Source
11/20/23	TJJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/06/21	202104931	252,045	A007 2 St Dw 64x56 Por 10x20 63x19 D	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/02/19	325,000			5000/80	Deed	NOWAKOWSKI DWIGHT A



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 34892 W SANDS ST

Parcel Id: 334-18.00-52.06

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Conventional	Year Built	2022
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	5	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	2
Total Rooms	8		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

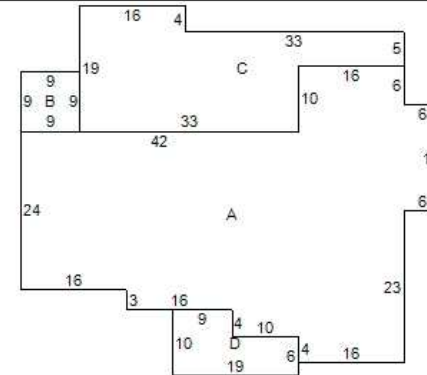
Grade & Depreciation

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

Dwelling Computations

Base Price	447,483	% Good	100
Plumbing	14,060	% Good Override	
Basement	-39,200	Functional	
Heating	37,120	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.87
Subtotal	459,460	Additions	35,900
Ground Floor Area	1,942		
Total Living Area	3,965	Dwelling Value	926,300

Building Notes



ID	Code	Description	Area
A		Main Building	1942
B	11/10	OPEN FRAME PORCH/1...	81
C	11/53	OPEN FRAME PORCH/B...	639
D	11	OPEN FRAME PORCH	150
E	RS1	FRAME UTILITY SHED	544

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	x		544	1	2021	C	A	8,920

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



**NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY**

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-19.00-666.00

Sussex County Board of Assessment VS David Lambert
(Owner Name)

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

Original Value: \$ 848,200

Stipulated Value: \$ 747,800

Date: 5/3/25

Signature of Owner or duly authorized agent: David Lambert

Printed Name: DAVID LAMBERT

Date: 5/1/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-19.00-666.00. The adjustment reflects a change in economic depreciation that brings the assessed value to \$747,800.



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 1 LEEDS WAY

Parcel ID: 334-19.00-666.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNER

LAMBERT DAVID M
1 LEEDS WAY
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR210
Alternate ID 33419000666000000
Vol / Pg 2615/221
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2893		261,160

Total Acres: .2893
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	261,200	261,200	0	261,200
Building	0	428,400	486,600	0	428,430
Total	0	689,600	747,800	0	689,630

Manual Override Reason
Base Date of Value
Effective Date of Value
Value Flag Market Approach
TD334DM12

Entrance Information

Date	ID	Entry Code	Source
12/29/23	BDJ	Info At Door	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/15/24	202416831	13,383	A108	Replace 7 Windows
12/26/01	74617-3	8,832	D010	Sunroom-Rehoboth Bch Yacht & C
08/28/01	74617-2	21,400	D010	I/G Pool/Replace Fnc-Rehoboth Bc
06/22/99	74617-1	106,539	D010	Dwellingw/Additions-Reh.Bch.Yacht

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/27/01	275,000			2615/221		
11/16/99	185,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 1 LEEDS WAY

Parcel Id: 334-19.00-666.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

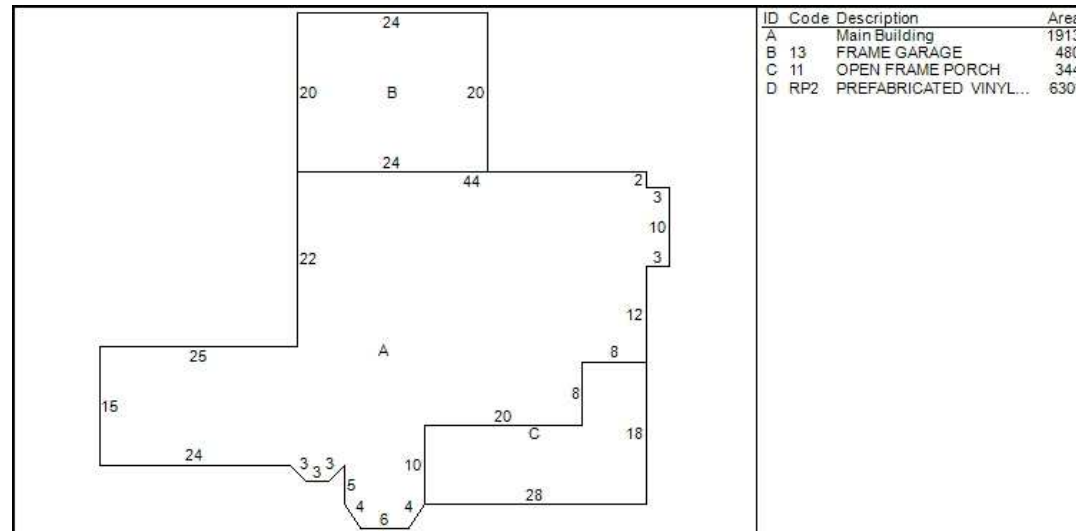
Grade & Depreciation

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

Dwelling Computations

Base Price	345,649	% Good	89
Plumbing	7,700	% Good Override	
Basement	-19,170	Functional	
Heating	28,670	Economic	79
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.75
		Additions	20,000
Subtotal	362,850		
Ground Floor Area	1,913		
Total Living Area	1,913	Dwelling Value	481,500

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pool	35 x 18		630	1	2001	C	A	5,100

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-19.00-685.00

Sussex County Board of Assessment VS Douglas Deckman
(Owner Name)

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

Original Value: \$885,000

Stipulated Value: \$850,100

Date: 4/24/2025

Signature of Owner or duly authorized agent: Douglas W. Deckmann

Printed Name: DOUGLAS DECKMANN

Date: 4/8/25

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

Printed Name: Christopher S. Koeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-19.00-685.00. The adjustment reflects a change in approach and economic depreciation that brings the assessed value to \$850,100.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 17 CORNWALL RD****Parcel ID: 334-19.00-685.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 28, 2025

CURRENT OWNERDECKMANN DOUGLAS W
17 CORNWALL RD
REHOBOTH BEACH DE 19971**GENERAL INFORMATION**Living Units 1
Neighborhood 6AR206
Alternate ID 334190006850000000
Vol / Pg 6027/327
District
Zoning MEDIUM RESIDENTIAL
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.4511			385,260

Total Acres: .4511
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	385,300	385,300	0	385,300
Building	0	464,800	464,800	0	500,450
Total	0	850,100	850,100	0	885,750

Value Flag Cost Approach
TD334DM12**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
01/26/24	NMJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/16/03	74634-3	0	D010	Renew Bp 206109-Reh Bch Yacht
09/20/02	74634-2	1,632	D010	Deck-Reh Bch Yacht & Cc Lot 1
04/22/02	74634-1	144,930	D010	Dwelling W/Additions-Reh Bch Yac

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/21/23				6027/327	Deed	DECKMANN DOUGLAS W
07/22/03	465,000			3902/89		
04/05/02	118,000					
02/22/01	98,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 17 CORNWALL RD

Parcel Id: 334-19.00-685.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 28, 2025

Dwelling Information

Style	Cape Cod	Year Built	2003
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

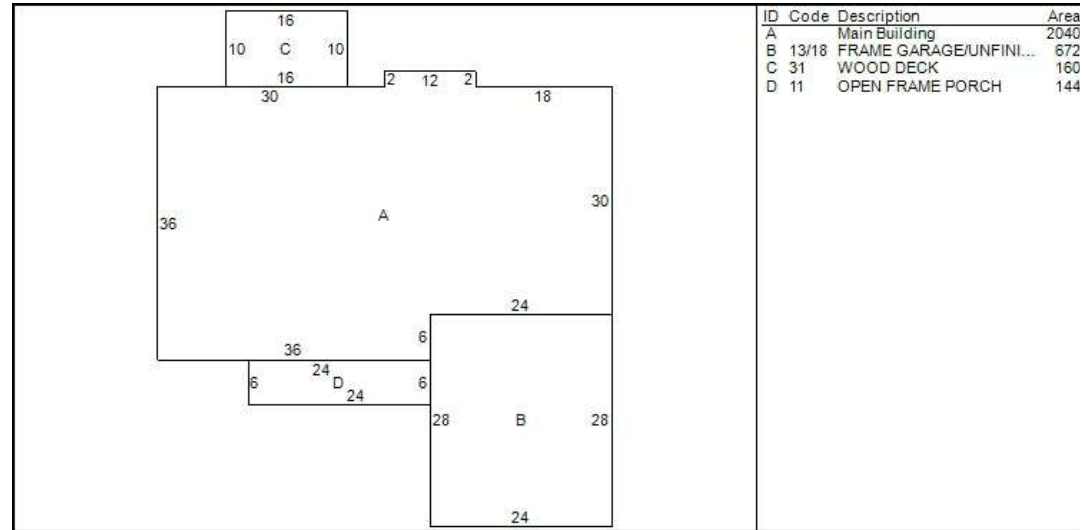
Grade & Depreciation

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

Dwelling Computations

Base Price	456,210	% Good	91
Plumbing	12,320	% Good Override	
Basement	-44,760	Functional	
Heating	37,840	Economic	90
Attic	0	% Complete	100
Other Features	1,780	C&D Factor	
		Adj Factor	1.14
Subtotal	463,390	Additions	28,200
Ground Floor Area	2,040		
Total Living Area	3,060	Dwelling Value	464,800

Building Notes



Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-19.00-1138.00

Sussex County Board of Assessment VS Michael & Kathleen Murphy
(Owner Name)

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

Original Value: \$ 1,422,600

Stipulated Value: \$ 1,245,900

Date: 5/5/25

Signature of Owner or duly authorized agent: Kathleen Murphy

Printed Name: Kathleen Murphy

Date: 5/1/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-19.00-1138.00. The adjustment reflects a change in story height and square footage that brings the assessed value to \$1,245,900.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 37580 BAY HARBOR DR****Parcel ID: 334-19.00-1138.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNERMURPHY MICHAEL B & KATHLEEN
3 TROTTERS TURN
NEWARK DE 19711**GENERAL INFORMATION**Living Units 1
Neighborhood 6AR207
Alternate ID 33419001138000000
Vol / Pg 2395/262
District
Zoning MEDIUM RESIDENTIAL
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.5949		269,870

Total Acres: .5949
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	269,900	269,900	0	269,900
Building	0	976,000	976,000	0	848,140
Total	0	1,245,900	1,245,900	0	1,118,040

Value Flag Cost Approach
TD334DM10**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
01/19/24	TSA	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/09/17	201706199	0	TEST	Wr 13775
02/21/17	201612337	205,580	A007	1 St Dw 75x105, Att Gar 25x25, St

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/25/99	33,250			2395/262		
07/27/85	1					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 37580 BAY HARBOR DR

Parcel Id: 334-19.00-1138.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Cape Cod	Year Built	2017
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

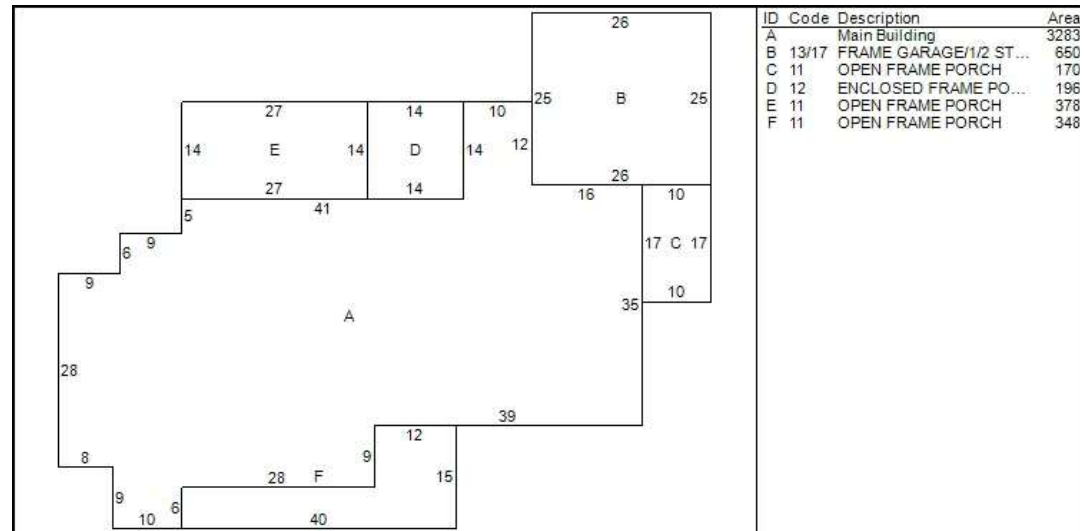
Grade & Depreciation

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

Dwelling Computations

Base Price	723,783	% Good	98
Plumbing	18,080	% Good Override	
Basement	-40,150	Functional	
Heating	60,040	Economic	
Attic	0	% Complete	100
Other Features	3,860	C&D Factor	
		Adj Factor	1.15
Subtotal	765,610	Additions	98,400
Ground Floor Area	3,283		
Total Living Area	3,608	Dwelling Value	976,000

Building Notes



ID	Code	Description	Area
A		Main Building	3283
B	13/17	FRAME GARAGE/1/2 ST...	660
C	11	OPEN FRAME PORCH	170
D	12	ENCLOSED FRAME PO...	196
E	11	OPEN FRAME PORCH	378
F	11	OPEN FRAME PORCH	348

Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.00-23.00

Sussex County Board of Assessment VS Valerie Elliott

(Owner Name)

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

Original Value: \$3,650,000

Stipulated Value: \$2,261,500

Date: 4/24/25

Signature of Owner or duly authorized agent: Valerie Messick Elliott

Printed Name: VALARIE MESSICK ELLIOTT

Date: 4/3/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-20.00-23.00. The adjustment reflects a change in grade, square footage and number of bathrooms that brings the assessed value to \$2,261,500.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 26 HOLLY RDG

Parcel ID: 334-20.00-23.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 1, 2025

CURRENT OWNER

ELLIOTT VALARIE MESSICK TTEE
REV TR
24 DOCKSIDE LN PMB 143
KEY LARGO FL 33037

GENERAL INFORMATION

Living Units 1
Neighborhood 6GR001
Alternate ID 334200000230000000
Vol / Pg 6072/24
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3884			522,920

Total Acres: .3884
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	522,900	522,900	0	522,900
Building	0	1,738,600	1,739,400	0	1,109,590
Total	0	2,261,500	2,262,300	0	1,632,490

Value Flag TD334DM2
Override

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

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

Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/02/09	75330-2	0	D010	Renew Bp 265921-Country Manor
02/04/08	75330-1	399,036	D010	Dwelling W/Add-Country Manor Pit

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/21/24				6072/24	Deed	ELLIOTT VALARIE MESSICK TTEE
12/18/18	1,837,500			4993/257	Deed	ELLIOTT VALARIE MESSICK
11/03/05	649,000			3225/328		
09/26/05	433,333					
07/31/92	1					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 26 HOLLY RDG

Parcel Id: 334-20.00-23.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 1, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	4	Full Baths	5
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	3
Total Rooms	7		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

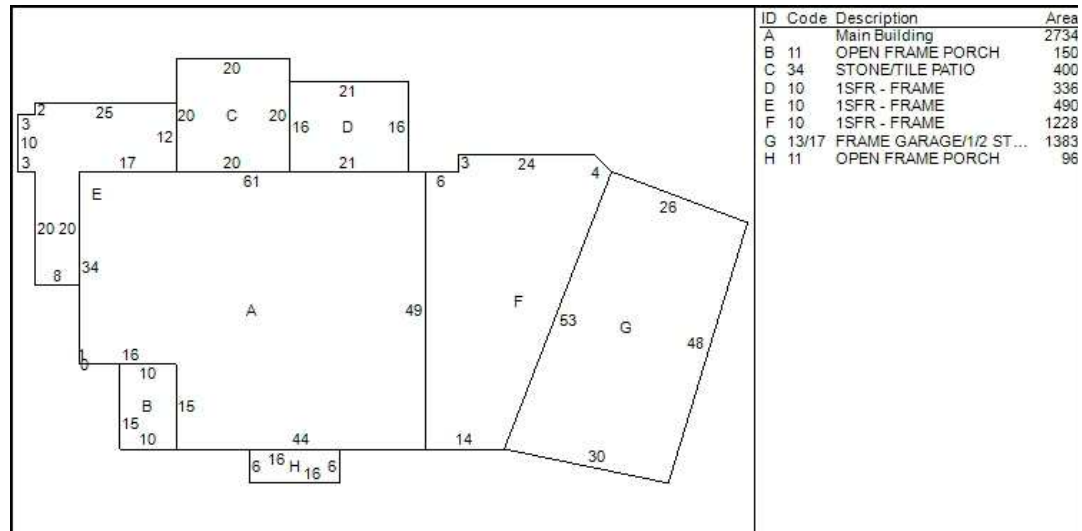
Grade & Depreciation

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

Dwelling Computations

Base Price	614,488	% Good	93
Plumbing	28,450	% Good Override	
Basement	-28,400	Functional	
Heating	50,970	Economic	
Attic	0	% Complete	100
Other Features	412	C&D Factor	
		Adj Factor	2.07
Subtotal	665,920	Additions	221,000
Ground Floor Area	2,734		
Total Living Area	6,084	Dwelling Value	1,739,400

Building Notes



Outbuilding Data

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

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 334-20.00-67.00

Sussex County Board of Assessment VS John & Nina Fenton
(Owner Name)

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

Original Value: \$ 1,931,000

Stipulated Value: \$ 1,567,300

Date: 4/28/2025

Signature of Owner or duly authorized agent:

Printed Name: John & Nina Fenton

Date: 4/22/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 234-20.00-67.00. The adjustment reflects a change in approach that brings the assessed value to \$1,567,300.



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 59 BAY REACH

Parcel ID: 334-20.00-67.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 1, 2025

CURRENT OWNER

FENTON JOHN G
NINA R FENTON
59 BAY REACH
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units 1
Neighborhood 6GR001
Alternate ID 334200000670000000
Vol / Pg 5141/82
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3364			510,490

Total Acres: .3364
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	510,500	510,500	0	510,500
Building	0	1,056,800	1,420,500	0	1,056,790
Total	0	1,567,300	1,931,000	0	1,567,290

Value Flag TD334DM2
Market Approach

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
01/22/24	MEP	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/03/24	202417169	8,992	A207	Install Approx. 153' Of 6' High Whit
04/13/23	202216370	202,997	A007	2 St Dw 64 X 63 Att Gar 23 X 29 P

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/24/19 07/19/91	1			5141/82 3375/67	Deed	FENTON JOHN G



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 59 BAY REACH

Parcel Id: 334-20.00-67.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 1, 2025

Dwelling Information

Style	Conventional	Year Built	2023
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

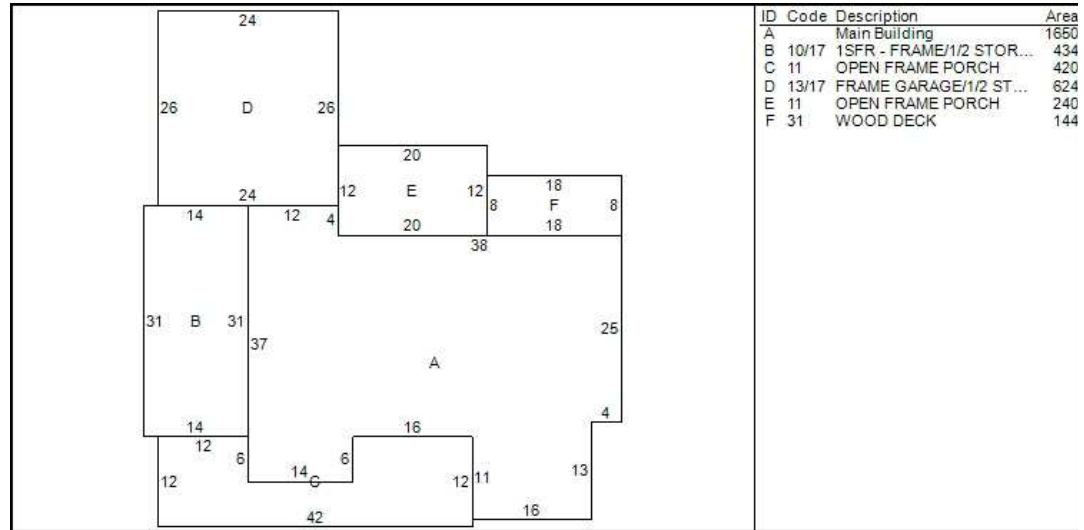
Grade & Depreciation

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

Dwelling Computations

Base Price	520,477	% Good	100
Plumbing	20,620	% Good Override	
Basement	-20,620	Functional	
Heating	43,170	Economic	
Attic	0	% Complete	100
Other Features	2,160	C&D Factor	
		Adj Factor	2.07
Subtotal	565,810	Additions	120,400
Ground Floor Area	1,650		
Total Living Area	4,263	Dwelling Value	1,420,500

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

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




Outlook

Re: Assessment Appeal 334-20.05-257.00

From David <usdawsons@comcast.net>

Date Tue 5/6/2025 2:14 PM

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

 1 attachment (36 KB)

334-20.05-257.00.pdf;

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

I am in receipt of your email. We will accept the stipulated value of \$1,927,900.

Thank you

David Dawson

Dawson Brothers, LLC

IPhone David R Dawson

On May 6, 2025, at 9:41 AM, Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

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

Kindly respond no later than **May 8, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

***Kind Regards,
Dianne***

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 120 NORFOLK ST****Parcel ID: 334-20.05-257.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNERDAWSON BROTHERS LLC
16161 LYNN ROAD
LEWES DE 19958**GENERAL INFORMATION**Living Units 1
Neighborhood 6VR006
Alternate ID 334200502570000000
Vol / Pg 4086/269
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1148	Location	1,684,570

Total Acres: .1148
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,684,600	1,684,600	0	1,684,600
Building	0	243,300	243,300	0	453,670
Total	0	1,927,900	1,927,900	0	2,138,270

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

Date	ID	Entry Code	Source
07/08/24	JTS	Data Mailer Change	Owner
12/19/23	MCS	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

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

2099

SUSSEX COUNTY

Situs : 120 NORFOLK ST

Parcel Id: 334-20.05-257.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

Style	Cape Cod	Year Built	1933
Story height	1	Eff Year Built	
Attic	Unfinished	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

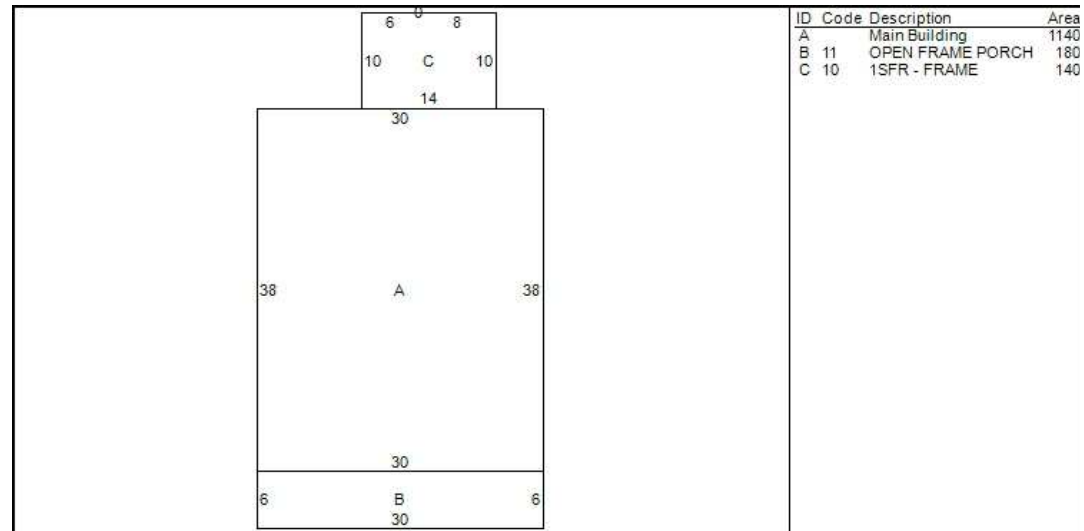
Grade & Depreciation

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

Dwelling Computations

Base Price	197,947	% Good	70
Plumbing	6,700	% Good Override	
Basement	-6,870	Functional	
Heating	16,420	Economic	85
Attic	10,780	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.725
		Additions	7,200
Subtotal	224,980		
Ground Floor Area	1,140		
Total Living Area	1,280	Dwelling Value	243,300

Building Notes



Outbuilding Data

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

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

Katrina M. Mears

From: Katrina M. Mears
Sent: Wednesday, April 23, 2025 8:47 AM
To: nickmakrigiorgos@gmail.com
Subject: 334-20.09-109.06.pdf Assessment Appeal
Attachments: 334-20.09-109.06.pdf

Good morning,
I just wanted to follow up on your assessment appeal and our findings.

Upon review, the value of your property was adjusted to \$1,471,600. In question was the Silver Lake comp. We have determined that comp to be valid in that the system automatically adjusts the comps value to be reflective of the subject property, ensuring validity.

Please let me know how you would like to proceed. We will assume the value to be acceptable at \$1,471,600 if we have not received a response by April 30, 2025.

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.09-109.06

Sussex County Board of Assessment VS Nicolaos & Michelle Makrigiorgos
(Owner Name)

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

Original Value: \$ 1,612,800

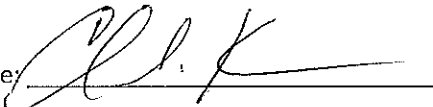
Stipulated Value: \$ 1,471,600

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 4/8/25

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-20.09-109.06. The adjustment reflects a change in approach that brings the assessed value to \$1,471,600.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 38347 JOSEPHINE ST****Parcel ID: 334-20.09-109.06****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNERMAKRIGIORGOS NIKOLAOS
MICHELLE G MAKRIGIORGOS
10231 BRITTENFORD DR
VIENNA VA 22182**GENERAL INFORMATION**Living Units 1
Neighborhood 6AR211
Alternate ID 334200901090600000
Vol / Pg 4385/153
District
Zoning MEDIUM RESIDENTIAL
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1148			722,470

Total Acres: .1148
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	722,500	722,500	0	722,500
Building	0	749,100	890,300	0	749,130
Total	0	1,471,600	1,612,800	0	1,471,630

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

Date	ID	Entry Code	Source
12/28/23	EDJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
12/05/14	201410546	0	A130 Db 4365	
12/05/14	201410547	0	TEST Db 4366	
11/20/14	201410015	160,607	A007 Dw 32x60 Cov Porch 15x6 2nd Fl :	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/20/15 05/30/14	772,766			4385/153		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 38347 JOSEPHINE ST

Parcel Id: 334-20.09-109.06

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

Style	Conventional	Year Built	2014
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	5	Full Baths	2
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	8		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

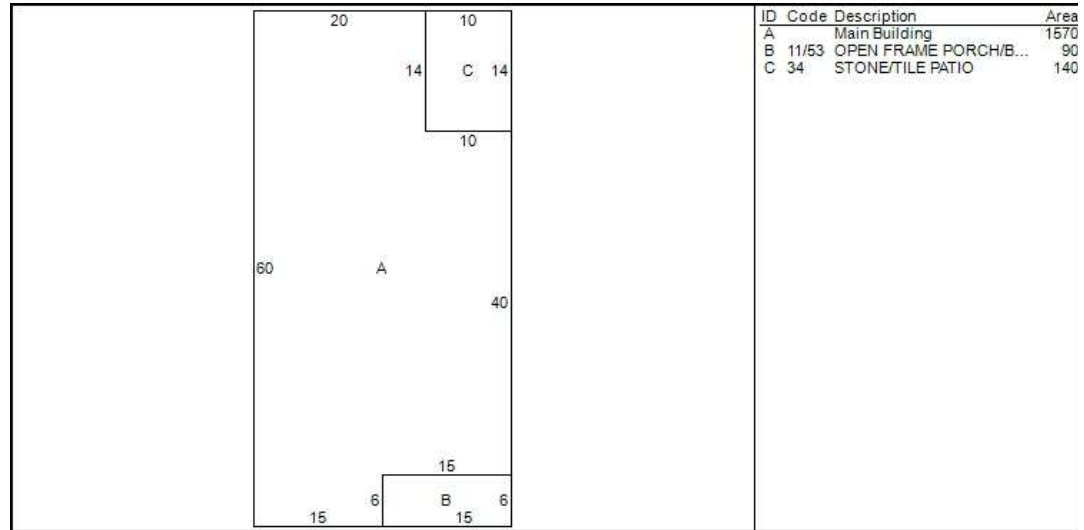
Grade & Depreciation

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

Dwelling Computations

Base Price	410,589	% Good	96
Plumbing	7,700	% Good Override	
Basement	-16,270	Functional	
Heating	34,060	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.1
Subtotal	436,080	Additions	5,300
Ground Floor Area	1,570		
Total Living Area	3,140	Dwelling Value	890,300

Building Notes



Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.09-155.00-1

Sussex County Board of Assessment VS Edward Hall & Kevin Burns

(Owner Name)

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

Original Value: \$ 841,900

Stipulated Value: \$ 527,500

Date: 5/4/2025

Signature of Owner or duly authorized agent:

Printed Name: EDWARD S. HALL

Date: 4/29/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-20.09-155.00-1. The adjustment reflects a change in land influence factor and economic depreciation that brings the assessed value to \$527,500.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 38372 F BENSON ST 1****Parcel ID: 334-20.09-155.00-1****Class: Residential - Condo**

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNER

HALL EDWARD S
KEVIN BURNS
38372 F BENSON ST 1
REHOBOTH BEACH DE 19971

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR211
Alternate ID 33420090155000001
Vol / Pg 5813/302
District
Zoning GENERAL BUSINESS
Class Residential

**Property Notes**

COMMON LAND PCT - ESTIMATED

Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0367	Economic	-40	325,940

Total Acres: .0367
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	325,900	325,900	0	325,900
Building	0	201,600	201,600	0	235,120
Total	0	527,500	527,500	0	561,020

Value Flag Cost Approach
TD334DM13

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
03/12/24	SMD	Info At Door	Tenant

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/29/22	219,900	Improv Only	Financial Institutions	5813/302	Deed	HALL EDWARD S
01/23/20	184,812			5189/190	Deed	FEDERAL HOME LOAN MORTGAGE CORP
05/16/19				5060/251	Deed	BURNS KEVIN P

Situs : 38372 F BENSON ST 1

Parcel Id: 334-20.09-155.00-1

Class: Residential - Condo

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Condo Flat	Year Built	1984
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x		
Color		In-law Apt	No

Basement

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

Heating & Cooling

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

Fireplaces

Stacks
Openings
Pre-Fab

Room Detail

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

Adjustments

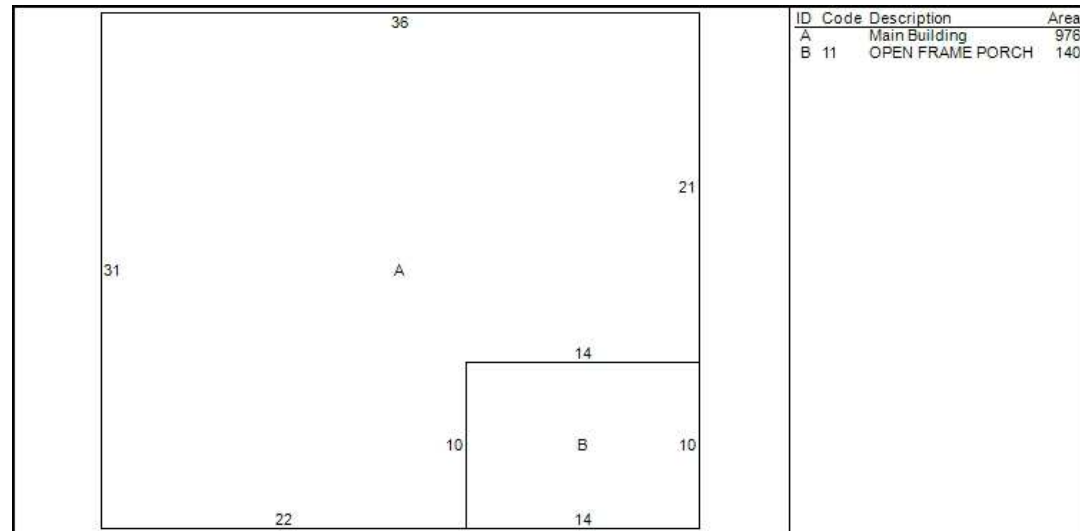
Int vs Ext	Same	Unfinished Area Unheated Area
Cathedral Ceiling	x	

Grade & Depreciation

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

Dwelling Computations

Base Price	158,479	% Good	81
Plumbing	2,410	% Good Override	
Basement	-19,440	Functional	
Heating	13,150	Economic	75
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.1
Subtotal	154,600	Additions	2,100
Ground Floor Area	976		
Total Living Area	976	Dwelling Value	201,600



Outbuilding Data

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

Complex Name
Condo Model

Unit Number	1
Unit Level	
Unit Parking	
Model (MH)	

Unit Location	2
Unit View	Street View
Model Make (MH)	

Building Notes



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.13-26.00-2

Sussex County Board of Assessment VS John & Michele Goshert

(Owner Name)

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

Original Value: \$655,000

Stipulated Value: \$579,500

Date: Apr 26, 2025

Michele A. Goshert

Signature of Owner or duly authorized agent: John F. Goshert

Printed Name: John F. Goshert / Michele A. Goshert

Date: 5/16/25

Signature of Sussex County Government Representative: Christopher S. Kaefer

Printed Name: Christopher S. Kaefer

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-20.13-26.00-2. The adjustment reflects a change in the land value, grade, and economic depreciation that brings the assessed value to \$579,500.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 20932 ANN AV 2

Parcel ID: 334-20.13-26.00-2

Class: Residential - Condo

Card: 1 of 1

Printed: May 1, 2025

CURRENT OWNER

GOSHERT JOHN F & MCAHELE A
GOSHERT
94 BASLER DR
ELIZABETHTOWN PA 17022

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR160C
Alternate ID 334201300260000002
Vol / Pg 3762/303
District
Zoning GENERAL BUSINESS
Class Residential

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1640	Traffic - Heavy	-20	93,590

Total Acres: .164
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	93,600	93,600	0	0
Building	0	485,900	485,900	0	0
Total	0	579,500	579,500	0	0

Value Flag Cost Approach
TD334DM13

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
07/01/24	JTS	Data Mailer Change	Owner
02/20/24	SMD	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/04/07	76376-1	1,700	D010	Replace Siding-Ocean Dunes Con

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
03/01/10	335,000			3762/303		
05/20/96	92,000					
08/04/87	125,000					
05/13/84	99,500					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 20932 ANN AV 2

Parcel Id: 334-20.13-26.00-2

Class: Residential - Condo

Card: 1 of 1

Printed: May 1, 2025

Dwelling Information

Style	Twnhse Interior	Year Built	1983
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

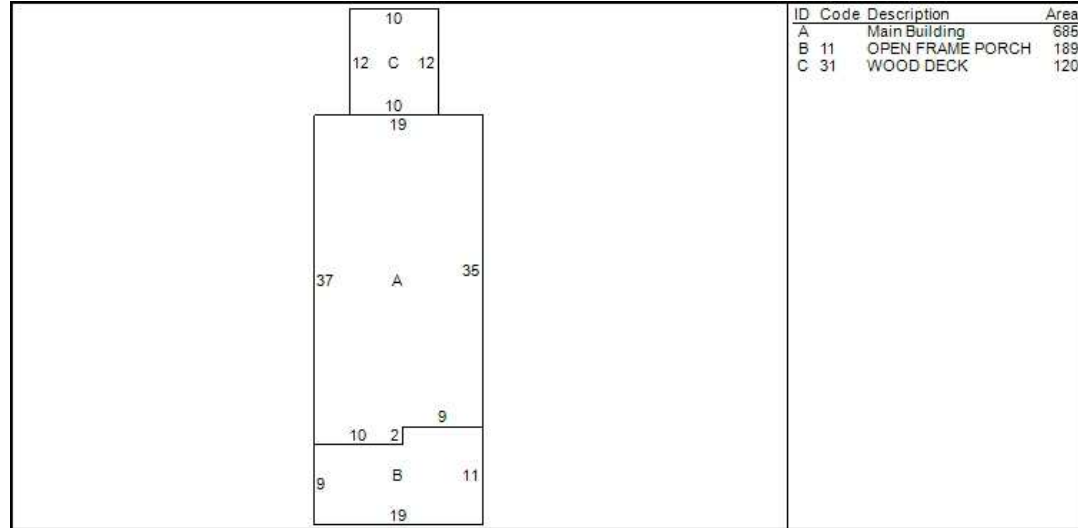
Grade & Depreciation

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

Dwelling Computations

Base Price	182,782	% Good	80
Plumbing	8,900	% Good Override	
Basement	-7,240	Functional	
Heating	15,160	Economic	90
Attic	0	% Complete	100
Other Features	2,450	C&D Factor	
		Adj Factor	3.24
Subtotal	202,050	Additions	4,500
Ground Floor Area	685		
Total Living Area	1,370	Dwelling Value	485,900

Building Notes



Outbuilding Data

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

Complex Name
Condo Model**Unit Number** 2
Unit Level
Unit Parking
Model (MH)**Unit Location** 3
Unit View Street View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-20.18-180.00

Sussex County Board of Assessment VS Bertha Braland Trustee

(Owner Name)

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

Original Value: \$ 1,476,400

Stipulated Value: \$ 1,201,600

Date: 5/6/25

Signature of Owner or duly authorized agent: Bertha Braland

Printed Name: Bertha Braland

Date: 4/30/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-20.18-180.00. The adjustment reflects a change in condition and approach that brings the assessed value to \$1,201,600.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 1 MCKINLEY AV 3****Parcel ID: 334-20.18-180.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNERBRALAND BERTHA B TTEE
LIV TR
376 STONEHOUSE RD
SEVERNA PARK MD 21146**GENERAL INFORMATION**Living Units 1
Neighborhood 6GR003
Alternate ID 334201801800000000
Vol / Pg 5261/280
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0275	Waterfront - Oc	876,230

Total Acres: .0275
Spot:

Location: 13 EXCEL LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	876,200	876,200	0	876,200
Building	0	325,400	526,400	0	325,360
Total	0	1,201,600	1,402,600	0	1,201,560

Value Flag Market Approach
TD334DM14**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
12/21/23	AJR	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/29/15	201505468	2,625	A085	Replace 4 Windows/Same Size T
03/24/92	76944-1	44,000	D010	Rebuild Townhouse-Surfside Plaza

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/29/20 10/08/83	135,000			5261/280 0/0	Deed	BRALAND BERTHA B TTEE



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 1 MCKINLEY AV 3

Parcel Id: 334-20.18-180.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

Style	Twnhse Interior	Year Built	1968
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

Grade & Depreciation

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

Dwelling Computations

Base Price	152,362	% Good	64
Plumbing	5,090	% Good Override	
Basement	-13,350	Functional	
Heating	12,640	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	5.022
Subtotal	156,740	Additions	4,500
Ground Floor Area	512		
Total Living Area	1,024	Dwelling Value	526,400

Building Notes

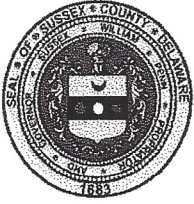
	13	3		ID	Code	Description	Area
8	D	8	C	A		Main Building	512
	13	3		B	11/11	OPEN FRAME PORCH/O...	112
	16			C	14	FRAME UTILITY BUILDING	24
				D	31	WOOD DECK	104
				E	31	WOOD DECK	64
32	A	32					
	16						
7	B	7					
	16						
4	E	4					
	16						

Outbuilding Data

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

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-23.06-17.00

Sussex County Board of Assessment VS Glenn Krasker & Michele Madeksza
(Owner Name)

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

Original Value: \$ 3,321,000

Stipulated Value: \$ 2,622,100

Date: 4/21/2025

Signature of Owner or duly authorized agent: Glenn Krasker & Michele Madeksza

Printed Name: Glenn Krasker and Michele Madeksza

Date: 4/14/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-23.06-17.00. The adjustment reflects a change in grade and square footage that brings the assessed value to \$2,622,100.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 38761 BAYBERRY LN****Parcel ID: 334-23.06-17.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNERKRASKER GLENN DAVID
MICHELE JOAN MADEKSZA
38761 BAYBERRY LN
DEWEY BEACH DE 19971**GENERAL INFORMATION**Living Units 1
Neighborhood 6GR004
Alternate ID 334230600170000000
Vol / Pg 4908/253
District
Zoning MEDIUM RESIDENTIAL
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2049	Location Waterview - B:	-2	1,532,550

Total Acres: .2049
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,532,600	1,532,600	0	1,532,600
Building	0	1,089,500	1,089,500	0	1,591,760
Total	0	2,622,100	2,622,100	0	3,124,360

Value Flag Cost Approach
TD334DM14**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
07/11/24	JTS	Data Mailer Change	Owner
01/05/24	KFK	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/05/20	202003866	2,184	A017 Adding 12 X 13 Screen Porch. The	
01/10/20	202000203	7,159	A086 154' Of 6' High 1x5 Horizontal Spa	
01/27/05	77212-2	227,600	D010 Dwelling W/Additions-N/Bayberry L	
03/30/93	77212-1	6,000	D010 Repair Roof-Dewey Beach	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/26/18	1,500,000			4908/253	Deed	KRASKER GLENN DAVID
11/15/02	687,000			2773/28		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 38761 BAYBERRY LN

Parcel Id: 334-23.06-17.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Conventional	Year Built	2005
Story height	2	Eff Year Built	
Attic	Fully Finished	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	3	Full Baths	4
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	8		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

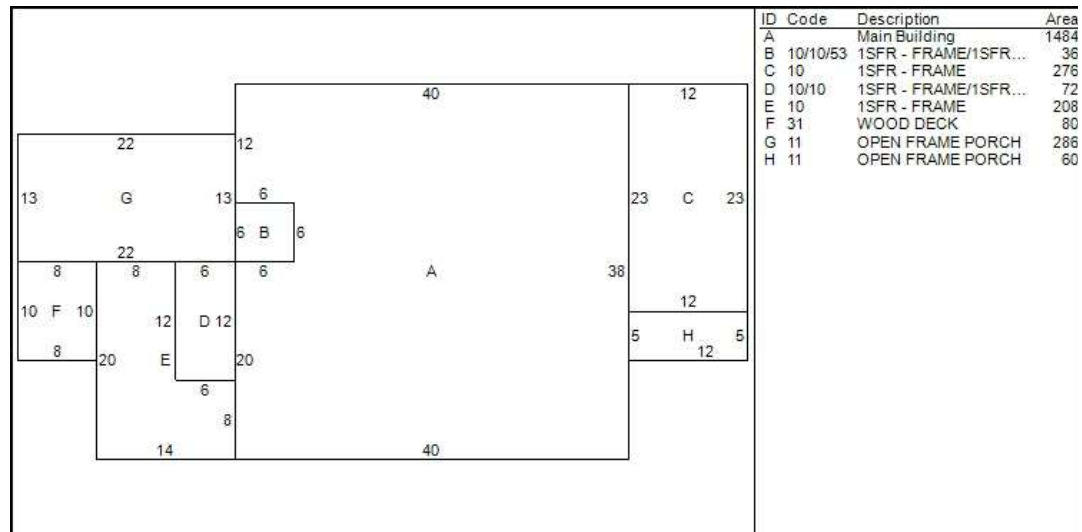
Grade & Depreciation

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

Dwelling Computations

Base Price	426,458	% Good	92
Plumbing	18,410	% Good Override	
Basement	-37,360	Functional	
Heating	35,370	Economic	
Attic	46,350	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	2.17
		Additions	52,000
Subtotal	489,230		
Ground Floor Area	1,484		
Total Living Area	4,262	Dwelling Value	1,089,500

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-4.19-74.00

Sussex County Board of Assessment VS Thomas Mounteer Trustee
(Owner Name)

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

Original Value: \$ 451,200

Stipulated Value: \$ 89,200

Date: 5/6/25

Signature of Owner or duly authorized agent: Thomas R. Mounteer

Printed Name: Thomas R. Mounteer

Date: 5/2/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 335-4.19-74.00. The adjustment reflects a change in land value that brings the assessed value to \$89,200.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs :****Parcel ID: 335-4.19-74.00****Class: Residential - Ancillary Use**

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNER

MOUNTEER THOMAS R TTEE
REV TR
1080 WISCONSIN AVE NW APT 205
WASHINGTON DC 20007

GENERAL INFORMATION

Living Units 0
Neighborhood 6PR006
Alternate ID 335041900740000000
Vol / Pg 5011/8
District
Zoning TOWN CODES
Class Residential

Property Notes**Land Information**

Type	Size	Influence Factors	Influence %	Value
Residual	AC	0.3129	Waterfront - Ca	28,940

Total Acres: .3129
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	28,900	28,900	0	0
Building	0	60,300	60,300	0	0
Total	0	89,200	89,200	0	0

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

Entrance Information

Date	ID	Entry Code	Source
02/08/24	TJJ	Occupant Not At Home	Other
02/06/24	SDC	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/23/13	201311109	239,185	A016	Pavilion(Screened) 16x2, Breezew
06/12/13	201306958	12,000	A026	Pool House 40x28 With Storage
04/26/13	201304961	22,000	A095	Inground Pool

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
01/31/19				5011/8	Deed	MOUNTEER THOMAS R TTEE
09/29/09	1,300,000			3717/28		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs :

Parcel Id: 335-4.19-74.00

Class: Residential - Ancillary Use

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

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

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Gazebo	x		190	1	2013	C	A	5,300
Bulkhead	1 x	75	75	1	2000	C	A	5,660
Boat Dock	x		870	1	2000	C	A	19,830
Boat Dock	x		120	1	2000	C	A	2,740
Bs 26-35lf	x		1	1	2000	C	A	26,780

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-4.20-137.00-H

Sussex County Board of Assessment VS Deborah Ziegler
(Owner Name)

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

Original Value: \$ 466,300

Stipulated Value: \$ 414,500

Date: 4-19-25

Signature of Owner or duly authorized agent:

Deborah A. Ziegler

Printed Name:

Deborah Ziegler

Date: 4/7/25

Signature of Sussex County Government Representative:

Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 335-4.20-137.00-H. The adjustment reflects a change in number of bathroom fixtures and condition that brings the assessed value to \$414,500.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 130 BAYVIEW AV H

Parcel ID: 335-4.20-137.00-H

Class: Residential - Condo

Card: 1 of 1

Printed: April 24, 2025

CURRENT OWNER

ZIEGLER DEBORAH A
12040 COLLINS RD
LEWES DE 19958

GENERAL INFORMATION

Living Units 1
Neighborhood 6PR102C
Alternate ID 33504200137000000H
Vol / Pg 1854/306
District
Zoning TOWN CODES
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0132	Waterfront - Oc	61,860

Total Acres: .0132
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	61,900	61,900	0	0
Building	0	352,600	352,600	0	0
Total	0	414,500	414,500	0	0

Value Flag Cost Approach
TD335DM4

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
08/13/24	DMR	Data Mailer Change	Owner
05/22/24	SMD	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/25/92	79,000			1854/306		
06/01/89	1					
06/24/87	174,500					

Situs : 130 BAYVIEW AV H

Parcel Id: 335-4.20-137.00-H

Class: Residential - Condo

Card: 1 of 1

Printed: April 24, 2025

Dwelling Information

Style	Condo Flat	Year Built	1987
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x		
Color		In-law Apt	No

Basement

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

Heating & Cooling

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

Fireplaces

Stacks
Openings
Pre-Fab

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area Unheated Area
Cathedral Ceiling	x	

Grade & Depreciation

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

Dwelling Computations

Base Price	130,488	% Good	74
Plumbing		% Good Override	
Basement	-16,000	Functional	
Heating	10,820	Economic	95
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	3.98
Subtotal	125,310	Additions	500
Ground Floor Area	585		
Total Living Area	585	Dwelling Value	352,600

Outbuilding Data

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

Complex Name
Condo Model

Unit Number	H
Unit Level	
Unit Parking	
Model (MH)	

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

Building Notes



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-8.00-1152.00

Sussex County Board of Assessment VS Kim Mason & Sandra Humphrey
(Owner Name)

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

Original Value: \$2,810,600

Stipulated Value: \$2,172,600

Date: 3/7/25

Signature of Owner or duly authorized agent: Kim L Mason Sandra M Humphrey

Printed Name: Kim L Mason Sandra M. Humphrey

Date: 4/16/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 335-8.00-1152.00. The adjustment reflects a change in the grade of the home that brings the assessed value to \$2,172,600.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 36814 CROSSRAIL WAY****Parcel ID: 335-8.00-1152.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 28, 2025

CURRENT OWNER

MASON KIM LEE
SANDRA MOORE HUMPHREY
36814 CROSSRAIL WAY
LEWES DE 19958

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR218
Alternate ID 335080011520000000
Vol / Pg 4711/264
District
Zoning AGRICULTURAL/RESIDEI
Class Residential

Property Notes**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.6139	Waterview - L2	590,760

Total Acres: .6139
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	590,800	590,800	0	590,800
Building	0	1,581,800	1,836,700	0	1,581,820
Total	0	2,172,600	2,427,500	0	2,172,620

Value Flag Market Approach
TD335DM4

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

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

Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/31/20	202000223	469,626	A007	2 St Dw 118 X 89(Mason Humphre

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/23/17	319,900			4711/264		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 36814 CROSSRAIL WAY

Parcel Id: 335-8.00-1152.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 28, 2025

Dwelling Information

Style	Contemporary	Year Built	2020
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	E3-Res EI (2-Stops)
Masonry Trim	x	In-law Apt	No
Color			

Basement

Basement	Full	# Car Bsmt Gar	0
FBLA Size	1,120	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

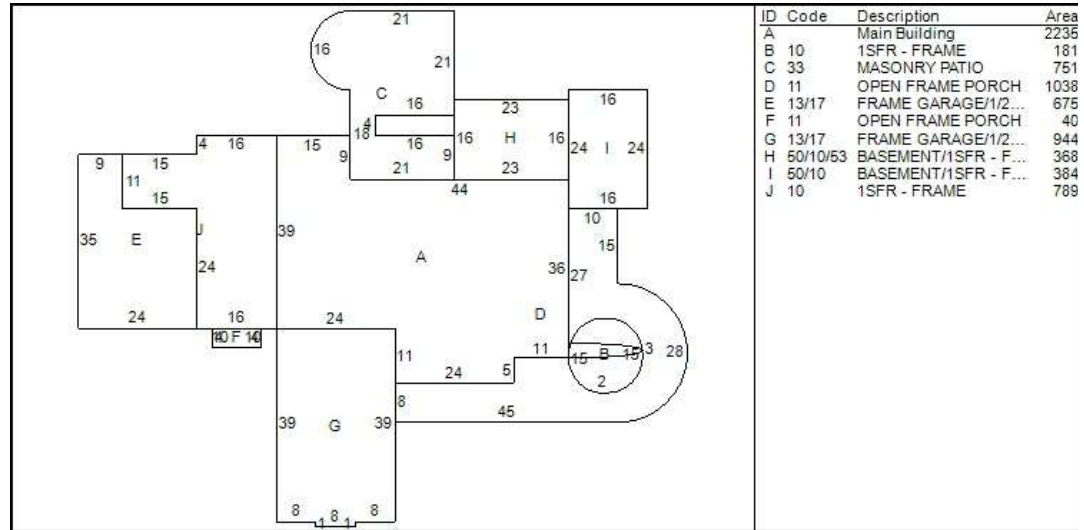
Grade & Depreciation

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

Dwelling Computations

Base Price	600,723	% Good	99
Plumbing	38,500	% Good Override	
Basement	0	Functional	
Heating	49,830	Economic	
Attic	0	% Complete	100
Other Features	68,620	C&D Factor	
		Adj Factor	1.8
Subtotal	757,670	Additions	270,300
Ground Floor Area	2,235		
Total Living Area	7,002	Dwelling Value	1,836,700

Building Notes

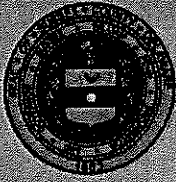


Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-8.07-37.00

Sussex County Board of Assessment VS Patrick & Lynn Farina

(Owner Name)

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

Original Value: \$ 1,259,000

Stipulated Value: \$ 1,104,100

Date: 5-3-2025

Signature of Owner or duly authorized agent: Patrick V. Farina / Lynn P. Farina

Printed Name: PATRICK FARINA & LYNN FARINA

Date: 4/29/25

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

Printed Name: Christopher S. Kaehler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 335-8.07-37.00. The adjustment reflects a change in grade, economic depreciation and approach that brings the assessed value to \$1,104,100.

Martha Shaw

From: Patrick Farina <patvfarina@gmail.com>
Sent: Saturday, May 3, 2025 4:51 PM
To: Assessment Appeals
Subject: Re: 335-8.07-37.00
Attachments: IMG_2439.jpeg

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

Re: parcel 335-8.07-37.00 (418 Johnson Ave., Lewes DE 19958)
May 3, 2025

Hi Melisa,

Thank you for your consideration of our appeal to adjust our assessment. We feel the adjustment to change to \$1,104,000 is reasonable, so we are accepting the re-assessment value. Attached is the signed form indicating such.

Please feel free to reach out if you have any questions or need any additional information. Thanks again for addressing our concerns.

Patrick and Lynn Farina

On Wed, Apr 30, 2025 at 3:59 PM Assessment Appeals <assessmentappeals@sussexcountyde.gov> wrote:

Good afternoon,

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to pursue the value further. Please respond with your intentions no later than May 5, 2025. After that date, we will assume you have accepted the new value.

Melisa Hollis

Assessment Support Coordinator

Sussex County Government

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 418 JOHNSON ST****Parcel ID: 335-8.07-37.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNERFARINA PATRICK
LYNN FARINA
418 JOHNSON ST
LEWES DE 19958**GENERAL INFORMATION**Living Units 1
Neighborhood 6PR007
Alternate ID
Vol / Pg 4905/301
District
Zoning
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1148			497,250

Total Acres: .1148
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	497,300	497,300	0	497,300
Building	0	606,800	606,800	0	744,240
Total	0	1,104,100	1,104,100	0	1,241,540

Value Flag Cost Approach
TD335DM1Manual Override Reason
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
01/30/24	MAE	Info At Door	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/23/21	202117013	27,703	A185 30 Roof Mount Solar Panels	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/20/18	782,000			4905/301	Deed	FARINA PATRICK
10/11/13				4183/187		
05/16/05	750,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 418 JOHNSON ST

Parcel Id: 335-8.07-37.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Conventional	Year Built	2005
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	Solar Energy
Masonry Trim	x		
Color		In-law Apt	No

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

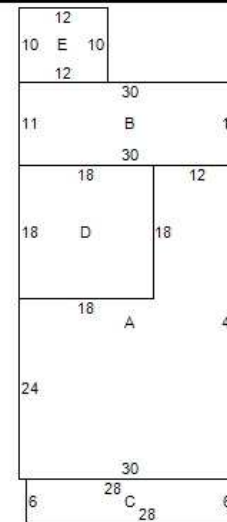
Grade & Depreciation

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

Dwelling Computations

Base Price	251,114	% Good	92
Plumbing	11,250	% Good Override	
Basement	-9,950	Functional	
Heating	20,830	Economic	90
Attic	0	% Complete	100
Other Features	1,620	C&D Factor	
		Adj Factor	2.24
Subtotal	274,860	Additions	43,300
Ground Floor Area	936		
Total Living Area	2,688	Dwelling Value	606,800

Building Notes



ID	Code	Description	Area
A		Main Building	936
B	10	1SFR - FRAME	330
C	11	OPEN FRAME PORCH	168
D	10/17	1SFR - FRAME/1/2 STOR...	324
E	12	ENCLOSED FRAME POR...	120

Outbuilding Data

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

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

Martha Shaw

From: Anching Tang <actang05@gmail.com>
Sent: Friday, May 2, 2025 9:50 PM
To: Assessment Appeals
Subject: Re: 335-11.00-37.00

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

Yes, I accept the assessment value of \$553,400 for 335-11.00-37.00.

Regards,
Anching Tang

On Fri, May 2, 2025 at 1:29 PM Assessment Appeals <assessmentappeals@sussexcountyde.gov> wrote:

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to pursue the value further. Please respond with your intentions no later than May 5, 2025. After that date, we will assume you have accepted the new value.

Melisa Hollis

Assessment Support Coordinator

Sussex County Government

[Assessment | Sussex County](#)

2 The Circle

Po Box 589

Georgetown, DE 19947

Phone:302-855-7824

Fax:302-855-7828

melisa.hollis@sussexcountyde.gov



**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 16988 IDAHO CT****Parcel ID: 335-11.00-37.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNER

TANG AN-CHING C
BENJAMIN CHIAMING TANG HENRY CHIA-HO TAN
16988 IDAHO CT
LEWES DE 19958

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR213
Alternate ID 335110000370000000
Vol / Pg 0/0
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.5559		291,050

Total Acres: .5559
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	291,100	291,100	0	291,100
Building	0	262,300	262,300	0	303,350
Total	0	553,400	553,400	0	594,450

Value Flag Cost Approach
TD335DM2

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
07/11/24	JTS	Data Mailer Change	Owner
02/07/24	EDJ	Info At Door	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/19/14	201407400	1,000	A018	4' Extension To Existing Porch (Wa
09/28/00	81788-3	20,000	D010	Remodel Interior-Sand Dune Vlge
03/05/85	81788-2	2,000	D010	Shed-Sand Dune Village Lot 43
09/27/82	81788-1	700	D010	Encl.Exist.Sc.Porch-Sand Dune Vil

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/22/89	89,500			0/0		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 16988 IDAHO CT

Parcel Id: 335-11.00-37.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

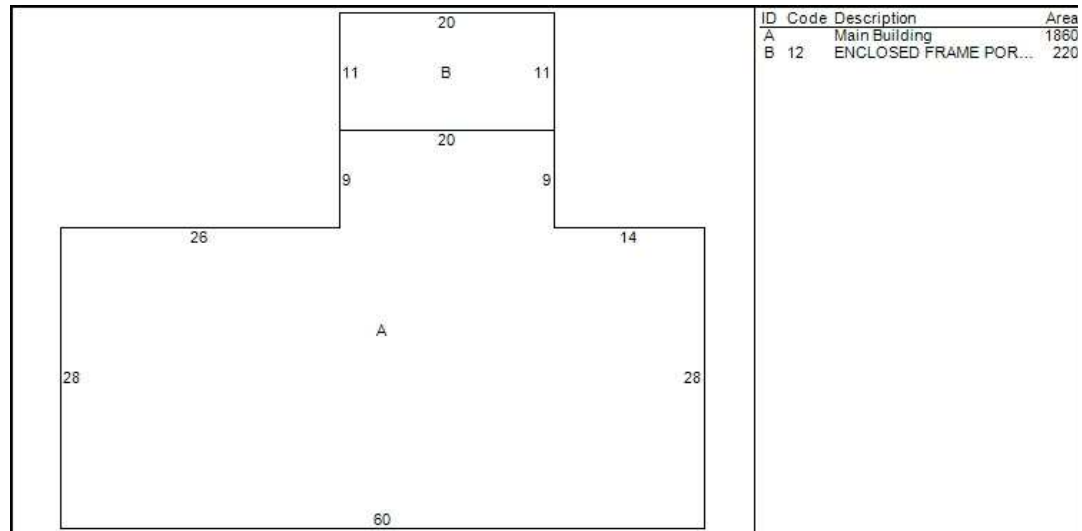
Grade & Depreciation

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

Dwelling Computations

Base Price	308,154	% Good	79
Plumbing	7,030	% Good Override	
Basement	-17,090	Functional	
Heating	25,560	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	323,650	Additions	6,600
Ground Floor Area	1,860		
Total Living Area	1,860	Dwelling Value	262,300

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

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

Re: Assessment Appeal 335-11.00-39.00

From Mary D'Orazio <marydorazio00@gmail.com>

Date Wed 5/7/2025 7:00 PM

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

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

Hello Dianne,

Yes thank you for getting back to us so quickly. We accept what you have attached here.

I mentioned to the realtor that we were not so worried about this property because we are able to fix it.

We were more concerned with the other property and our inability to be allowed to fix the flooding issues.

Do you have any news on the reassessment of that property? Or is that still under review?

Thank you,
Mary

On Mon, May 5, 2025, 2:59 PM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

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

Kindly respond no later than **May 8, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

Kind Regards,
Dianne



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-11.00-39.00

Sussex County Board of Assessment VS Lawrence & Nancy D'Orazio
(Owner Name)

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

Original Value: \$ 557,900 Stipulated Value: \$ 531,200

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 5/2/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 335-11.00-39.00. The adjustment reflects a change in condition and economic depreciation that brings the assessed value to \$531,200.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 16967 IDAHO CT****Parcel ID: 335-11.00-39.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNER

D'ORAZIO LAWRENCE A TRUSTEE
NANCY J D'ORAZIO TRUSTEE
726 LOVEVILLE RD APT A12
HOCKESSIN DE 19707

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR213
Alternate ID 335110000390000000
Vol / Pg 3584/253
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.4040		270,540

Total Acres: .404
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	270,500	270,500	0	270,500
Building	0	260,700	130,000	0	260,660
Total	0	531,200	400,500	0	531,160

Value Flag TD335DM2
Market Approach

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
02/09/24	EDJ	Info At Door	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/06/90	81790-2	3,000	D010	Screen Porch-Sand Dunes Village
06/20/86	81790-1	50,000	D010	Dwellingw/Garage-Sand Dunelot 4

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/11/00	137,000			3584/253		
07/19/96	1					
06/19/86	16,500					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 16967 IDAHO CT

Parcel Id: 335-11.00-39.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Ranch	Year Built	1974
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

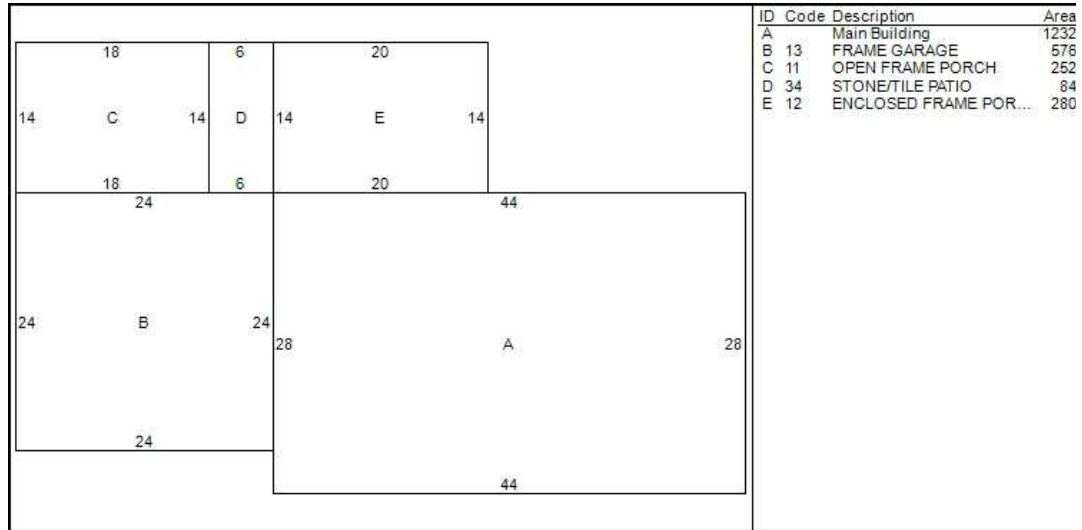
Grade & Depreciation

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

Dwelling Computations

Base Price	210,091	% Good	67
Plumbing	6,700	% Good Override	
Basement	-11,650	Functional	
Heating	17,430	Economic	75
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	222,570	Additions	18,200
Ground Floor Area	1,232		
Total Living Area	1,232	Dwelling Value	130,000

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-12.00-57.00

Sussex County Board of Assessment VS Barry S. Wikes

(Owner Name)

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

Original Value: \$300,000

Stipulated Value: \$531,600

Date: 5/5/25

Signature of Owner or duly authorized agent: Barry Wikes

Printed Name: BARRY WIKES

Date: 4/30/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Kader

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 335-12.00-57.00. The adjustment reflects a change in the land influence factor that brings the assessed value to \$531,600.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 33020 W FALLING CREEK ST

Parcel ID: 335-12.00-57.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNER

WIKES BARRY M TTEE
ELBA C WIKES TTEE REV TR
33020 W FALLING CREEK ST
LEWES DE 19958

GENERAL INFORMATION

Living Units 1
Neighborhood 6AR220
Alternate ID 335120000570000000
Vol / Pg 4915/40
District
Zoning MEDIUM RESIDENTIAL
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1661	-15	175,040

Total Acres: .1661
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	175,000	175,000	0	175,000
Building	0	356,500	287,400	0	356,540
Total	0	531,500	462,400	0	531,540

Value Flag TD335DM2
Market Approach

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
07/11/24	DMR	Data Mailer Change	Owner
02/15/24	CMP	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/26/07	82116-1	117,953	D010 Dwelling W/Add-Village @ Five Pts	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/09/18				4915/40	Deed	WIKES BARRY M TTEE
10/24/07	404,874			3513/67		
08/11/05	495,000					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 33020 W FALLING CREEK ST

Parcel Id: 335-12.00-57.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

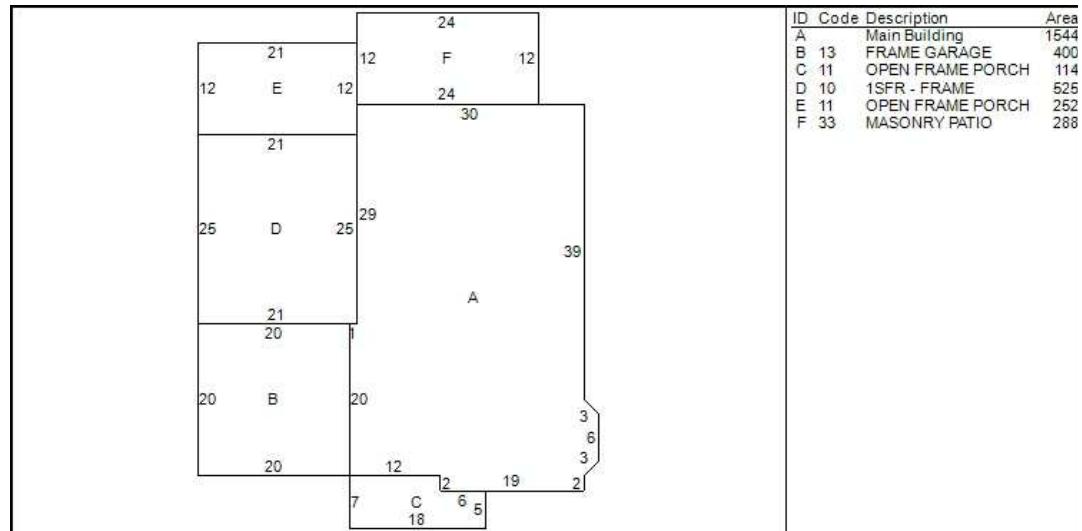
Grade & Depreciation

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

Dwelling Computations

Base Price	276,741	% Good	92
Plumbing	8,840	% Good Override	
Basement	-15,350	Functional	
Heating	22,960	Economic	
Attic	0	% Complete	100
Other Features	1,700	C&D Factor	
		Adj Factor	.89
Subtotal	294,890	Additions	51,600
Ground Floor Area	1,544		
Total Living Area	2,069	Dwelling Value	287,400

Building Notes

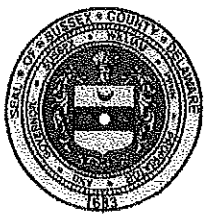


Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 430-5.00-20.00

Sussex County Board of Assessment VS Wilhelm Retzlaff

(Owner Name)

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

Original Value: \$ 304,600

Stipulated Value: \$ 227,000

Date: 04/25/2025

Signature of Owner or duly authorized agent:

Printed Name: Wilhelm Retzlaff

Date: 4/15/25

Signature of Sussex County Government Representative:

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 430-5.00-20.00. The adjustment reflects a change in grade and approach that brings the assessed value to \$227,000.

**RESIDENTIAL PROPERTY RECORD CARD** 2099**SUSSEX COUNTY****Situs : 13356 SAINT JOHNSTOWN RD****Parcel ID: 430-5.00-20.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 1, 2025

CURRENT OWNERRETZLAFF WILHELM
6226 FEDERALSBURG RD
BRIDGEVILLE DE 19933**GENERAL INFORMATION**Living Units 1
Neighborhood 5AR008
Alternate ID 430050000200000000
Vol / Pg 483/216
District
Zoning AGRICULTURAL/RESIDEI
Class A**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Residual	AC	9.5001			101,640
Primary Site	AC	1.0000	Abuts Commer		61,600

Total Acres: 10.5001
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	163,200	163,200	0	163,200
Building	0	63,800	63,800	0	166,120
Total	0	227,000	227,000	0	329,320

Value Flag Cost Approach
TD430DM1**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

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

Permit Information

Date Issued	Number	Price	Purpose	% Complete
10/31/19	201911193	1,000	A108 Replacing Shingles With Some Ply	
03/13/86	87018-1	7,000	D010 Remodeling-S/16 Int.W/600	

Sales/Ownership History

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

2099

SUSSEX COUNTY

Situs : 13356 SAINT JOHNSTOWN RD

Parcel Id: 430-5.00-20.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 1, 2025

Dwelling Information

Style	Conventional	Year Built	1875
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Non Central	Stacks	1
Fuel Type	Oil	Openings	1
System Type	Forced Warm Air	Pre-Fab	

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

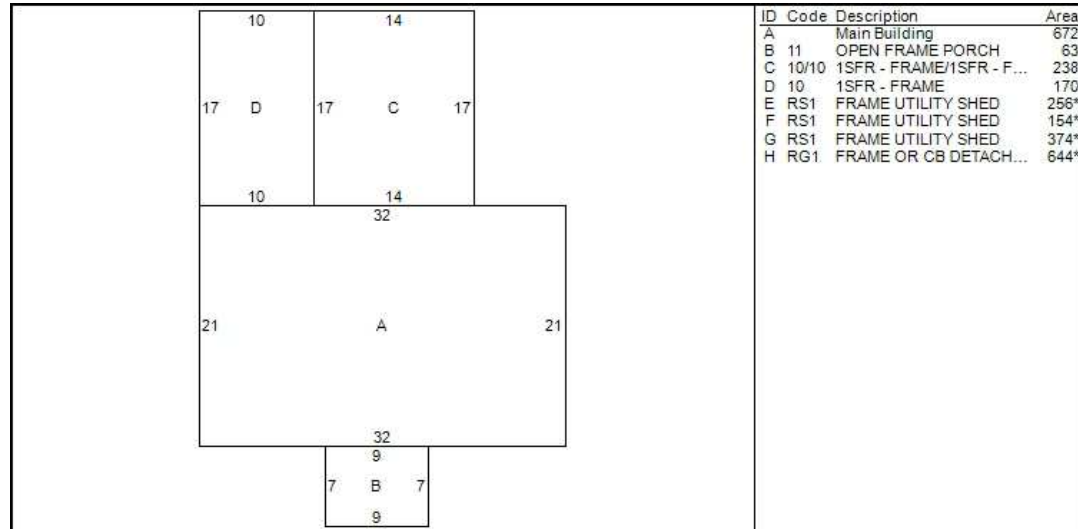
Grade & Depreciation

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

Dwelling Computations

Base Price	199,641	% Good	30
Plumbing	5,620	% Good Override	
Basement	0	Functional	
Heating	-8,230	Economic	90
Attic	0	% Complete	100
Other Features	2,700	C&D Factor	
		Adj Factor	1
		Additions	9,000
Subtotal	199,730		
Ground Floor Area	672		
Total Living Area	1,990	Dwelling Value	62,900

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	16 x 16		256	1	1950	E	P	380
Frame Shed	11 x 14		154	1	1950	E	P	230
Frame Shed	17 x 22		374	1	1950	E	U	280
Det Garage	23 x 28		644	1	1940	E	U	

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 432-8.10-129.00

Sussex County Board of Assessment VS John & Jennifer Justice
(Owner Name)

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

Original Value: \$ 167,600

Stipulated Value: \$ 154,400

Date: 3/31/2025

Signature of Owner or duly authorized agent: John Justice

Printed Name: John Justice

Date: 3/19/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 432-8.10-129.00. The adjustment reflects a change in number of bedrooms and bathrooms that brings the assessed value to \$154,400.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 112 W 9TH ST****Parcel ID: 432-8.10-129.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNERJUSTICE JOHN T
JENNIFER T JUSTICE
112 W 9TH ST
LAUREL DE 19956**GENERAL INFORMATION**Living Units 1
Neighborhood 20R003
Alternate ID 432081001290000000
Vol / Pg 4540/221
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1862			31,120

Total Acres: .1862
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	31,100	31,100	0	31,100
Building	0	123,300	123,300	0	177,500
Total	0	154,400	154,400	0	208,600

Value Flag Cost Approach
TD432DM1**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
03/26/24	KMB	Data Mailer Change	Owner
08/10/22	SMD	Entrance Gained	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/17/18	201803601	2,880	A037 Det Shed 12x20	
06/22/04	89013-4	2,184	D010 Enclose Por/Sunroom-S/Rd 112 W	
07/24/00	89013-3	0	D010 Renew Bp 182532-112 Sw/9th St	
07/23/99	89013-2	14,592	D010 Remd.Kitbathbedrm-9th Street	
06/19/96	89013-1	1,440	D010 Addition-Laurel	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/07/96	1			4540/221		



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 112 W 9TH ST

Parcel Id: 432-8.10-129.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Conventional	Year Built	1938
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

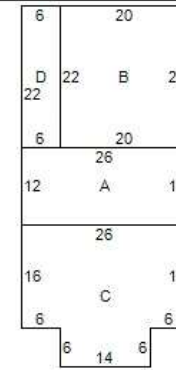
Grade & Depreciation

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

Dwelling Computations

Base Price	129,425	% Good	57
Plumbing	7,030	% Good Override	
Basement	-5,130	Functional	
Heating	10,740	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	142,070	Additions	39,600
Ground Floor Area	312		
Total Living Area	2,004	Dwelling Value	120,600

Building Notes



ID	Code	Description	Area
A		Main Building	312
B	10/10	1SFR - FRAME/1SFR - F...	440
C	10	1SFR - FRAME	500
D	53	BALCONY	132
E	RS1	FRAME UTILITY SHED	240

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x	20	240	1	2018	C	F	2,710

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 432-8.10-132.00

Sussex County Board of Assessment VS John & Jennifer Justice + Timothy Justice
(Owner Name)

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

Original Value: \$154,800

Stipulated Value: \$153,200

Date: 3/31/2025

Signature of Owner or duly authorized agent: John Justice

Printed Name: JOHN JUSTICE

Date: 3/19/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 432-8.10-132.00. The adjustment reflects a change in heat an fireplace that brings the assessed value to \$153,200.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 118 W 9TH ST****Parcel ID: 432-8.10-132.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 8, 2025

CURRENT OWNERJUSTICE TIMOTHY LEE
JOHN THOMAS JUSTICE
118 W 9TH ST
LAUREL DE 19956**GENERAL INFORMATION**Living Units 1
Neighborhood 2OR003
Alternate ID 432081001320000000
Vol / Pg 9860/0
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1791			30,660

Total Acres: .1791
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	30,700	30,700	0	30,700
Building	0	122,500	122,500	0	179,700
Total	0	153,200	153,200	0	210,400

Value Flag Cost Approach
TD432DM1**Manual Override Reason**
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
08/09/22	SMD	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/18/97	89016-5	500	D010 Remodeling-Laurel	
09/30/96	89016-4	300	D010 Encl Porch W/Windows-Laurel	
06/25/93	89016-3	2,880	D010 Addition-Laurel	
04/14/89	89016-2	75	D010 3 Sheds-West St.	
06/17/86	89016-1	1,000	D010 Screen Patio-9th. St.	

Sales/Ownership History

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

2099

SUSSEX COUNTY

Situs : 118 W 9TH ST

Parcel Id: 432-8.10-132.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 8, 2025

Dwelling Information

Style	Conventional	Year Built	1950
Story height	2	Eff Year Built	
Attic	Unfinished	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Central No Ac	Stacks	0
Fuel Type	Gas	Openings	0
System Type	Forced Warm Air	Pre-Fab	

Room Detail

Bedrooms	3	Full Baths	1
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	6		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

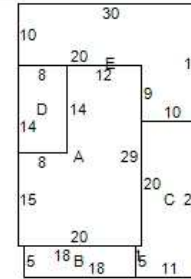
Grade & Depreciation

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

Dwelling Computations

Base Price	152,165	% Good	60
Plumbing	2,680	% Good Override	
Basement	-6,030	Functional	
Heating	0	Economic	
Attic	5,920	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	154,740	Additions	21,600
Ground Floor Area	468		
Total Living Area	1,303	Dwelling Value	114,400

Building Notes



ID	Code	Description	Area
A		Main Building	468
B	12	ENCLOSED FRAME POR...	90
C	10	1SFR - FRAME	255
D	10	1SFR - FRAME	112
E	12	ENCLOSED FRAME POR...	390
F	RS1	FRAME UTILITY SHED	384*
G	RC1	CARPORT	198*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	16 x 24		384	1	2021	C	F	5,900
Carport	11 x 18		198	1	2021	D	F	2,230

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 531-13.10-19.00

Sussex County Board of Assessment VS 550 Ruhi SI LLC
(Owner Name)

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

Original Value: \$ 2,981,600

Stipulated Value: \$ 785,900

Date: 4/18/25

Signature of Owner or duly authorized agent: Cu

Printed Name: Constantine Spero

Date: 4/11/25

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

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 531-13.10-19.00. The adjustment reflects a change physical condition, functional depreciation and a market adjustment that brings the assessed value to \$785,900.



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 550 RUST ST

Parcel ID: 531-13.10-19.00

Class: Mixed Use

Card: 1 of 2

Printed: April 25, 2025

CURRENT OWNER

550 RUST ST LLC
550 RUST ST
SEAFORD DE 19973

GENERAL INFORMATION

Living Units 1
Neighborhood 3XC001
Alternate ID 531131000190000000
Vol / Pg 5408/112
District
Zoning TOWN CODES
Class Commercial

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			75,000
Residual	AC	3.5000			52,500

Total Acres: 4.5
Spot:

Location: 6 NEIGHBORHOOD OR SPOT

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	127,500	127,500	0	0
Building	0	658,400	658,400	0	0
Total	0	785,900	785,900	0	0

Manual Override Reason

Base Date of Value

Value Flag TD531DM2
Cost Suppress Income

Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
08/31/23	TJJ	Info At Door	Tenant

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/20/02	92237-12	50,000	D010 Office & Bath Add-Westland Lane	
12/08/97	92237-11	17,500	D010 2nd.FI.Office Space-Seaford	
12/18/96	92237-10	13,320	D010 Comm.Fence-Westland Lane	
04/25/94	92237-9	132,000	D010 Add.To Exist.Office-Westland Lane	
11/18/93	92237-8	10,000	D010 Office Space-Seaford	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/07/20	550,000			5287/283	Deed	550 RUST ST LLC
03/29/18				4867/257	Deed	HARIM MILLSBORO LLC
12/29/17				4821/289	Deed	HARIM MILLSBORO LLC



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 550 RUST ST

Parcel Id: 531-13.10-19.00

Class: Mixed Use

Card: 1 of 2

Printed: April 25, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	2	Full Baths	1
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	5		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

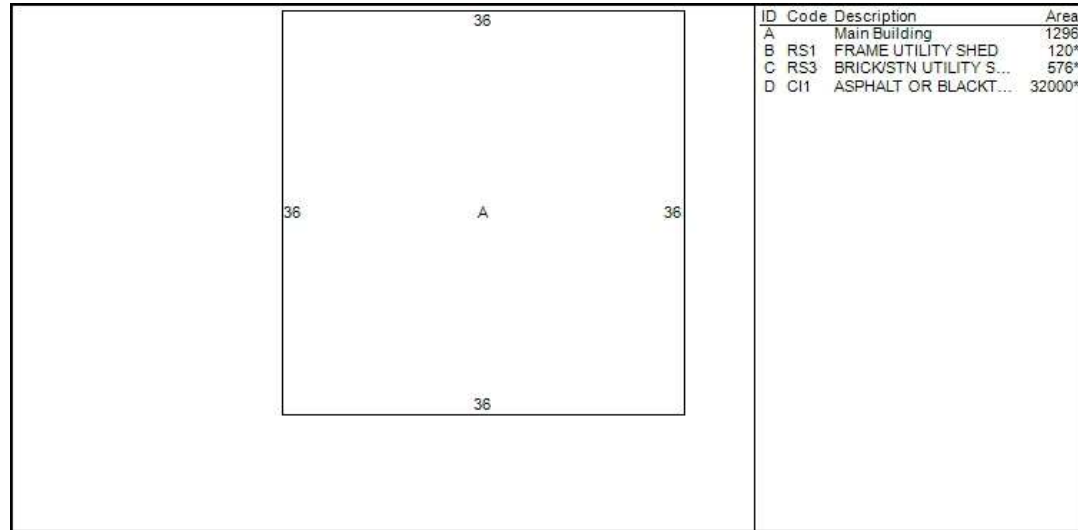
Grade & Depreciation

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

Dwelling Computations

Base Price	218,592	% Good	89
Plumbing	2,680	% Good Override	
Basement	-12,130	Functional	
Heating	18,130	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
		Additions	
Subtotal	227,270		
Ground Floor Area	1,296		
Total Living Area	1,296	Dwelling Value	202,300

Building Notes



ID	Code	Description	Area
A		Main Building	1296
B	RS1	FRAME UTILITY SHED	120*
C	RS3	BRICK/STN UTILITY S...	576*
D	CI1	ASPHALT OR BLACKT...	32000*

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 10		120	1	1980	C	P	250
Br/St Shed	24 x 24		576	1	1980	D	A	2,850
Asph Pave	x		32,000	1	1980	C	A	51,550

Condominium / Mobile Home Information

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

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 550 RUST ST****Parcel ID: 531-13.10-19.00****Class: Mixed Use**

Card: 2 of 2

Printed: April 25, 2025

CURRENT OWNER550 RUST ST LLC
550 RUST ST
SEAFORD DE 19973**GENERAL INFORMATION**Living Units 1
Neighborhood 3XC001
Alternate ID 531131000190000000
Vol / Pg 5408/112
District
Zoning TOWN CODES
Class Commercial**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			75,000
Residual	AC	3.5000			52,500

Total Acres: 4.5
Spot:

Location: 6 NEIGHBORHOOD OR SPOT

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	127,500	127,500	0	0
Building	0	658,400	658,400	0	0
Total	0	785,900	785,900	0	0

Manual Override ReasonValue Flag TD531DM2
Cost Suppress IncomeBase Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
08/31/23	TJJ	Info At Door	Tenant

Permit Information

Date Issued	Number	Price	Purpose	% Complete
09/20/02	92237-12	50,000	D010 Office & Bath Add-Westland Lane	
12/08/97	92237-11	17,500	D010 2nd.Fl.Office Space-Seaford	
12/18/96	92237-10	13,320	D010 Comm.Fence-Westland Lane	
04/25/94	92237-9	132,000	D010 Add.To Exist.Office-Westland Lane	
11/18/93	92237-8	10,000	D010 Office Space-Seaford	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/07/20	550,000			5287/283	Deed	550 RUST ST LLC
03/29/18				4867/257	Deed	HARIM MILLSBORO LLC
12/29/17				4821/289	Deed	HARIM MILLSBORO LLC



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 550 RUST ST

Parcel Id: 531-13.10-19.00

Class: Mixed Use

Card: 2 of 2

Printed: April 25, 2025

Dwelling Information

Style	Conventional	Year Built	1900
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

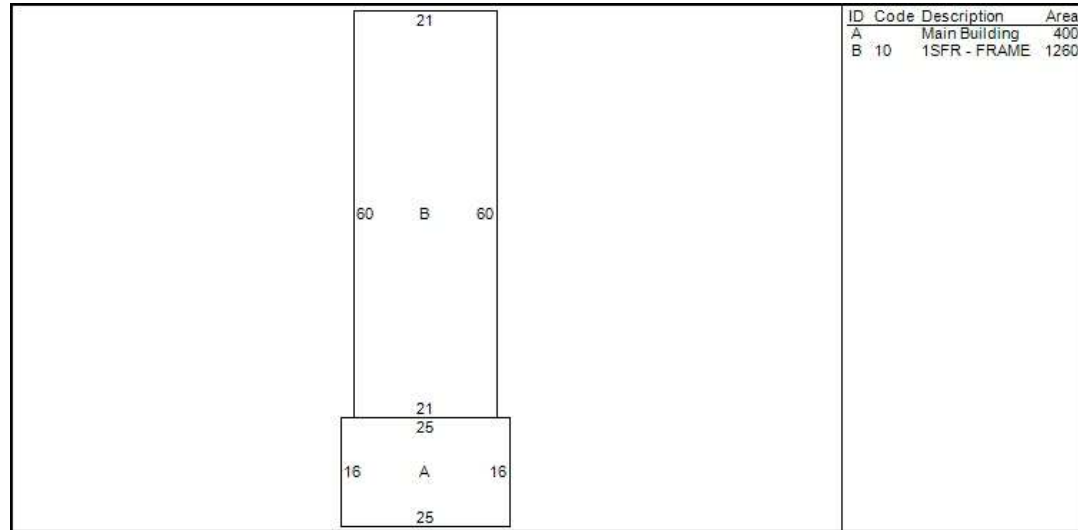
Grade & Depreciation

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

Dwelling Computations

Base Price	146,384	% Good	10
Plumbing	2,810	% Good Override	
Basement	-12,820	Functional	
Heating	-12,140	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	124,230	Additions	6,900
Ground Floor Area	400		
Total Living Area	2,060	Dwelling Value	19,300

Building Notes



Outbuilding Data

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

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 532-2.00-4.00

Sussex County Board of Assessment VS WSAP LLC
(Owner Name)

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

Original Value: \$ 1,284,200

Stipulated Value: \$ 685,700

Date: 4-15-25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: HUNTER RAINES

Date: 4/8/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Koeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 532-2.00-4.00. The adjustment reflects a change in land value and market adjustment that brings the assessed value to \$685,700.

Situs : 4740 SHARPTOWN RD	PARCEL ID: 532-2.00-4.00	Class: 401	Card: 1 of 3	Printed: April 25, 2025
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CURRENT OWNER	GENERAL INFORMATION
WSAP LLC 4740 SHARPTOWN RD LAUREL DE 19956 5249/24 06/03/2020	Living Units 0 Neighborhood 7HC001 Alternate ID 532020000040000000 Vol / Pg 5249/24 District Zoning HEAVY INDUSTRIAL Class

Property Notes

Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000		53,000
Residual	AC	7.0800		93,810
<div style="display: flex; justify-content: space-between; margin-top: 20px;"> Total Acres: 8.08 Spot: Location: 8 INDUSTRIAL SITE </div>				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	146,800	146,800	146,800	0
Building	0	538,900	538,900	980,600	0
Total	0	685,700	685,700	1,127,400	0
Manual Override Reason Base Date of Value Effective Date of Value					
Value Flag Cost Approach Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
09/13/22	CMP	Entrance Gained	Owner

Permit Information				
Date Issued	Number	Price	Purpose	% Complete
09/13/11	94211-6	39,800	D010	Storage Bldg-S/Rd 24
01/29/97	94211-5	120,000	D010	West Side Auto Remod-N/A
10/03/96	94211-4	51,600	D010	Warehouse-S/24200'W/498
11/18/87	94211-3	10,000	D010	Add.To Storage Bldg.-S/24500' W/
08/26/86	94211-2	5,000	D010	Remodeling & Roof-N/A

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/03/20	627,000			5249/24	Deed	WSAP LLC
05/14/19				5059/200	Deed	CACHE VALLEY BANK
02/29/16	1,800,000			4510/176		

Inspection Witnessed By _____

Situs : 4740 SHARPTOWN RD

Parcel Id: 532-2.00-4.00

Class: 401

Card: 1 of 3

Printed: April 25, 2025

Building Information

Year Built/Eff Year 1950 /
Building # 1
Structure Type Office / Warehouse
Identical Units 1
Total Units 1
Grade C-
Covered Parking
Uncovered Parking
DBA WEST SIDE AUTO
PARTS

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Overhead Dr-Roll Stl		10	10		2							
1	Overhead Dr-Wood/Mtl		18	14		2							
1	Overhead Dr-Wood/Mtl		14	16		3							
1	Canopy Roof/Slab		1	1		1							
1	Canopy Roof/Slab		1	1		1							

Interior/Exterior Information

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	2,220	194	Multi-Use Office	16	Metal, Sand	Steel		Hot Air	Unit	Normal	2	3
2	01	01	100	9,000	420	Warehouse/Lt Mfg	16	Metal, Light	Steel		Unit Heat	None	Normal	2	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	2,220	Multi-Use Office	40	100	123,840
2	9,000	Warehouse/Lt Mfg	40	100	197,060

Outbuilding Data

Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
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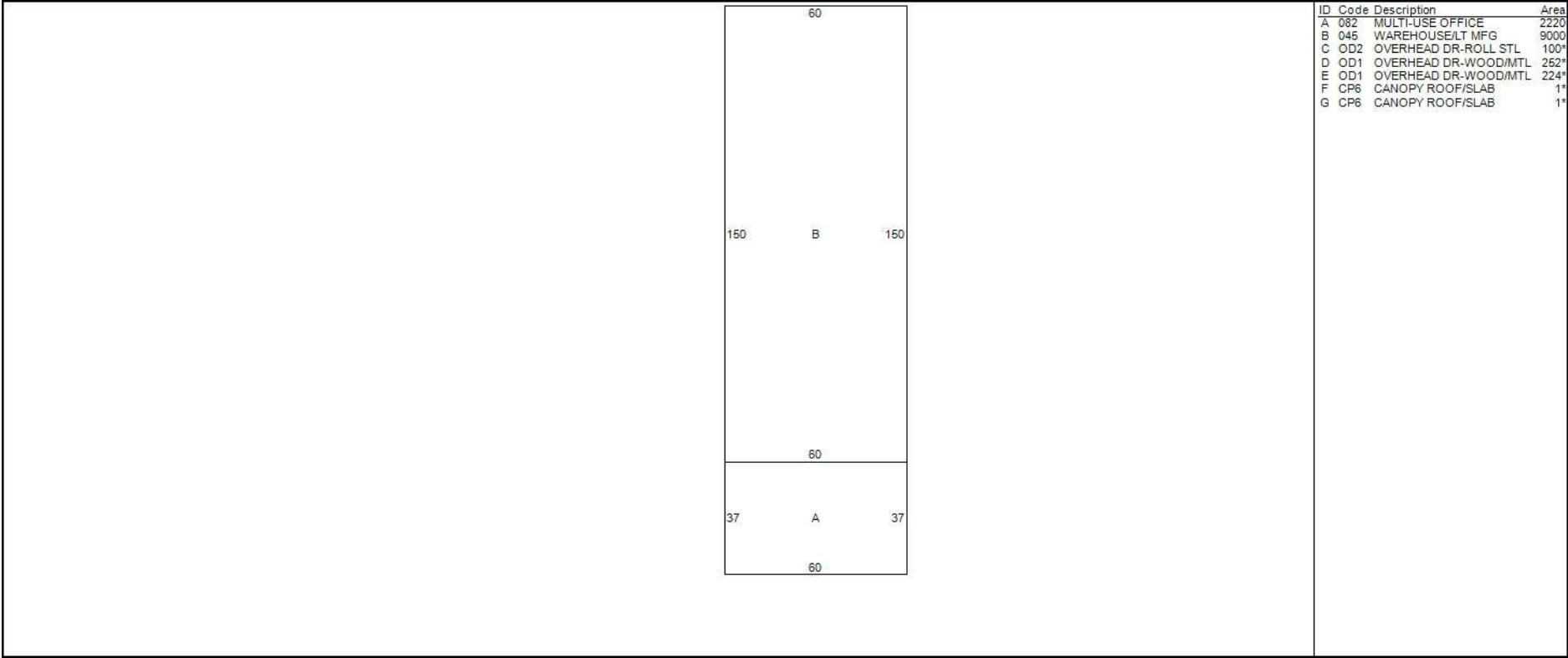
Situs : 4740 SHARPTOWN RD

Parcel Id: 532-2.00-4.00

Class: 401

Card: 1 of 3

Printed: April 25, 2025



Additional Property Photos

Situs : 4740 SHARPTOWN RD

Parcel Id: 532-2.00-4.00

Class: 401

Card: 1 of 3

Printed: April 25, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
06	S	002 Multi Use Office	0	2,220	16.00	50	17,760	5		0	16,872	25			4,218	4,218	12,654
07	S	002 Whse / Lt Mfg	0	18,000	5.50		99,000	7		0	92,070	10			9,207	9,207	82,863
11	S	002 Auto Service	0	2,370	9.00		21,330	5		0	20,264	15			3,040	3,040	17,224

Apartment Detail - Building 1 of 3

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 3

Total Gross Building Area	11,220
Replace, Cost New Less Depr	288,810
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	288,810
Value per SF	25.74

Notes - Building 1 of 3

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Income Summary (Includes all Building on Parcel)

Total Net Income	112,741
Capitalization Rate	0.100000
Sub total	1,127,410
Residual Land Value	
Final Income Value	1,127,410
Total Gross Rent Area	22,590
Total Gross Building Area	22,590

Situs : 4740 SHARPTOWN RD	PARCEL ID: 532-2.00-4.00	Class: 401	Card: 2 of 3	Printed: April 25, 2025
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CURRENT OWNER	GENERAL INFORMATION
WSAP LLC 4740 SHARPTOWN RD LAUREL DE 19956 5249/24 06/03/2020	Living Units 0 Neighborhood 7HC001 Alternate ID 532020000040000000 Vol / Pg 5249/24 District Zoning HEAVY INDUSTRIAL Class

Property Notes

Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000		53,000
Residual	AC	7.0800		93,810
<div style="display: flex; justify-content: space-between; margin-top: 20px;"> Total Acres: 8.08 Spot: Location: 8 INDUSTRIAL SITE </div>				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	146,800	146,800	146,800	0
Building	0	538,900	538,900	980,600	0
Total	0	685,700	685,700	1,127,400	0
Manual Override Reason Base Date of Value Effective Date of Value					
<div style="display: flex; justify-content: space-between;"> <div> Value Flag Cost Approach Gross Building: </div> </div>					

Entrance Information			
Date	ID	Entry Code	Source
09/13/22	CMP	Entrance Gained	Owner

Permit Information				
Date Issued	Number	Price	Purpose	% Complete
09/13/11	94211-6	39,800	D010	Storage Bldg-S/Rd 24
01/29/97	94211-5	120,000	D010	West Side Auto Remod-N/A
10/03/96	94211-4	51,600	D010	Warehouse-S/24200'W/498
11/18/87	94211-3	10,000	D010	Add.To Storage Bldg.-S/24500' W/
08/26/86	94211-2	5,000	D010	Remodeling & Roof-N/A

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/03/20	627,000			5249/24	Deed	WSAP LLC
05/14/19				5059/200	Deed	CACHE VALLEY BANK
02/29/16	1,800,000			4510/176		

Inspection Witnessed By _____

Situs : 4740 SHARPTOWN RD

Parcel Id: 532-2.00-4.00

Class: 401

Card: 2 of 3

Printed: April 25, 2025

[illegible]

Interior/Exterior Information															
Line	Level From - To		Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	2,370	218	Auto Parts/Service	10	Concrete Bl	Steel		Unit Heat	None	Normal	2	3

[illegible]



Situs : 4740 SHARPTOWN RD

Parcel Id: 532-2.00-4.00

Class: 401

Card: 2 of 3

Printed: April 25, 2025



Additional Property Photos

Situs : 4740 SHARPTOWN RD

Parcel Id: 532-2.00-4.00

Class: 401

Card: 2 of 3

Printed: April 25, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
06	S	002 Multi Use Office	0	2,220	16.00	50	17,760	5		0	16,872	25			4,218	4,218	12,654
07	S	002 Whse / Lt Mfg	0	18,000	5.50		99,000	7		0	92,070	10			9,207	9,207	82,863
11	S	002 Auto Service	0	2,370	9.00		21,330	5		0	20,264	15			3,040	3,040	17,224

Apartment Detail - Building 2 of 3

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 2 of 3

Total Gross Building Area	2,370
Replace, Cost New Less Depr	67,120
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	67,120
Value per SF	28.32

Notes - Building 2 of 3

--

Income Summary (Includes all Building on Parcel)

Total Net Income	112,741
Capitalization Rate	0.100000
Sub total	1,127,410
Residual Land Value	
Final Income Value	1,127,410
Total Gross Rent Area	22,590
Total Gross Building Area	22,590

Situs : 4740 SHARPTOWN RD	PARCEL ID: 532-2.00-4.00	Class: 401	Card: 3 of 3	Printed: April 25, 2025
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CURRENT OWNER	GENERAL INFORMATION
WSAP LLC 4740 SHARPTOWN RD LAUREL DE 19956 5249/24 06/03/2020	Living Units 0 Neighborhood 7HC001 Alternate ID 532020000040000000 Vol / Pg 5249/24 District Zoning HEAVY INDUSTRIAL Class

Property Notes

Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000		53,000
Residual	AC	7.0800		93,810
<div style="display: flex; justify-content: space-between; padding-top: 20px;"> Total Acres: 8.08 Spot: Location: 8 INDUSTRIAL SITE </div>				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	146,800	146,800	146,800	0
Building	0	538,900	538,900	980,600	0
Total	0	685,700	685,700	1,127,400	0
Manual Override Reason Base Date of Value Effective Date of Value					
Value Flag	Cost Approach				
Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
09/13/22	CMP	Entrance Gained	Owner

Permit Information				
Date Issued	Number	Price	Purpose	% Complete
09/13/11	94211-6	39,800	D010	Storage Bldg-S/Rd 24
01/29/97	94211-5	120,000	D010	West Side Auto Remod-N/A
10/03/96	94211-4	51,600	D010	Warehouse-S/24200'W/498
11/18/87	94211-3	10,000	D010	Add.To Storage Bldg.-S/24500' W/
08/26/86	94211-2	5,000	D010	Remodeling & Roof-N/A

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/03/20	627,000			5249/24	Deed	WSAP LLC
05/14/19				5059/200	Deed	CACHE VALLEY BANK
02/29/16	1,800,000			4510/176		

Inspection Witnessed By _____

Situs : 4740 SHARPTOWN RD

Parcel Id: 532-2.00-4.00

Class: 401

Card: 3 of 3

Printed: April 25, 2025

Building Information	
Year Built/Eff Year	1995 /
Building #	3
Structure Type	Warehouse
Identical Units	1
Total Units	1
Grade	C-
# Covered Parking	
# Uncovered Parking	
DBA	WEST SIDE AUTO PARTS

Building Other Features															
Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units
1	Overhead Dr-Wood/Mtl		12	10			5								
1	Overhead Dr-Wood/Mtl		12	14			1								

Interior/Exterior Information															
Line	Level From - To		Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	9,000	380	Warehouse/Lt Mfg	16	Metal, Light	Steel		Unit Heat	None	Normal	2	3

[illegible]

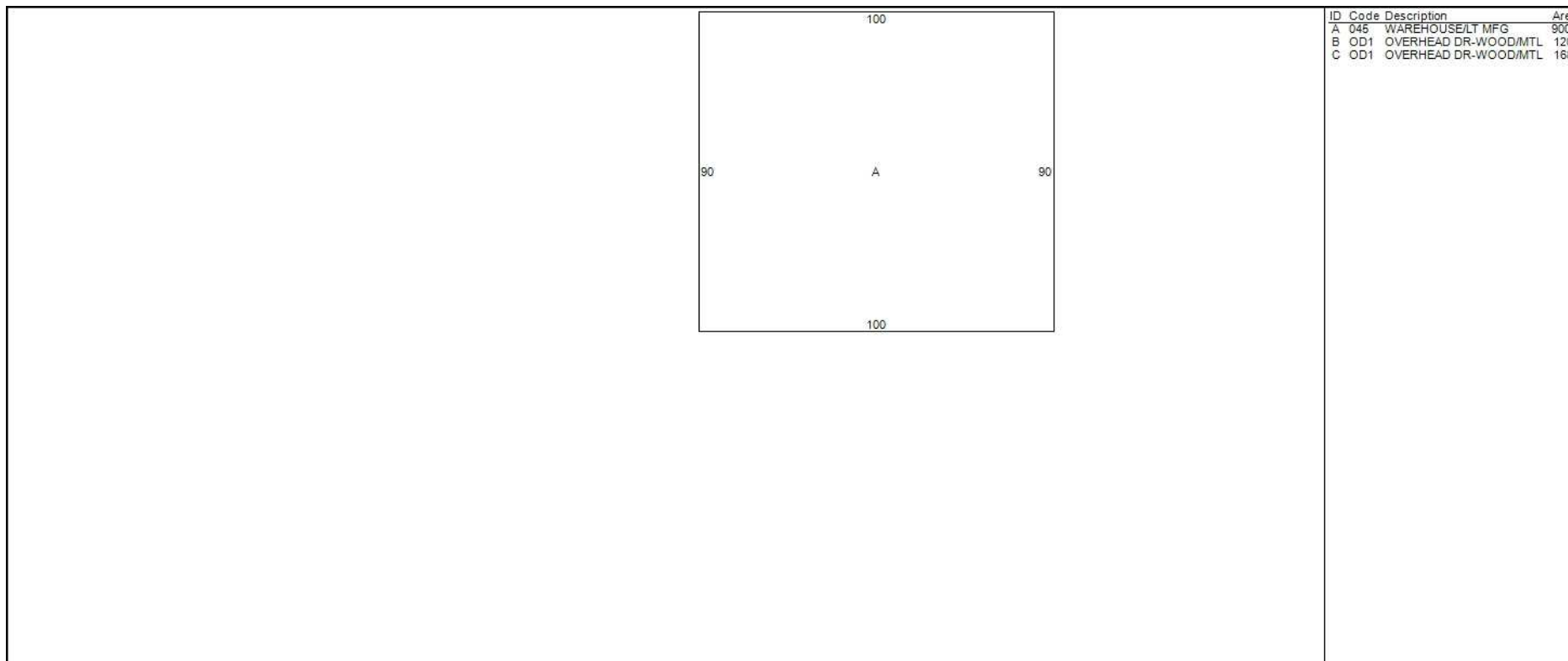
Situs : 4740 SHARPTOWN RD

Parcel Id: 532-2.00-4.00

Class: 401

Card: 3 of 3

Printed: April 25, 2025



Additional Property Photos

Situs : 4740 SHARPTOWN RD

Parcel Id: 532-2.00-4.00

Class: 401

Card: 3 of 3

Printed: April 25, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
06	S	002 Multi Use Office	0	2,220	16.00	50	17,760	5		0	16,872	25			4,218	4,218	12,654
07	S	002 Whse / Lt Mfg	0	18,000	5.50		99,000	7		0	92,070	10			9,207	9,207	82,863
11	S	002 Auto Service	0	2,370	9.00		21,330	5		0	20,264	15			3,040	3,040	17,224

Apartment Detail - Building 3 of 3

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 3 of 3

Total Gross Building Area	9,000
Replace, Cost New Less Depr	182,940
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	182,940
Value per SF	20.33

Notes - Building 3 of 3

--

Income Summary (Includes all Building on Parcel)

Total Net Income	112,741
Capitalization Rate	0.100000
Sub total	1,127,410
Residual Land Value	
Final Income Value	1,127,410
Total Gross Rent Area	22,590
Total Gross Building Area	22,590



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 532-2.00-5.00

Sussex County Board of Assessment VS WSAP LLC

(Owner Name)

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

Original Value: \$87,200

Stipulated Value: \$22,800

Date: 4-15-25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Hunter Baines

Date: 4/8/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

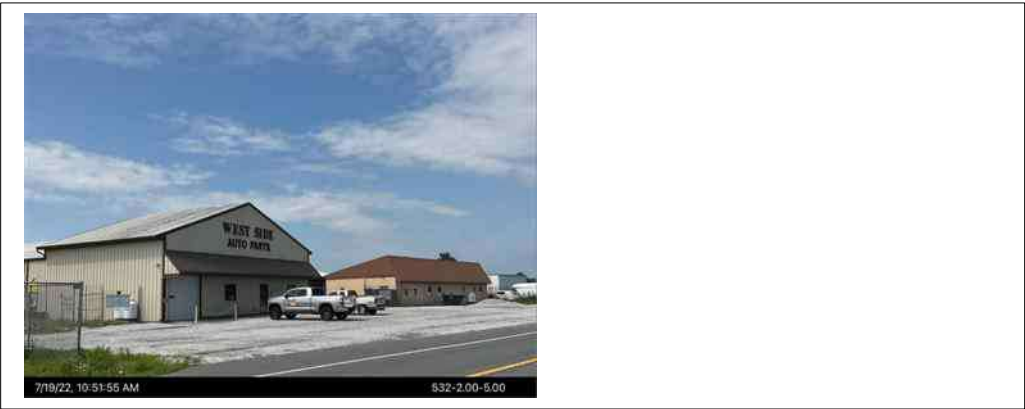
Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 532-2.00-5.00. The adjustment reflects a change in land value that brings the assessed value to \$22,800.

Situs : 4750 SHARPTOWN RD	PARCEL ID: 532-2.00-5.00	Class: 401	Card: 1 of 1	Printed: April 25, 2025
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CURRENT OWNER	GENERAL INFORMATION
WSAP LLC 4740 SHARPTOWN RD LAUREL DE 19956 5249/24 06/03/2020	Living Units 0 Neighborhood 7HC001 Alternate ID 532020000050000000 Vol / Pg 5249/24 District Zoning AGRICULTURAL/RESIDEI Class

Property Notes



Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.6529	Misimprovemer	-50
				22,820
Total Acres: .6529 Spot: Location: 8 INDUSTRIAL SITE				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	22,800	22,800	0	0
Building	0	0	0	0	0
Total	0	22,800	22,800	0	0
Manual Override Reason Base Date of Value Effective Date of Value					
Value Flag	Cost Approach				
Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
10/30/24	AJR	Normal Review	Other
10/17/22	CMP	Vacant Land	Other
07/19/22	EEM	Occupant Not At Home	Other

Permit Information				
Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/03/20				5249/24	Deed	WSAP LLC
05/14/19				5059/200	Deed	CACHE VALLEY BANK
07/06/00	38,000			4510/176		
03/04/97	1					
04/29/93	1					
01/11/84	9,000					

Inspection Witnessed By _____

Situs : 4750 SHARPTOWN RD

Parcel Id: 532-2.00-5.00

Class: 401

Card: 1 of 1

Printed: April 25, 2025

Building Information

Year Built/Eff Year /
Building #
Structure Type
Identical Units
Total Units
Grade
Covered Parking
Uncovered Parking
DBA

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
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Interior/Exterior Information

Line	Level From - To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
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Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
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Outbuilding Data

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



Situs : 4750 SHARPTOWN RD

Parcel Id: 532-2.00-5.00

Class: 401

Card: 1 of 1

Printed: April 25, 2025

Additional Property Photos



Situs : 4750 SHARPTOWN RD

Parcel Id: 532-2.00-5.00

Class: 401

Card: 1 of 1

Printed: April 25, 2025

Income Detail (Includes all Buildings on Parcel)

Use Mod	Inc	Model	Units	Net Area	Income	Econ	Potential	Vac	Vac	Additional	Effective	Expense	Expense	Expense	Other	Total	Net
Grp	Type	Mod Description			Rate	Adjust	Gross	Model	Adj	Income	Gross	Model %	Adj %	Adj	Expenses	Expenses	Operating
							Income				Income						Income

Apartment Detail - Building 1 of 1

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income
------	----------	----------	------	-------	-------	------	--------

Building Cost Detail - Building 1 of 1

Total Gross Building Area	
Replace, Cost New Less Depr	
Percent Complete	100
Number of Identical Units	
Economic Condition Factor	
Final Building Value	
Value per SF	0.00

Notes - Building 1 of 1

Income Summary (Includes all Building on Parcel)

Total Gross Rent Area
Total Gross Building Area



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 532-2.00-5.01

Sussex County Board of Assessment VS WSAP LLC
(Owner Name)

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

Original Value: \$ 115,800

Stipulated Value: \$ 62,500

Date: 4-15-25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Hunter Rives

Date: 4/8/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 532-2.00-5.01. The adjustment reflects a change in land value that brings the assessed value to \$62,500.

Situs :

PARCEL ID: 532-2.00-5.01

Class: 401

Card: 1 of 1

Printed: April 25, 2025

CURRENT OWNER

WSAP LLC
4740 SHARPTOWN RD
LAUREL DE 19956
5249/24 06/03/2020

GENERAL INFORMATION

Living Units 0
Neighborhood 7HC001
Alternate ID 532020000050100000
Vol / Pg 5249/24
District
Zoning AGRICULTURAL/RESIDEI
Class

Property Notes



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000	Misimprovemer	-50	26,500
Residual	AC	2.7200			36,040

Total Acres: 3.72
Spot:

Location: 8 INDUSTRIAL SITE

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	62,500	62,500	0	0
Building	0	0	0	0	0
Total	0	62,500	62,500	0	0

Manual Override Reason

Base Date of Value

Effective Date of Value

Value Flag Cost Approach
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
10/30/24	AJR	Normal Review	Other
10/17/22	CMP	Vacant Land	Other
07/19/22	EEM	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/02/13	201309047	0	Poultry Farm On Less Than 5 Acre	
10/30/87	94212-1	51,200	D010 Chicken House-S/E Corner Rt.24 &	
10/03/85	94212-2	9,724	D010 Rep-S/24at Rt/498	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/03/20				5249/24	Deed	WSAP LLC
05/14/19				5059/200	Deed	CACHE VALLEY BANK
12/19/03	100,000			4510/176		
03/15/00	182,917					
11/14/94	1					

Inspection Witnessed By _____

Situs :

Parcel Id: 532-2.00-5.01

Class: 401

Card: 1 of 1

Printed: April 25, 2025

Building Information

Year Built/Eff Year /
Building #
Structure Type
Identical Units
Total Units
Grade
Covered Parking
Uncovered Parking
DBA

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
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Interior/Exterior Information

Line	Level From - To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
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Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
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Outbuilding Data

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

Parcel Id: 532-2.00-5.01

Class: 401

Card: 1 of 1

Printed: April 25, 2025

Additional Property Photos



Situs :	Parcel Id: 532-2.00-5.01	Class: 401	Card: 1 of 1	Printed: April 25, 2025
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Income Detail (Includes all Buildings on Parcel)																	
Use Mod	Inc	Model	Units	Net Area	Income	Econ	Potential	Vac	Vac	Additional	Effective	Expense	Expense	Expense	Other	Total	Net
Grp	Type	Mod Description			Rate	Adjust	Gross Income	Model	Adj	Income	Gross Income	Model %	Adj %	Adj	Expenses	Expenses	Operating Income

Apartment Detail - Building 1 of 1							
Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 1	
Total Gross Building Area	
Replace, Cost New Less Depr	
Percent Complete	100
Number of Identical Units	
Economic Condition Factor	
Final Building Value	
Value per SF	0.00

Notes - Building 1 of 1	

Income Summary (Includes all Building on Parcel)	
Total Gross Rent Area	
Total Gross Building Area	



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 532-2.00-5.02

Sussex County Board of Assessment VS WSAP LLC
(Owner Name)

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

Original Value: \$ 89,200

Stipulated Value: \$ 47,800

Date: 4-15-25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: HUNTER BAINES

Date: 4/8/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 532-2.00-5.02. The adjustment reflects a change in land value that brings the assessed value to \$47,800.

Situs :	PARCEL ID: 532-2.00-5.02	Class: 401	Card: 1 of 1	Printed: April 25, 2025
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CURRENT OWNER	GENERAL INFORMATION
WSAP LLC 4740 SHARPTOWN RD LAUREL DE 19956 5249/24 06/03/2020	Living Units 0 Neighborhood 7HC001 Alternate ID 532020000050200000 Vol / Pg 5249/24 District Zoning HEAVY INDUSTRIAL Class

Property Notes

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Land Information					
Type	Size	Influence Factors	Influence %	Value	
Primary Site	AC	1.0000	Misimprovemer	-50	26,500
Residual	AC	1.6100			21,330
<div style="display: flex; justify-content: space-between;"> Total Acres: 2.61 Spot: Location: 8 INDUSTRIAL SITE </div>					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	47,800	47,800	0	0
Building	0	0	0	0	0
Total	0	47,800	47,800	0	0
<div style="display: flex; justify-content: space-between;"> <div> Value Flag Cost Approach Gross Building: </div> <div> Manual Override Reason Base Date of Value Effective Date of Value </div> </div>					

Entrance Information			
Date	ID	Entry Code	Source
09/13/22	CMP	Vacant Land	Other

Permit Information				
Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/03/20				5249/24	Deed	WSAP LLC
05/14/19				5059/200	Deed	CACHE VALLEY BANK

Inspection Witnessed By _____

Situs :

Parcel Id: 532-2.00-5.02

Class: 401

Card: 1 of 1

Printed: April 25, 2025

Building Information

Year Built/Eff Year /
Building #
Structure Type
Identical Units
Total Units
Grade
Covered Parking
Uncovered Parking
DBA

Building Other Features

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
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Interior/Exterior Information

Line	Level From - To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
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Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
------	------	----------	--------	------------	-----------------

Outbuilding Data

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

Parcel Id: 532-2.00-5.02

Class: 401

Card: 1 of 1

Printed: April 25, 2025

Additional Property Photos



Situs :	Parcel Id: 532-2.00-5.02	Class: 401	Card: 1 of 1	Printed: April 25, 2025
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Income Detail (Includes all Buildings on Parcel)																	
Use Mod	Inc	Model	Units	Net Area	Income	Econ	Potential	Vac	Vac	Additional	Effective	Expense	Expense	Expense	Other	Total	Net
Grp	Type	Mod Description			Rate	Adjust	Gross Income	Model	Adj	Income	Gross Income	Model %	Adj %	Adj	Expenses	Expenses	Operating Income

Apartment Detail - Building 1 of 1							
Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

Building Cost Detail - Building 1 of 1	
Total Gross Building Area	
Replace, Cost New Less Depr	
Percent Complete	100
Number of Identical Units	
Economic Condition Factor	
Final Building Value	
Value per SF	0.00

Notes - Building 1 of 1	

Income Summary (Includes all Building on Parcel)	
Total Gross Rent Area	
Total Gross Building Area	



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 532-22.00-14.07

Sussex County Board of Assessment VS Brian Ross
(Owner Name)

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

Original Value: \$307,000

Stipulated Value: \$254,900

Date: 4/21/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Brian Ross

Date: 4/10/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 532-22.00-14.07. The adjustment reflects a change in HVAC, economic depreciation and approach value that brings the assessed value to \$254,900.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 14292 PEPPERBOX RD****Parcel ID: 532-22.00-14.07****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 28, 2025

CURRENT OWNERROSS BRIAN
14292 PEPPERBOX RD
DELMAR DE 19940**GENERAL INFORMATION**Living Units 1
Neighborhood 7AR003
Alternate ID 532220000140700000
Vol / Pg 3421/281
District
Zoning AGRICULTURAL/RESIDEI
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000			59,800
Residual	AC	0.7600			5,530

Total Acres: 1.76
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	65,300	65,300	0	65,300
Building	0	189,600	189,600	0	239,900
Total	0	254,900	254,900	0	305,200

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

Date	ID	Entry Code	Source
03/18/24	KMB	Data Mailer Change	Owner
07/28/22	SDC	Entrance Gained	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/17/08	94914-1	5,000	D010 New Foundation-E/Rd 66 E/50'Priv	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
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NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 533-1.00-31.00

Sussex County Board of Assessment VS M&M Properties

(Owner Name)

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

Original Value: \$ 81,100

Stipulated Value: \$ 73,000

Date: 5/6/25

Signature of Owner or duly authorized agent: Anthony Morgan III

Printed Name: Anthony Morgan III

Date: 5/5/25

Signature of Sussex County Government Representative: Christopher S. Koeler

Printed Name: Christopher S. Koeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 533-1.00-31.00. The adjustment reflects a change in the land influence factor that brings the assessed value to \$73,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs :****Parcel ID: 533-1.00-31.00****Class: Residential - Vacant Land**

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNERM AND M PROPERTIES LLC
29034 CAT MANS RD
FRANKFORD DE 19945**GENERAL INFORMATION**Living Units 0
Neighborhood 1AR079
Alternate ID 533010000310000000
Vol / Pg 6018/145
District
Zoning GENERAL RESIDENTIAL
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.7530		-10	73,000

Total Acres: .753
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	73,000	73,000	0	0
Building	0	0	0	0	0
Total	0	73,000	73,000	0	0

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

Gross Building:

Entrance Information

Date	ID	Entry Code	Source
09/16/22	KEK	Vacant Land	Other

Permit Information

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

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/06/23	45,000	Land Only	Forced Sale/Sheriff Sale	6018/145	Deed	M AND M PROPERTIES LLC



Situs :

Parcel Id: 533-1.00-31.00

Class: Residential - Vacant Land

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

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

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

Room Detail

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

Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

Grade & Depreciation

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

Dwelling Computations

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

Building Notes

Outbuilding Data

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

Condominium / Mobile Home Information

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 533-20.00-142.00-140

Sussex County Board of Assessment VS Kenneth & Bridget Elis
(Owner Name)

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

Original Value: \$ 1,102,000

Stipulated Value: \$ 918,500

Date: 05/08/2025

Signature of Owner or duly authorized agent: Kenneth J Elis
Kenneth J Elis

Printed Name: _____

Date: 5/2/25

Signature of Sussex County Government Representative: CSK

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 533-20.00-142.00-140. The adjustment reflects a change in economic depreciation that brings the assessed value to \$918,500.



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 34633 SENTRY CT

Parcel ID: 533-20.00-142.00-140

Class: Residential - Condo

Card: 1 of 1

Printed: May 7, 2025

CURRENT OWNER

ELIS KENNETH JAY
BRIDGET ROSSITER ELIS
77 SOUTH WINCHESTER RD
ANNAPOLIS MD 21409

GENERAL INFORMATION

Living Units 1
Neighborhood 1AR188C
Alternate ID 53320001420014000000
Vol / Pg 5277/196
District
Zoning
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1770	Location	100,830

Total Acres: .177
Spot:

Location: 12 VERY GD LOCATION (POS INFL

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	100,800	100,800	0	0
Building	0	817,700	817,700	0	0
Total	0	918,500	918,500	0	0

Value Flag Cost Approach
TD533DM9

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
11/29/22	BJJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/23/20	491,505			5277/196	Deed	ELIS KENNETH JAY



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 34633 SENTRY CT

Parcel Id: 533-20.00-142.00-140

Class: Residential - Condo

Card: 1 of 1

Printed: May 7, 2025

Dwelling Information

Style	Conventional	Year Built	2020
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	4	Full Baths	2
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	2
Total Rooms	8		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

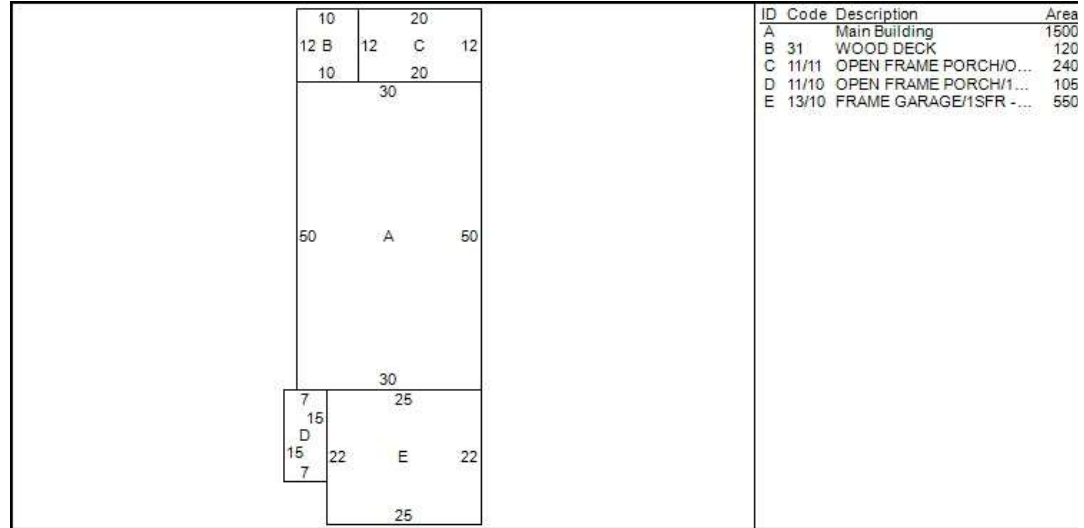
Grade & Depreciation

Grade	B+	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	98
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	430,000	% Good	99
Plumbing	11,720	% Good Override	
Basement	-17,040	Functional	
Heating	35,670	Economic	98
Attic	0	% Complete	100
Other Features	1,930	C&D Factor	
		Adj Factor	1.58
Subtotal	462,280	Additions	69,000
Ground Floor Area	1,500		
Total Living Area	3,655	Dwelling Value	817,700

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

Complex Name
Condo ModelUnit Number 140
Unit Level
Unit Parking
Model (MH)Unit Location 1
Unit View
Model Make (MH)

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): Gilbert, Terence C Aletha L Parcel ID: 134-13.15-196.00

Street Address of Parcel: 328 Canal Court, Bethany Beach, DE 19930

Current Assessment: \$ 1,316,000

Purchase Price (Total of Land and Improvement): \$ 91,500 Date of Purchase: 10/26/1984

Special Conditions of Sale: None

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

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

Year	Cost	Change
1988	850.00	Rear deck
1995	15,000.00	Raise house, 1 car garage
2004	2040.00	Front deck

Description of Property

Lot size/Land Area .2249 acres (9798 square feet) Style of Home Cape Cod

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: Screened rear porch, open front porch

Describe outbuildings or accessory structures other than main dwelling:

Bulkhead, no dock

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 800,000

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

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

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

The proposed assessment to 328 Canal Court in Bethany Beach places an unfair tax burden on the property. The attached comparable sales provided as part of our argument clearly highlight the inequities. The properties included, as well as those noted to have been used for the assessment by Tyler Technologies, are not comparable. Bethany Beach is a different real estate economy from the rest of non-coastal Sussex County and Delaware. Resort property values are tied to the amenities and the numbers of guests accommodated. And, simply being located on a canal within the town limits does not automatically equate to significant increases in value. Fully renovated homes, homes with air conditioning, boat lifts, docks, fire sprinkler systems, elevators, true primary suites and additional bedrooms/bathrooms cannot be considered equivalent.

In addition to these items, we have uncovered additional information that further supports our appeal. The recorded plot plan lot size found in Plot Book 27, page 200 indicates the property size is 9,798 square feet (.2249 acres). The Sussex County Property Records website and the information provided during this reassessment indicate the lot is .2419 acres, equaling to 10,537 sf. The difference is 739 square feet or .017 acres. In addition to this discrepancy, only a portion of the property is truly buildable. The attached certified site survey shows the elevation above mean high water. Much of the property is a foot or more lower than the elevation of the public street. That results in the potential for frequent flooding as indicated on the Town of Bethany Beach's website and compiled with this appeal. Photos of just one instance of extreme flooding from a non-hurricane event shows the impossibility of further expansion on the property and the resulting limitations on the property.

The assessed values for a property as noted on the Sussex County Property Search and Tax Assessment Statements are based on both the land value and the improvement value. We assert that the information provided within this appeals application call into question the current assessment value of \$1,316,000. Between the inequitable comparable sales, the inaccuracy in the lot size and the undeniable flooding risk, it is unrealistic to value our home at this value.

Comparable Sales

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

You must submit **3** comparable sales.

1. Parcel Number 134-13.00-1784.00 Owner Morris, William B.

Address 271 Oyster Shell Cove, Bethany Beach, Delaware 19930

Sales Price \$ 755,000 Date of Sale 11/01/2022

Lot Size/Land Area .2941 acres Style of House Ranch

Number of: Bedrooms: 4 Bathrooms: 2 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: Wrap around deck

Describe Garage or Other Improvements:

2 car garage

Additional Comments:

This house: 2-car garage, extra bedroom, primary suite, bonus room over the garage, air conditioning, fire sprinkler system amenities that our house does not have. Waterfront, but our house has only a 1-car garage.

The proposed assessment to 328 Canal Court in Bethany Beach places an unfair tax burden on the property. The attached comparable sales provided as part of our argument clearly highlight the inequities. The properties included, as well as those noted to have been used for the assessment by Tyler Technologies, are **not** comparable. Bethany Beach **IS** a different real estate economy from the rest of non-coastal Sussex County and Delaware. Resort property values are tied to the amenities and the numbers of guests accommodated. And, simply being located on a canal within the town limits does not automatically equate to significant increases in value. Fully renovated homes, homes with air conditioning, boat lifts, docks, fire sprinkler systems, elevators, true primary suites and additional bedrooms/bathrooms cannot be considered equivalent.

In addition to these items, we have uncovered additional information that further supports our appeal. The recorded plot plan lot size found in Plot Book 27, page 200 indicates the property size is 9,798 square feet (.2249 acres). The Sussex County Property Records website and the information provided during this reassessment indicate the lot is .2419 acres, equating to 10,537 sf. The difference is 739 square feet or .017 acres. In addition to this discrepancy, only a portion of the property is truly buildable. The attached certified site survey shows the elevation above mean high water. Much of the property is a foot or more lower than the elevation of the public street. That results in the potential for frequent flooding as indicated on the Town of Bethany Beach's website and compiled with this appeal. Photos of just one instance of extreme flooding from a non-hurricane event shows the impossibility of further expansion on the property and the resulting limitations on the property.

The assessed values for a property as noted on the Sussex County Property Search and Tax Assessment Statements are based on both the land value and the improvement value. We assert that the information provided within this appeals application call into question the current assessment value of \$1,316,000. Between the inequitable comparable sales, the inaccuracy in the lot size and the undeniable flooding risk, it is unrealistic to assess our home at this value.

2. Parcel Number 134-20.08-76.00 Owner Mihaloff, Michael W.Address 217 Bayshore Drive, Bethany Beach, DE 19930Sales Price \$ 949,900 Date of Sale 04/05/2021Lot Size/Land Area .1148 acres Style of House Cape CodNumber of: Bedrooms: 4 Bathrooms: 3 Fireplaces: 1☐ Finished Basement ☐ Finished Attic ☒ Central AirPorches and Additions: 2 story deck

Describe Garage or Other Improvements:

Garage, elevator, bulkhead, dock

Additional Comments:

This house: Elevator, dock, air conditioning, dryer that our house does not have.

3. Parcel Number 134-20.07-11.00 Owner Krumenacker, MarkAddress 53 S. Anchorage Avenue, Bethany Beach, DE 19930Sales Price \$ 1,420,000 Date of Sale 05/17/2022Lot Size/Land Area .1148 acres Style of House Salt BoxNumber of: Bedrooms: 4 Bathrooms: 2 Fireplaces: 0☐ Finished Basement ☐ Finished Attic ☒ Central AirPorches and Additions 2 story rear deck

Describe Garage or Other Improvements:

Bulkhead, dock, power jetski lift

Additional Comments:

This house: It is fully renovated. Extra bedroom, air conditioning, dock, jet ski lift, that our house does not have. 9 on-site parking spaces .

4. Parcel Number 134-20.08-267.00 Owner Ohl, KamranAddress 110 Tem Drive, Bethany Beach, DE 19930Sales Price \$ 800,00 Date of Sale 06/17/2021Lot Size/Land Area .1318 acres Style of House Cape CodNumber of: Bedrooms: 3 Bathrooms: 2 Fireplaces: 1☐ Finished Basement ☐ Finished Attic ☒ Central AirPorches and Additions: Screened porch, sun deck

Describe Garage or Other Improvements:

Additional Comments:

This house: Primary suite, dryer, air conditioning that our house doesn't have.

5. Parcel Number 134-17.19-26.00 Owner Stephan, CandaceAddress 302 W. 4th Street, Bethany Beach, DE 19930Sales Price \$ 902,220 Date of Sale 11/22/2021Lot Size/Land Area .1148 acre Style of House Cape CodNumber of: Bedrooms: 3 Bathrooms: 2 Fireplaces: ☐ Finished Basement ☐ Finished Attic ☒ Central AirPorches and Additions Screened rear porch

Describe Garage or Other Improvements:

Bulkhead, dock

Additional Comments:

This house: Primary suite, dock, boat hoist, dryer that our house doesn't have.

Gilbert, Terence C Aletha L

134-13.15-196.00

302-537-0112

6.2 Parcel Number 134-20.07-112.00 Owner Christiani, Michael

Address 417 Bristol Drive, Bethany Beach, DE 19930

Sales Price \$ 1,080,000 Date of Sale 06/29/2021

Lot Size/Land Area .2056 acres Style of House Cape Cod

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: 3 season front porch, enclosed back deck, open second story deck

Describe Garage or Other Improvements:

Bulkhead, dock

Additional Comments:

This house: Has extra bedroom and dock that our house doesn't have.

3. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions _____

Describe Garage or Other Improvements:

Additional Comments:

Witnesses or Agents

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

Name_____
Firm or Company_____
Address_____
Contact Information (phone and/or e mail)**Owner Certification**

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$ 800,000

Signature of Owner or agent¹ Terence C. Gilbert Aletha L. GilbertPrint Name and Title: Terence C. Gilbert, owner Aletha L. Gilbert, ownerMailing Address: P.O. Box 1246Bethany Beach, DE 19930E Mail Address: gilberttc@hotmail.comTelephone: (302)537-0112

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

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

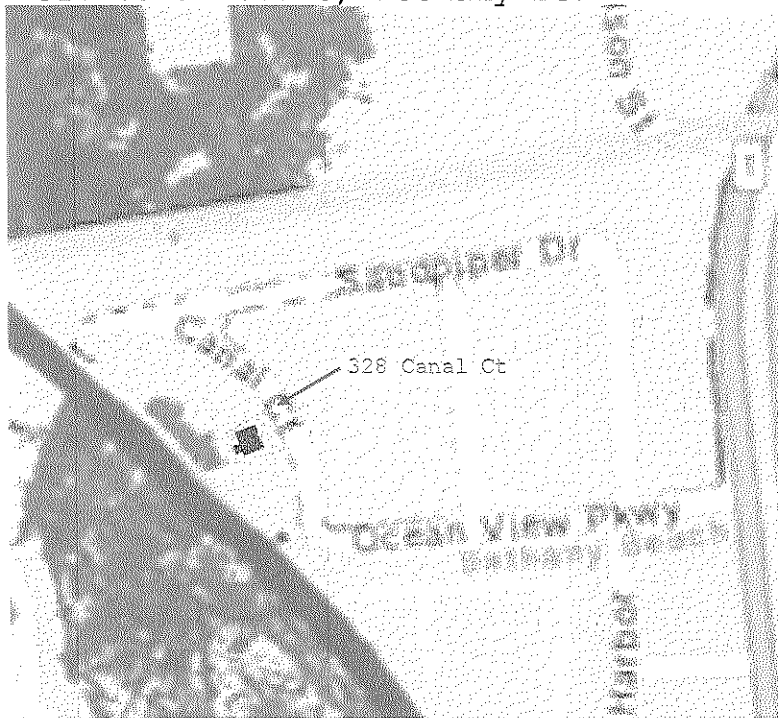
I request that Assessment disclose witnesses and exhibits. ☒

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

Area of Poor Drainage/ Potential Flooding

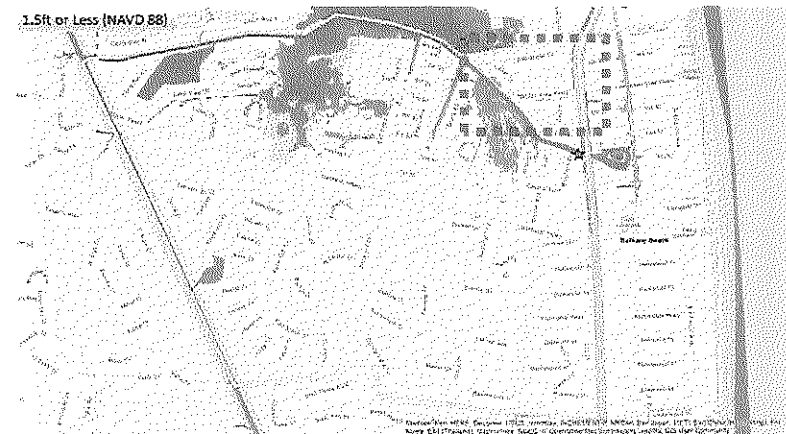
Image from Town of Bethany Beach Website

328 Canal Court, Bethany Beach



Poor Drainage/ Potential Flooding

0.0ft 0.5ft 1.0ft 1.5ft 2.0ft 2.5ft 3.0ft 3.5ft 4.0ft 4.5ft 5.0ft

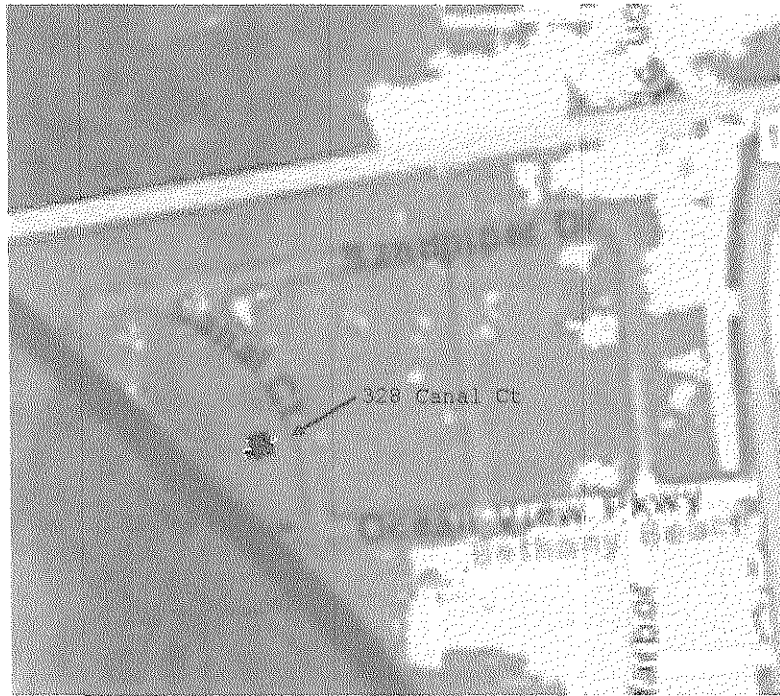



Note: The maps below show the portions of Bethany Beach that are at or below the indicated elevations. This does not necessarily indicate that those areas are flooded, but that they cannot drain and have a high potential for flooding until the tides recedes.

Area of Poor Drainage/ Potential Flooding

Image from Town of Bethany Beach Website

328 Canal Court, Bethany Beach



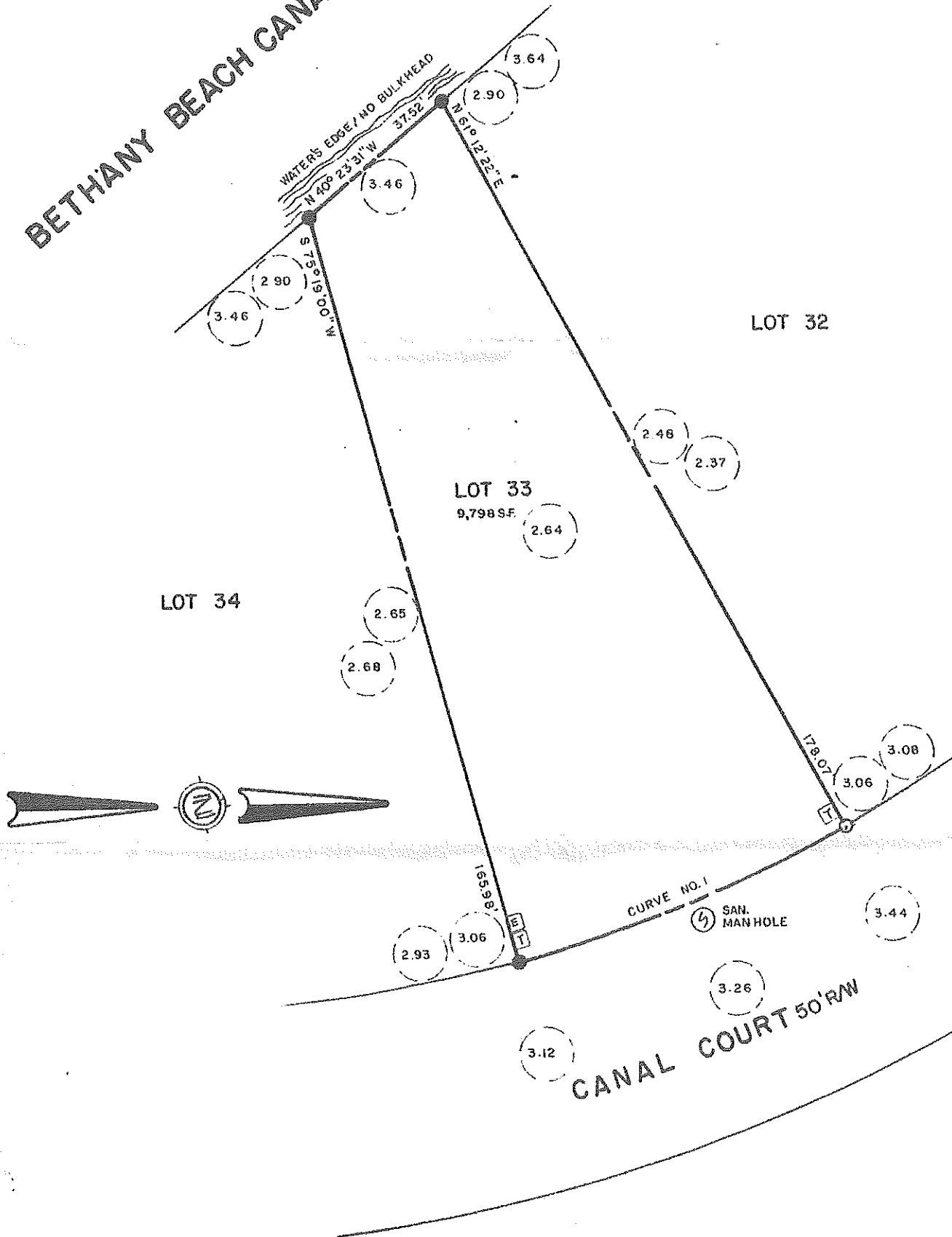
 Poor Drainage/ Potential Flooding

0.0ft 0.5ft 1.0ft 1.5ft 2.0ft 2.5ft 3.0ft 3.5ft 4.0ft 4.5ft 5.0ft



Note: The maps below show the portions of Bethany Beach that are at or below the indicated elevations. This does not necessarily indicate that those areas are flooded, but that they cannot drain and have a high potential for flooding until the tides recedes.

BETHANY BEACH CANAL

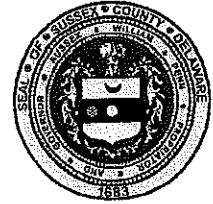


GENERAL NOTES

(X.XX) ELEVATIONS BASED ON MEAN SEA LEVEL



RE-NOTICE OF PROPERTY REASSESSMENT VALUATION



Date of Issue: February 14, 2025

GILBERT TERENCE C ALETHA L
PO BOX 1246
BETHANY BEACH, DE 19930

Control Number: D6GJ

Property Class: R
Parcel ID: 134-13.15-196.00
Property Location:
328 CANAL CT

TOTAL 2025 ASSESSED VALUE
\$1,316,000

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

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

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

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

Tyler Technologies recently completed Informal Reviews with property owners who sought information or wished to challenge their 2025 Assessed Value. You may or may not have participated in the Informal Review process. Based upon new information provided by you or which we became aware of from other sources, the 2025 Assessed Value shown will become the basis for your property tax assessment for the 2025 tax year. This may or may not reflect a difference in the 2025 Assessed Value which was sent to you earlier in the process.

FORMAL APPEAL PROCESS – If you are not satisfied with the results of the Informal Review with Tyler Technologies or did not choose to participate in the Informal Review process, you may appeal directly to the Sussex County Board of Assessment. The filing deadline is **March 31, 2025, by 4:30pm (postmark is not accepted).**

Formal Appeal Applications and instructions are available in the Sussex County Assessment Office or online at: <https://sussexcountyde.gov/board-assessment-review>

Questions? Please contact Sussex County Assessment Office: 302-855-7824



Gilbert, Terence C Aletha L 134-13.15-196.00



Gilbert, Terence C Aletha L 134-13,15-196.00



Gilbert, Terence C Aletha L 134-13.15-190.00



Gilbert, Terence C Aletha L 134-13.15-196.00



Gilbert, Terence C Aletha L. ~~64~~ 134-13.15-196.00

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): Shawn and Vicky Hatton Parcel ID: 234-24.00-383.00

Street Address of Parcel: 153 Teal Drive

Current Assessment: \$ 442,800

Purchase Price (Total of Land and Improvement): \$ 199,000 Date of Purchase: 8/5/2011

Special Conditions of Sale: _____

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

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

Year	Cost	Change
2014	30000	Added a 1.5 car garage

Description of Property

Lot size/Land Area .28 Style of Home Singlefamily

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: _____

Describe outbuildings or accessory structures other than main dwelling:

Shed

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 365,000

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

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

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

The current market value according to a reputable home sales website is only \$362,000-\$425,000 and my estimated selling amount is \$393,300. I'm not sure how my house has been valued at \$442,600. We purchased our home for \$199,000 in 2011 and only added a 1.5 car garage.

Comparable Sales

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

You must submit **3** comparable sales.

1. Parcel Number See attached Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

Number of: Bedrooms: _____ Bathrooms: 2 Fireplaces: _____

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

--

Additional Comments:

--

2. Parcel Number See attached Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Additional Comments:

3. Parcel Number See attached Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions _____

Describe Garage or Other Improvements:

Additional Comments:

Witnesses or Agents

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

Name

Firm or Company

Address

Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2029 be reduced to: \$365000

Signature of Owner or agent¹ _____

Vicky Hatten

Print Name and Title: Vicky Hatten

Mailing Address: 153 Teal Dr

Millsboro, DE 19966

E Mail Address: svhatten91@gmail.com

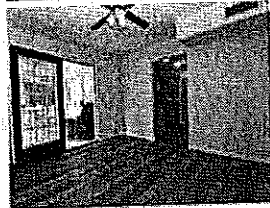
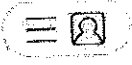
Telephone: 302-218-7821

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

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

I request that Assessment disclose witnesses and exhibits. ☐

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



\$332,500

SOLD SEP 4, 2024



124 Wharton St

Millsboro, DE 19966

\$332,500

3 Beds 2.5 Baths 1,966 Sq Ft

124 Wharton St

Millsboro, DE 19966

See Similar Homes for Sale

3 Beds 2.5 Baths 1,966 Sq Ft 0.25 Acres

Recently Sold

\$169 Per Sq Ft

12% ↓ Below List Price

184 Days on Market

Highlights



Cape Cod
Architecture



No
HOA



2 Car
Attached
Garage



Traditional
Floor Plan



Formal
Dining
Room



Walk-In
Closet

**About This
Home**

As of September
2024



Located on a quiet street in Millsboro is this 3 bedroom, 2 1/2 bathroom cape cod style home. The large front porch makes a welcoming statement for guests. Once inside you will find a large living room with gas fireplace. There is a formal dining area that has access to the kitchen immediately beyond. Additionally off of the dining area is a 3 season room with sliders overlooking the backyard. The first floor primary bedroom offers a private ensuite bathroom with double sink, large soaking tub, separate shower and walk-in closet. Upstairs you will find 2 nicely sized bedrooms and a fu...

Last Agent to Sell the Property	Last Buyer's Agent
Christop...	Donna ...
INDIAN ...	Berkshir...
License ...	License ...

Home Details

Home	Est.	Year
Type	Annual	Built
Singl	Taxes	Built
e	\$1,526	in
Famil		200
y		0

**Lot****Details**

0.25
Acre
Lot
Lot
Dimen
sions
are
75.00
x
150.00
Proper
ty is
zoned
TN

**Interior****Spaces**

1,966
Sq Ft
Home
Proper
ty has
2
Levels
Traditi
onal
Floor
Plan
Ceiling
Fan
Gas
Firepla

**Bedrooms****and****Bathrooms**

3
Bedrooms
1.1 Main
Level
Bedroom
En-Suite
Bathroom
Walk-In
Closet
2.5
Bathrooms

**Parking**

2 Car
Attach
ed
Garag
e
Front
Facing
Garag
e



ce
Windo
w
Treatm
ents
Formal
Dining
Room

**Laundry**

Laundry
on main
level
Dryer
Washer

**Outdoor****Features**

Shed

**Home****Design**

Cape
Cod
Archit
ecture
Slab
Found
ation
Archit
ectura
l
Shingl
e Roof
Stick
Built
Home

**Kitchen**

Electric
Oven
or
Range
Microw
ave
Dishwa
sher
Dispos
al

**Utilities**

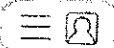
Central
Air
Heat
Pump
System
200+
Amp
Service
Electric
Water
Heater

**Flooring**

Carpet
Luxury
Vinyl
Plank
Tile

**Community****Details**

No Home
Owners
Association



\$347,000

SOLD JUN 13, 2024



27 Tecumseh Pass

Millsboro, DE 19966

\$347,000

3 Beds 2 Baths 1,780 Sq Ft

27 Tecumseh Pass

Millsboro, DE 19966

See Similar Homes for Sale

3 Beds 2 Baths 1,780 Sq Ft 0.49 Acres

Recently Sold

\$195 Per Sq Ft

1% ↑ Above List Price

Highlights



Rambler
Architecture



Porch



Screened
Patio



Breakfast
Room



2 Car
Attached
Garage



Living
Room

About This Home As of June 2024






Discover the allure of coastal living in the sought-after neighborhood of Indian Summer Village with this charming three-bedroom, two-full bath home. Located just 10 miles from the beach, this residence offers the perfect blend of proximity to coastal amenities and the tranquility of a well-established neighborhood.

Step inside to find a thoughtfully designed layout, including a cozy living space, a functional kitchen, and three comfortable bedrooms. The home has modern finishes and offers a welcoming ambiance throughout.

The fenced-in backyard is a...

Last Agent to Sell the Property	Last Buyer's Agent
Staci Wa...	Staci Wa...
NextHo...	NextHo...

Home Details

 Home Type	 Est. Annual Taxes	 Year Built
Singl e Fam il y	\$812	Built in 1999

**Lot****Details**

0.49
Acre
Lot
Lot
Dimen
sions
are
144.00
x
151.00
Cleare
d Lot
Proper
ty is
zoned
GR

**HOA****Fees**

\$29
Mon
thly
HOA
Fees

**Parking**

2 Car
Attach
ed
Garag
e
6
Drivew
ay
Spaces
Garag
e Door
Opener
Off-
Street
Parking

**Home****Design**

Rambl
er
Archit
ecture
Block
Found
ation
Shingl
e Roof
Asphal
t Roof
Vinyl
Siding
Modul
ar or
Manuf
acture
d
Materi
als

**Interior****Spaces**

1,780
Sq Ft
Home
Proper
ty has 1
Level
Family
Room
Living
Room
Breakf
ast
Room
Dining
Room
Crawl
Space
Laundr
y Room

**Kitchen**

Electric
Oven
or
Range
Kitchen

**Flooring**

Carpet
Vinyl

**Bedrooms****and****Bathrooms**

3 Main
Level
Bedrooms
En-Suite
Primary
Bedroom
2 Full
Bathrooms

**Outdoor****Features**

Screene
d Patio
Outbuild
ing
Porch

**Utilities**

Forced
Air
Heatin
g and
Coolin
g
System
Heatin
g
System
Powere
d By
Leased
Propan
e
Well
Electric
Water
Heater
Gravity
Septic
Field



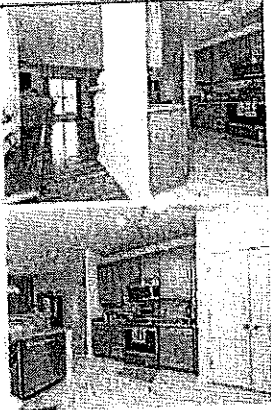
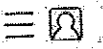
Buy Rent Sell Agents Explore News



Homes.com

Prev

Next



\$400,000

SOLD FEB 13, 2025



24720 Shoreline Dr

Millsboro, DE 19966

3 Beds 2 Baths 1,916 Sq Ft 0.48 Acres

\$400,000

3 Beds 2 Baths 1,916 Sq Ft

24720 Shoreline Dr

Millsboro, DE 19966

See Similar Homes for Sale

Recently Sold

\$209 Per Sq Ft

9% ↓ Below List Price

46 Days on Market

Highlights



Lake
View



Contemporary
Architecture



Wood
Flooring



Open
Floorplan



Pond



Main
Floor
Bedroom

**About This
Home**




As of February
2025



This lovely home sits on a half acre fenced lot on the pond in sought after Stonewater Creek. Builder is KHovanian and features a first floor master bedroom suite with luxury bath. Luxury bath features dual vanities and closets and separate soaking tub and shower. This floor plan has a second floor bonus room/fourth bedroom. There is an open kitchen with new stainless LG appliances that overlooks the spacious family room with fireplace. Enjoy the patio off the kitchen area which is perfect for grilling and entertaining. Additional upgrades include ceiling fans, wainscotting and...

Last Agent to Sell the Property	Last Buyer's Agent
Suzanah ...	Leslie Ba...
Berkshir...	Keller Wi...
	License ...

Home Details

 Home	 Est.	 Year
Type	Annual	Built
Singl	Taxes	Built
e	\$961	in
Famil		200
y		7

**Lot****Details**

0.48
Acre
Lot
Lot
Dimen
sions
are
102.00
x
207.0
0
Proper
ty is
Fully
Fence
d
Sprinkl
er
Syste
m
Cleare
d Lot
Proper
ty is in
very
good
conditi
on

**HOA****Fees**

\$91
Mon
thly
HOA
Fees

**Parking**

2 Car
Attach
ed
Garag
e
Front
Facing
Garag
e
Garag
e Door
Opener
Drivew
ay

**Property****Views**

Lake
Pond

**Home****Design**

Conte
mpora
ry
Archit
ecture
Frame
Constr
uction
Archit
ectura
l
Shingl
e Roof
Stick
Built
Home

**Kitchen**

Electric
Oven
or
Range
Built-In
Microw
ave

**Flooring**

Wood
Carpet

Interior**Spaces**

1,916
Sq Ft
Home
Proper
ty has
2
Levels
Open
Floorpl
an
Chair
Railing
s

Ceiling
Fan
Gas
Firepla
ce
Windo
w

Treatm
ents
Windo
w
Screen
s
Family
Room
Off
Kitchen
Crawl
Space
Laundr
y on
main
level



Bedrooms



Home



Additional

and

Security

Features

Bathrooms

Storm

More

3 Main

Window

Than Two

Level

s

Accessible

Bedrooms

Storm

Exits

Walk-In

Doors

Pond

Closet

2 Full



Utilities



Listing

Bathrooms

Central

and

Hydromas

Heatin

Financial

sage or

g and

Details

Jetted

Coolin

Bathtub

g

Walk-In

System

Tax Lot

Shower

Vented

197

Exhaus

Assessor

t Fan

Parcel

Electric

Number

Water

234-

Heater

17.00-

Cable

554.00

TV

Availab

le

Community Details



Overview



Recreation

Associati

Communit

on fees

y Pool

include

pool(s),

common

area

maintena

nce

Stonewat

er Creek

Subdivisi

on

[See All MLS Data](#)

Map



Outlook

Re: Assessment Appeal 234-2.00-1432.00

From Sandra Hunt <sandra.r.hunt@gmail.com>

Date Thu 4/17/2025 4:06 PM

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

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

I reject and request a Board Assessment Review Hearing.

On Wed, Apr 16, 2025 at 9:40 AM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

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

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

*Kind Regards,
Dianne*

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 30716 FOWLERS PATH****Parcel ID: 234-29.00-1432.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: May 6, 2025

CURRENT OWNERHUNT R SANDRA R TTEE LIV TR
30716 FOWLERS PATH
MILLSBORO DE 19966**GENERAL INFORMATION**Living Units 1
Neighborhood 1AR037
Alternate ID 234290014320000000
Vol / Pg 5991/140
District
Zoning
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2115			100,580

Total Acres: .2115
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	100,600	100,600	0	100,600
Building	0	458,400	333,000	0	458,440
Total	0	559,000	433,600	0	559,040

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag Market Approach
RANDOM 6.26.24

Entrance Information

Date	ID	Entry Code	Source
07/15/24	KMB	Data Mailer Change	Owner
05/08/24	KEK	Occupant Not At Home	Other
03/17/22	AJR	Vacant Land	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/15/23	202308018	131,115	A007 1 St Dw 52x68, Att Gar 21x23, Cvr	

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/17/23	621,945			5991/140	Deed	HUNT R SANDRA R TTEE LIV TR
06/08/23	95,000	Land Only	Corporate Affiliates	5920/302	Deed	SHELL BROTHERS LLC



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 30716 FOWLERS PATH

Parcel Id: 234-29.00-1432.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: May 6, 2025

Dwelling Information

Style	Conventional	Year Built	2023
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

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

Adjustments

Int vs Ext	Same	Unfinished Area	636
Cathedral Ceiling	x	Unheated Area	

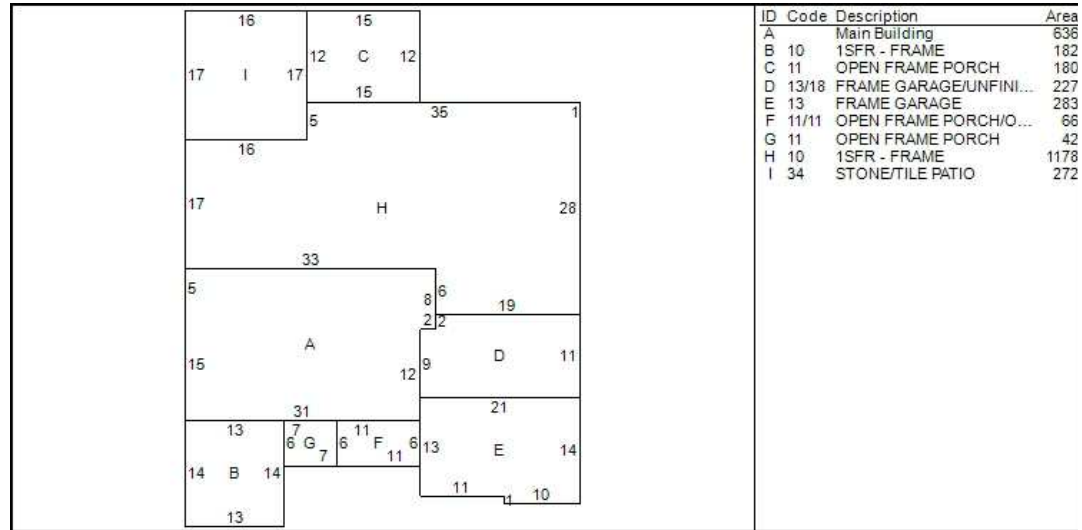
Grade & Depreciation

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

Dwelling Computations

Base Price	210,834	% Good	100
Plumbing	7,700	% Good Override	
Basement	-8,350	Functional	
Heating	17,490	Economic	
Attic	0	% Complete	100
Other Features	-9,520	C&D Factor	
		Adj Factor	1
Subtotal	218,150	Additions	114,800
Ground Floor Area	636		
Total Living Area	2,632	Dwelling Value	333,000

Building Notes



Outbuilding Data







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

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)

	SUBJECT PARCEL	COMPARISON-1	COMPARISON-2	COMPARISON-3	COMPARISON-4	COMPARISON-5
PARCEL ID	234-29.00-1432.00	234-29.00-1702.00	234-29.00-1415.00	234-29.00-1617.00	234-29.00-1560.00	234-29.00-1667.00
CARD 1						
	30716	26101	30817	30226	30309	29635
	FOWLERS	TRIBUTARY	FOWLERS	PIPING PLOVER	PIPING PLOVER	PERCHING
	PATH	BLVD	PATH	DR	DR	CT
Neighborhood	1AR037	1AR037	1AR037	1AR037	1AR037	1AR037
NBHD Group	106	106	106	106	106	106
Total Acres	.2115	.2146	.1837	.1715	.1692	.2135
Living Units	1	1	1	1	1	1
DWELLING DESCRIPTION						
Story Height	2	2	2	2	2	2
Attic	1	1	1	1	1	1
Style	21-CONVENTIONAL	21-CONVENTIONAL	21-CONVENTIONAL	21-CONVENTIONAL	21-CONVENTIONAL	21-CONVENTIONAL
Year Built	2023	2023	2023	2023	2021	2023
Exterior Wall	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL	06-ALUM/VINYL
Total Living Area	2632	2870	3036	3130	2841	3008
Fin Bsmt Area						
Rec Room Area						
Grade	B	B	B	B	B	B
CDU	AV	AV	AV	AV	AV	AV
Basement	3	3	3	3	3	6
Bed Rooms	3	4	4	3	4	4
Total Rooms	5	7	7	6	7	7
Total Fixtures	8	11	12	8	10	13
Fireplace-Mas						
System Type	6-HEAT PUMP	2-FORCED WARM AIR	2-FORCED WARM AIR	2-FORCED WARM AIR	2-FORCED WARM AIR	2-FORCED WARM AIR
PRICING DATA						
Land Value	100,600	100,700	95,900	92,900	92,300	100,700
Building Value	333,000	395,600	386,800	377,700	411,300	431,700
OBJ Value	0	0	0	0	0	0
Dwelling Value	333,000	395,600	386,800	377,700	411,300	431,700
Cost Value	433,600	496,300	482,700	470,600	503,600	532,400
VALUATION						
Weighted Average	575,470					
Time Adjusted Price	95000	596745	738439	678832	479210	628135
Sale Price	0	585045	738439	621632	410310	619435
Sale Date		08-MAR-2023	27-JUN-2023	03-MAY-2022	23-JUL-2021	19-APR-2023
Market Value	559,040					
Adjusted Price		548,120	685,230	570,280	507,340	514,490

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): Sandra R Hunt R TTEE LIV TR Parcel ID: 234-29.00-1432.00

Street Address of Parcel: 30716 Fowlers Path

Current Assessment: \$ 614,000

Purchase Price (Total of Land and Improvement): \$ 621,945 Date of Purchase: 17 October 2023

Special Conditions of Sale: direct contract with builder for lot and construction of house

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

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

Year	Cost	Change
none		

Description of Property

Lot size/Land Area 0.2115 acres Style of Home Conventional

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: screen porch, open porch, open porch

Describe outbuildings or accessory structures other than main dwelling:

none

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 90,000 (and was vacant as of this date)

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

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

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

relative to four comparable homes, sold between April-June 2023, in the same neighborhood, constructed by same builder:
- average price per square foot (\$261) of comparables is ~21% less than my current assessment;
- when adjusted for variations in comparable homes, no. of bedrooms, bathrooms, finished 2nd floor, on average, my assessment is for ~26% more

Basis for my value is the average adjusted fair market value vs the comparables homes sold - \$456,377. (Reference attached document for details of this assessment).

Comparable Sales

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

You must submit 3 comparable sales.

1. Parcel Number 234-29.00-1415.00 Owner Robert Glordonella

Address 30817 Fowlers Path

Sales Price \$ 738,439 Date of Sale 26 June 2023

Lot Size/Land Area 7405 sf Style of House Conventional

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: covered porch, patio

Describe Garage or Other Improvements:

2 car attached garage, finished second floor

Additional Comments:

home is 3015 sf, ~36% larger. At sale price equates to \$244.92/sf

2. Parcel Number 234-29.00-1444.00 Owner Richard Harold Douff

Address 30790 Fowlers Path

Sales Price \$ 627,673 Date of Sale 21 June 2023

Lot Size/Land Area 7405sf Style of House Ranch

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: Covered porch, deck

Describe Garage or Other Improvements:

2 car attached garage

Additional Comments:

Home is 2245 sf, ~14% larger. At sale price this equates to \$279.59/sf, ~13% less per sf

3. Parcel Number 234-29.00-1570.00 Owner Linda Neff Kelley

Address 30573 Spoonbill Ct

Sales Price \$ 750,000 Date of Sale 11 April 2023

Lot Size/Land Area 91475sf Style of House Cape Cod

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

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions covered porch, patio

Describe Garage or Other Improvements:

2 car attached garage

Additional Comments:

Home is 2829 sf, ~31% larger. At sale price this equates to \$265.11/sf, ~19% less per sf

Witnesses or Agents

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

Name

Firm or Company

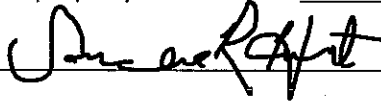
Address

Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2023 be reduced to: \$457,377

Signature of Owner or agent¹ _____



Print Name and Title: Sandra R. Hunt, owner of 30716 Fowlers Path, Millsboro, DE

Mailing Address: 30716 Fowlers Path

Millsboro, DE 19966

E Mail Address: sandra.r.hunt@gmail.com

Telephone: 585-317-3379

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

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

I request that Assessment disclose witnesses and exhibits. ☒

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

Parcel ID 234-29.00-1432.00
 Owner Sandra R Hunt (R TTEE LIV TR)
 Address 30716 Fowlers Path

Fair market value of property with parcel ID 234-29.00-1432.00, as of 1 July 2023? \$90,000.
 This reflects the land value comparable to other land values in the vicinity per the tax assessment data. My home was constructed post 1 July 2023, that is there was no dwelling on the land as of 1 July 2023.

My home was compared to other homes in the same neighborhood, i.e. the Peninsula Lakes subdivision, that were purchased prior to 1 July 2023.

1. Comparison to Parcel 234-29.00-1415.00, 30817 Fowlers Path
 - a. Houses are located on same street, in the same proximity
 - b. Houses are the same model type, Schell brothers Whimbrel, with different elevations of the Whimbrel
 - c. House is comparable in age, built in 2023



	COMPARABLE	MINE	Comparison
Parcel ID	234-29.00-1415.00	234-29.00-1432.00	
Owner	Robert Giordanella	Sandra R. Hunt	
Address	30817 Fowlers Path	30716 Fowlers Path	
Sale Price	\$738,439	\$621,945	
Date of Sale	26-Jun-23	16-Oct-23	
Lot Size / Land Area (sf)	8000	8276	~3% smaller
Style of House	Conventional	Conventional	
Stories	2	2	equivalent
No. of Bedrooms	4	3	1 more bedroom
No. of Bathrooms	3	2	1 more bathroom
No. of Fireplaces	No	1	no fireplace
Finish Basement	Crawl	Crawl	equivalent
Finished Attic	2nd flr	Unfinished	finished vs unf
Central Air	Yes	Yes	equivalent
Porches and Additions	front porch, patio	screen porch, front porch x2	equivalent
Garage and Other Improvements	2 car attached	2 car attached	equivalent
Additional Comments (sf)	3015	1941	~36% more sf
Sale Price / sf	\$244.92	\$316.33	~29% less per sf
Assessed Value (3.20.2025)		\$614,000	

Value of my property using \$'s square foot of comparable	\$475,393
Adjustment for comparison - Contracted cost of fireplace	\$8,122
Adjustment for comparison - Proposed estimate to add bedroom and bathroom, finish 2nd floor	-\$69,347
Adjusted fair market value	\$414,168

Parcel ID 234-29.00-1432.00
 Owner Sandra R Hunt (R TTEE LIV TR)
 Address 30716 Fowlers Path

2. Comparison to Parcel 234-29.00-1444.00, 30790 Fowlers Path
 - a. Houses are located on same street, in the same proximity
 - b. Houses are the same model type, Schell brothers Whimbrel, with different elevations of the Whimbrel
 - c. House is comparable in age, built in 2023



	COMPARABLE	MINE	Comparison
Parcel ID	234-29.00-1444.00	234-29.00-1432.00	
Owner	Richard Harold Doult	Sandra R. Hunt	
Address	30790 Fowlers Path	30716 Fowlers Path	
Sale Price	\$627,673	\$621,945	
Date of Sale	21-Jun-23	16-Oct-23	
Lot Size / Land Area (sf)	7405	8276	~11% smaller
Style of House	Ranch	Conventional	
Stories	1	2	unf 2nd floor
No. of Bedrooms	4	3	1 more bedroom
No. of Bathrooms	3	2	1 more bathroom
No. of Fireplaces	1	1	equivalent
Finish Basement	Crawl	Crawl	equivalent
Finished Attic	no	Unfinished	unf 2nd floor
Central Air	Yes	Yes	equivalent
Porches and Additions	porch, deck	screen porch, front porch x2	equivalent
Garage and Other Improvements	2 car attached	2 car attached	equivalent
Additional Comments (sf)	2245	1941	~14% more sf
Sale Price / sf	\$279.59	\$316.33	~13% less per sf
Assessed Value (3.20.2025)		\$614,000	

Value of my property using \$'s square foot of comparable	\$542,679
Adjustment for comparison - Cost at contract for unf 2 floor	\$17,598
Adjustment for comparison - Proposed estimate to add bedroom and bathroom, finish 2nd floor	-\$69,347
Adjusted fair market value	\$490,930

Parcel ID 234-29.00-1432.00
 Owner Sandra R Hunt (R TTEE LIV TR)
 Address 30716 Fowlers Path

3. Comparison to Parcel 234-29.00-1570.00, 30573 Spoonbill Ct
 - a. House is located in the same subdivision, Peninsula Lakes
 - b. Both houses are ranch living
 - c. House is comparable in age, built in 2023



	COMPARABLE	MINE	Comparison
Parcel ID	234-29.00-1570.00	234-29.00-1432.00	
Owner	Linda Neff Kelley	Sandra R. Hunt	
Address	30573 Spoonbill Ct	30716 Fowlers Path	
Sale Price	\$750,000	\$621,945	
Date of Sale	11-Apr-23	16-Oct-23	
Lot Size / Land Area (sf)	9147	8276	~10% larger
Style of House	Cape Cod	Conventional	
Stories	1.5	2	~equivalent
No. of Bedrooms	3	3	equivalent
No. of Bathrooms	3	2	extra bathroom
No. of Fireplaces	1	1	equivalent
Finish Basement	Crawl	Crawl	equivalent
Finished Attic	finished 2nd flr	Unfinished	finished vs unf
Central Air	Yes	Yes	equivalent
Porches and Additions	Covered porch, paver patio	screen porch, front porch x2	equivalent
Garage and Other Improvements	2 car attached garage	2 car attached	equivalent
Additional Comments (sf)	2829	1941	~31% more sf
Sale Price / sf	\$265.11	\$316.33	~19% less per sf
Assessed Value (3.20.2025)		\$614,000	

Value of my property using \$'s square foot of comparable	\$514,581
Adjustment for comparison - Cost at contract for unf 2 floor	\$17,598
Proposed estimate to add bathroom, finish 2nd floor	-\$69,347
Adjusted fair market value	\$462,832

Parcel ID 234-29.00-1432.00
 Owner Sandra R Hunt (R TTEE LIV TR)
 Address 30716 Fowlers Path

4. Comparison to Parcel 234-29.00-1425.00, 30743 Fowlers Path
 - a. Houses are located on same street, in the same proximity
 - b. Houses are the same model type, Schell brothers Whimbrel, with different elevations of the Whimbrel
 - c. House is comparable in age, built in 2023



	COMPARABLE	MINE	Comparison
Parcel ID	234-29.00-1425.00	234-29.00-1432.00	
Owner	Hong Yeung	Sandra R. Hunt	
Address	30743 Fowlers Path	30716 Fowlers Path	
Sale Price	\$707,930	\$621,945	
Date of Sale	26-Jun-23	16-Oct-23	
Lot Size / Land Area (sf)	6970	8276	~18% smaller
Style of House	conventional	Conventional	
Stories	2	2	equivalent
No. of Bedrooms	3	3	equivalent
No. of Bathrooms	2	2	equivalent
No. of Fireplaces	No	1	no fireplace
Finish Basement	Unfinished	Crawl	basement
Finished Attic	Unfinished	Unfinished	equivalent
Central Air	Yes	Yes	equivalent
Porches and Additions	porch, patio	screen porch, front porch x2	equivalent
Garage and Other Improvements	2 car attached garage	2 car attached	equivalent
Additional Comments (sf)	2779	1941	~30% more sf
Sale Price / sf	\$254.74	\$316.33	~24% less per sf
Assessed Value (3.20.2025)		\$614,000	

Value of my property using \$'s square foot of comparable	\$494,456
Adjustment for comparison - Contracted cost of fireplace	\$8,122
Adjustment for comparison - Approximate costs of basement at time of contract	-\$45,000
Adjusted fair market value	\$457,578

In summary the fair market value assessment of my property in comparison to comparable properties, that is properties in the same subdivision, same builder, with adjustment for differences in properties, equates to an assessment that ~26% more on average vs fair market value adjusted to comparable properties. This is summarized as follows:


Parcel ID 234-29.00-1432.00
 Owner Sandra R Hunt (R TTEE LIV TR)
 Address 30716 Fowlers Path

			Parcel ID	234-29.00-1432.00	Fair Market Value Adjusted to Comparable
			Owner	Sandra R. Hunt	
			Address	30716 Fowlers Path	
			Assessment	\$614,000	
Comparables					
Parcel ID	Owner	Address			
234-29.00-1415.00	Robert Giordanella	30817 Fowlers Path			\$414,168
23-429.00-1444.00	Richard Harold Douth	30790 Fowlers Path			\$462,832
23-429.00-1570.00	Linda Neff Kelley	30573 Spoonbill Ct			\$490,930
234-29.00-1425.00	Hong Yeung	30743 Fowlers Path			\$457,578
					\$456,377

26%

Back-up detail for comparable adjustments:

- Schell Contract of Sale back-up detail.
 - Change Order – addition of the burial of the sump pump pipe and include a pop-up, brought the contract to sale price per the following excerpt –



SCHELL
brothers
Experience the Difference

Change Order Request

Printed: 8/2/2023
C/O: 8/2/2023

THIS SELECTION REQUEST SUPERCEDES ALL PRIOR SELECTION REQUESTS

Buyer	Sales Office Transaction	Design Center Transaction
Sandra Roberta Hunt	Base Price: \$ 569,900.00	
	Homesite Premium: \$ 0.00	
	Sales Selections: \$ 73,152.00	Design Selections: \$ 17,947.00
	Sales Other: (\$ 39,054.00)	Design Other: \$ 0.00
		Previous Total: \$ 621,735.00
		Changes: \$ 210.00
		New Total: \$ 621,945.00

Change Order Items		
Option	Change Description	Price Change
Exterior		
	Add Sump Pump Extension & Popup	Changed Quantity \$ 210.00

Total Change Order Amount: \$ 210.00

- Change Order – added electrical outlets
- Change Order – Guardian Protect, data port locations
- Change Order – Design studio selection: finishes, kitchen colors, counter tops, cupboards, fixtures, floors, bathrooms, siding, roof, etc
- Original contract provided cost detail for installation of fireplace and addition of unfinished second floor. Original Contract, 31 March 2023, was 12 pages per following excerpt -

Parcel ID 234-29.00-1432.00
 Owner Sandra R Hunt (R TTEE LIV TR)
 Address 30716 Fowlers Path



Selections Estimate

Printed Date: 3/31/2023

THIS SELECTIONS ESTIMATE SUPERCEDES ALL PRIOR SELECTIONS ESTIMATES

Buyer	Sales Office Transaction	Design Center Transaction
Sandra Roberta Hunt	Base Price: \$ 569,900.00	
Property	Homesite Premium: \$ 0.00	Design Selections: \$ 0.00
Community: Peninsula Lakes Schell, Lot 185	Sales Selections: \$ 73,152.00	Design Other: \$ 0.00
Floor Plan: WH-01-V3.0 - Whimbrel 3 / Elev:NA	Sales Other: (\$ 39,054.00)	Purchase Price: \$ 603,998.00
Property: 30716 FOWLERS PATH Millsboro, DE 19966		

Option Selection Items				
Selection	Value	Style	Color	Price
Exterior				
Home Orientation	Standard Plan			-
Window Specification	Double Hung Windows		White	-
Window Jamb Specification	Wood Extension Jambs			-
Specification Level	Spec Level B			-
Rear Structural Option Location 1	No Options Chosen			-
Rear Structural Option Location 2	Screen Porch 1			\$ 16,262.00
Elevation Options	Elevation C			\$ 17,598.00
Included Decking Selection	Engineered Decking		Grey	-
Main/Lap Siding Selections	Crane American Dream		Not Selected	-
Secondary/Shake Siding Selection	Portsmouth Shake Accents		Color Not Selected	-
Accent/Board and Batten Siding Selection	Board and Batten Siding		White	-
Shutter Selection	Raised Panel Shutter		Not Selected	-
Stone Front Foundation	No Stone Selected			-
Stone Front Elevation	No Stone Selected			-
Landscaping Packages	Standard Landscape Package			-
Add Well for Irrigation				\$ 3,998.00

Courtyard

Courtyard Configuration	No Courtyard Options Chosen	-
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General

Home-IQ Package				-
Custom Paint Program	Included Paint Package	Flat	Shell White Walls & Ceilings	-
Included Fixture Bulb Selection **No Chandelier Lighting	LED Light Bulbs (standard and recess style bulbs only)			-
Interior Door Selections	5-Panel Interior Doors			\$ 593.00
Interior Door Hardware	Balboa Lever	Lever	Satin Nickel	-

SRH

Parcel ID 234-29.00-1432.00
Owner Sandra R Hunt (R TTEE LIV TR)
Address 30716 Fowlers Path

- Excerpt from my contract of sale, page 4 of 12, reflecting fireplace cost of \$8122 -

Great Room

Cantilevered Fireplace in Great Room				\$ 5,214.00
Great Room Flooring Selection	Upgrade 1 Wood	All in 3" Oak	Must Select Color	-
Add Recess Lighting to Great Room	Recess Lighting with LED Bulbs			\$ 668.00
Great Room Vaulted Ceiling Trim	No Ceiling Trim Options Selected			-
Options				
Fireplace Selection	Heat & Glo 36" C6000			\$ 2,908.00
Fireplace Mantel	Richland Mantel		Painted White	-
Fireplace Surround	Slate		Slate	-
Stone Great Room Fireplace	None Selected			-

Foyer

Foyer Flooring Selection	Upgrade 1 Wood	All in 3" Oak	Must Select Color	-
Foyer Light Fixture	Windgate 2 Light Pendant	Satin White Glass	Brushed Nickel	-
Foyer Tray Ceiling Rope Lighting	No Rope Lighting Selected			-
Options				
Foyer Tray Ceiling Trim	No Beadboard Selected			-

Dining Room

Dining Room Flooring Selection	Upgrade 1 Wood	All in 3" Oak	Must Select Color	-
Dining Room Light Fixture	No Chandelier Selected			-
Add Recess Lighting to Dining Room	No Recess Lighting Option Selected			-

Study

Study Cabinet Selections	Not Selected			-
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Printed: 3/31/2023

Selections Estimate - Page 4 of 12

Buyer Initials:

SRH

- Excerpt from my contract of sale, page 1 of 12, reflecting cost of the elevation to add second floor, which was unfinished - (\$17,598) -

Parcel ID 234-29.00-1432.00
 Owner Sandra R Hunt (R TTEE LIV TR)
 Address 30716 Fowlers Path

Exterior

Home Orientation	Standard Plan	-
Window Specification	Double Hung Windows	White
Window Jamb Specification	Wood Extension Jambs	-
Specification Level	Spec Level B	-
Rear Structural Option Location 1	No Options Chosen	-
Rear Structural Option Location 2	Screen Porch 1	\$ 16,282.00
Elevation Options	Elevation C	\$ 17,598.00 ✓
Included Decking Selection	Engineered Decking	Gray
Main/Lap Siding Selections	Crane American Dream	Not Selected
Secondary/Shake Siding Selection	Portsmouth Shake Accents	Color Not Selected
Accent/Board and Batten Siding Selection	Board and Batten Siding	White
Shutter Selection	Raised Panel Shutter	Not Selected
Stone Front Foundation	No Stone Selected	-
Stone Front Elevation	No Stone Selected	-
Landscaping Packages	Standard Landscape Package	-
Add Well for Irrigation		\$ 3,998.00

Courtyard

Courtyard Configuration	No Courtyard Options Chosen	-
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General

Home-IQ Package		-
Custom Paint Program	Included Paint Package	Flat Shell White Walls & Ceilings
Included Fixture Bulb Selection **No Chandelier Lighting	LED Light Bulbs (standard and recess style bulbs only)	-
Interior Door Selections	5-Panel Interior Doors	\$ 593.00
Interior Door Hardware	Balboa Lever	Lever Satin Nickel

ated: 3/31/2023

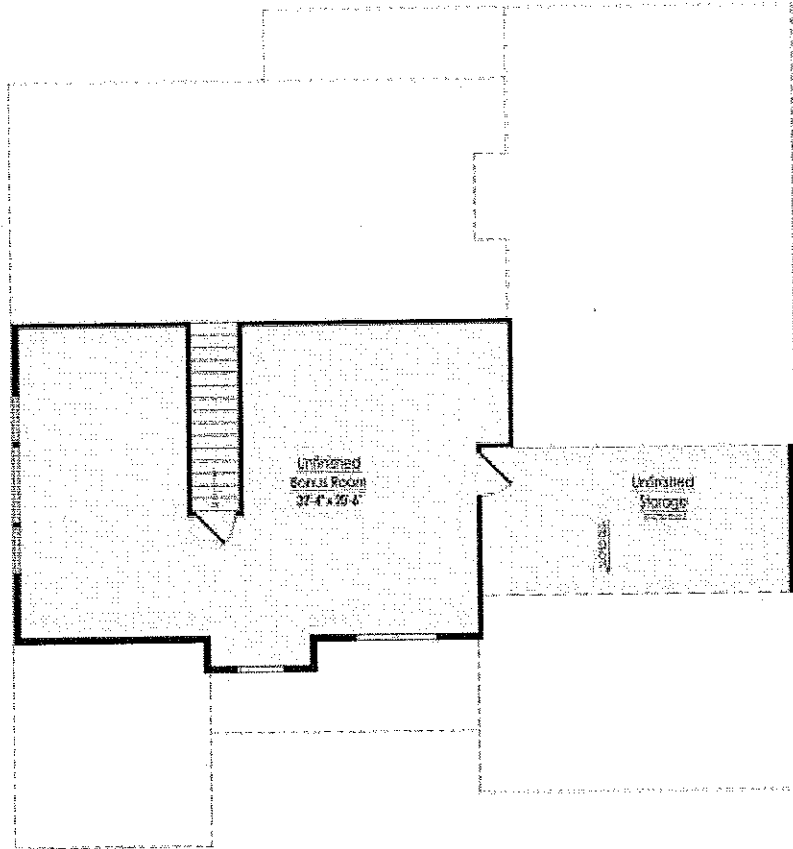
Selections Estimate - Page 1 of 12

Buyer Initials: (

DS
SRA

- Unfinished second floor
 - Per contract of sale, page 9 of 12

Parcel ID 234-29.00-1432.00
Owner Sandra R Hunt (R TTEE LIV TR)
Address 30716 Fowlers Path



nted: 3/31/2023

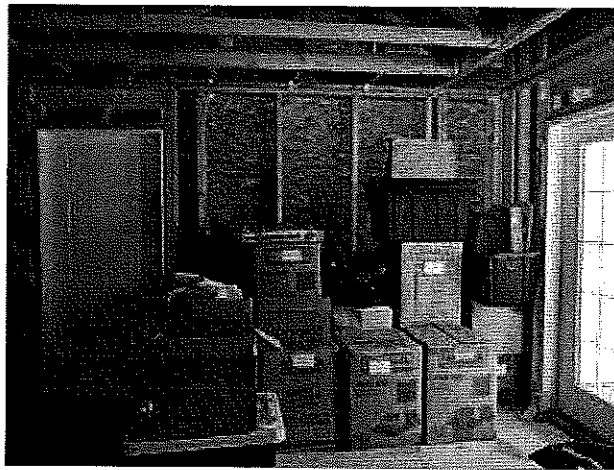
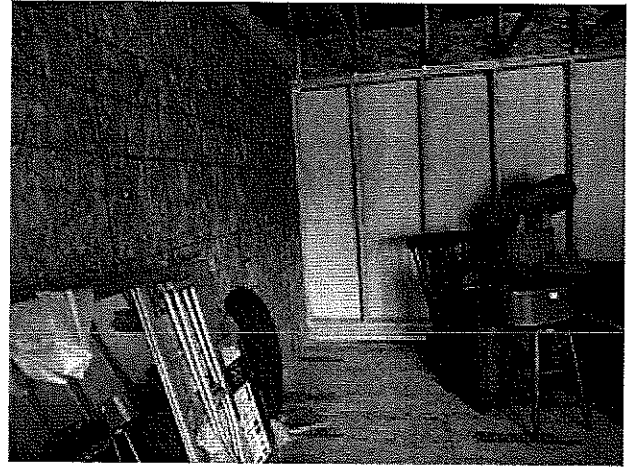
Selections Estimate - Page 9 of 12

Buyer Initials: (

DS
SRA

Parcel ID 234-29.00-1432.00
Owner Sandra R Hunt (R TTEE LIV TR)
Address 30716 Fowlers Path

- Objective evidence, i.e. images, capturing my unfinished second floor –



Parcel ID 234-29.00-1432.00
Owner Sandra R Hunt (R TTEE LIV TR)
Address 30716 Fowlers Path

- Contactor, "One Call Contracting, LLC", identified through BBB website, Estimate No. 1312, dated 21 March 2025, to finish second floor, add bathroom, and add room that could be used as a bedroom

One Call Contracting LLC 24834 Rivers Edge Rd Mableton, GA 30080-7225 US (404) 884-8388 patrick@onecallcontracting.com onecallcontracting.com		
Estimate		
ADDRESS	ESTIMATE	1312
Sandy Hunt	DATE	03/21/2025
30716 Fowlers Path		
Mableton, GA 30080		
DATE	DESCRIPTION	AMOUNT
	Services	Second Floor Finishing
		77,052.04
	Framing & Structural Work <ul style="list-style-type: none">- Frame bedroom and bathroom walls, ensuring proper layout and alignment.- Install blocking as needed for drywall, cabinetry, and fixtures.- Ensure structural integrity and compliance with local building codes.	
	Insulation & Drywall <ul style="list-style-type: none">- Install insulation in all walls and ceiling for energy efficiency and soundproofing.- Install moisture-resistant drywall in the bathroom for added durability.- Install standard drywall throughout the rest of the second floor.- Tape, coat, sand, and finish all drywall for a smooth, paint-ready surface.	
	Electrical Installation <p>Run new electrical wiring for:</p> <ul style="list-style-type: none">- Standard outlets and switches throughout the second floor.- Recessed lighting in the bedroom, bathroom, and main area.- Ceiling fans in the bedroom and main area.- Bathroom vent fan for proper ventilation.- Mini-split HVAC unit for temperature control.- Run a new circuit from the electrical panel to support the additional load.- Install all wiring, junction boxes, and fixtures per code.- Install a GFCI outlet in the bathroom as required by code.	
	Mini-Split HVAC Installation <ul style="list-style-type: none">- Install the indoor air handler unit on an exterior or appropriate interior wall.- Drill and route refrigerant lines, drain line, and electrical wiring through the wall to the outdoor condenser unit.- Install the outdoor condenser unit, ensuring proper placement for airflow and stability.- Connect and secure refrigerant lines, condensate drain, and electrical wiring.- Vacuum test and charge the system to manufacturer specifications.- Test system functionality, ensuring proper heating and cooling operation.	
Unlicensed and Unbonded (UNL) as of 03/21/25		
Page 1 of 4		

Parcel ID 234-29.00-1432.00
Owner Sandra R Hunt (R TTEE LIV TR)
Address 30716 Fowlers Path

Bathroom Installation

- Rough-in all plumbing for hot and cold water lines and drain lines.
- Install tub and tub walls, ensuring a watertight seal.
- Install sliding tub doors for a finished look.
- Install toilet, vanity, and sink top with faucet, ensuring all connections are secure.
- Install wall fixtures (towel bars, toilet paper holder, etc.).
- Install bathroom vent fan with light for proper ventilation.
- Install vanity light above the mirror for optimal lighting.
- Mount and secure bathroom mirror.
- Test all plumbing fixtures for proper water flow, drainage, and leak prevention.

Doors & Windows

- Install interior doors for the bedroom and bathroom, ensuring proper fit and function.
- Replace the existing exterior French door with a new white vinyl sliding door, ensuring proper weather sealing.
- Install trim and weatherproofing around the new sliding door.

Flooring Installation

- Prepare subfloor by leveling and securing any loose areas.
- Install carpet in the bedroom for comfort and warmth.
- Install vinyl plank flooring in the main area and bathroom for durability and water resistance.
- Cut and trim flooring around all doorways and fixtures for a seamless finish.

Trim & Paint

- Install base trim, window trim, and door trim throughout the second floor.
- Caulk and fill all gaps and nail holes for a finished look.
- Apply two coats of paint to all walls, ceilings, doors, and trim.
- Ensure smooth, even coverage with a clean finish.

Fixture Installation & Final Touches

Install all electrical fixtures, including:

- Outlets and switches
- Ceiling fans
- Recessed lighting
- Bathroom lighting and GFCI outlet

Final

- Perform final plumbing and electrical checks to ensure everything functions properly.
- Clean the entire work area, removing all construction debris.
- Conduct a final walkthrough to ensure all work meets quality standards and customer satisfaction.

10% New Client Discount

10% New Client Discount Applied

0.00

Terms and Conditions

Scope of Work:

0.00

- The cost includes all labor and materials, unless explicitly noted otherwise.
- The scope of work outlined is general, and specific tasks may be adjusted as required during the project.
- The client is responsible for reviewing and verifying the detailed scope of work to ensure alignment with expectations.

Pricing and Materials:

- Pricing is subject to change based on the final material selections made by the customer.

Parcel ID 234-29.00-1432.00
Owner Sandra R Hunt (R TTEE LIV TR)
Address 30716 Fowlers Path

- The provided pricing is valid only if all outlined items are executed in a single mobilization.
- Pricing is guaranteed for a period of 7 days due to potential fluctuations in material costs.

Payments:

- A deposit payment of 30% is required before the commencement of any work or the ordering of materials.
- A second payment of 30% is due at the start of the project.
- Subsequent payments of up to 30% will be requested as needed or per contractor's preference during the project.
- The final payment of 10% is due upon successful completion of the entire scope of work.

Exclusions:

- The provided cost does not cover unforeseen damage or conditions that may be discovered during the execution of the project.
- Any additional items outside the original scope of work will not be included in the provided cost and will be subject to separate agreement.

Terms and Conditions:

- The scope of work and associated costs are based on the information available at the time of estimation.
- Pricing may be adjusted if unforeseen circumstances or changes to the scope of work are identified during the project.

Material Selection:

- The client is encouraged to make final material selections promptly to ensure the timely commencement of the project and to lock in the provided pricing.

Validity Period:

- The provided pricing is valid for a period of 7 days from the date of the estimate.
- After this period, prices are subject to change due to fluctuations in material costs.

Mobilization:

- Mobilization refers to the initiation of the project, and the provided pricing assumes that all outlined tasks will be performed in a single mobilization.

Payment Schedule:

- The outlined payment schedule is structured to align with project milestones and to facilitate a steady and fair payment process throughout the project duration.

Warranty:

- Labor warranty coverage is provided for at least 1 year unless otherwise stated.
- Applicable materials are covered by their own manufacturer warranty.

Completion and Final Payment

- The final payment of 10% is due upon the successful completion of the entire scope of work, as confirmed by both parties.
- These terms and conditions are established to ensure transparency, clarity, and a mutually beneficial understanding between the client and the contractor. It is essential for both parties to adhere to these terms for a successful and efficient project.

Parcel ID 234-29.00-1432.00
Owner Sandra R Hunt (R TTEE LIV TR)
Address 30716 Fowlers Path

execution.

Approval and Agreement

- By making any payment towards this estimate, you are approving the estimate and scope of work, as well as agreeing to all terms and conditions outlined above.

SUBTOTAL	77,052.04
DISCOUNT 10%	-7,705.20
TOTAL	\$69,346.84

Accepted By

Accepted Date

Parcel ID 234-29.00-1432.00
 Owner Sandra R Hunt (R TTEE LIV TR)
 Address 30716 Fowlers Path

Regarding parcel ID 234-29.00-1432.00:

- The land was not developed as of 1 July 2023.
- The fair market value as of 1 July 2023 of the land is estimated to be \$90,000, which reflects the land value comparable to other land values in the vicinity per the tax assessment data.
- My home was constructed post 1 July 2023
- My home was compared to other homes in the same neighborhood, i.e. the Peninsula Lakes subdivision, that were purchased prior to 1 July 2023.

In summary the fair market assessment of my property with respect to comparable properties purchased prior to 1 July 2023 is ~\$506,777. The fair assessment is based on comparable homes in the same neighborhood, the majority built by the same builder and in close proximity to my home, and is calculated based on the \$'s per square foot relative to the purchase price and the respective square footage of my home and the comparable homes. The fair market value based on adjustment of \$/sf vs the comparables is summarized as follows:

				Parcel ID	234-29.00-1432.00	Fair Market Value based on Adjustment of \$/sf of Comparables	
				\$/sf @ sale Price	\$320.43		
				Owner	Sandra R. Hunt		
				Address	30716 Fowlers Path		
				SF	1941		
				Sale Price	\$621,945		
				Assessment	\$559,000		
Comparables							
Parcel ID	\$/sf @ sale Price	Owner	Address				
234-29.00-1415.00	\$244.92	Robert Giordanella	30817 Fowlers Path		\$475,393		
23-429.00-1444.00	\$279.59	Richard Harold Doutt	30790 Fowlers Path		\$542,679		
23-429.00-1570.00	\$265.11	Linda Neff Kelley	30573 Spoonbill Ct		\$514,581		
234-29.00-1425.00	\$254.74	Hong Yeung	30743 Fowlers Path		\$494,456		
						average	\$506,777

Parcel ID 234-29.00-1432.00
 Owner Sandra R Hunt (R TTEE LIV TR)
 Address 30716 Fowlers Path

Specific details of the comparison of my parcel to each of the comparable parcels is as follows:

1. Comparison to Parcel 234-29.00-1415.00, 30817 Fowlers Path
 - a. \$'s/per square foot, relative to sale prices are significantly different - \$244.92 vs \$320.43.
 - b. Houses are located on same street, in the same proximity
 - c. Houses were constructed by same builder, Schell Brothers, are the same model type, Whimbrel, with different elevations of the Whimbrel
 - d. House is comparable in age, built in 2023



	COMPARABLE	MINE	Comparison
Parcel ID	234-29.00-1415.00	234-29.00-1432.00	
Sale Price / sf	\$244.92	\$320.43	~31% less per sf
Date of Sale	26-Jun-23	16-Oct-23	
Sale Price	\$738,439	\$621,945	
Square Footage of home	3015	1941	~36% more sf
Fair assessment based \$/sf		\$475,393	
Owner	Robert Giordanella	Sandra R. Hunt	
Address	30817 Fowlers Path	30716 Fowlers Path	
Lot Size / Land Area (sf)	8000	8276	~3% smaller
Style of House	Conventional	Conventional	
Stories	2	2	equivalent
No. of Bedrooms	4	3	1more bedroom
No. of Bathrooms	3	2	1 more bathroom
No. of Fireplaces	No	1	no fireplace
Finish Basement	Crawl	Crawl	equivalent
Finished Attic	2nd flr	Unfinished	finished vs unf
Central Air	Yes	Yes	equivalent
Porches and Additions	front porch, patio	screen porch, front porch x2	equivalent
Garage and Other Improvements	2 car attached	2 car attached	equivalent
Assessed Value (3.20.2025)	\$594,600	\$559,000	
assessed value vs sale price	24%	11%	significant difference
if assessment to sale price were equivalent		\$486,718	

Parcel ID 234-29.00-1432.00
 Owner Sandra R Hunt (R TTEE LIV TR)
 Address 30716 Fowlers Path

2. Comparison to Parcel 234-29.00-1444.00, 30790 Fowlers Path

- a. \$'s/per square foot, relative to sale prices are significantly different - \$279.59 vs \$320.43.
- b. Houses are located on same street, in the same proximity
- c. Houses were constructed by same builder, Schell Brothers, are the same model type, Whimbrel, with different elevations of the Whimbrel
- d. House is comparable in age, built in 2023



	COMPARABLE	MINE	Comparison
Parcel ID	234-29.00-1444.00	234-29.00-1432.00	
Sale Price / sf	\$279.59	\$320.43	~15% less per sf
Date of Sale	21-Jun-23	16-Oct-23	
Sale Price	\$627,673	\$621,945	
Square Footage of home	2245	1941	~14% more sf
Fair assessment based \$/sf		\$542,679	
Owner	Richard Harold Douth	Sandra R. Hunt	
Address	30790 Fowlers Path	30716 Fowlers Path	
Lot Size / Land Area (sf)	7405	8276	~11% smaller
Style of House	Ranch	Conventional	
Stories	1	2	unf 2nd floor
No. of Bedrooms	4	3	1more bedroom
No. of Bathrooms	3	2	1 more bathroom
No. of Fireplaces	1	1	equivalent
Finish Basement	Crawl	Crawl	equivalent
Finished Attic	no	Unfinished	unf 2nd floor
Central Air	Yes	Yes	equivalent
Porches and Additions	porch, deck	screen porch, front porch x2	equivalent
Garage and Other Improvements	2 car attached	2 car attached	equivalent
Additional Comments (sf)	2245	1941	~14% more sf
Assessed Value (3.20.2025)	\$537,500	\$559,000	
assessed value vs sale price	17%	11%	much less
if assessment to sale price were equivalent		\$528,165	

Parcel ID 234-29.00-1432.00
 Owner Sandra R Hunt (R TTEE LIV TR)
 Address 30716 Fowlers Path

3. Comparison to Parcel 234-29.00-1570.00, 30573 Spoonbill Ct
 - a. \$'s/per square foot, relative to sale prices are significantly different - \$265.11 vs \$320.43.
 - b. House is located in the same subdivision, Peninsula Lakes
 - c. Both houses are ranch living
 - d. House is comparable in age, built in 2023



	COMPARABLE	MINE	Comparison
Parcel ID	234-29.00-1570.00	234-29.00-1432.00	
Sale Price / sf	\$265.11	\$320.43	~21% less per sf
Date of Sale	11-Apr-23	16-Oct-23	
Sale Price	\$750,000	\$621,945	
Square Footage of home	2829	1941	~31% more sf
Fair assessment based \$/sf		\$514,581	
Owner	Linda Neff Kelley	Sandra R. Hunt	
Address	30573 Spoonbill Ct	30716 Fowlers Path	
Lot Size / Land Area (sf)	9147	8276	~10% larger
Style of House	Cape Cod	Conventional	
Stories	1.5	2	~equivalent
No. of Bedrooms	3	3	equivalent
No. of Bathrooms	3	2	extra bathroom
No. of Fireplaces	1	1	equivalent
Finish Basement	Crawl	Crawl	equivalent
Finished Attic	finished 2nd flr	Unfinished	finished vs unf
Central Air	Yes	Yes	equivalent
Porches and Additions	Covered porch, paver patio	screen porch, front porch x2	equivalent
Garage and Other Improvements	2 car attached garage	2 car attached	equivalent
Assessed Value (3.20.2025)	\$665,300	\$559,000	
assessed value vs sale price	13%	11%	equivalent
if assessment to sale price were equivalent		\$550,778	

Parcel ID 234-29.00-1432.00
 Owner Sandra R Hunt (R TTEE LIV TR)
 Address 30716 Fowlers Path

4. Comparison to Parcel 234-29.00-1425.00, 30743 Fowlers Path
 - a. \$'s/per square foot, relative to sale prices are significantly different - \$254.74 vs \$320.43.
 - b. Houses are located on same street, in the same proximity
 - c. Houses were constructed by same builder, Schell Brothers, are the same model type, Whimbrel, with different elevations of the Whimbrel
 - d. House is comparable in age, built in 2023



	COMPARABLE	MINE	Comparison
Parcel ID	234-29.00-1425.00	234-29.00-1432.00	
Sale Price / sf	\$254.74	\$320.43	~26% less per sf
Date of Sale	26-Jun-23	16-Oct-23	
Sale Price	\$707,930	\$621,945	
Additional Comments (sf)	2779	1941	~30% more sf
Fair assessment based \$/sf		\$494,456	
Owner	Hong Yeung	Sandra R. Hunt	
Address	30743 Fowlers Path	30716 Fowlers Path	
Lot Size / Land Area (sf)	6970	8276	~18% smaller
Style of House	conventional	Conventional	
Stories	2	2	equivalent
No. of Bedrooms	3	3	equivalent
No. of Bathrooms	2	2	equivalent
No. of Fireplaces	No	1	no fireplace
Finish Basement	Unfinished	Crawl	basement
Finished Attic	Unfinished	Unfinished	equivalent
Central Air	Yes	Yes	equivalent
Porches and Additions	porch, patio	screen porch, front porch x2	equivalent
Garage and Other Improvements	2 car attached garage	2 car attached	equivalent
Assessed Value (3.20.2025)	\$648,500	\$559,000	
assessed value vs sale price	9%	11%	equivalent
if assessment to sale price were equivalent		\$570,717	

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): _____ Parcel ID: _____

Street Address of Parcel: _____

Current Assessment: \$ _____

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

Special Conditions of Sale: _____

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

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

Year	Cost	Change

Description of Property

Lot size/Land Area _____ Style of Home _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe outbuildings or accessory structures other than main dwelling:

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

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

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

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

Comparable Sales

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

You must submit 3 comparable sales.

1. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Additional Comments:

2. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Additional Comments:

3. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions _____

Describe Garage or Other Improvements:

Additional Comments:

Witnesses or Agents

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

Name

Firm or Company

Address

Contact Information (phone and/or e mail)

Owner Certification

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

Signature of Owner or agent¹ _____



Print Name and Title: _____

Mailing Address: _____

E Mail Address: _____ Telephone: _____

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

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

I request that Assessment disclose witnesses and exhibits. ☐

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

Re: Assessment Appeal 330-7.17-176.00

From Spyro Stamat <spyrostamat@gmail.com>

Date Fri 5/2/2025 1:14 PM

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

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

I reject & request a Board of Assessment Review hearing

On Tue, Apr 29, 2025 at 1:03 PM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

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

Kindly respond no later than **May 2, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,
Dianne*

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): DESIGN Advantage LLC Parcel ID: 330-7.17-176.00
Street Address of Parcel: 120 Marshall Street Milford DE 19963
Current Assessment: \$ 160,200
Purchase Price (Total of Land and Improvement): \$ 41,000 Date of Purchase: 10/25/2022
Special Conditions of Sale: _____

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

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

Year	Cost	Change

Description of Property

Lot size/Land Area 119'x75' .20 Ac Style of Home 2 Story
Number of: Bedrooms: 3 Bath 1 Bathrooms: 1 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: Front Porch 6'x16'

Describe outbuildings or accessory structures other than main dwelling:

Detached Garage 24'x26'
Shed 12'x12'

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 90,000

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

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

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

This Property is 125 year old
In fair condition
Comparables show sold prices between
(1) \$78,500 - (2) 90,000

Comparable Sales

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

You must submit 3 comparable sales.

1. Parcel Number 51618306014800000 Owner Legros, Miliava
Address 504 N Church Street DE 19963
Sales Price \$ 78,500 Date of Sale 12/29/21
Lot Size/Land Area 35'x100' .08 AC Style of House 2 Story
Number of: Bedrooms: 3 Bath 1 Fireplaces: 0
☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions: Porch 148 sq ft
Describe Garage or Other Improvements:

Additional Comments:

* House 1140 sq ft
Has Basement 560 sq ft
Built 1936

2. Parcel Number 516 18306 042700 ⁰⁰⁰ Owner MUNOZ, Ricardo
Address 412 EAST Street MILFORD DE 19963
Sales Price \$ 90,000 Date of Sale 07/29/2022
Lot Size/Land Area .23 AC Style of House 1 1/2 Story
Number of: Bedrooms: 4 Bath 1 Bedrooms: 1 Fireplaces: 0
☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions: _____

Describe Garage or Other Improvements:

Detached Garage 520 sq ft

Additional Comments:

* House 1,117 sq ft
Built in 1940 40 years newer
UN Finished Basement 800 sq ft

3. Parcel Number 330-7.17-74.00 Owner Hatley, Chris
Address 23 Fisher Avenue Milford DE 19963
Sales Price \$ 90,000 Date of Sale 12/06/2021
Lot Size/Land Area 76x107' .17 AC Style of House 1 Story
Number of: Bedrooms: 2 Bath 1 Bedrooms: 1 Fireplaces: -
☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions BACK PORCH 8x12'

Describe Garage or Other Improvements:

Additional Comments:

* House 950 sq ft
Built 1974 74 years newer
Interesting Tyler Tech has assessed this
House in 2025 for \$136,700

Witnesses or Agents

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

Name

Firm or Company

Address

Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$ 90,000

Signature of Owner or agent¹ Spyro Stamat

Print Name and Title: SPYRO STAMAT member

Mailing Address: 10284 WEBB FARM RD
Lincoln, DE 19960

E Mail Address: Spyro.Stamat@gmail.com Telephone: 302-245-4868

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

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

I request that Assessment disclose witnesses and exhibits. ☒

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

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 120 MARSHALL ST****Parcel ID: 330-7.17-176.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 21, 2025

CURRENT OWNERDESIGN ADVANTAGE LLC
10284 WEBB FARM RD
LINCOLN DE 19960**GENERAL INFORMATION**Living Units 1
Neighborhood 4RR002
Alternate ID 330071701760000000
Vol / Pg 2922/156
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2049	Abuts Commer	40,450

Total Acres: .2049
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	40,500	40,500	0	40,500
Building	0	93,100	93,100	0	165,470
Total	0	133,600	133,600	0	205,970

Value Flag TD330DM3
Cost ApproachManual Override Reason
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
08/09/24	SLM	Data Mailer Change	Owner
05/01/24	NMJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/25/02	41,000			2922/156		
04/23/02	41,000					
09/30/98	32,500					
06/17/86	1					
11/25/85	1					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 120 MARSHALL ST

Parcel Id: 330-7.17-176.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 21, 2025

Dwelling Information

Style	Conventional	Year Built	1900
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

Heat Type	Central No Ac	Stacks	
Fuel Type	Oil	Openings	
System Type	Forced Warm Air	Pre-Fab	

Room Detail

Bedrooms	3	Full Baths	1
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	6		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

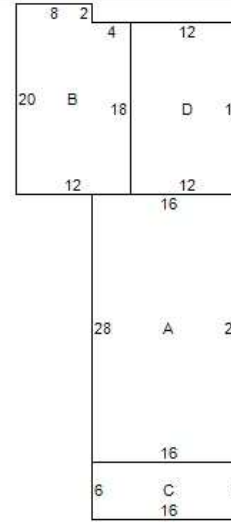
Grade & Depreciation

Grade	D+	Market Adj	
Condition	Fair	Functional	
CDU	FAIR	Economic	88
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	133,633	% Good	61
Plumbing	2,410	% Good Override	
Basement	-5,290	Functional	
Heating	0	Economic	88
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	130,750	Additions	15,600
Ground Floor Area	448		
Total Living Area	1,452	Dwelling Value	85,800

Building Notes



ID	Code	Description	Area
A		Main Building	448
B	50/10	BASEMENT/1SFR - FRAME	232
C	11	OPEN FRAME PORCH	96
D	10/17	1SFR - FRAME/1/2 STOR...	216
E	RG1	FRAME OR CB DETACH...	624
F	RS2	METAL UTILITY SHED	144

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	24 x 26		624	1	1900	D	F	6,910
Metal Shed	12 x 12		144	1	1900	D	F	360

Condominium / Mobile Home Information

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

PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	LEGAT
PARID	St#	Street	Suffix	Town	Calc'd Acres	Story Height	Style	Yrblt	Rm Tot	Bedrm	Full Bath	Half Bath	Bsmt	Bsmt Car	CDU	SFLA	SALEKEY	Sale Date	Sales Type	Sale Price	PSF	Adjusted Price	PSF	PSF	Legal 1	
330-7.17-176.00	120	MARSHALL	ST	MF-Milford	0.205	2	21:CONVENTIONAL	1900	6	3	1	0	3:CRAWL	0	FR	1,452									92.01	120 MARSHALL ST
330-7.17-178.00	113	MARSHALL	ST	MF-Milford	0.069	1.75	21:CONVENTIONAL	1920	5	2	1	0	2:SLAB	0	FR	1,017									103.34	E/MARSHALL ST
330-7.17-179.00	111	MARSHALL	ST	MF-Milford	0.069	1.75	21:CONVENTIONAL	1920	5	2	1	0	3:CRAWL	0	FR	901									115.87	E/MARSHALL ST
330-7.17-202.00	702	FRONT	ST	MF-Milford	0.083	2	21:CONVENTIONAL	1920	6	3	2	0	2:SLAB	0	FR	1,288									100.39	S/SE FRONT ST
330-7.17-72.00	17	FISHER	AV	MF-Milford	0.123												6438395	04/18/23	1:Land Only	32,000		32,400			E/S OF FISHER ST	
330-7.17-118.00		FRANKLIN	ST	MF-Milford	0.172												6398206	04/27/21	1:Land Only	44,000		52,400			N/SE SECOND ST	
330-7.17-232.00	106	BRIDGEHAM	AV	MF-Milford	0.199												6399475	03/15/21	1:Land Only	35,000		42,000			W/BRIDGHAM AVE	
330-7.17-46.00	510	MISPELLION	ST	MF-Milford	0.085	2	21:CONVENTIONAL	1960	6	3	2	0	2:SLAB	0	AV	1,104	6438423	04/21/23	2:Land & Improv	225,000	203.80	228,200	206.70			S/MISPELLION ST
330-7.17-159.00	109	MCCOLLEY	ST	MF-Milford	0.124	2	21:CONVENTIONAL	1900	6	3	2	0	2:SLAB	0	FR	1,632	6420999	05/16/22	2:Land & Improv	129,900	79.60	141,900	86.95			E/MCCOLLEY ST.
330-7.17-171.00	112	MARSHALL	ST	MF-Milford	0.125	2	21:CONVENTIONAL	1950	6	3	2	0	2:SLAB	0	AV	1,568	6425887	08/05/22	2:Land & Improv	170,000	108.42	181,900	116.01			W/MARSHALL ST.
330-7.17-188.00	106	FISHER	AV	MF-Milford	0.138	2	21:CONVENTIONAL	1935	5	2	1	0	2:SLAB	0	AV	896	6414898	01/28/22	2:Land & Improv	176,000	196.43	197,500	220.42			WEST/FISHER ST.
330-7.17-191.00	112	FISHER	AV	MF-Milford	0.137	2	21:CONVENTIONAL	1940	6	3	1	0	6:FULL	0	AV	864	6413301	01/05/22	2:Land & Improv	160,000	185.19	179,500	207.75			W/FISHER AVE
330-7.17-193.00	603	2ND	ST	MF-Milford	0.076	2.5	21:CONVENTIONAL	1974	6	3	2	0	2:SLAB	0	AV	1,300	6418279	03/29/22	2:Land & Improv	165,000	126.92	182,700	140.54			N/S E SECOND ST
330-7.17-203.00	704	FRONT	ST	MF-Milford	0.092	2	21:CONVENTIONAL	1950	6	3	2	0	3:CRAWL	0	AV	1,400	6429438	10/14/22	2:Land & Improv	245,000	175.00	258,700	184.79			S/SE FRONT ST
330-7.17-235.00	811	2ND	ST	MF-Milford	0.214	2	21:CONVENTIONAL	1960	6	3	2	1	3:CRAWL	0	AV	1,504	6434262	01/27/23	2:Land & Improv	315,000	209.44	325,700	216.56			N/S.E. 2ND ST.
330-7.17-236.00	815	2ND	ST	MF-Milford	0.169	2	21:CONVENTIONAL	1970	6	3	1	1	6:FULL	0	AV	1,320	6415762	02/15/22	2:Land & Improv	235,000	178.03	261,800	198.33			SECOND ST
																		MEDIAN		176,000	178.03	197,500	198.33			
																		AVERAGE		202,322	162.54	217,544	175.34			
330-7.17-73.00	19	FISHER	AV	MF-Milford	0.119	1	03:RANCH	1974	5	2	1	0	2:SLAB	0	AV	864	6437599	04/04/23	2:Land & Improv	189,000	218.75	191,600	221.76			E/FISHER AVE
330-7.17-74.00	23	FISHER	AV	MF-Milford	0.172	1	03:RANCH	1974	5	2	1	0	2:SLAB	0	AV	740	6411705	12/06/21	2:Land & Improv	90,000	121.62	101,600	137.30			E/FISHER AVE
330-7.17-104.00	911	FRONT	ST	MF-Milford	0.344	1.5	08:CAPE COD	1950	6	3	1	0	5:PARTIAL	0	AV	1,404	6403721	07/27/21	2:Land & Improv	229,000	163.11	267,500	190.53			RD MILFORDCEDAR
330-7.17-158.00	111	MCCOLLEY	ST	MF-Milford	0.138	1.5	18:SALT BOX	1970	5	2	1	0	1:POST & PIERS	0	AV	1,200	6400360	06/04/21	2:Land & Improv	200,000	166.67	235,200	196.00			E/MCCOLLEY ST
330-7.17-273.00	1003	2ND	ST	MF-Milford	0.276	1.25	08:CAPE COD	1950	5	2	1	1	6:FULL	0	AV	1,200	6393086	02/03/21	2:Land & Improv	165,000	137.50	199,300	166.08			N/S.E. SECOND ST.
330-7.17-284.00	326	2ND	ST	MF-Milford	0.161	1	03:RANCH	1947	6	3	1	1	6:FULL	0	AV	1,321	6420785	05/11/22	2:Land & Improv	257,000	194.55	280,600	212.41			LOTS 12 PART OF
330-7.17-287.02	213	COLUMBIA	ST	MF-Milford	0.122	1.5	09:TWIN	1974	6	3	2	0	3:CRAWL	0	AV	1,584	6411005	11/19/21	2:Land & Improv	211,000	133.21	239,900	151.45			MCCOLLEY SUBD
330-7.17-292.00	207	MCCOLLEY	ST	MF-Milford	0.287	1	03:RANCH	1974	5	3	2	0	3:CRAWL	0	AV	1,080	6435859	02/28/23	2:Land & Improv	250,000	231.48	256,700	237.69			MCCOLLEY ST 207
330-7.17-316.00	203	CHARLES	ST	MF-Milford	0.689	1.25	06:BUNGALOW	1940	5	2	1	0	6:FULL	0	AV	825	6437900	04/06/23	2:Land & Improv	294,900	357.45	299,000	362.42			E SIDE CHARLES



Outlook

Re: Assessment Appeal 330-7.17-178.00

From Spyro Stamat <spyrostamat@gmail.com>

Date Fri 5/2/2025 1:12 PM

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

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

I reject & request a Board of Assessment Review hearing

On Tue, Apr 29, 2025 at 12:56 PM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

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

Kindly respond no later than **May 2, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

Kind Regards,
Dianne

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): Design Advantage LLC Parcel ID: 330-7.17-178.00
Street Address of Parcel: 113 Marshall Street Milford DE 19163
Current Assessment: \$ 107,800
Purchase Price (Total of Land and Improvement): \$ \$26,500 Date of Purchase: 5/23/2002
Special Conditions of Sale: _____

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

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

Year	Cost	Change

Description of Property

Lot size/Land Area 25'x120' Style of Home 1 1/2 story Old Style

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: Open Front Porch 6'x7'

Describe outbuildings or accessory structures other than main dwelling:

NONE

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 60,000

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

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

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

The property in question is 105 years old
It is in fair condition
Out of the three comparable sales with similar square
Footage I consider the two highest at \$60,000 a fair value

Comparable Sales

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

You must submit 3 comparable sales.

1. Parcel Number 330-11.09-22.00 Owner Marlow, Vicente
Address 606 Marshall Street Milford DE 19963
Sales Price \$ 49,000 Date of Sale 03/14/23
Lot Size/Land Area 50' x 125' Style of House 1 1/2 story old style
Number of: Bedrooms: 2 ~~BATH~~ 1 Fireplaces: 0
☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions: 102 sq ft Enclosed Porch
Describe Garage or Other Improvements:

2 Car Garage 20' x 22' 440 sq ft

Additional Comments: * House 924 sq ft

This property was built in 1974 its over 50 years
Newer. It has attached Garage 2 car, while
my property has none. This also has twice the
land & has Central Air mine does not

2. Parcel Number 516 18306023500000 Owner CC Hope Housing LLC
Address 419 North Street Milford DE 19963
Sales Price \$ 60,500 Date of Sale 10/05/22
Lot Size/Land Area 4356' Style of House 1 1/2 story old style
Number of: Bedrooms: 3 Bedrooms: 1 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: Porch

Describe Garage or Other Improvements:

Screen in Porch

Additional Comments: *House 980 sq ft

Built in 1940 20 years newer but similar

3. Parcel Number 230-8.00-18.00 Owner Fernandez, Jose
Address 23671 Lexie Ln Milford DE 19963
Sales Price \$ 60,000 Date of Sale 06/05/23
Lot Size/Land Area 110' X 150' Style of House 1 story
Number of: Bedrooms: 2 Bath 1 Bedrooms: 1 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions

Describe Garage or Other Improvements:

Shed 12' X 16'

Additional Comments: *House 980 sq ft

Property is 4 times larger than mine
Has Central Air mine does not

4 Parcel Number 130-6.00-85.00 Owner NAVA, ERIC MARIANO

Address 17507 Dutton Ln Milford DE 19963

Sales Price \$ 68,000 Date of Sale 01/28/22

Lot Size/Land Area 109' x 358' Style of House 1 story

Number of: Bedrooms: 2 Bedrooms: 1 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Detached 2 car garage 28x28
3 shed 10'x10' 12'x10' 14'x12'

Additional Comments: * House 1,152 sq

Has central Air
6 times larger lot

3. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions _____

Describe Garage or Other Improvements:

Additional Comments:

Witnesses or Agents

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

Name

Firm or Company

Address

Contact information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$ 60,000

Signature of Owner or agent: Spyro Stamat

Print Name and Title: SPYRO STAMAT Member

Mailing Address: 10284 WEBB FARM Rd
LINCOLN DE 19960

E Mail Address: Spyro Stamat@gmail.com Telephone: 302-245-4868

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

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

I request that Assessment disclose witnesses and exhibits. ☒

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

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 113 MARSHALL ST****Parcel ID: 330-7.17-178.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 21, 2025

CURRENT OWNERDESIGN ADVANTAGE LLC
10284 WEBB FARM RD
LINCOLN DE 19960**GENERAL INFORMATION**Living Units 1
Neighborhood 4RR002
Alternate ID 330071701780000000
Vol / Pg 2922/156
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0689		29,700

Total Acres: .0689
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	29,700	29,700	0	29,700
Building	0	75,400	75,400	0	133,390
Total	0	105,100	105,100	0	163,090

Value Flag TD330DM3
Cost ApproachManual Override Reason
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
08/09/24	SLM	Data Mailer Change	Owner
05/01/24	NMJ	Occupant Not At Home	Other

Permit Information

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

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/29/02	26,500			2922/156		
09/28/95	10					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 113 MARSHALL ST

Parcel Id: 330-7.17-178.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 21, 2025

Dwelling Information

Style	Conventional	Year Built	1920
Story height	1.75	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	2	Full Baths	1
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	5		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

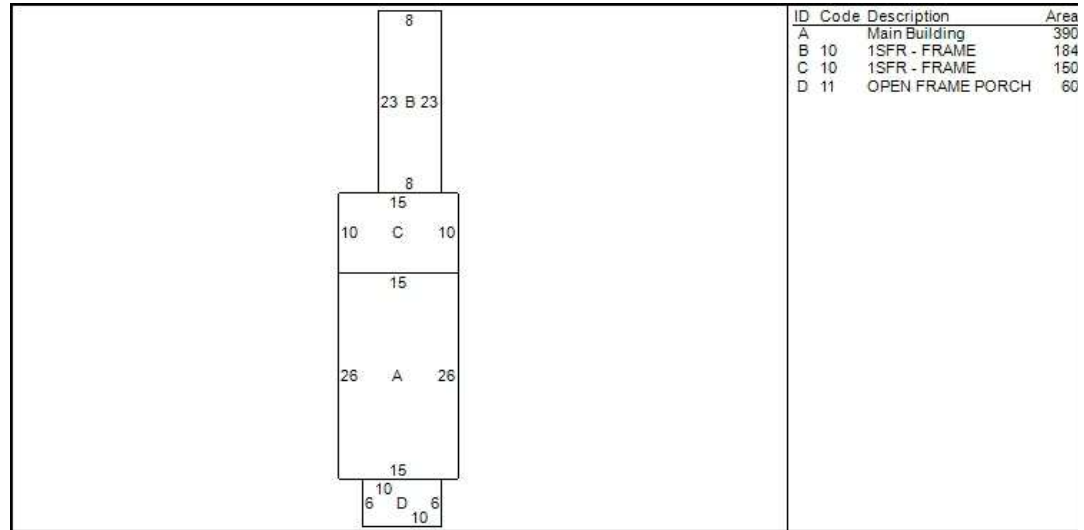
Grade & Depreciation

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

Dwelling Computations

Base Price	115,088	% Good	61
Plumbing	2,410	% Good Override	
Basement	-10,860	Functional	
Heating	0	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	106,640	Additions	10,300
Ground Floor Area	390		
Total Living Area	1,017	Dwelling Value	75,400

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

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

PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	LEGAT
PARID	St#	Street	Suffix	Town	Calc'd Acres	Story Height	Style	Yrblt	Rm Tot	Bedrm	Full Bath	Half Bath	Bsmt	Bsmt Car	CDU	SFLA	SALEKEY	Sale Date	Sales Type	Sale Price	PSF	Adjusted Price	PSF	PSF	Legal 1	
330-7.17-176.00	120	MARSHALL	ST	MF-Milford	0.205	2	21:CONVENTIONAL	1900	6	3	1	0	3:CRAWL	0	FR	1,452									92.01	120 MARSHALL ST
330-7.17-178.00	113	MARSHALL	ST	MF-Milford	0.069	1.75	21:CONVENTIONAL	1920	5	2	1	0	2:SLAB	0	FR	1,017									103.34	E/MARSHALL ST
330-7.17-179.00	111	MARSHALL	ST	MF-Milford	0.069	1.75	21:CONVENTIONAL	1920	5	2	1	0	3:CRAWL	0	FR	901									115.87	E/MARSHALL ST
330-7.17-202.00	702	FRONT	ST	MF-Milford	0.083	2	21:CONVENTIONAL	1920	6	3	2	0	2:SLAB	0	FR	1,288									100.39	S/SE FRONT ST
330-7.17-72.00	17	FISHER	AV	MF-Milford	0.123												6438395	04/18/23	1:Land Only	32,000		32,400			E/S OF FISHER ST	
330-7.17-118.00		FRANKLIN	ST	MF-Milford	0.172												6398206	04/27/21	1:Land Only	44,000		52,400			N/SE SECOND ST	
330-7.17-232.00	106	BRIDGEHAM	AV	MF-Milford	0.199												6399475	03/15/21	1:Land Only	35,000		42,000			W/BRIDGHAM AVE	
330-7.17-46.00	510	MISPELLION	ST	MF-Milford	0.085	2	21:CONVENTIONAL	1960	6	3	2	0	2:SLAB	0	AV	1,104	6438423	04/21/23	2:Land & Improv	225,000	203.80	228,200	206.70		S/MISPELLION ST	
330-7.17-159.00	109	MCCOLLEY	ST	MF-Milford	0.124	2	21:CONVENTIONAL	1900	6	3	2	0	2:SLAB	0	FR	1,632	6420999	05/16/22	2:Land & Improv	129,900	79.60	141,900	86.95		E/MCCOLLEY ST	
330-7.17-171.00	112	MARSHALL	ST	MF-Milford	0.125	2	21:CONVENTIONAL	1950	6	3	2	0	2:SLAB	0	AV	1,568	6425887	08/05/22	2:Land & Improv	170,000	108.42	181,900	116.01		W/MARSHALL ST	
330-7.17-188.00	106	FISHER	AV	MF-Milford	0.138	2	21:CONVENTIONAL	1935	5	2	1	0	2:SLAB	0	AV	896	6414898	01/28/22	2:Land & Improv	176,000	196.43	197,500	220.42		WEST/FISHER ST	
330-7.17-191.00	112	FISHER	AV	MF-Milford	0.137	2	21:CONVENTIONAL	1940	6	3	1	0	6:FULL	0	AV	864	6413301	01/05/22	2:Land & Improv	160,000	185.19	179,500	207.75		W/FISHER AVE	
330-7.17-193.00	603	2ND	ST	MF-Milford	0.076	2.5	21:CONVENTIONAL	1974	6	3	2	0	2:SLAB	0	AV	1,300	6418279	03/29/22	2:Land & Improv	165,000	126.92	182,700	140.54		N/S E SECOND ST	
330-7.17-203.00	704	FRONT	ST	MF-Milford	0.092	2	21:CONVENTIONAL	1950	6	3	2	0	3:CRAWL	0	AV	1,400	6429438	10/14/22	2:Land & Improv	245,000	175.00	258,700	184.79		S/SE FRONT ST	
330-7.17-235.00	811	2ND	ST	MF-Milford	0.214	2	21:CONVENTIONAL	1960	6	3	2	1	3:CRAWL	0	AV	1,504	6434262	01/27/23	2:Land & Improv	315,000	209.44	325,700	216.56		N/S E. 2ND ST.	
330-7.17-236.00	815	2ND	ST	MF-Milford	0.169	2	21:CONVENTIONAL	1970	6	3	1	1	6:FULL	0	AV	1,320	6415762	02/15/22	2:Land & Improv	235,000	178.03	261,800	198.33		SECOND ST	
																		MEDIAN		176,000	178.03	197,500	198.33			
																		AVERAGE		202,322	162.54	217,544	175.34			
330-7.17-73.00	19	FISHER	AV	MF-Milford	0.119	1	03:RANCH	1974	5	2	1	0	2:SLAB	0	AV	864	6437599	04/04/23	2:Land & Improv	189,000	218.75	191,600	221.76		E/FISHER AVE	
330-7.17-74.00	23	FISHER	AV	MF-Milford	0.172	1	03:RANCH	1974	5	2	1	0	2:SLAB	0	AV	740	6411705	12/06/21	2:Land & Improv	90,000	121.62	101,600	137.30		E/FISHER AVE	
330-7.17-104.00	911	FRONT	ST	MF-Milford	0.344	1.5	08:CAPE COD	1950	6	3	1	0	5:PARTIAL	0	AV	1,404	6403721	07/27/21	2:Land & Improv	229,000	163.11	267,500	190.53		RD MILFORDCEDAR	
330-7.17-158.00	111	MCCOLLEY	ST	MF-Milford	0.138	1.5	18:SALT BOX	1970	5	2	1	0	1:POST & PIERS	0	AV	1,200	6400360	06/04/21	2:Land & Improv	200,000	166.67	235,200	196.00		E/MCCOLLEY ST	
330-7.17-273.00	1003	2ND	ST	MF-Milford	0.276	1.25	08:CAPE COD	1950	5	2	1	1	6:FULL	0	AV	1,200	6393086	02/03/21	2:Land & Improv	165,000	137.50	199,300	166.08		N/S E. SECOND ST.	
330-7.17-284.00	326	2ND	ST	MF-Milford	0.161	1	03:RANCH	1947	6	3	1	1	6:FULL	0	AV	1,321	6420785	05/11/22	2:Land & Improv	257,000	194.55	280,600	212.41		LOTS 12 PART OF	
330-7.17-287.02	213	COLUMBIA	ST	MF-Milford	0.122	1.5	09:TWIN	1974	6	3	2	0	3:CRAWL	0	AV	1,584	6411005	11/19/21	2:Land & Improv	211,000	133.21	239,900	151.45		MCCOLLEY SUBD	
330-7.17-292.00	207	MCCOLLEY	ST	MF-Milford	0.287	1	03:RANCH	1974	5	3	2	0	3:CRAWL	0	AV	1,080	6435859	02/28/23	2:Land & Improv	250,000	231.48	256,700	237.69		MCCOLLEY ST 207	
330-7.17-316.00	203	CHARLES	ST	MF-Milford	0.689	1.25	06:BUNGALOW	1940	5	2	1	0	6:FULL	0	AV	825	6437900	04/06/23	2:Land & Improv	294,900	357.45	299,000	362.42		E SIDE CHARLES	



Outlook

Re: Assessment Appeal 330-7.17-179.00

From Spyro Stamat <spyrostamat@gmail.com>

Date Fri 5/2/2025 1:13 PM

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

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

Kindly respond no later than **May 2, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,
Dianne*

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

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

Property Identification

Owner(s): Design Advantage LLC Parcel ID: 330-7.17-179.00

Street Address of Parcel: 111 Marshall Street Milford, DE 19963

Current Assessment: \$ \$106,000

Purchase Price (Total of Land and Improvement): \$ \$26,500 Date of Purchase: 5/23/2002

Special Conditions of Sale: _____

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

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

Year	Cost	Change

Description of Property

Lot size/Land Area 25' X 120' Style of Home 1 1/2 story Old Style

Number of: Bedrooms: 2 Bathrooms: 1 Fireplaces: -0-

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: Front Porch 6' X 7'

Describe outbuildings or accessory structures other than main dwelling:

None

What do you consider to be the fair market value of the property as of July 1, 2023? \$ \$68,000

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

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

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

The property in question is 105 years old and
It is in fair condition
Out of the three comparable sales with similar Sq footage that I have listed
I consider the highest comparable at \$68,000 a fair market value

Comparable Sales

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

You must submit **3** comparable sales.

1. Parcel Number 330-11.09-22.00 Owner Marlon Vicente
Address 606 Marshall Street Milford, DE 19963
Sales Price \$ \$45,000 Date of Sale 03/14/23
Lot Size/Land Area 50' X 125' Style of House 1 1/2 story old style
Number of: Bedrooms: 2 Bath 1 Fireplaces: 0
☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions: 102" Enclosed Porch

Describe Garage or Other Improvements:

2 Car Garage 20' X 22' 440 sq Ft

Additional Comments:

Property built in 1974 making it over 50 years newer
Has an attached Garage 20' X 22' while my property has None
It has 2 Times of land as mine
It has Central Air whereas mine does not

*
HOUSE 924 sq ft

2. Parcel Number 5 16 18306 02 3500 000 Owner C C HOPE HOUSING LLC
Address 419 NORTH ST, MILFORD
Sales Price \$ \$60,500 Date of Sale 10/5/22
Lot Size/Land Area 4,356 sq ft Style of House 1 1/2 story
Number of: Bedrooms: 3 Bath 1 Bedrooms: 1 Fireplaces: 0
☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions: Porch 330 sq ft

Describe Garage or Other Improvements:

Has 8' X 10' Shed

Additional Comments:

Lot is 33% larger than mine

Has Central Air, whereas mine does not

** House 980 sq ft*

3. Parcel Number 130-6.00-85.00 Owner Nava, Eric Mariano
Address 17507 DUTTON LN Milford, DE 19963
Sales Price \$ \$68,000 Date of Sale 01/28/22
Lot Size/Land Area 109' X 358' 0.895 acres Style of House 1 story
Number of: Bedrooms: 2 Bath 1 Bedrooms: 1 Fireplaces: 0
☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions _____

Describe Garage or Other Improvements:

1 UTILITY SHED 14 X 12
1 UTILITY SHED 12 X 10
1 UTILITY SHED 10 X 10
1 DETACHED GARAGE 28 X 28

Additional Comments:

Built in 1972, 50 years after mine
Land is over 6 times larger than mine
Has Central Air, whereas mine does not

** House 1,152 sq ft*

4 Parcel Number 230-800-1800 Owner Fernandez, Jose
Address 23671 Lexie Ln Milford DE 19963

Sales Price \$ 60,000 Date of Sale 06/05/23

Lot Size/Land Area 110' X 150' Style of House 1 story

Number of: Bedrooms: 2 Bedrooms: 1 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Shed 12' X 16'

Additional Comments:

* House 980 sq ft
4 times the size of lot
Has Central Air

3. Parcel Number _____ Owner _____

Address _____

Sales Price \$ _____ Date of Sale _____

Lot Size/Land Area _____ Style of House _____

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

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions _____

Describe Garage or Other Improvements:

Additional Comments:

Witnesses or Agents

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

Name

Firm or Company

Address

Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$ \$68,000

Signature of Owner or agent¹ _____

Spyro Stamat

Print Name and Title: Spyro Stamat Member

Mailing Address: 10284 Webb Farm Road

Lincoln, DE 19960

E Mail Address: spyrostamat@gmail.com

Telephone: 302-245-4868

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

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

I request that Assessment disclose witnesses and exhibits. ☒

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

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 111 MARSHALL ST****Parcel ID: 330-7.17-179.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 21, 2025

CURRENT OWNERDESIGN ADVANTAGE LLC
10284 WEBB FARM RD
LINCOLN DE 19960**GENERAL INFORMATION**Living Units 1
Neighborhood 4RR002
Alternate ID 330071701790000000
Vol / Pg 2922/156
District
Zoning TOWN CODES
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0689		29,700

Total Acres: .0689
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	29,700	29,700	0	29,700
Building	0	74,700	74,700	0	131,890
Total	0	104,400	104,400	0	161,590

Value Flag Cost Approach
TD330DM3Manual Override Reason
Base Date of Value
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
08/09/24	SLM	Data Mailer Change	Owner
05/01/24	NMJ	Occupant Not At Home	Other

Permit Information

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

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/29/02	26,500			2922/156		
09/28/95	10					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 111 MARSHALL ST

Parcel Id: 330-7.17-179.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 21, 2025

Dwelling Information

Style	Conventional	Year Built	1920
Story height	1.75	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

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

Heating & Cooling

Fireplaces

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

Room Detail

Bedrooms	2	Full Baths	1
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	5	Bath Type	
Kitchen Type		Bath Remod	No
Kitchen Remod	No		

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

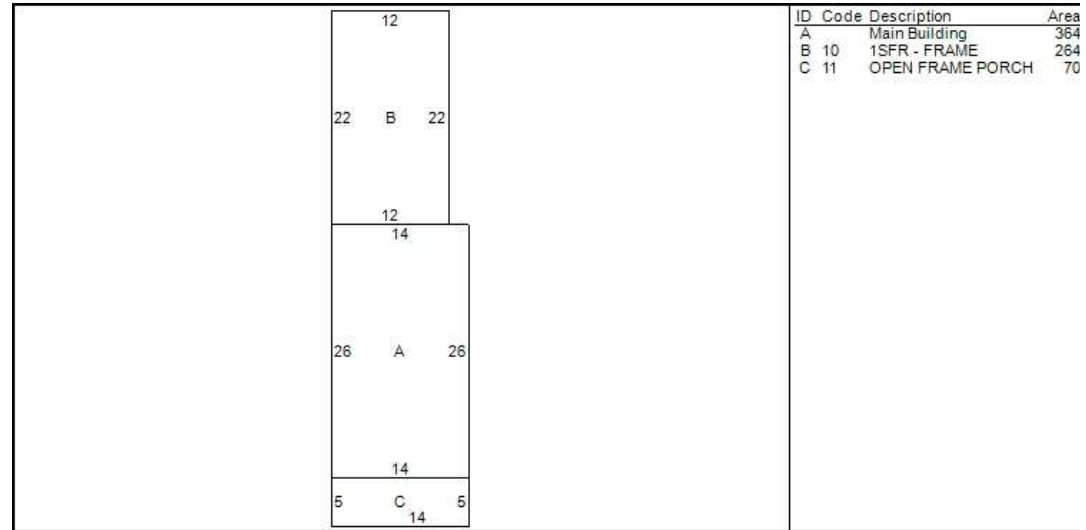
Grade & Depreciation

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

Dwelling Computations

Base Price	111,064	% Good	61
Plumbing	2,410	% Good Override	
Basement	-4,740	Functional	
Heating	0	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	108,730	Additions	8,400
Ground Floor Area	364		
Total Living Area	901	Dwelling Value	74,700

Building Notes



Outbuilding Data

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

Condominium / Mobile Home Information

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

PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	LEGDAT	
PARID	St#	Street	Suffix	Town	Calc'd Acres	Story Height	Style	Yrblt	Rm Tot	Bedrm	Full Bath	Half Bath	Bsmt	Bsmt Car	CDU	SFLA	SALEKEY	Sale Date	Sales Type	Sale Price	PSF	Adjusted Price	PSF	PSF	PSF	Legal 1		
330-7.17-176.00	120	MARSHALL	ST	MF-Milford	0.205	2	21:CONVENTIONAL	1900	6	3	1	0	3:CRAWL	0	FR	1,452										92.01	120 MARSHALL ST	
330-7.17-178.00	113	MARSHALL	ST	MF-Milford	0.069	1.75	21:CONVENTIONAL	1920	5	2	1	0	2:SLAB	0	FR	1,017											103.34	E/MARSHALL ST
330-7.17-179.00	111	MARSHALL	ST	MF-Milford	0.069	1.75	21:CONVENTIONAL	1920	5	2	1	0	3:CRAWL	0	FR	901											115.87	E/MARSHALL ST
330-7.17-202.00	702	FRONT	ST	MF-Milford	0.083	2	21:CONVENTIONAL	1920	6	3	2	0	2:SLAB	0	FR	1,288											100.39	S/SE FRONT ST
330-7.17-72.00	17	FISHER	AV	MF-Milford	0.123												6438395	04/18/23	1:Land Only	32,000		32,400					E/S OF FISHER ST	
330-7.17-118.00		FRANKLIN	ST	MF-Milford	0.172												6398206	04/27/21	1:Land Only	44,000		52,400					N/SE SECOND ST	
330-7.17-232.00	106	BRIDGEHAM	AV	MF-Milford	0.199												6395475	03/15/21	1:Land Only	35,000		42,000					W/BRIDGHAM AVE	
330-7.17-46.00	510	MISPILLION	ST	MF-Milford	0.085	2	21:CONVENTIONAL	1960	6	3	2	0	2:SLAB	0	AV	1,104	6438423	04/21/23	2:Land & Improv	225,000	203.80	228,200	206.70				S/MISPILLION ST	
330-7.17-159.00	109	MCCOLLEY	ST	MF-Milford	0.124	2	21:CONVENTIONAL	1900	6	3	2	0	2:SLAB	0	FR	1,632	6420999	05/16/22	2:Land & Improv	129,900	79.60	141,900	86.95				E/MCCOLLEY ST	
330-7.17-171.00	112	MARSHALL	ST	MF-Milford	0.125	2	21:CONVENTIONAL	1950	6	3	2	0	2:SLAB	0	AV	1,568	6425887	08/05/22	2:Land & Improv	170,000	108.42	181,900	116.01				W/MARSHALL ST	
330-7.17-188.00	106	FISHER	AV	MF-Milford	0.138	2	21:CONVENTIONAL	1935	5	2	1	0	2:SLAB	0	AV	896	6414898	01/28/22	2:Land & Improv	176,000	196.43	197,500	220.42				WEST/FISHER ST	
330-7.17-191.00	112	FISHER	AV	MF-Milford	0.137	2	21:CONVENTIONAL	1940	6	3	1	0	6:FULL	0	AV	864	6413301	01/05/22	2:Land & Improv	160,000	185.19	179,500	207.75				W/FISHER AVE	
330-7.17-193.00	603	2ND	ST	MF-Milford	0.076	2.5	21:CONVENTIONAL	1974	6	3	2	0	2:SLAB	0	AV	1,300	6418279	03/29/22	2:Land & Improv	165,000	126.92	182,700	140.54				N/S E SECOND ST	
330-7.17-203.00	704	FRONT	ST	MF-Milford	0.092	2	21:CONVENTIONAL	1950	6	3	2	0	3:CRAWL	0	AV	1,400	6429438	10/14/22	2:Land & Improv	245,000	175.00	258,700	184.79				S/SE FRONT ST	
330-7.17-235.00	811	2ND	ST	MF-Milford	0.214	2	21:CONVENTIONAL	1960	6	3	2	1	3:CRAWL	0	AV	1,504	6434262	01/27/23	2:Land & Improv	315,000	209.44	325,700	216.56				N/S.E. 2ND ST.	
330-7.17-236.00	815	2ND	ST	MF-Milford	0.169	2	21:CONVENTIONAL	1970	6	3	1	1	6:FULL	0	AV	1,320	6415762	02/15/22	2:Land & Improv	235,000	178.03	261,800	198.33				SECOND ST	
																		MEDIAN	176,000	178.03	197,500	198.33						
																		AVERAGE	202,322	162.54	217,544	175.34						
330-7.17-73.00	19	FISHER	AV	MF-Milford	0.119	1	03:RANCH	1974	5	2	1	0	2:SLAB	0	AV	864	6437599	04/04/23	2:Land & Improv	189,000	218.75	191,600	221.76				E/FISHER AVE	
330-7.17-74.00	23	FISHER	AV	MF-Milford	0.172	1	03:RANCH	1974	5	2	1	0	2:SLAB	0	AV	740	6411705	12/06/21	2:Land & Improv	90,000	121.62	101,600	137.30				E/FISHER AVE	
330-7.17-104.00	911	FRONT	ST	MF-Milford	0.344	1.5	08:CAPE COD	1950	6	3	1	0	5:PARTIAL	0	AV	1,404	6403721	07/27/21	2:Land & Improv	229,000	163.11	267,500	190.53				RD MILFORDCEDAR	
330-7.17-158.00	111	MCCOLLEY	ST	MF-Milford	0.138	1.5	18:SALT BOX	1970	5	2	1	0	1:POST & PIERS	0	AV	1,200	6400360	06/04/21	2:Land & Improv	200,000	166.67	235,200	196.00				E/MCCOLLEY ST	
330-7.17-273.00	1003	2ND	ST	MF-Milford	0.276	1.25	08:CAPE COD	1950	5	2	1	1	6:FULL	0	AV	1,200	6393086	02/03/21	2:Land & Improv	165,000	137.50	199,300	166.08				N/S.E. SECOND ST.	
330-7.17-284.00	326	2ND	ST	MF-Milford	0.161	1	03:RANCH	1947	6	3	1	1	6:FULL	0	AV	1,321	6420785	05/11/22	2:Land & Improv	257,000	194.55	280,600	212.41				LOTS 12 PART OF	
330-7.17-287.02	213	COLUMBIA	ST	MF-Milford	0.122	1.5	09:TWIN	1974	6	3	2	0	3:CRAWL	0	AV	1,584	6411005	11/19/21	2:Land & Improv	211,000	133.21	239,900	151.45				MCCOLLEY SUBD	
330-7.17-292.00	207	MCCOLLEY	ST	MF-Milford	0.287	1	03:RANCH	1974	5	3	2	0	3:CRAWL	0	AV	1,080	6435859	02/28/23	2:Land & Improv	250,000	231.48	256,700	237.69				MCCOLLEY ST 207	
330-7.17-316.00	203	CHARLES	ST	MF-Milford	0.689	1.25	06:BUNGALOW	1940	5	2	1	0	6:FULL	0	AV	825	6437900	04/06/23	2:Land & Improv	294,900	357.45	299,000	362.42				E SIDE CHARLES	



Outlook

Re: Assessment Appeal 330-7.17-199.00

From Spyro Stamat <spyrostamat@gmail.com>

Date Tue 4/29/2025 9:20 PM

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

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

I DO NOT ACCEPT THE PROPOSAL

I REQUEST A BOARD OF ASSESSMENT HEARING FOR THIS PROPERTY

OTHERS WILL BE FORTHCOMING BY FRIDAY

On Fri, Apr 25, 2025 at 8:53 AM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

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

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

***Kind Regards,
Dianne***

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

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

REMEMBER:

1. Hearsay rules apply: expert testimony must be presented by the expert, and copies of contracts, appraisals, etc., must be presented by the author him/herself.
2. Assessment is based on 100% of the fair market value of your property as of July 1, 2023.

Property Identification

Owner(s): Design Advantage LLC Parcel ID: 330-7.17-199.00

Street Address of Parcel: 107 Fisher Avenue Milford DE 19963

Current Assessment: \$ 208,200

Purchase Price (Total of Land and Improvement): \$ 65,000 Date of Purchase: 06/24/2002

Special Conditions of Sale: _____

How was property acquired ☐ Private Sale ☐ Auction ☒ Open Market ☐ Family ☐ Inherited
☐ Other _____

Major Renovations or structural changes to property since purchase (i.e., Demolition, Construction, Additions, Major Repairs, etc.)

Year	Cost	Change

Description of Property

Lot size/Land Area 50' X 120' .137 AC Style of Home 2 Story

Number of: Bedrooms: 4 Bathrooms: 2 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: Front Porch 6' X 16'

Describe outbuildings or accessory structures other than main dwelling:

Detached metal shed 34' X 30'
Detached wood shed 18' X 10' Poor Condition

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 110,000

On what basis do you reach that Opinion?
(Select One)

<input type="checkbox"/>	Appraisal (person who did the appraisal must appear at the hearing and the appraisal must be submitted with this appeal form).
<input checked="" type="checkbox"/>	Comparable Sales (identify below)
<input type="checkbox"/>	Other (provide detail below or in a separate attachment)

Briefly discuss the reason for your appeal and for your conclusion of value:

This house is 115 years old in Fair Condition
Compared to similar homes its true value
is closer to \$110,000 which is the highest sold
Price in the Comparables

Comparable Sales

Comparable sales must reasonably relate to sales as of July 1, 2023. Any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this form, or the Board will not consider them. You will not be permitted to testify or introduce evidence concerning comparable sales not set forth in this form. The assessed value of other properties, or the taxes paid by other homeowners, is not acceptable as evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.

You must submit 3 comparable sales.

1. Parcel Number 516 183.10 02 5400 000 Owner XADE Properties LLC
Address 113 West Street Milford DE 19963
Sales Price \$ 89,000 Date of Sale 12/14/2021
Lot Size/Land Area 3484 sqft .08 Ac Style of House 2 Story
Number of: Bedrooms: 3 ^{Bath} Bedrooms: 2 Fireplaces:
☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions: Front Porch 6'x12'

Describe Garage or Other Improvements:

Additional Comments:

* House 1832 sqft
Has a 898 sqft basement
Has Central Air
Both of which mine does not

2. Parcel Number 530-10.13-99.00 Owner DANTASH Properties LLC

Address 204 E MARKET Greenwood DE 19950

Sales Price \$ 80,000 Date of Sale 08/03/2022

Lot Size/Land Area 60' X 155' .21 AC Style of House 2 story

Number of: Bedrooms: 3 Bath 2 Bedrooms: 2 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: Front Porch 50' sq ft Side Porch 120' sq ft

Describe Garage or Other Improvements:

Detached Garage	20' X 22'
Cabin	12' X 22'
Shed	8' X 10'

Additional Comments: * House 1,300 sq ft

Unfinished BASEMENT	244' sq ft
Deck	64' sq ft

3. Parcel Number 332-1.11-40.00 Owner C4C Real Estate Holdings

Address 302 E 6th Street Laurel DE 19956

Sales Price \$ 75,000 Date of Sale 05/30/2023

Lot Size/Land Area 93' X 264' .56 AC Style of House 2 story

Number of: Bedrooms: 3 Bath 2 Bedrooms: 2 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions Front Porch 315 sq ft

Describe Garage or Other Improvements:

Detached Garage	20' X 20'
-----------------	-----------

Additional Comments: * House 1900 sq ft

Side Deck	98'
BACK DECK	400'
Solid surface Counter top	

Witnesses or Agents

Identify any witness or attorney/agent who will appear on your behalf at the hearing. If necessary, attach a list of additional witnesses.

Name

Firm or Company

Address

Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$ 110,000

Signature of Owner or agent¹ Spyro Stamat

Print Name and Title: SPYRO STAMAT MEMBER

Mailing Address: 10284 WEBB FARM RD
LINCOLN DE 19960

E Mail Address: spyrostamat@gmail.com Telephone: 302-245-4868

Please use ☒ mailing address ☒ e mail for Notice of Hearing and Notice of Decision

Note: If you do not wish to appear before the Board for a formal hearing, please check here ☐ and the Board will consider your appeal on, the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits. ☒

¹ If this form is signed by an agent of the owner, the agent must attach a statement from the owner authorizing the agent to present this appeal and represent the interest of the owner herein.



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 107 FISHER AV

Parcel ID: 330-7.17-199.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 17, 2025

CURRENT OWNER

DESIGN ADVANTAGE LLC
10284 WEBB FARM RD
LINCOLN DE 19960

GENERAL INFORMATION

Living Units 1
Neighborhood 4RR002
Alternate ID 330071701990000000
Vol / Pg 2922/156
District
Zoning TOWN CODES
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.1377			35,230

Total Acres: .1377
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	35,200	35,200	0	35,200
Building	0	168,600	168,600	0	189,110
Total	0	203,800	203,800	0	224,310

Value Flag TD330DM3
Cost Approach

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
08/14/24	SLM	Data Mailer Change	Owner
05/10/24	NMJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
-------------	--------	-------	---------	------------

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/24/02	65,000			2922/156		
10/05/98	74,500					



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 107 FISHER AV

Parcel Id: 330-7.17-199.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 17, 2025

Dwelling Information

Style	Conventional	Year Built	1910
Story height	2	Eff Year Built	
Attic	Unfinished	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

Basement	Crawl	# Car Bsmt Gar	0
FBLA Size	x	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

Heating & Cooling

Fireplaces

Heat Type	Central No Ac	Stacks	
Fuel Type	Electric	Openings	
System Type	Electric Baseboard	Pre-Fab	

Room Detail

Bedrooms	4	Full Baths	2
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	8		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

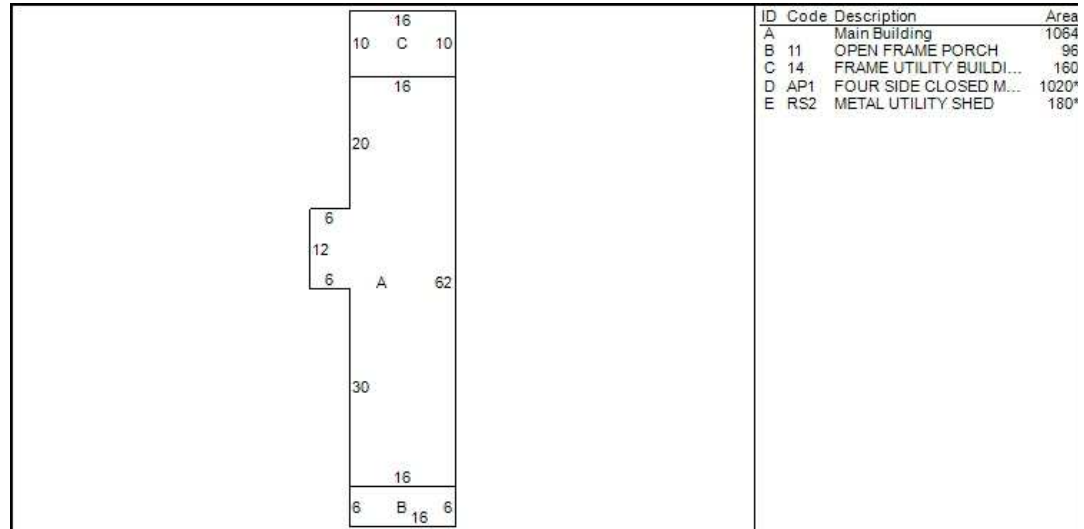
Grade & Depreciation

Grade	C-	Market Adj	
Condition	Fair	Functional	
CDU	FAIR	Economic	
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	249,810	% Good	61
Plumbing	6,360	% Good Override	
Basement	-9,900	Functional	
Heating	0	Economic	
Attic	9,720	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	255,990	Additions	3,100
Ground Floor Area	1,064		
Total Living Area	2,128	Dwelling Value	159,300

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pole Bldg	34 x 30		1,020	1	1950	C	A	8,540
Metal Shed	18 x 10		180	1	1990	C	A	720

Condominium / Mobile Home Information

Complex Name
Condo ModelUnit Number
Unit Level
Unit Parking
Model (MH)Unit Location
Unit View
Model Make (MH)

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Outlook

Re: Assessment Appeal 330-7.17-202.00

From Spyro Stamat <spyrostamat@gmail.com>

Date Fri 5/2/2025 1:15 PM

To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>

CAUTION: This email originated from outside of the organization. Do not click links, open attachments, or reply unless you recognize the sender and know the content is safe. Contact the IT Helpdesk if you need assistance.

I reject & request a Board of Assessment Review hearing

On Tue, Apr 29, 2025 at 1:03 PM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to further pursue the value.

Kindly respond no later than **May 2, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the stipulated value will be used.

*Kind Regards,
Dianne*

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

This form may be submitted by mail to PO Box 589, Georgetown DE 19947, in person at 2 The Circle, Georgetown DE, or electronically to the Assessment Department at assessmentappeals@sussexcountyde.gov. If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

REMEMBER:

1. Hearsay rules apply: expert testimony must be presented by the expert, and copies of contracts, appraisals, etc., must be presented by the author him/herself.
2. Assessment is based on 100% of the fair market value of your property as of July 1, 2023.

Property Identification

Owner(s): Design Advantage LLC Parcel ID: 330-7.17-202.00
Street Address of Parcel: 702 SE FRONT ST Milford DE 19963

Current Assessment: \$131,200

Purchase Price (Total of Land and Improvement): \$18,000 Date of Purchase: 06/30/2004

Special Conditions of Sale: _____

How was property acquired ☐ Private Sale ☐ Auction ☒ Open Market ☐ Family ☐ Inherited
☐ Other _____

Major Renovations or structural changes to property since purchase (i.e., Demolition, Construction, Additions, Major Repairs, etc.)

Year	Cost	Change

Description of Property

Lot size/Land Area 30'X121' 0.833 Acre Style of Home 2 Story

Number of: Bedrooms: 3 Bathrooms: 2 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions: Front Porch 6'X18'

Describe outbuildings or accessory structures other than main dwelling:

20'X20' outbuilding dirt floor

What do you consider to be the fair market value of the property as of July 1, 2023? \$90,000

On what basis do you reach that Opinion?
(Select One)

<input type="checkbox"/>	Appraisal (person who did the appraisal must appear at the hearing and the appraisal must be submitted with this appeal form).
<input checked="" type="checkbox"/>	Comparable Sales (identify below)
<input type="checkbox"/>	Other (provide detail below or in a separate attachment)

Briefly discuss the reason for your appeal and for your conclusion of value:

House built 1920 105 years old
In Fair Condition

Comparable Sales

Comparable sales must reasonably relate to sales as of July 1, 2023. Any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this form, or the Board will not consider them. You will not be permitted to testify or introduce evidence concerning comparable sales not set forth in this form. The assessed value of other properties, or the taxes paid by other homeowners, is not acceptable as evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.

You must submit 3 comparable sales.

1. Parcel Number 516 183 061 4800 000 Owner Legros, Dilliana
Address 504 N Church St. Milford DE 19963
Sales Price \$ 78,500 Date of Sale 12/29/2021
Lot Size/Land Area 35' x 100' Style of House 2 Story
Number of: Bedrooms: 3 Bath: 1 Fireplaces: 0
☐ Finished Basement ☐ Finished Attic ☒ Central Air
Porches and Additions: Front Porch 148 sq ft
Describe Garage or Other Improvements:

Unfinished Basement

Additional Comments:

Has Front Porch
Central Air

2. Parcel Number 516 18306 02 3800 000 Owner MYNA ASSIGNMENT INC

Address 411 North

Sales Price \$ 85,000 Date of Sale 06/22/2023

Lot Size/Land Area 21 Acre Style of House 2 story

Number of: Bedrooms: 3 Bath 1 Bedrooms: 1 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: Front Porch 144 sq ft

Describe Garage or Other Improvements:

Additional Comments:

This house 1616 sq ft vs mine 1284 sq ft
Central Air mine none
HSS Natural GAS mine propane

3. Parcel Number 516 18306 04 2700 000 Owner MUNOZ, Ricardo

Address 412 East St. Milford DE 19963

Sales Price \$ 90,000 Date of Sale 07/29/2022

Lot Size/Land Area .23 Acres Style of House 1 1/2 Story

Number of: Bedrooms: 4 Bath 1 Bedrooms: 1 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions

Describe Garage or Other Improvements:

Detached Garage 502 sq ft

Additional Comments:

Unfinished Basement 800 sq ft

Witnesses or Agents

Identify any witness or attorney/agent who will appear on your behalf at the hearing. If necessary, attach a list of additional witnesses.

Name

Firm or Company

Address

Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$ 90,000

Signature of Owner or agent¹ Spyro Stamat

Print Name and Title: SPYRO STAMAT Member

Mailing Address: 10234 WEBB FARM Rd

LINCOLN

DE 19960

E Mail Address: spyrostatmat@gmail.com Telephone: 302-245-4868

Please use ☒ mailing address ☐ e mail for Notice of Hearing and Notice of Decision

Note: If you do not wish to appear before the Board for a formal hearing, please check here ☐ and the Board will consider your appeal on, the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits. ☒

¹ If this form is signed by an agent of the owner, the agent must attach a statement from the owner authorizing the agent to present this appeal and represent the interest of the owner herein.



RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 702 SE FRONT ST

Parcel ID: 330-7.17-202.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 21, 2025

CURRENT OWNER

DESIGN ADVANTAGE LLC
10284 WEBB FARM RD
LINCOLN DE 19960

GENERAL INFORMATION

Living Units 1
Neighborhood 4RR002
Alternate ID 330071702020000000
Vol / Pg 3000/151
District
Zoning TOWN CODES
Class Residential

Property Notes



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0833		30,860

Total Acres: .0833
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	30,900	30,900	0	30,900
Building	0	98,400	98,400	0	159,400
Total	0	129,300	129,300	0	190,300

Value Flag Cost Approach
TD330DM3

Manual Override Reason
Base Date of Value
Effective Date of Value

Entrance Information

Date	ID	Entry Code	Source
08/09/24	SLM	Data Mailer Change	Owner
05/03/24	NMJ	Occupant Not At Home	Other

Permit Information

Date Issued	Number	Price	Purpose	% Complete
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Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/30/04	18,000			3000/151		



RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 702 SE FRONT ST

Parcel Id: 330-7.17-202.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 21, 2025

Dwelling Information

Style	Conventional	Year Built	1920
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

Basement

Basement	Slab	# Car Bsmt Gar	0
FBLA Size	x	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

Heating & Cooling

Fireplaces

Heat Type	Central No Ac	Stacks	
Fuel Type	Electric	Openings	
System Type	Forced Warm Air	Pre-Fab	

Room Detail

Bedrooms	3	Full Baths	2
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	0
Total Rooms	6		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

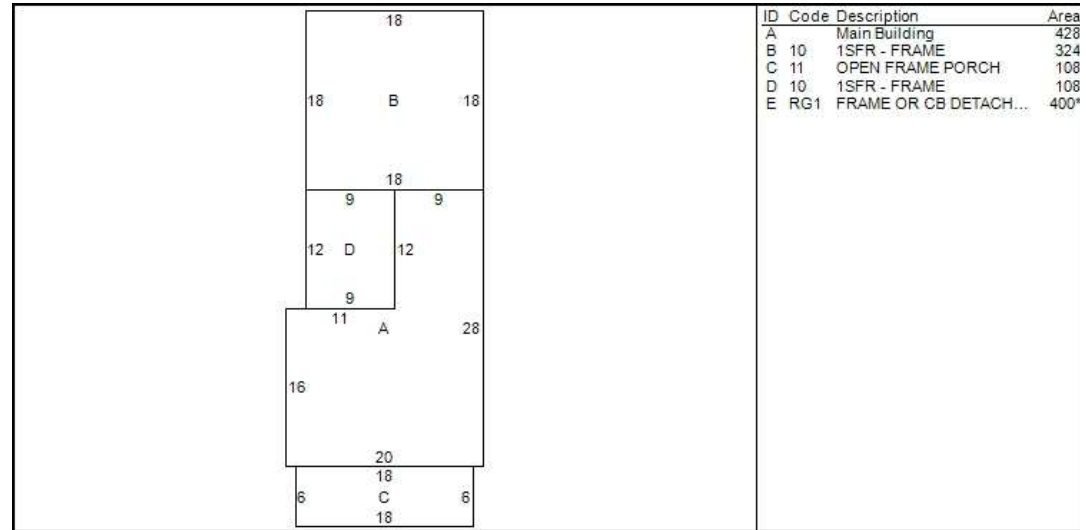
Grade & Depreciation

Grade	C-	Market Adj	
Condition	Fair	Functional	
CDU	FAIR	Economic	
Cost & Design	0	% Good Ovr	
% Complete	100		

Dwelling Computations

Base Price	137,556	% Good	61
Plumbing	3,820	% Good Override	
Basement	-12,050	Functional	
Heating	0	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	129,330	Additions	14,500
Ground Floor Area	428		
Total Living Area	1,288	Dwelling Value	93,400

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Det Garage	20 x 20		400	1	1950	D	F	5,030

Condominium / Mobile Home Information

Complex Name
Condo ModelUnit Number
Unit Level
Unit Parking
Model (MH)Unit Location
Unit View
Model Make (MH)

PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	LEGAT
PARID	St#	Street	Suffix	Town	Calc'd Acres	Story Height	Style	Yrblt	Rm Tot	Bedrm	Full Bath	Half Bath	Bsmt	Bsmt Car	CDU	SFLA	SALEKEY	Sale Date	Sales Type	Sale Price	PSF	Adjusted Price	PSF	PSF	Legal 1	
330-7.17-176.00	120	MARSHALL	ST	MF-Milford	0.205	2	21:CONVENTIONAL	1900	6	3	1	0	3:CRAWL	0	FR	1,452									92.01	120 MARSHALL ST
330-7.17-178.00	113	MARSHALL	ST	MF-Milford	0.069	1.75	21:CONVENTIONAL	1920	5	2	1	0	2:SLAB	0	FR	1,017									103.34	E/MARSHALL ST
330-7.17-179.00	111	MARSHALL	ST	MF-Milford	0.069	1.75	21:CONVENTIONAL	1920	5	2	1	0	3:CRAWL	0	FR	901									115.87	E/MARSHALL ST
330-7.17-202.00	702	FRONT	ST	MF-Milford	0.083	2	21:CONVENTIONAL	1920	6	3	2	0	2:SLAB	0	FR	1,288									100.39	S/SE FRONT ST
330-7.17-72.00	17	FISHER	AV	MF-Milford	0.123												6438395	04/18/23	1:Land Only	32,000		32,400			E/S OF FISHER ST	
330-7.17-118.00		FRANKLIN	ST	MF-Milford	0.172												6398206	04/27/21	1:Land Only	44,000		52,400			N/SE SECOND ST	
330-7.17-232.00	106	BRIDGEHAM	AV	MF-Milford	0.199												6399475	03/15/21	1:Land Only	35,000		42,000			W/BRIDGHAM AVE	
330-7.17-46.00	510	MISPELLION	ST	MF-Milford	0.085	2	21:CONVENTIONAL	1960	6	3	2	0	2:SLAB	0	AV	1,104	6438423	04/21/23	2:Land & Improv	225,000	203.80	228,200	206.70		S/MISPELLION ST	
330-7.17-159.00	109	MCCOLLEY	ST	MF-Milford	0.124	2	21:CONVENTIONAL	1900	6	3	2	0	2:SLAB	0	FR	1,632	6420999	05/16/22	2:Land & Improv	129,900	79.60	141,900	86.95		E/MCCOLLEY ST	
330-7.17-171.00	112	MARSHALL	ST	MF-Milford	0.125	2	21:CONVENTIONAL	1950	6	3	2	0	2:SLAB	0	AV	1,568	6425887	08/05/22	2:Land & Improv	170,000	108.42	181,900	116.01		W/MARSHALL ST	
330-7.17-188.00	106	FISHER	AV	MF-Milford	0.138	2	21:CONVENTIONAL	1935	5	2	1	0	2:SLAB	0	AV	896	6414898	01/28/22	2:Land & Improv	176,000	196.43	197,500	220.42		WEST/FISHER ST	
330-7.17-191.00	112	FISHER	AV	MF-Milford	0.137	2	21:CONVENTIONAL	1940	6	3	1	0	6:FULL	0	AV	864	6413301	01/05/22	2:Land & Improv	160,000	185.19	179,500	207.75		W/FISHER AVE	
330-7.17-193.00	603	2ND	ST	MF-Milford	0.076	2.5	21:CONVENTIONAL	1974	6	3	2	0	2:SLAB	0	AV	1,300	6418279	03/29/22	2:Land & Improv	165,000	126.92	182,700	140.54		N/S E SECOND ST	
330-7.17-203.00	704	FRONT	ST	MF-Milford	0.092	2	21:CONVENTIONAL	1950	6	3	2	0	3:CRAWL	0	AV	1,400	6429438	10/14/22	2:Land & Improv	245,000	175.00	258,700	184.79		S/SE FRONT ST	
330-7.17-235.00	811	2ND	ST	MF-Milford	0.214	2	21:CONVENTIONAL	1960	6	3	2	1	3:CRAWL	0	AV	1,504	6434262	01/27/23	2:Land & Improv	315,000	209.44	325,700	216.56		N/S E. 2ND ST.	
330-7.17-236.00	815	2ND	ST	MF-Milford	0.169	2	21:CONVENTIONAL	1970	6	3	1	1	6:FULL	0	AV	1,320	6415762	02/15/22	2:Land & Improv	235,000	178.03	261,800	198.33		SECOND ST	
																		MEDIAN		176,000	178.03	197,500	198.33			
																		AVERAGE		202,322	162.54	217,544	175.34			
330-7.17-73.00	19	FISHER	AV	MF-Milford	0.119	1	03:RANCH	1974	5	2	1	0	2:SLAB	0	AV	864	6437599	04/04/23	2:Land & Improv	189,000	218.75	191,600	221.76		E/FISHER AVE	
330-7.17-74.00	23	FISHER	AV	MF-Milford	0.172	1	03:RANCH	1974	5	2	1	0	2:SLAB	0	AV	740	6411705	12/06/21	2:Land & Improv	90,000	121.62	101,600	137.30		E/FISHER AVE	
330-7.17-104.00	911	FRONT	ST	MF-Milford	0.344	1.5	08:CAPE COD	1950	6	3	1	0	5:PARTIAL	0	AV	1,404	6403721	07/27/21	2:Land & Improv	229,000	163.11	267,500	190.53		RD MILFORDCEDAR	
330-7.17-158.00	111	MCCOLLEY	ST	MF-Milford	0.138	1.5	18:SALT BOX	1970	5	2	1	0	1:POST & PIERS	0	AV	1,200	6400360	06/04/21	2:Land & Improv	200,000	166.67	235,200	196.00		E/MCCOLLEY ST	
330-7.17-273.00	1003	2ND	ST	MF-Milford	0.276	1.25	08:CAPE COD	1950	5	2	1	1	6:FULL	0	AV	1,200	6393086	02/03/21	2:Land & Improv	165,000	137.50	199,300	166.08		N/S E. SECOND ST.	
330-7.17-284.00	326	2ND	ST	MF-Milford	0.161	1	03:RANCH	1947	6	3	1	1	6:FULL	0	AV	1,321	6420785	05/11/22	2:Land & Improv	257,000	194.55	280,600	212.41		LOTS 12 PART OF	
330-7.17-287.02	213	COLUMBIA	ST	MF-Milford	0.122	1.5	09:TWIN	1974	6	3	2	0	3:CRAWL	0	AV	1,584	6411005	11/19/21	2:Land & Improv	211,000	133.21	239,900	151.45		MCCOLLEY SUBD	
330-7.17-292.00	207	MCCOLLEY	ST	MF-Milford	0.287	1	03:RANCH	1974	5	3	2	0	3:CRAWL	0	AV	1,080	6435859	02/28/23	2:Land & Improv	250,000	231.48	256,700	237.69		MCCOLLEY ST 207	
330-7.17-316.00	203	CHARLES	ST	MF-Milford	0.689	1.25	06:BUNGALOW	1940	5	2	1	0	6:FULL	0	AV	825	6437900	04/06/23	2:Land & Improv	294,900	357.45	299,000	362.42		E SIDE CHARLES	

Martha Shaw

From: Joe <hawleyja@gmail.com>
Sent: Friday, May 2, 2025 8:47 PM
To: Assessment Appeals
Subject: Re: 334-13.16-4.00

CAUTION: This email originated from outside of the organization. Do not click links, open attachments, or reply unless you recognize the sender and know the content is safe. Contact the IT Helpdesk if you need assistance.

Md. Hollis. I do not accept the new property valuation. Please schedule a board hearing for this property. Thank you. Joseph Hawley

On Thu, May 1, 2025 at 1:14 PM Assessment Appeals <assessmentappeals@sussexcountyde.gov> wrote:

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to pursue the value further. Please respond with your intentions no later than May 5, 2025. After that date, we will assume you have accepted the new value.

Melisa Hollis

Assessment Support Coordinator

Sussex County Government

[Assessment | Sussex County](#)

2 The Circle

Po Box 589

Georgetown, DE 19947

Phone:302-855-7824

Fax:302-855-7828

melisa.hollis@sussexcountyde.gov

☐ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

This form may be submitted by mail to PO Box 589, Georgetown DE 19947, in person at 2 The Circle, Georgetown DE, or electronically to the Assessment Department at assessmentappeals@sussexcountyde.gov. If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

REMEMBER:

1. Hearsay rules apply: expert testimony must be presented by the expert, and copies of contracts, appraisals, etc., must be presented by the author him/herself.
2. Assessment is based on 100% of the fair market value of your property as of July 1, 2023.

Property Identification

Owner(s): 92 Tidewaters LLC Parcel ID: 334-13.16-4.00

Street Address of Parcel: 92 Tidewaters Road Henlopen Acres, DE19971

Current Assessment: \$ \$2,496,300 (as of 11/20/2024)

Purchase Price (Total of Land and Improvement): \$ 936,000 Date of Purchase: 11/2/2015

Special Conditions of Sale: Included all furnishings

How was property acquired ☐ Private Sale ☐ Auction ☒ Open Market ☐ Family ☐ Inherited
☐ Other _____

Major Renovations or structural changes to property since purchase (i.e., Demolition, Construction, Additions, Major Repairs, etc.)

Year	Cost	Change
2023	3000	Electrical Heavy-up

Description of Property

Lot size/Land Area 10,892 square feet Style of Home Center-entrance Colonial

Number of: Bedrooms: 4 Bathrooms: 4 Fireplaces: 2

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: Screen porch on back - 12'x18'

Describe outbuildings or accessory structures other than main dwelling:

N/A - none

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 593,003

On what basis do you reach that Opinion?
(Select One)

	Appraisal (person who did the appraisal must appear at the hearing and the appraisal must be submitted with this appeal form).
X	Comparable Sales (identify below)
X	Other (provide detail below or in a separate attachment)

Briefly discuss the reason for your appeal and for your conclusion of value:

House is old, and undesirable style. Value is in the land, but the Henlopen Acres restrictions strictly limit what can be built. Estimate is based on the nearby sales, adjusting the land value down based on buildable area. (Minimum lot size in Henlopen Acres is 12,500 sq. ft. This non-conforming lot is 10,892 sq. ft, has an irregular shape, and has utility easements on 2 sides. House is 1 mile from ocean. Comparables provided by Tyler Technologies include one oceanfront house, one house 3rd from the ocean, 2 houses in Rehoboth where rules are different, and one large house in Henlopen Acres on much larger lot with a pool.

Comparable Sales

Comparable sales must reasonably relate to sales as of July 1, 2023. Any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this form, or the Board will not consider them. You will not be permitted to testify or introduce evidence concerning comparable sales not set forth in this form. **The assessed value of other properties, or the taxes paid by other homeowners, is not acceptable as evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.**

You must submit 3 comparable sales.

1. Parcel Number 334-13.16-7.00 Owner Aquae Maris LLC

Address 86 Tidewaters Rd. Henlopen Acres, DE 19971

Sales Price \$ 2,750,000 Date of Sale 3/23/2021

Lot Size/Land Area .44 acre Style of House Coastal / Shingle

Number of: Bedrooms: 4 Bathrooms: 4 Fireplaces: 2

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: Glassed in across front of house. Screened porch in rear

Describe Garage or Other Improvements:

2 car garage: In-ground swimming pool, Hot-tub, Small outbuildings

Additional Comments:

House is larger. Lot is almost twice the size. House rents for \$10,000 / week. Ours rents for \$2700 - \$3200 / week, when it rents.

2. Parcel Number 334-13.16-26.00 Owner Stephen Gretz

Address 98 Tidewaters Road Henlopen Acres, DE 19971

Sales Price \$ 1,150,000 Date of Sale 4/30/2020

Lot Size/Land Area 16,500 sq. ft. Style of House Colonial

Number of: Bedrooms: 4 Bathrooms: 3 Fireplaces: 3

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: Family Room Addition

Describe Garage or Other Improvements:

2 car garage

Additional Comments:

Much larger lot, and buildable footprint. House is older, but addition is modern.

3. Parcel Number 334-14.13-15.00 Owner David Smith

Address 59 Pine Reach Road Henlopen Acres, DE 19971

Sales Price \$ 1,610,000 Date of Sale 11/9/2020

Lot Size/Land Area 13,664 sq. ft. Style of House Ranch

Number of: Bedrooms: 3 Bathrooms: 3 Fireplaces: 2

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions Screen Porch on back

Describe Garage or Other Improvements:

2 car garage

Additional Comments:

New owners replaced existing house with a new house. Lot is one block closer to the ocean than 92 Tidewaters.

Witnesses or Agents

Identify any witness or attorney/agent who will appear on your behalf at the hearing. If necessary, attach a list of additional witnesses.

Heather Hawley

Name

N/A

Firm or Company

10835 Burbank Drive Potomac, MD 20854

Address

202-816-9026

Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$ 593,003.00

Signature of Owner or agent¹

Joseph A. Hawley

Print Name and Title: Joseph A. Hawley, President 92 Tidewaters LLC

Mailing Address: 10835 Burbank Drive

Potomac, MD 20854

E Mail Address: hawleyja@gmail.com

Telephone: 703-994-1907

Please use ☒ mailing address ☐ e mail for Notice of Hearing and Notice of Decision

Note: If you do not wish to appear before the Board for a formal hearing, please check here ☐ and the Board will consider your appeal on, the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits. ☒

¹ If this form is signed by an agent of the owner, the agent must attach a statement from the owner authorizing the agent to present this appeal and represent the interest of the owner herein.

2025 Sussex County Property Tax Appeal
March 30, 2025

Subject Property: 334-13.16-4.00

92 Tidewaters Road
Henlopen Acres, DE 19971

Comparables Used in Revaluation

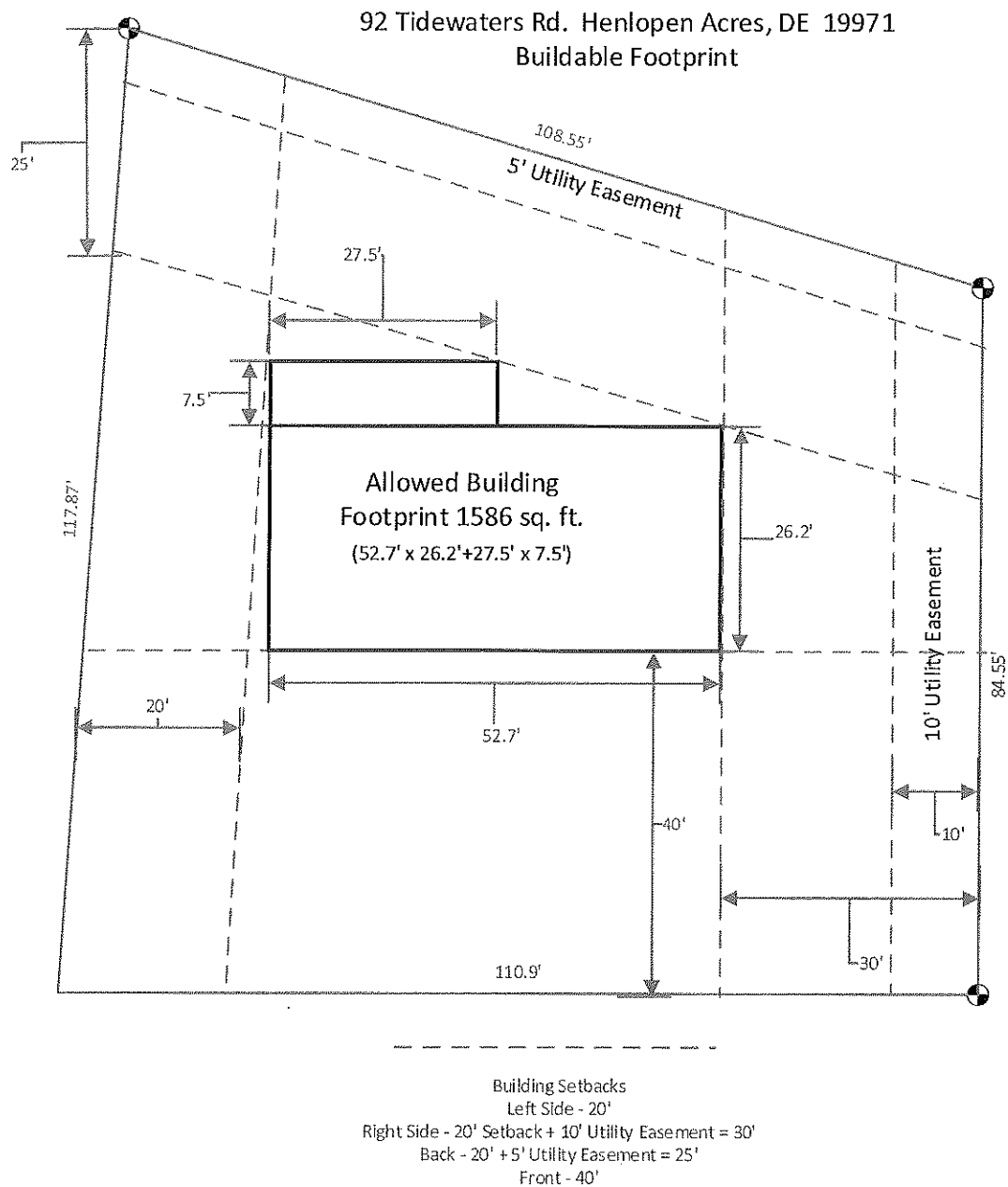
The properties used in the assessment revaluation highlight the difficulty in finding comparable properties.

- Comparison 1 (86 Tidewaters, Henlopen Acres) is down the block, but it is on a much larger lot. The house is modern, and includes an inground swimming pool, hot tub, two car garage and outbuildings.
- Comparison 2 (1 Beach Avenue, Indian Beach) is an oceanfront property in Indian Beach, south of Dewey Beach
- Comparison 3 (12 Saint Michaels Place, Rehoboth) is a much newer house - built in 1997. Its design is current, appealing to potential buyers. It is in Rehoboth, where the building and rental rules are much less restrictive than Henlopen Acres. It is also a relatively new house, built in 1997.
- Comparison 4 (33 Hall Ave, Indian Beach) is also south of Dewey Beach. It is the 3rd house off the ocean. It is also a current design, on a large lot (.4 acres) and a relatively new house, built in 1997.
- Comparison 5 (73 Lake Ave, Rehoboth) Its 'Victorian Beach' design is appropriate, and appealing to potential buyers. It is also in Rehoboth, where the building and rental rules are much less restrictive than Henlopen Acres.

92 Tidewaters

1. The design of the house, both exterior and interior, is dated, and not appealing to beach homeowners. The exterior is a traditional 'red-brick, center-entrance colonial' - not what buyers are looking for at the beach.
2. The property is a mile from the beach.
3. The interior is carved up into separate rooms. It does not have the 'open floor plan with free-flowing spaces' that people are looking for. The ceilings are 8 feet, not the 9 or 10 foot ceilings found in the desirable Henlopen Acres houses. None of the interior walls have drywall or plaster. Some walls made of 4'x8' sheets of paneling that has been painted over, but most walls are covered with 4'x8' sheets of embossed Masonite.
4. Correcting basic information, 92 Tidewaters is on a 10,892 square foot lot, exactly 25% of an acre, not 27.36% of an acre as shown in the Tyler Technologies report.
5. The lot is oddly shaped, and does not current zoning requirements to build a house. The minimum lot size in the Henlopen Acres building code is 12,500 square feet.

6. The existing house is 'grandfathered in.' However, if it sustains sufficient damage, e.g. from a storm or fire, the current zoning setbacks limit construction to a building footprint of 1586 square feet. The lot may be the smallest, least buildable lot in Henlopen Acres.
7. The house was for sale for three years before we bought it in 2015, well after the market had rebounded. If the house was located on a 'normal' lot, buyers would have bought the property, torn down the house built new on the lot. The lot limitations, kept people that wanted to build new from buying the property. The look and design of the existing house kept buyers who wanted to buy and use an existing house from buying the property.
8. Henlopen Acres has added many new restrictions in the past 5 years. Renting is restricted to 6 rentals per summer, and each rental must be at least a week long. There is a \$50 fine if your trash can is left at the curb for an hour. Beach towels left to dry, or dropped in the grass by a child, cannot be seen from the street. These new rules have had a significant negative effect on summer rental income.
9. Summarizing - the structure is a 'tear down'. The property value is in the lot, and the buildable footprint of the lot may be the smallest in Henlopen Acres.



Suggested Comparables

No comparable Henlopen Acres houses sold between January 1, 2021 and June 30, 2023. The differences between 92 Tidewaters, and 'Comparable 1' from Tyler Technologies highlights this. The Comparables suggested by Tyler Technologies are in other jurisdictions are not subject to the Henlopen Acres limitations, and cost impacts. The closest property sales in Henlopen Acres

are from 2020. They are 98 Tidewaters, sold April 30, 2020, and 59 Pine Reach, sold November 9, 2020.. As the value of all of these properties is driven by the value of the land, and they both have larger building footprints, to calculate fair market value, the prices on these properties need to be adjusted down. Both lots support much larger building footprints.

98 Tidewaters

98 Tidewaters lot is $100' \times 165' = 16,500$ square feet. With setbacks, the building footprint is 5700 square feet. Henlopen acres limits construction of primary and accessory structure to 40% of the lot square footage. Assuming only 30% coverage, the lot supports a construction footprint of 4950 square feet.

92 Tidewaters only supports construction on 1587 square feet = 32% of what can be built at 98 Tidewaters.

Since the land value is driven by what it can support, 32% of the sale price for 98 Tidewaters is $.32 \times \$1,150,000 = \$368,697$.

59 Pine Reach

The lot at 59 Pine Reach is approximately $112' \times 122' = 13,664$ square feet. With setbacks, the building envelope is 3888 square feet. Henlopen acres limits construction of primary and accessory structure to 40% of the lot square footage. Assuming only 30% coverage, the lot supports a construction footprint of 4099 square feet.

92 Tidewaters only supports construction on 1587 square feet = 39% of what can be built at 59 Pine Reach.

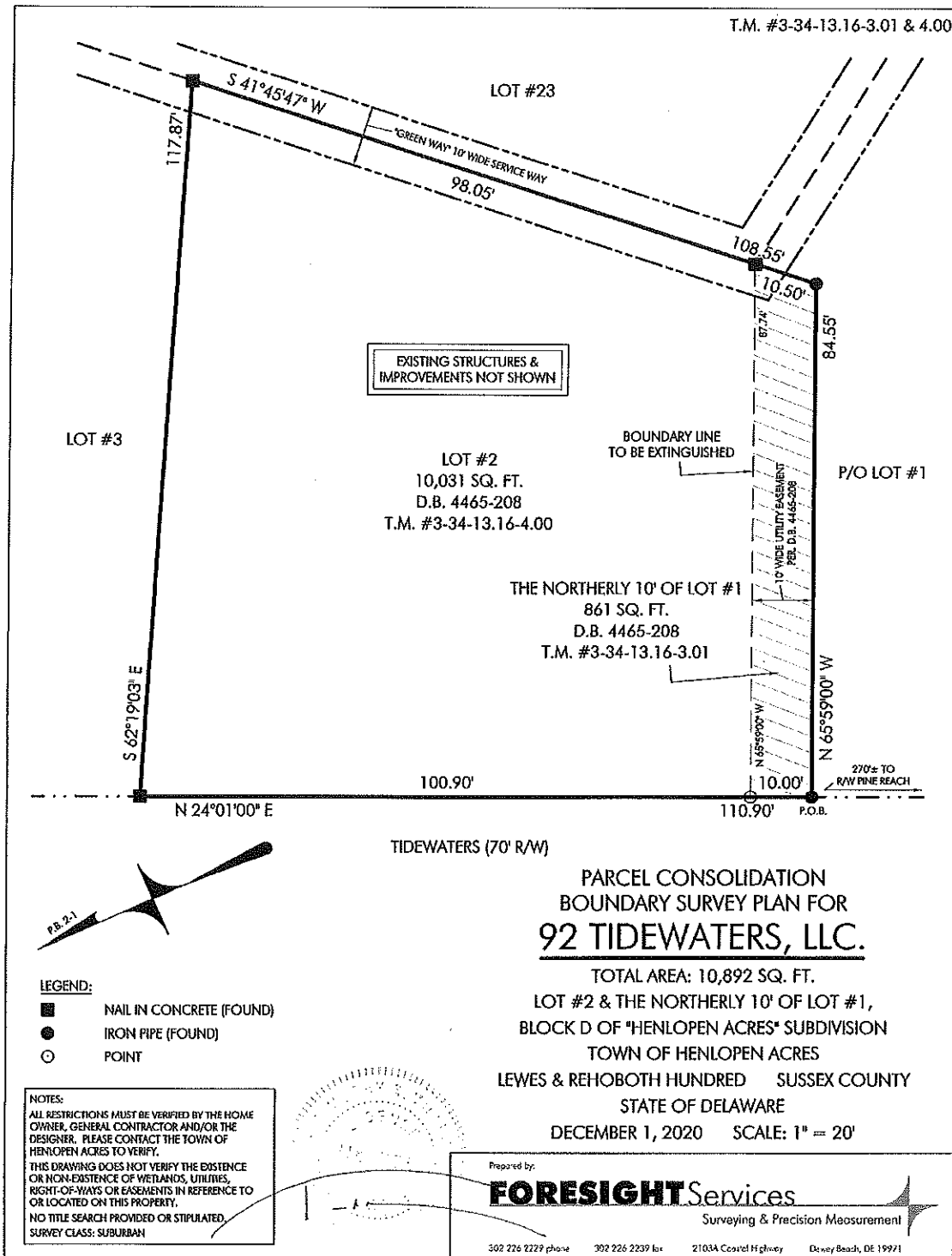
Since the land value is driven by what it can support, 39% of the sale price for 59 Pine Reach is $.39 \times \$1,610,000 = \$623,309$.

Net Value Based on Adjusted 98 Tidewaters and 59 Pine Reach Sales

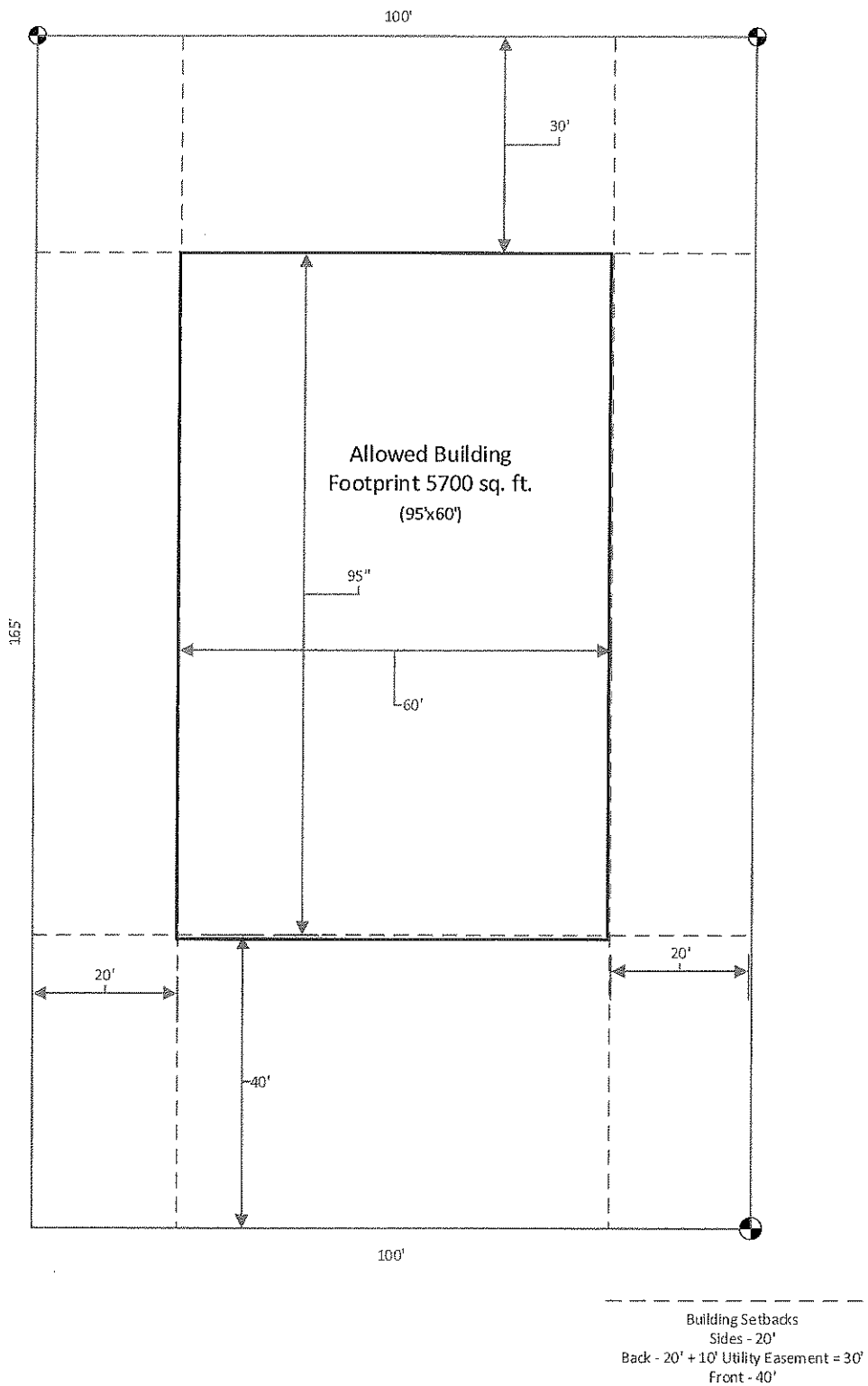
Averaging the values for Tidewaters calculated from adjusted sales prices at 98 Tidewaters and 59 Pine Reach: $\frac{\$368,697 + \$623,309}{2} = \$496,003$

2

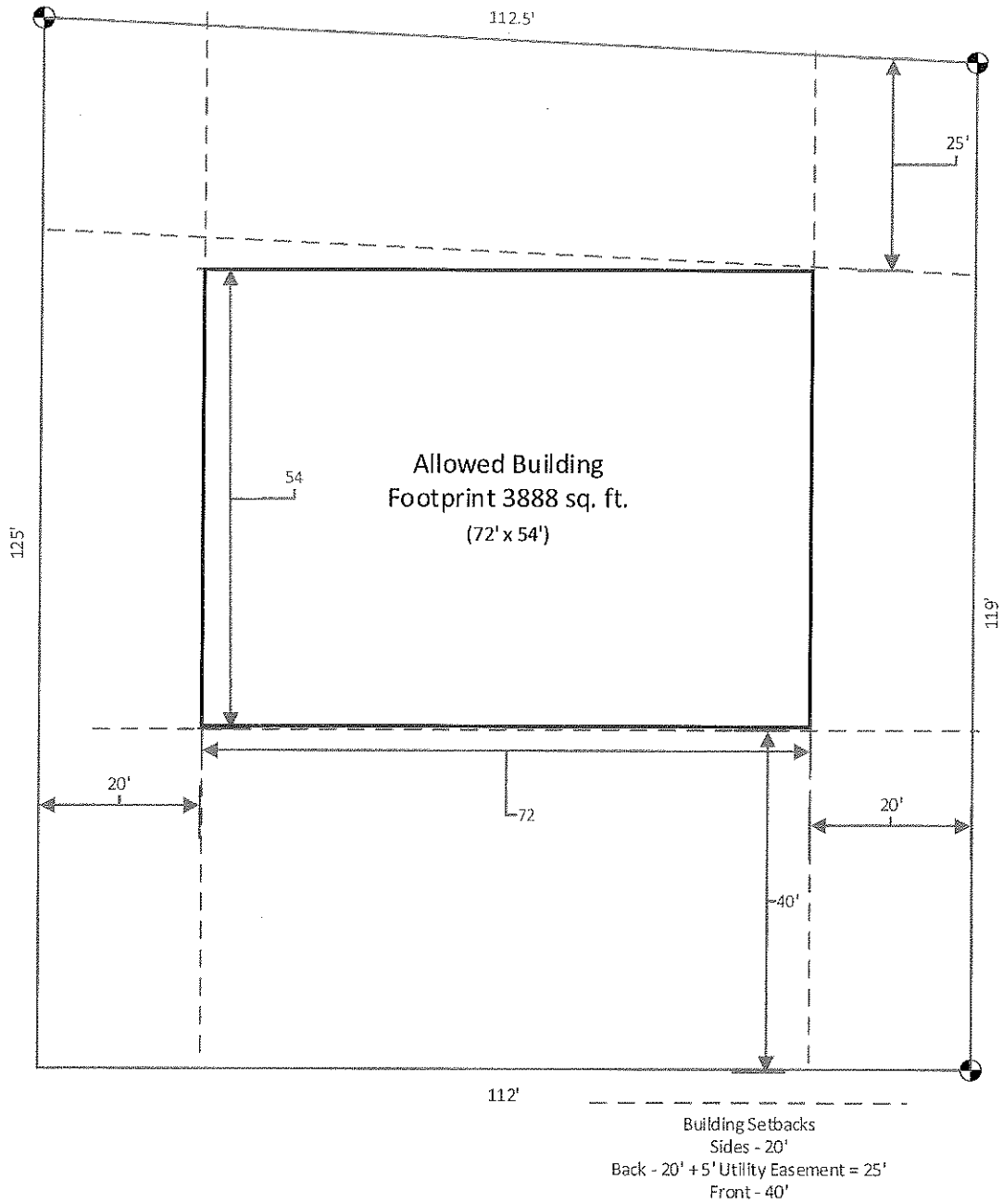
The existing house is a 'tear-down' and has no value. However, putting a nominal residual value on the existing house of \$100,000, the total property value is $\$496,003$ (land) + $\$100,000$ (structure) = **\$593,003**.



98 Tidewaters Rd. Henlopen Acres, DE 19971
Buildable Footprint



59 Pine Reach Rd. Henlopen Acres, DE 19971
Buildable Footprint



TOWN OF HENLOPEN ACRES RULES & REGULATIONS

Must be attached to all rental agreements, posted in the rental premises, and signed by tenants upon check-in.

Welcome to Henlopen Acres – we hope you and your family enjoy your stay. The Acres is a quiet residential community whose homes are used primarily by owners and their families. We ask you to abide by these Town Rules & Regulations while you are here, paying special attention to the highlighted rules. Be advised that if a resident contacts Town Security or the State Police to register a complaint, it will be reported to the Owner of your unit, and to your Rental Agent who may ask you to vacate the premises. If you have any questions about these Rules, you may contact:

Town Hall:	302-227-6411	Monday - Friday	9:00 am – 4:30 pm
Town Security:	302-542-3323	Monday - Sunday	24 hours

EMERGENCY – CALL 911

OCCUPANCY – The maximum occupancy in a rental dwelling is 12 persons total, including all ages. Group rentals are prohibited and are defined as rentals to more than 3 parties unrelated by blood or marriage.

RENTAL PERIOD – The minimum rental period is one week. No subletting, or any rentals for less than seven consecutive days, are permitted.

NOISE – Loud gatherings or music that may disturb neighbors are prohibited. Please be especially considerate of your neighbors when you are on porches, decks or patios after 9:00 pm. Citations will be issued for excessive noise which is defined as noise which annoys or disturbs any reasonable person with normal sensitivities who is not on your property.

EVENTS – Use of houses as event venues, such as for weddings, receptions, or large parties beyond the occupants of the dwelling, is strictly prohibited.

PARKING – Park your vehicles on the driveways or on the grass of your rental house. If you park on the grass or adjacent public rights-of-way, it may be for no more than 24 hours. Parking on the street is strictly prohibited. For this purpose, “parking” includes having any of a vehicles’ tires on the street or public right-of-way.

BOATS & VEHICLES – Boats, boat trailers, campers, house trailers, and/or mobile trailers are not allowed to be parked on the streets or on the property. Parking of commercial vehicles is also prohibited unless they are servicing the property on Monday through Friday between the hours of 8:00 am and 5:00 pm. Unregistered motor scooters and golf carts are not allowed to be driven on the streets.

DRIVING - The posted speed limit in the Town is 25 miles per hour and there are stop signs at each intersection. During the summer, there are many residents including children who are walking, jogging or riding bicycles on the roads. Please drive carefully at all times to avoid accidents with pedestrians or cyclists.

BEACH – You are welcome to use the Town’s unguarded Block W Beach at your own risk and subject to its rules (see attached). You may not use the facilities or private beach of the adjacent Henlopen Acres Beach Club, which is restricted to members and their guests. When going to the Block W Beach, you may use the bicycle racks in the cul-de-sacs at the end of Pine Reach or Rolling Road. You may also park in those cul-de-sacs so long as you display a Town Parking Permit on your dashboard. **Parking permits must be obtained from the Owner of your unit or from your Rental Agent.**

BEACH TOWELS & GEAR - Beach towels or bathing suits put outside for drying must be concealed from view so as not to be seen from the street or a neighbor's home. Beach gear, including chairs, inflatables, or boards, should be stored in the garage or in the rear of the property. Garage doors should be kept closed when not in use.

BBQ GRILLS – Grilling of food is permitted on outdoor grills or fireplaces. Care should obviously be taken, however, to extinguish flames afterwards. Please note that burning of trash, lawn debris, etc., is not permitted at any time.

DOGS – Dogs must be leashed at all times when outdoors, and you must carry a bag to clean up after your dog.

LAMP POST – Each house is required for security purposes to have a lamp post that remains lit throughout the night. There may be a light switch in the house that must remain in the "on" position to allow the light to come on automatically by photo cell at dusk. If the light does not come on, Town Maintenance may stop by to check on it.

TRASH – The Town has specific rules about trash, namely that it be kept in trash cans concealed from view from the street, either in the rear or side of the house. Trash may not be left at the street, either in cans, bags, or bins. Trash companies will pick up the cans from their designated location, bring them to the street, and return them after emptying. If you have extra bags of trash, please leave them with the cans and do not put them at the end of the driveway or out front.

FIREWORKS & GUNS – Under State law and Town Code, possession and use of fireworks, or discharge of guns, is not permitted at any time.

Please note this is a brief summary and not a complete representation of all Town regulations.

VIOLATION FINES

Citations will be issued and fines will be imposed as follows for any violations of Town Rules & Regulations. Renters and unit owners will be responsible for the payment of any such fines incurred. All fines must be paid within 10 days and fines will increase for repeat violations. Cumulative or excessive fines within one rental year may lead to suspension or revocation of the Owner's Rental Permit. An Owner's Rental Permit will not be issued if any prior year fines have not been paid.

<u>Violation</u>	<u>Fine</u>
Garbage in View	\$50
Parking on Road	\$75
Parking on Grass in Excess of 24 Hours	\$75
Parking in Cul-de-sac without Permit	\$75
Parking at Marina without Permit	\$75
Dog not on Leash	\$50
Failure to Pick up after Dog	\$50
Beach Towels / Laundry in View	\$50
Speeding / Failure to Stop	\$100
Excessive Noise	\$100
Fireworks / Gun Discharge	\$100
Maximum Occupancy	\$500
Group Rentals	\$500
Minimum Rental Period	\$500
Rental without License	\$1000

Renter Rules for Use of Block W Beach

Violation of these rules may lead to loss of beach privileges

Renters of homes in Henlopen Acres may use the Block W Beach as long as they use a Block W Beach access permit and adhere to these rules. The access permit is necessary even if you walk or ride a bike to the Block W Beach so it can be shown upon request by any security officers.

The Block W Beach is accessed via the end of the cul-de-sacs on Pine Reach and Rolling Road. Bicycle racks and parking are available at these locations. If you drive, please place your parking pass on your dashboard or your vehicle will be ticketed.

Your realtor or property owner will provide you with all necessary Beach access and parking permits.

Please do not park at, or access the Block W Beach, thru the neighboring Henlopen Acres Beach Club located immediately to the north. It is a private club accessible only to members.

Beach Rules

1. **Beach Hours:** Regular beach swimming hours are 10 am to 6 pm. The Beach is not guarded. All swimming is at one's own risk. No one is permitted on the beach after midnight or before 6 am.
2. **No Guests:** Only renters occupying the rental house are permitted to use the Beach. Renters may not invite outside parties to join them.
3. **Chairs/Umbrellas:** Renters may bring their own beach chairs and umbrellas or may rent them from the Lynam hut located to the north on the beach. Access Lynam's only from the beach front.
4. **Alcohol:** No alcoholic beverages are permitted on the beach at any time.
5. **Glass:** No glass containers are permitted on the beach at any time.
6. **Clean-Up:** Renters must clean up their debris and litter after each visit.
7. **Water Devices:** No use of boats, jet skis, kayaks, surf boards, or large rafts is allowed. Use of boogie boards, skim boards, or small rafts is permitted.
8. **Dogs:** Dogs are not allowed on the beach between 10 am and 6 pm. Dogs are allowed on the beach after 6 pm and before 10 am but must be leashed and under the control of the owner at all times. It is expected that pet owners will clean up any dog waste.
9. **Fishing:** No fishing is permitted during regular beach swimming hours.
10. **Dunes:** When accessing the Beach, stay on the footpath. The dunes are restricted and protected natural areas and no one is permitted to use or cross through the dunes.
11. **Sports:** Sports activities such as volleyball and Frisbee are permissible on the beach but it is requested that play take place away from others. Use of thrown objects having sharp surfaces or ends is not allowed.
12. **Music:** Radios and CD players are permitted to play music however the volume should be adjusted so as not to disturb others.
13. **Tents:** No tents are permitted for sleeping on the beach. Use is not permitted after midnight.
14. **Bonfires:** Renters are prohibited from building their own bonfire on the Block W Beach. A bonfire may be held only if 1) an event registration form is approved, see <https://henlopenacres.delaware.gov/files/2019/05/HAPOC-event-registration-form-2019.pdf>; and 2) the bonfire is built by Mr. David Lynam who may be contacted at (302) 245-3832. There will be a \$250 cost per bonfire payable directly to Lynam to cover wood, set-up and clean-up. No more than two bonfires per evening will be approved on a first-come-first-served basis.
15. **Fireworks & Guns:** Under State law and Town Code, possession and use of firework, or discharge of any air powered or other guns is prohibited.

Town of Henlopen Acres

THIS ADDENDUM IS PART OF AND IN ADDITION TO THE TERMS AND CONDITIONS OF YOUR RENTAL AGREEMENT MADE WITH _____.

By and Between _____ herein referred to as
the Lessor and (Name on Rental Contract)

_____ **herein**
referred to as the Lessee (Name of Property Owner)

for the property identified as _____
(Henlopen Acres Property Address)

Lessee agrees to abide by the following regulations associated with the above-named property and provide the requested information listed below. Failure to comply will result in an immediate termination of your lease without refund.

- Tenant acknowledges receipt of the Town of Henlopen Acres Rules & Regulations. Any violation to the Town of Henlopen Acres Rental Rules & Regulations can result in immediate termination of the rental agreement.
- Rental to groups of more than two (2) parties unrelated by blood or marriage are prohibited by the restrictions of this community. The burden of proving the familiar relationship falls on the occupant.
- The maximum occupancy of the home is twelve (12). This term is strictly enforced and must be adhered to. Over occupancy will result in immediate termination of the lease agreement.

Please list the name of all occupants that will be staying in the home:

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.[illegible]

[The page contains faint horizontal lines, suggesting it was part of a lined notebook or document.]

Tenant Signature

Date _____

Henlopen Acres Building Code

Town of Henlopen Acres, DE Building Requirements

Garages. Vehicular access to garages shall only be to that part of the garage facing away from the street on which a lot fronts. The doors of a garage providing vehicular access shall not be less than 90° perpendicular to a straight line intersecting boundary corners of the lot fronting on a street.

[Added 7-14-2006]

Accessories. Accessories to a house, garage or accessory building may be of the following materials:

- (a) Exterior doors must be made of clad/wood, solid wood or painted steel, aluminum, vinyl or fiberglass.
- (b) Windows must be made of clad/wood or solid wood. Solid vinyl windows are prohibited.
- (c) Shutters must be made of vinyl or wood.
- (d) Columns must be wood, a painted composite material such as Fypon or wrapped with wood.
- (e) Soffits must be made of beaded vinyl, wood or a cementitious product such as Hardi-plank.
- (f) Railings must be made of wood, metal or high-quality grade vinyl.
- (g) Decking must be made of wood or Trex.
- (h) Patios must be made of slate, brick, stone or concrete.

(3) Roofing. Roofing must be architectural grade asphalt shingles, composition or dimensional, heavy weight copper or standing seam metal, clay, slate or cedar shake. Corrugated metal roof or lightweight shingles are prohibited. Gutters must be made of heavy-gauge aluminum, copper or metal.

§ 130-19 Lot and building requirements.

[Amended 4-12-2002]

- A. A lot area shall be as delineated on the Supplementary Survey Map of Henlopen Acres, dated April 6, 1931, as amended.
- B. The width of the lot along the street line shall not be less than 100 feet.
- C. No lot shall be less than 12,500 square feet.

D. The building area of any lot or premises shall not exceed 20% of the lot area or area of the premises.

E. (Reserved)⁽¹⁾

[1] *Editor's Note: Former Subsection E, pertaining to the floor area ratio, was repealed 1-14-2005.*

F. The maximum square footage of the total floor area of a dwelling unit and all other structures on a lot shall not exceed 6,000 square feet, including all that which is under roof, excluding an uninhabitable attic and/or uninhabitable basement.

[Amended 1-14-2005; 7-11-2008; 10-10-2008]

G. The coverage of a lot for driveway, sidewalk, ground level decking/patio/terrace, pool and other accessory structures shall be no more than 20% of the lot area or area of the premises.

H. There shall be a minimum of 60% of the lot area or area of the premises remaining open space in natural state or in formal landscaping.

I. In the case of a corner lot, the owner shall establish one street as the street on which the dwelling erected or to be erected fronts for the purposes of the United States Postal Service and other agencies. A dwelling may be placed on the diagonal on such corner lots so long as the appropriate yard and setback requirements established in this chapter are met; front setback requirements, not less than the established building line, must be met on each street.

[Added 10-10-2003; amended 1-9-2015]

§ 130-20 Building setback.

[Amended 4-28-2001; 7-11-2003; 1-9-2015]

The front yard shall extend back from the property line a distance that is the average setback distance of the two nearest dwellings on each side of the lot under review. However, if the average setback distance of the two nearest dwellings on each side of the lot under review is less than 20 feet, then the front yard shall extend back from the property line a minimum distance of 20 feet. If the average setback distance of the two nearest dwellings on each side of the lot under review is more than 40 feet then the front yard shall extend back from the property line a minimum distance of 40 feet.

§ 130-21 Side yards.

[Amended 10-14-2005]

There shall be two side yards, one on each side of the main building, neither of which shall be less than 20 feet wide, exclusive of the width of an easement or bridle path.

§ 130-22 Rear yard.

There shall be a rear yard, the depth of which shall be at least 20 feet exclusive of the width of an easement or bridle path.

§ 130-23 Rear and front yard sum.

[Amended 10-14-2005]

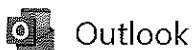
The sum of the rear yard and the front yard shall be at least 50 feet. The depth of the rear yard shall be at least 20 feet exclusive of the width of an easement or bridle path.

§ 130-24 Minimum livable floor space; height.

[Added 4-1-1977; amended 10-12-2001]

No structure shall exceed 30 feet in height as defined in § 130-4. No one-story or bi-level house shall be constructed in the Town of Henlopen Acres with less than 1,800 square feet of livable floor space exclusive of porches, garages, basements, breezeways or storage areas. No two-story or Cape Cod house shall be constructed in the Town of Henlopen Acres with less than 2,400 square feet of livable floor space exclusive of porches, garages, basements, breezeways or storage areas.

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Outlook

RE: Assessment Appeal 334-14.17-36.00

From Susan Mooney <sue@independence-cpa.com>

Date Thu 5/15/2025 10:22 PM

To Dianne Ruscavage <dianne.ruscavage@sussexcountye.gov>

CAUTION: This email originated from outside of the organization. Do not click links, open attachments, or reply unless you recognize the sender and know the content is safe. Contact the IT Helpdesk if you need assistance.

Dianne,

I disagree with the assessment reduction of 10% instead of taking into consideration the actual sale of 3 lots a block away 7 months before the county valuation date of July 1, 2023. Would you please request a hearing before the board on my property at 313 Rehoboth Avenue?

Thank you.

Susan H. Mooney CPA, CVA
INDEPENDENCE CPA SERVICES, LLC
724 Yorklyn Rd., Suite 230
Hockessin, DE 19707
(302) 635-7109 Office
(302) 635-7168 Fax
(302) 530-7045 Mobile
Sue@independence-cpa.com
www.independence-cpa.com

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From: Dianne Ruscavage <dianne.ruscavage@sussexcountye.gov>

Sent: Tuesday, May 13, 2025 11:44 AM

To: Susan Mooney <sue@independence-cpa.com>

Subject: Assessment Appeal 334-14.17-36.00

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to further pursue the value.

Kindly respond no later than **May 15, 2025**, with your acceptance or rejection/request for a Board of Assessment Review hearing. In the absence of timely instruction to the contrary, the

☒ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

This form may be submitted by mail to PO Box 589, Georgetown DE 19947, in person at 2 The Circle, Georgetown DE, or electronically to the Assessment Department at assessmentappeals@sussexcountyde.gov. If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

REMEMBER:

1. Hearsay rules apply: expert testimony must be presented by the expert, and copies of contracts, appraisals, etc., must be presented by the author him/herself.
2. Assessment is based on 100% of the fair market value of your property as of July 1, 2023.

Property Identification

Owner(s): Susan H Mooney, trustee of W Hudson trust & Rebecca W Hudson Parcel ID: 334-14.17-36.00

Street Address of Parcel: 313 Rehoboth Avenue, Rehoboth Beach, DE 19711 (Lot with trees in the rear)

Current Assessment: \$ 1217800

Purchase Price (Total of Land and Improvement): \$ unknown Date of Purchase: approximately 1936

Special Conditions of Sale: unkown

How was property acquired ☐ Private Sale ☐ Auction ☐ Open Market ☒ Family ☒ Inherited
☐ Other _____

Major Renovations or structural changes to property since purchase (i.e., Demolition, Construction, Additions, Major Repairs, etc.)

Year	Cost	Change
		N/A

Description of Property

Lot size/Land Area 50 X 100 Style of Home NONE

Number of: Bedrooms: _____ Bathrooms: _____ Fireplaces: _____

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe outbuildings or accessory structures other than main dwelling:

No Dwelling. 50' x 100' lot only

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 950,000

On what basis do you reach that Opinion?
(Select One)

	Appraisal (person who did the appraisal must appear at the hearing and the appraisal must be submitted with this appeal form).
X	Comparable Sales (identify below)
	Other (provide detail below or in a separate attachment)

Briefly discuss the reason for your appeal and for your conclusion of value:

Three lots were sold in the next block north in November, 2022. Same size lots (50' x 100'), in an actual sale to a private 3rd party, unrelated buyer. The sale price paid per lot was \$933,333. There is no doubt that the 3 lot sale comps impacted the price a buyer would expect to pay for a lot just a block south or north of the sold lots for the next couple of years at least. Realtors assisting buyers would likely recommend offers close to or just over that amount to their clients in the market to buy. Particularly with the assessment valuation date only 6 - 7 months after the sale date of the three lots, it gives a strong indication that actual market value on July 1, 2023 is close to that amount. 933,333.

Comparable Sales

Comparable sales must reasonably relate to sales as of July 1, 2023. Any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this form, or the Board will not consider them. You will not be permitted to testify or introduce evidence concerning comparable sales not set forth in this form. **The assessed value of other properties, or the taxes paid by other homeowners, is not acceptable as evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.**

You must submit 3 comparable sales.

1. Parcel Number _____ Owner unknown

Address 413 Rehoboth Avenue, Rehoboth Beach, DE 19971

Sales Price \$ 933,333 Date of Sale 11/10/22

Lot Size/Land Area 50' X 100' LOT Style of House none

Number of: Bedrooms: _____ Bathrooms: _____ Fireplaces: _____

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

N/A

Additional Comments:

Please see attachment #1 for Skip Faust's local realtor's search for comps for lots sold in downtown Rehoboth during the July 1, 2021 - June 30, 2023 time period

2. Parcel Number _____ Owner unknown

Address 415 Rehoboth Ave, Rehoboth Beach, DE 19971

Sales Price \$ 933,333. Date of Sale 11/10/2022

Lot Size/Land Area 50' x 100' LOT Style of House none

Number of: Bedrooms: _____ Bathrooms: _____ Fireplaces: _____

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

N/A

Additional Comments:

Please see attachment #1 for Skip Faust< local realtor's search for comps for lots sold in downtown Rehoboth during the July 1, 2021 - June 30, 2023 time period

3. Parcel Number _____ Owner unknown

Address 417 Rehoboth Ave

Sales Price \$ 933,333.00 Date of Sale 11/10/22

Lot Size/Land Area 50' X 100' Style of House _____

Number of: Bedrooms: _____ Bathrooms: _____ Fireplaces: _____

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions _____

Describe Garage or Other Improvements:

N/A

Additional Comments:

Please see attachment #1 for Skip Faust< local realtor's search for comps for lots sold in downtown Rehoboth during the July 1, 2021 - June 30, 2023 time period identifying this sale.

Witnesses or Agents

Identify any witness or attorney/agent who will appear on your behalf at the hearing. If necessary, attach a list of additional witnesses.

Name

Firm or Company

Address

Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$ 950,000

Signature of Owner or agent¹ _____

Print Name and Title: Susan H Mooney, CPA and trustee of Wm Hudson trust

Mailing Address: 5 Timber Ridge Ct

Newark, DE 19711

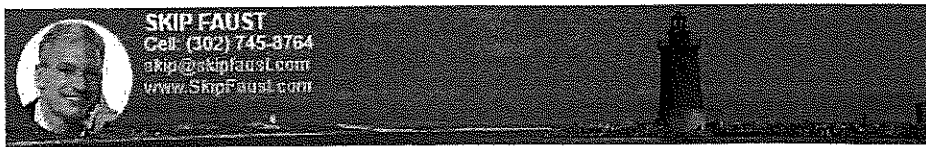
E Mail Address: sue@independence-cpa.com Telephone: 302-530-7045 Cell

Please use ☒ mailing address ☒ e mail for Notice of Hearing and Notice of Decision

Note: If you do not wish to appear before the Board for a formal hearing, please check here ☐ and the Board will consider your appeal on, the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits. ☐

¹ If this form is signed by an agent of the owner, the agent must attach a statement from the owner authorizing the agent to present this appeal and represent the interest of the owner herein.



Client Full

**413 - 417 Rehoboth Avenue Rehoboth Ave,
Rehoboth Beach, DE 19971**

Closed | 11/10/22

Commercial Sale

\$2,800,000



MLS #: DESU2026992
Tax ID #: 334-13.20-165.00
Ownership Interest: Fee Simple
Sub Type: Land for Commercial Use
Waterfront: No

Available SqFt: 0.00
Business Use: Other
Year Built: 1930
Property Condition: Excellent

Location

County: Sussex, DE
In City Limits: Yes
MLS Area: Lewes Rehoboth Hundred - Sussex, DE
County (31009)
Legal Subdivision: NORTH REHOBOTH
Subdiv / Neigh: NORTH REHOBOTH

School District: Cape Henlopen

Taxes and Assessment

Tax Annual Amt / Year: \$3,818
School Tax: \$1,829
County Tax: \$189 / Annually
City/Town Tax: \$1,800 / Annually
Zoning: C1

Historic: No

Commercial Sale Information

Business Type: Other

Potential Tenancy: Multiple
Building Area Total: Estimated

Building Info

Building Total SQFT: Estimated

Construction Materials: Other
Total Loading Docks: 0
Total Levelers: 0
Total Drive In Doors: 0

Lot

Lot Acres / SQFT: 0.34a / 15000sf / Estimated
Location Type: Downtown

Lot Size Dimensions: 150 x 100
Road: City/County
Lot Features: Cleared, Road Frontage

Parking

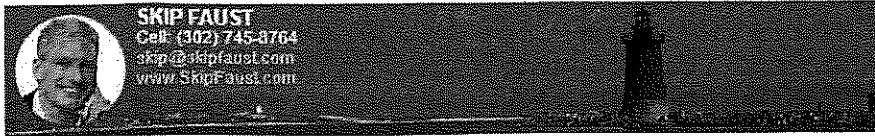
Total Parking Spaces: 0

Features: Driveway, Other Parking

Interior Features

Interior Features: Accessibility Features: None

Utilities



Skip's Lots & Land Layout

MLS #	Type	Status	Address	City	Lot Acres	Lot Dimensions	Price	Close Date	DOM
DESU2026992	COM	CLS	413 - 417 Rehoboth Avenue	Rehoboth Beach	0.34	150 x 100	\$2,800,000	11/10/22	7

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Utilities:

No Cooling; Cooling Fuel: None; Heating: None; Heating Fuel: None; Hot Water: None; Water Source: Public Hook-up Available; Sewer: Public Hook/Up Avail, Public Sewer

Remarks

Public: Rare opportunity to own in downtown Rehoboth Beach 3 PRIME 50' X 100' consecutive lots zoned commercial on Rehoboth Avenue. Three cleared parcels totaling +/- 15,000 SF. Great potential for commercial, residential or mixed-use development.

Directions

413, 415, and 417 Rehoboth Avenue is on the north side of the Avenue. The three parcels are located just past the round-about between The Arc and Weeth Home.

Listing Details

Original Price:	\$2,995,000	DOM:	7
Sale Type:	Standard	Off Market Date:	11/10/22
Listing Term Begins:	08/10/2022		
Possession:	Settlement		
Acceptable Financing:	Cash, Conventional		

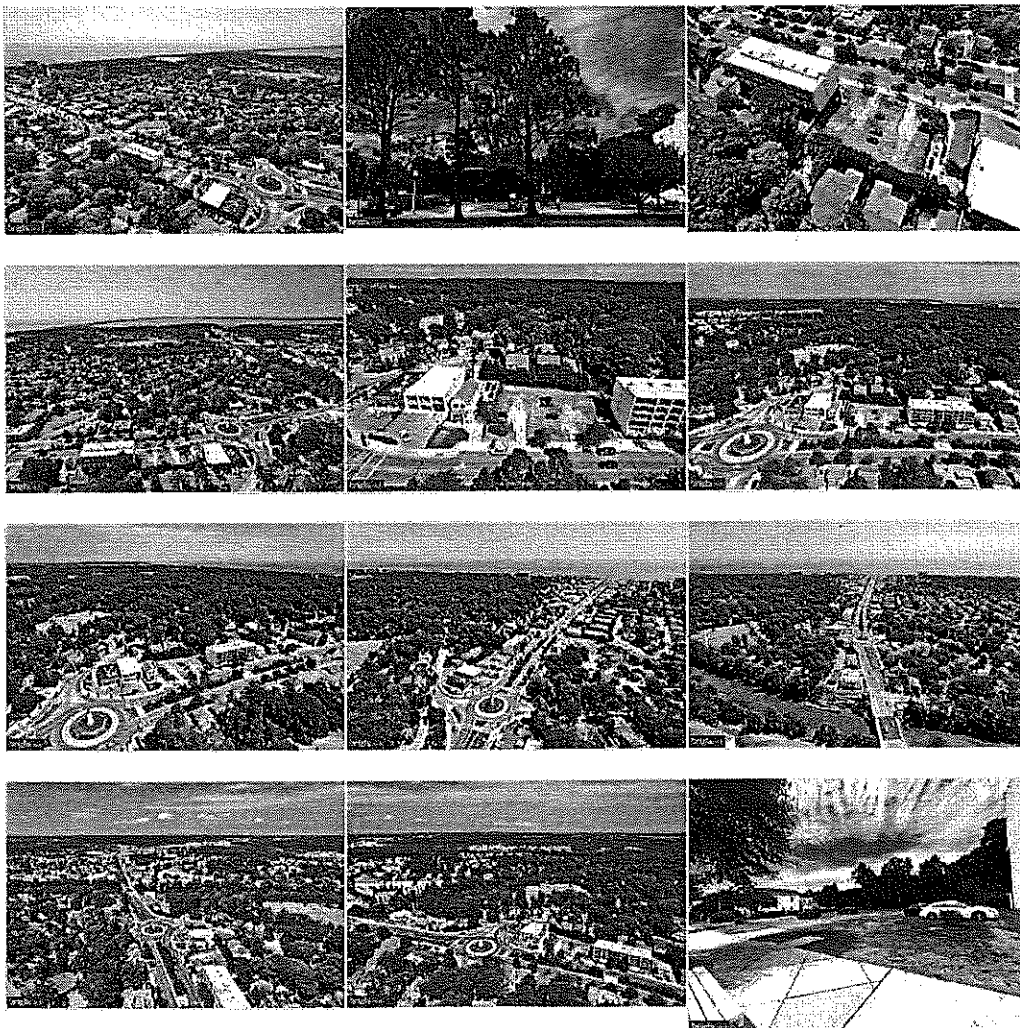
Historical Compensation


For more information about offers of compensation, see BrightMLS.com/offer-comp.

Buyer Agency Comp:	2.5% Of Gross	Sub Agency Comp:	0% Of Gross
		Dual/Var Comm:	No

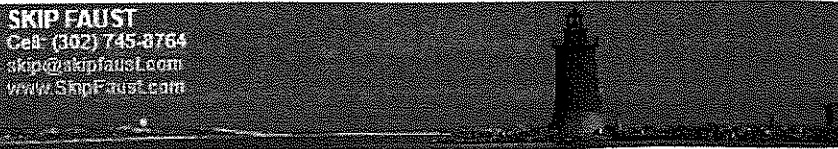
Sale/Lease Contract

Concessions:	No	Close Date:	11/10/22
Agreement of Sale Dt:	08/17/22	Close Price:	\$2,800,000.00







SKIP FAUST
 Cell: (302) 745-8764
skip@skipfaust.com
www.SkipFaust.com



Map with Client One-Line



MLS #	Type	Status	MLS Area	Street Address	Beds	Baths	Sub type	Price
 DESU2026992	COM	CLS	Lewes Rehoboth Hundred - Sussex, DE County (31009)	413 - 417 Rehoboth Avenue			Land for Commercial Use	\$2,800,000 

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PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	LEGDAT
PARD	St#	Street	Suffix	Town	NBHD	Class	LUC	Calc'd Acres	Sale Date	Sales Type	Sale Price	P/AC	Adjusted Price	AC P/AC	P/AC	Legal 1
334-14.17-36.00	313	REHOBOTH	AV	RE:Rehoboth	6VR003	R	100	0.115							9,530,434.78	REHOBOTH AVE.
334-13.20-164.00	413	REHOBOTH	AV	RE:Rehoboth	6VR003	R	100	0.115	11/10/22	1:Land Only	933,333	8,115,939.13	978,133	8,505,504.21		N/REHOBOTH AVE. 3 PARCELS SOLD TOGETHER FOR \$2,800,000
334-13.20-165.00	415	REHOBOTH	AV	RE:Rehoboth	6VR003	R	100	0.115	11/10/22	1:Land Only	933,333	8,115,939.13	978,133	8,505,504.21		N/REHOBOTH AVE. 3 PARCELS SOLD TOGETHER FOR \$2,800,000
334-13.20-166.00	417	REHOBOTH	AV	RE:Rehoboth	6VR003	R	100	0.115	11/10/22	1:Land Only	933,333	8,115,939.13	978,133	8,505,504.21		REHOBOTH AVE. 3 PARCELS SOLD TOGETHER FOR \$2,800,000
334-14.13-68.00	129	COLUMBIA	AV	RE:Rehoboth	6VR003	R	101	0.115	01/20/22	1:Land Only	1,295,000	11,260,869.57	1,453,000	12,634,782.61		REH BCH CP MTG ASSN
334-14.13-166.00	102	PARK	ST	RE:Rehoboth	6VR003	R	101	0.096	07/01/21	1:Land Only	1,095,000	11,406,250.00	1,279,000	13,322,916.67		PARK AVENUE
334-14.17-68.00	65	LAKE	AV	RE:Rehoboth	6VR003	R	101	0.172	01/13/21	1:Land Only	1,530,000	8,895,348.84	1,860,500	10,816,860.47		NW/LAKE AVE
334-14.17-204.00	306	SANDALWOOD	ST	RE:Rehoboth	6VR005	R	101	0.115	01/20/22	1:Land Only	1,132,500	9,847,826.09	1,270,700	11,049,565.22		S/SD SANDALWOOD ST
334-14.17-204.00	306	SANDALWOOD	ST	RE:Rehoboth	6VR005	R	101	0.115	05/12/23	1:Land Only	1,201,000	10,443,478.26	1,209,400	10,516,521.74		S/SD SANDALWOOD ST
334-14.17-225.00	303	MUNSON	ST	RE:Rehoboth	6VR005	R	101	0.115	10/12/21	1:Land Only	1,095,000	9,521,739.13	1,253,800	10,902,608.70		COUNTRY CLUB ESTATES
334-14.17-309.00	311	SCARBOROUGH	AV	RE:Rehoboth	6VR006	R	101	0.115	10/04/21	1:Land Only	1,450,000	12,608,695.65	1,660,300	14,437,391.30		COUNTRY CL.ESTS. W.
334-14.17-380.00	227	MUNSON	ST	RE:Rehoboth	6VR006	R	101	0.115	03/24/23	1:Land Only	1,325,000	11,521,739.13	1,351,500	11,752,173.91		REHO HGTS MUNSON ST
334-14.17-449.00	501	BAYARD	AV	RE:Rehoboth	6VR006	R	101	0.172	12/28/21	1:Land Only	1,900,000	11,046,511.63	2,145,100	12,471,511.63		REHO HGTS BAYARD
334-14.17-602.00	122	HICKMAN	ST	RE:Rehoboth	6VR006	R	101	0.115	01/14/21	1:Land Only	1,390,000	12,086,956.52	1,690,200	14,697,391.30		REHO HGHTS HICKMAN
334-14.18-95.00	5	LAUREL	ST	RE:Rehoboth	6VR006	R	101	0.115	01/24/23	1:Land Only	1,800,000	15,652,173.91	1,861,200	16,184,347.83		LAUREL AVE
334-14.18-95.01	3	LAUREL	ST	RE:Rehoboth	6VR006	R	101	0.115	05/19/23	1:Land Only	1,700,000	14,782,608.70	1,711,900	14,886,086.96		LAUREL AVE
334-19.08-61.01	330	HICKMAN	ST	RE:Rehoboth	6VR005	R	101	0.115	07/16/21	1:Land Only	995,000	8,652,173.91	1,162,200	10,106,086.96		COUNTRY CLUB ESTATES
334-19.08-77.00	405	COUNTRY CLUB	DR	RE:Rehoboth	6VR005	R	101	0.145	03/02/22	1:Land Only	1,125,000	7,758,620.69	1,245,400	8,588,965.52		CC EST
334-20.05-18.00	320	STOCKLEY	ST	RE:Rehoboth	6VR005	R	101	0.109	04/20/21	1:Land Only	955,000	8,761,467.89	1,138,400	10,444,036.70		COUNTRY CLUB ESTATES
334-20.05-82.00	209	LAKE	DR	RE:Rehoboth	6VR006	R	100	0.181	04/06/22	1:Land Only	2,300,000	12,707,182.32	2,527,700	13,965,193.37		REHOBOTH HEIGHTS
334-20.05-93.01	201	RODNEY	ST	RE:Rehoboth	6VR006	R	101	0.115	07/01/22	1:Land Only	1,875,000	16,304,347.83	2,019,400	17,560,000.00		REHOBOTH HEIGHTS
334-20.05-110.00	212	NORFOLK	ST	RE:Rehoboth	6VR006	R	101	0.115	07/18/22	1:Land Only	1,600,000	13,913,043.48	1,723,200	14,984,347.83		REHOBOTH HEIGHTS
334-20.05-118.00	705	BAYARD	AV	RE:Rehoboth	6VR006	R	101	0.115	03/10/23	1:Land Only	1,499,000	13,034,782.61	1,529,000	13,295,652.17		REHOBOTH HGTS
334-20.05-121.00	207	NORFOLK	ST	RE:Rehoboth	6VR006	R	101	0.115	05/25/22	1:Land Only	1,600,000	13,913,043.48	1,747,200	15,193,043.48		REHOBOTH HEIGHTS
334-20.05-261.00	110	NORFOLK	ST	RE:Rehoboth	6VR006	R	101	0.145	09/21/21	1:Land Only	1,800,000	12,413,793.10	2,073,600	14,300,689.66		REHOBOTH HEIGHTS
334-20.05-262.00	108	NORFOLK	ST	RE:Rehoboth	6VR006	R	101	0.202	10/13/21	1:Land Only	2,360,000	11,683,168.32	2,702,200	13,377,227.72		NORFOLK ST. LOTS 24
334-20.05-269.00	115	RODNEY	ST	RE:Rehoboth	6VR006	R	101	0.115	10/18/21	1:Land Only	1,680,000	14,608,695.65	1,923,600	16,726,956.52		N/RODNEY ST
334-20.05-269.01		RODNEY	ST	RE:Rehoboth	6VR006	R	101	0.115	01/20/21	1:Land Only	1,600,000	13,913,043.48	1,945,600	16,918,260.87		N/RODNEY ST
334-20.06-87.00	16	SAINT LAWRENCE	ST	RE:Rehoboth	6VR006	R	101	0.115	11/16/21	1:Land Only	2,200,000	19,130,434.78	2,501,400	21,751,304.35		REHOBOTH HGTS



Outlook

RE: Assessment Appeal 334-14.17-37.00

From Susan Mooney <sue@independence-cpa.com>

Date Thu 5/15/2025 10:29 PM

To Dianne Ruscavage <dianne.ruscavage@sussexcountye.gov>

CAUTION: This email originated from outside of the organization. Do not click links, open attachments, or reply unless you recognize the sender and know the content is safe. Contact the IT Helpdesk if you need assistance.

Dianne,

I disagree with the assessment reduction of 10% on the land value instead of taking into consideration the actual sale of 3 empty lots the same size as mine a block away, 7 months before the county valuation date of July 1, 2023. Would you please request a hearing before the board on my property at 311 Rehoboth Avenue?

Thank you.

Susan H. Mooney CPA, CVA
INDEPENDENCE CPA SERVICES, LLC
724 Yorklyn Rd., Suite 230
Hockessin, DE 19707
(302) 635-7109 Office
(302) 635-7168 Fax
(302) 530-7045 Mobile
Sue@independence-cpa.com
www.independence-cpa.com

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From: Dianne Ruscavage <dianne.ruscavage@sussexcountye.gov>

Sent: Tuesday, May 13, 2025 11:28 AM

To: Susan Mooney <sue@independence-cpa.com>

Subject: Assessment Appeal 334-14.17-37.00

As a result of your recent appeal hearing, the value of your property has been reduced according to the attached information. If you agree, please print, sign, scan, and return the document to me. If unable to do so, you may reply to the e-mail with your acceptance. Please restate the stipulated value if doing so. Otherwise, I can provide you with a board hearing date to further pursue the value.

☒ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

This form may be submitted by mail to PO Box 589, Georgetown DE 19947, in person at 2 The Circle, Georgetown DE, or electronically to the Assessment Department at assessmentappeals@sussexcountype.gov. If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

REMEMBER:

1. Hearsay rules apply: expert testimony must be presented by the expert, and copies of contracts, appraisals, etc., must be presented by the author him/herself.
2. Assessment is based on 100% of the fair market value of your property as of July 1, 2023.

Property Identification

Owner(s): Susan H Mooney, trustee of W Hudson trust & Rebecca W Hudson Parcel ID: 334-14.17-37.00

Street Address of Parcel: 311 Rehoboth Avenue, Rehoboth Beach, DE 19711 (built approximately 1925)

Current Assessment: \$ 1,454,700

Purchase Price (Total of Land and Improvement): \$ unknown Date of Purchase: home built in 1920's

Special Conditions of Sale: unknown

How was property acquired ☐ Private Sale ☐ Auction ☐ Open Market ☒ Family ☒ Inherited
☐ Other _____

Major Renovations or structural changes to property since purchase (i.e., Demolition, Construction, Additions, Major Repairs, etc.)

Year	Cost	Change
		most recent interior update was done in the 1960's,
		electrical panel upgrade was done when the utilities were put underground in 1984
		very poor condition, requiring large investment.

Description of Property

Lot size/Land Area 50 X 100 Style of Home COTTAGE

Number of: Bedrooms: 3 Bathrooms: 1 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: 6 FT WIDE FRONT PORCH

Describe outbuildings or accessory structures other than main dwelling:

Garage (poor condition)

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 1,150,000

On what basis do you reach that Opinion?
(Select One)

	Appraisal (person who did the appraisal must appear at the hearing and the appraisal must be submitted with this appeal form).
X	Comparable Sales (identify below)
	Other (provide detail below or in a separate attachment)

Briefly discuss the reason for your appeal and for your conclusion of value:

This property was built a century ago and has not been renovated, since my family purchased in the 1930's. Its unusual age makes finding comps difficult for a property that has been held onto by the generations. Tyler Tech did not reflect this and adjust the comps accordingly. The assessment is overstated by 304,700 as a result. They used only fully renovated and expanded properties, far larger in size, none older than as comps. I consulted a local realtor and asked him to find comps that are old, unrenovated, small cottage type of properties sold during the time frame. I attach those more realistic comps for consideration along with photos of the poor condition of the property.

Comparable Sales

Comparable sales must reasonably relate to sales as of July 1, 2023. Any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this form, or the Board will not consider them. You will not be permitted to testify or introduce evidence concerning comparable sales not set forth in this form. **The assessed value of other properties, or the taxes paid by other homeowners, is not acceptable as evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.**

You must submit 3 comparable sales.

1. Parcel Number _____ Owner unknown

Address 53 Sussex st, Rehoboth Beach, DE 19971

Sales Price \$ 1,115,000 Date of Sale 10/15/21

Lot Size/Land Area 50' X 84' LOT Style of House cottage

Number of: Bedrooms: 3 Bathrooms: 1 Fireplaces: _____

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

N/A

Additional Comments:

Please see attachment #2 for Skip Faust< local realtor's search for comps for smaller, older, unrenovated homes sold in downtown Rehoboth during the July 1, 2021 - June 30, 2023 time period

2. Parcel Number _____ Owner unknown

Address 405 Country Club Dr., Rehoboth Beach, DE 19971

Sales Price \$ 1,125,000 Date of Sale 11/10/2022

Lot Size/Land Area 50' x 100' LOT Style of House one story

Number of: Bedrooms: 3 Bathrooms: 2 Fireplaces: _____

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

N/A

Additional Comments:

Please see attachment #2 for Skip Faust< local realtor's search for comps for smaller, older, unrenovated homes sold in downtown Rehoboth during the July 1, 2021 - June 30, 2023 time period

3. Parcel Number _____ Owner unknown

Address 36 Lake Ave Rehoboth Beach, DE 19971

Sales Price \$ 1,200,000 Date of Sale 12/14/21

Lot Size/Land Area 50' X 84' Style of House 2 story

Number of: Bedrooms: 4 Bathrooms: 3 Fireplaces: _____

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions multi story porch

Describe Garage or Other Improvements:

N/A

Additional Comments:

Please see attachment #2 for Skip Faust< local realtor's search for comps for smaller, older, unrenovated homes sold in downtown Rehoboth during the July 1, 2021 - June 30, 2023 time period

Witnesses or Agents

Identify any witness or attorney/agent who will appear on your behalf at the hearing. If necessary, attach a list of additional witnesses.

Name

Firm or Company

Address

Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$ 1,150,000

Signature of Owner or agent¹ _____

Print Name and Title: Susan H Mooney, CPA and trustee of Wm Hudson trust

Mailing Address: 5 Timber Ridge Ct

Newark, DE 19711

E Mail Address: sue@independence-cpa.com

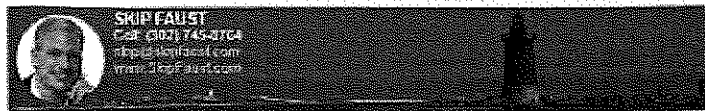
Telephone: 302-530-7045 Cell

Please use ☒ mailing address ☒ e mail for Notice of Hearing and Notice of Decision

Note: If you do not wish to appear before the Board for a formal hearing, please check here ☐ and the Board will consider your appeal on, the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits. ☐

¹ If this form is signed by an agent of the owner, the agent must attach a statement from the owner authorizing the agent to present this appeal and represent the interest of the owner herein.

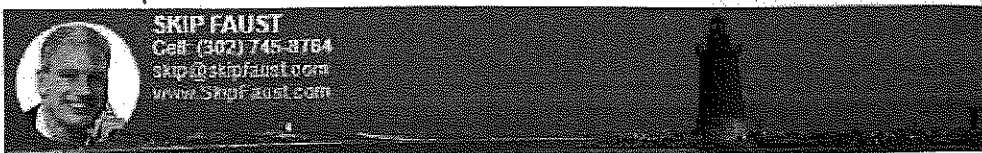


Skip's Residential Layout

MLS#	RT	Status	Address	City	Beds	Baths	SQ.FT	Garage	Yr Built	Acres	Int Dimensions	Price	Closing Date	S./L/Sq.Ft.	DOM
DESU2007872	RES	CLS	53 Sussex St	Rehoboth Beach	3	1	0	No	0	0.09	50.00 x 84.00	\$1,115,000	10/15/21		0
DESU2032192	RES	CLS	136 Henlopen Ave	Rehoboth Beach	4	3/1	1,750	Yes	1920	0.11	50.00 x 100.00	\$1,375,000	03/21/23	\$785.71	22
DESU167976	RES	CLS	12 Cookman St	Rehoboth Beach	3	2/1	2,784	Yes	1960	0.09	50.00 x 84.00	\$1,450,000	12/30/20	\$784.63	65
DESU2004684	RES	CLS	211 Norfolk St	Rehoboth Beach	3	1	0	No	1	0	50.00 x 100.00	\$1,551,000	10/25/21		10
DESU2056074	RES	CLS	136 Henlopen Ave	Rehoboth Beach	5	3/1	2,600	Yes	1920	0.11	50.00 x 100.00	\$2,100,000	07/16/24	\$1,200.00	37
DESU2032540	RES	EXP	8 Henlopen Ave	Rehoboth Beach	5	2	2,200	No	1974	0.11	50.00 x 100.00	\$2,800,000	10/31/24	\$1,272.73	494

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Map with Client One-Line



MARK	VR	HO	NT	NT	NT	NT	NT	NT	NT
1	DESU2007872	RES	CLS	Lewes Rehoboth Hundred - Sussex, DE County (31009)	53 Sussex St	3	1		\$1,115,000↓
2	DESU2032192	RES	CLS	Lewes Rehoboth Hundred - Sussex, DE County (31009)	136 Henlopen Ave	4	3 / 1		\$1,375,000↓
3	DESU167976	RES	CLS	Lewes Rehoboth Hundred - Sussex, DE County (31009)	12 Cookman St	3	2 / 1		\$1,450,000↓
4	DESU2004684	RES	CLS	Lewes Rehoboth Hundred - Sussex, DE County (31009)	211 Norfolk St	3	1		\$1,551,000↑

	<u>DESU2056074</u>	RES	CLS	Lewes Rehoboth Hundred - Sussex, DE County (31009)	136 Henlopen Ave	5	3 / 1	\$2,100,000 ↓
	<u>DESU2032540</u>	RES	EXP	Lewes Rehoboth Hundred - Sussex, DE County (31009)	8 Henlopen Ave	5	2	\$2,800,000 ↑

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SKIP FAUST
 Cell: (302) 745-8764
 skip@skipfaust.com
 www.SkipFaust.com

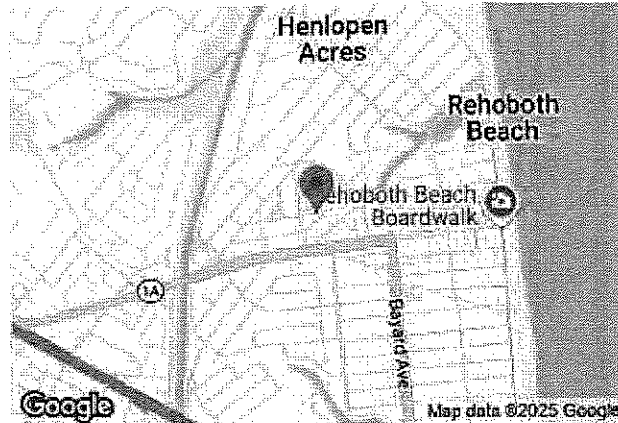
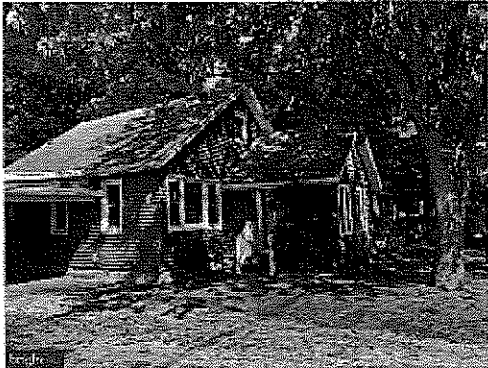
Client Full

53 Sussex St, Rehoboth Beach, DE 19971

Closed | 10/15/21

Residential

\$1,115,000



MLS #: DESU2007872
 Tax ID #: 334-14.17-46.00
 Ownership Interest: Fee Simple
 Structure Type: Detached
 Levels/Stories: 2
 Waterfront: No
 Garage: No

Beds: 3
 Baths: 1
 Above Grade Fin SQFT: Assessor
 Year Built: 0
 Style: Cottage
 Central Air: No
 Basement: No

Location

County: Sussex, DE
 In City Limits: Yes
 MLS Area: Lewes Rehoboth Hundred - Sussex, DE
 County (31009)
 Legal Subdivision: NORTH REHOBOTH
 Subdiv / Neigh: REHOBOTH BEACH

School District: Cape Henlopen

Taxes and Assessment

Tax Annual Amt / Year: \$713 / 2021
 School Tax: \$646
 County Tax: \$67 / Annually
 City/Town Tax: Annually
 Clean Green Assess: No
 Zoning: TN

Tax Assessed Value: 2021
 Land Use Code: RS
 Block/Lot: 53

Rooms

	Bed	Bath
Main	3	1 Full

Building Info

Above Grade Fin SQFT: Assessor
 Foundation Details: Block

Construction Materials: Frame

Lot

Lot Acres / SQFT: 0.09a / 3920sf / Assessor

Lot Size Dimensions: 50.00 x 84.00

Parking

Total Parking Spaces: Unknown

Features: Driveway

Interior Features

Interior Features: Accessibility Features: None

Exterior Features

Exterior Features: Pool: No Pool

Utilities

Utilities:

Heat Pump(s); Cooling Fuel: Electric; Heating: Forced Air; Heating Fuel: Propane - Leased; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer

Directions

See Google maps

Listing Details

Original Price:	\$1,250,000	DOM:	0
Vacation Rental:	No	Off Market Date:	10/15/21
Sale Type:	Standard		
Listing Term Begins:	10/15/2021		
Acceptable Financing:	Conventional		
Federal Flood Zone:	No		

Historical Compensation

For more information about offers of compensation, see BrightMLS.com/offer-comp.

Buyer Agency Comp:	1.5% Of Gross	Sub Agency Comp:	0% Of Gross
		Dual/Var Comm:	No

Sale/Lease Contract

Concessions:	No	Close Date:	10/15/21
Agreement of Sale Dt:	08/26/21	Close Price:	\$1,115,000.00
Close Sale Type:	Standard Sale		

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53 Sussex St, Rehoboth Beach, DE 19971

Lewes Rehoboth Hundred - Sussex, DE
County (31009)

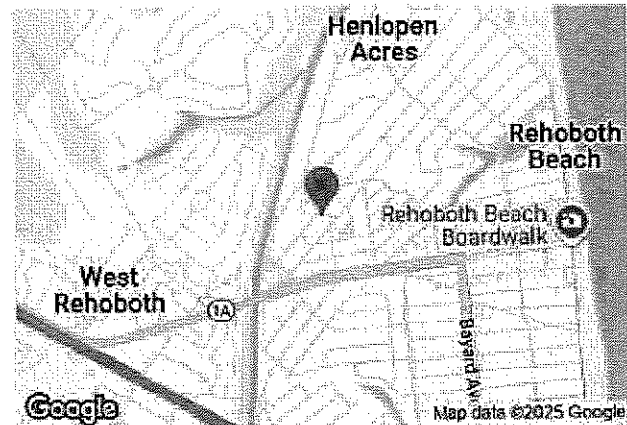
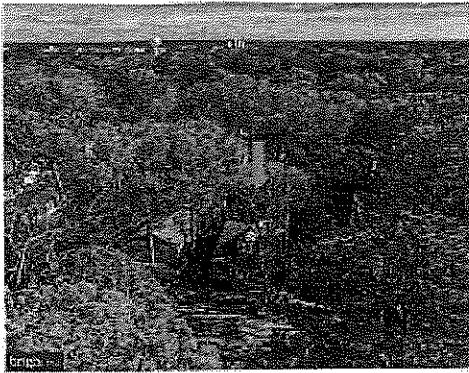


Property History

Source	Category	Status	Date	Price	Owner
Public Records		Record Date	10/18/2021	\$1,115,000	Michael R John G Pantalo Gregor
Public Records		Record Date	12/08/1994	Nominal	James E Deakyne Jr & Rickey J Deakyne
Public Records		Record Date	01/20/1994	\$1	

MLS History Details

Listing Info	Change Type	Change Date	Price
MLS#: <u>DESU2007872</u>	Closed	10/15/21	
Prop. Type: <u>Residential</u>	New Listing	10/15/21	
DOM / CDOM: <u>0 / 0</u>			
Listing Office: <u>Non Subscribing Office</u>			



MLS #: DESU2032192
 Tax ID #: 334-13.16-49.00
 Ownership Interest: Fee Simple
 Structure Type: Detached
 Levels/Stories: 3
 Furnished: No
 Waterfront: No
 Garage: No

Beds: 4
 Baths: 3 / 1
 Above Grade Fin SQFT: 1,750 / Estimated
 Price / Sq Ft: 785.71
 Year Built: 1920
 Style: Coastal, Cottage
 Central Air: Yes
 Basement: Yes

Location

County: Sussex, DE
 In City Limits: Yes
 MLS Area: Lewes Rehoboth Hundred - Sussex, DE
 County (31009)
 Legal Subdivision: NORTH REHOBOTH
 Subdiv / Neigh: NORTH REHOBOTH

School District: Cape Henlopen

Waterfront / Water Access

Water Body Name: Atlantic Ocean
 Water Body Type: Ocean
 Distance To Body Of Wtr: 5; Blocks

Association / Community Info

Property Manager: No

Taxes and Assessment

Tax Annual Amt / Year: \$1,696 / 2021
 School Tax: \$1,040 / Annually
 County Tax: \$107 / Annually
 City/Town Tax: \$549 / Annually
 Clean Green Assess: No
 Municipal Trash: Yes
 Refuse Fee: \$350
 Zoning: TN

Tax Assessed Value: 2022
 Land Use Code: 999
 Block/Lot: 136

Rooms

			Bed	Bath
Bedroom 3:	Upper 1		2	2 Full
Bedroom 4:	Upper 1		2	1 Half
Half Bath:	Upper 1			1 Full
Bathroom 2:	Main			
Bedroom 2:	Main			
Dining Room:	Main	13 x 10		
Family Room:	Main	12 x 25		
Kitchen:	Main	15 x 22		
Primary Bathroom:	Main			
Primary Bedroom:	Main			
Screened Porch:	Main	8 x 25		
Basement:	Lower 1			

Building Info

Yr Major Reno/Remodel: 2004
 Above Grade Fin SQFT: 1,750 / Estimated
 Total Below Grade SQFT: 1,000 / Estimated
 Total Fin SQFT: 1,750 / Estimated
 Total SQFT: 3,250 / Estimated
 Foundation Details: Other, Permanent
 Basement Type: Full, Rough Bath Plumb, Unfinished

Construction Materials: Stick Built
 Above Grade Unfin SQFT: 500 / Estimated
 Below Grade Unfin SQFT: 1,000 / Estimated
 Flooring Type: Carpet, Ceramic Tile, Hardwood
 Roof: Architectural Shingle

Lot

Lot Acres / SQFT: 0.11a / 5000sf / Estimated
 Fencing: Partially
 Lot Size Dimensions: 50.00 x 100.00
 Lot Features: Partly Wooded

Parking

Driveway - # of Spaces: 4
 Off Street - # of Spaces: 2
 Total Parking Spaces: 6
 Features: Driveway, Off Street

Interior Features

Interior Features: Carpet, Ceiling Fan(s), Dining Area, Entry Level Bedroom, Kitchen - Island, Primary Bath(s), Skylight(s), Wood Floors; Fireplace(s): 1, Free Standing, Gas/Propane; Cooktop, Dishwasher, Disposal, Dryer, Oven - Wall, Refrigerator, Stainless Steel Appliances, Washer, Water Heater; Accessibility Features: None; Basement Laundry, Main Floor Laundry

Exterior Features

Exterior Features: Outside Shower; Deck(s), Porch(es), Screened; Pool: No Pool

Utilities

Utilities: Central A/C, Heat Pump(s); Cooling Fuel: Electric; Heating: Baseboard - Electric, Forced Air, Heat Pump(s); Heating Fuel: Electric; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer

Remarks

Public: Discover this classic coastal cottage in North Rehoboth! This cottage was renovated with new kitchen in 2004 and large first level owner's suite in 1998! Featuring a large screened-in front porch that enters into the family room, dining room, and large kitchen with island. Family room and dining room and owner's bedroom suite have hardwood floors and kitchen and two first level bathrooms have tile floors. There is a sitting room off the kitchen with propane free standing fireplace to warm up on cool nights. There is a large owners suite on the back of the home with full bathroom and laundry hook-up. Door off owner's suite leads out to large back deck. There is an additional bedroom and full bathroom on the first level. The second level features two more bedrooms and a half bathroom. The full basement has a full bathroom, laundry room, and lots of room for storage. There are stairs up from the basement to a door to the back yard. Home has central air conditioning and heat added in 2004 and new roof in 2013. Lot of room for family and friends in the large driveway and front of home parking. There is a side deck, side entrance to kitchen, and outdoor shower. Walk or bike 5 blocks to the ocean or drive your car up to Deauville Beach parking lot with snack stand and public tennis courts. Also, an easy walk, bike, or drive to Gordon's Pond beach and bike & walking path. Enjoy downtown Rehoboth restaurants, shops, boardwalk, and attractions. Start enjoying beach life today!

Directions

Rehoboth Ave. to circle to Columbia to Henlopen

Listing Details

Original Price: \$1,450,000
 Vacation Rental: No
 Sale Type: Standard
 Listing Term Begins: 11/17/2022
 Possession: Immediate, Negotiable
 Acceptable Financing: Cash, Conventional
 Federal Flood Zone: No
 DOM: 22
 Off Market Date: 03/21/23

Historical Compensation

For more information about offers of compensation, see BrightMLS.com/offer-comp.

Buyer Agency Comp: 3% Of Gross
 Sub Agency Comp: 0% Of Gross
 Dual/Var Comm: No

Sale/Lease Contract

Concessions: No
 Agreement of Sale Dt: 12/08/22
 Close Sale Type: Standard Sale
 Close Date: 03/21/23
 Close Price: \$1,375,000.00





Welcome to 136 Henlopen Avenue!



Kitchen with cathedral ceiling and skylights



Large kitchen with stainless appliances



Relax by the fireplace



Kitchen open to Dining Room



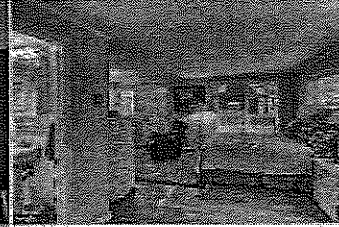
Dining Room



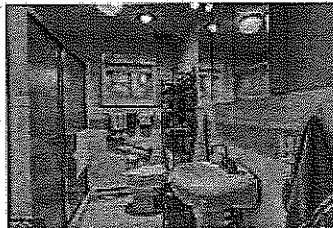
Family Room



Family Room



First Level Owners Suite



First level owners suite bathroom



Deck off First Level Owners Suite



Front screened porch



Great front porch to relax on



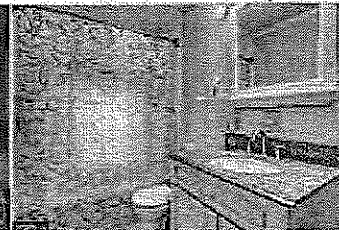
Back decks and back yard



Side deck and outdoor shower



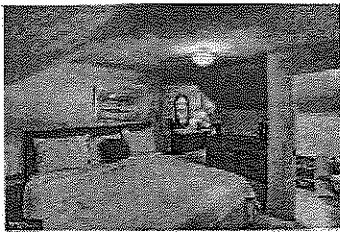
Bedroom Two on First Level



Bathroom Two on First Level



Bedroom Three on Level Two



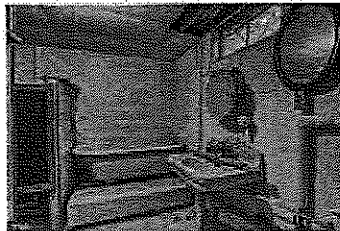
Bedroom Three on Level Two



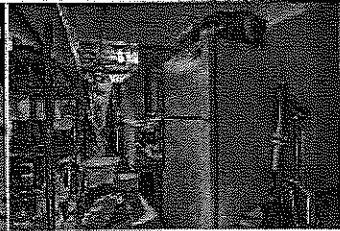
Powder Room in Bedroom Three



Bedroom Four on Level Two



Full Basement with full bathroom three



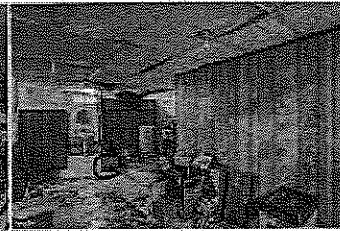
Basement Laundry Room



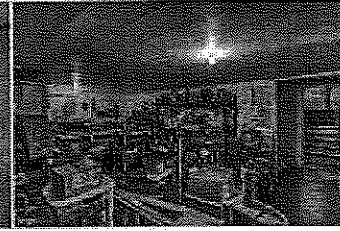
Laundry Hook Up in Owners Suite



Second Section of Basement



Third section of basement



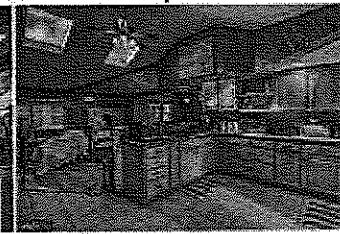
Basement stairs and door to back yard



Kitchen with tile floors



Kitchen with stainless appliances



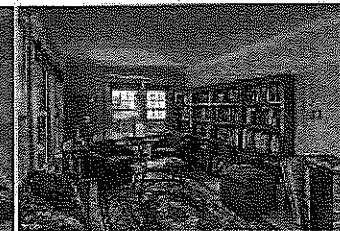
Kitchen open to sitting room with fireplace



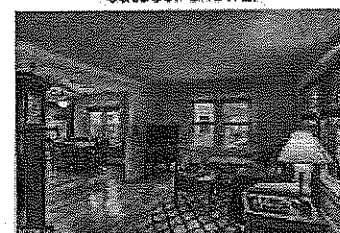
Side Door to side deck and outdoor shower



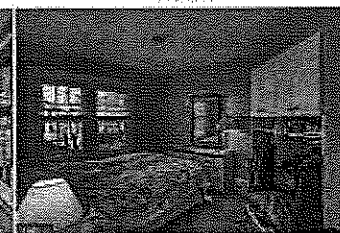
Dining Room and door to Family Room



Family Room



Family Room open to Dining Room



Bedroom Two



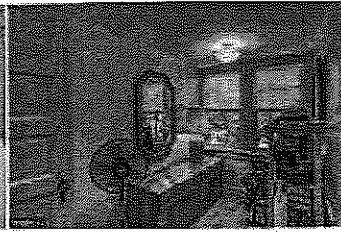
Bedroom Two



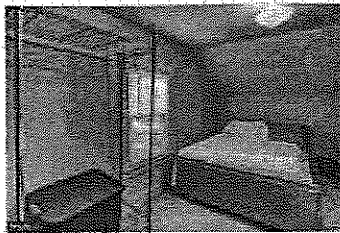
Owners Suite



Owners Suite



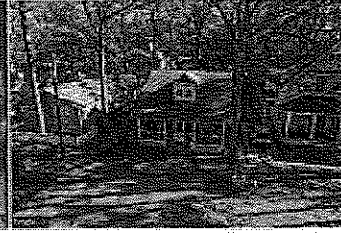
Bedroom Three



Bedroom Four



Screened Porch



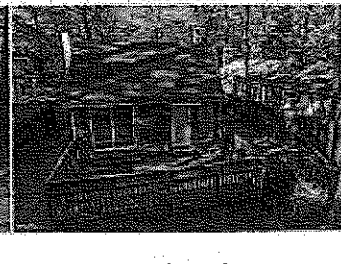
Lots of parking in driveway and out front



5 Blocks to the ocean!



50 x 100 lot with large driveway



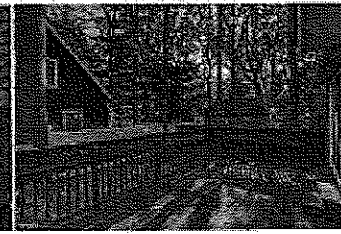
Back Deck



Renovated Classic Beach Cottage



Side deck to back yard



Back Deck



Outdoor Shower



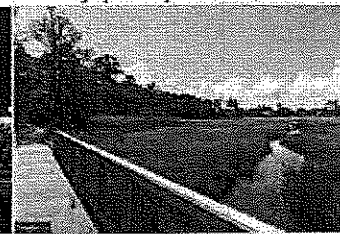
Enjoy a day on the beach



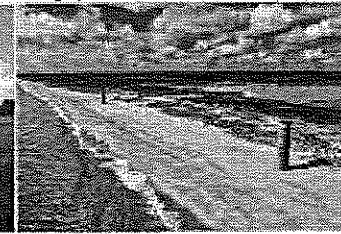
Enjoy a stroll on the boardwalk



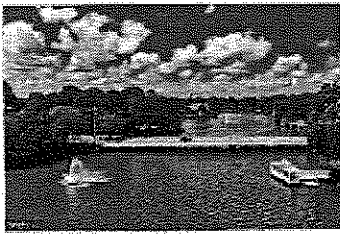
Check out live music at the bandstand



Bike trail in Gordon's Pond



Gordon's Pond State Park



Rehoboth's Silver Lake



Enjoy Rehoboth's shops and
restaurants



Enjoy a day at the beach!

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136 Henlopen Ave, Rehoboth Beach, DE 19971

Lewes Rehoboth Hundred - Sussex, DE
County (31009)

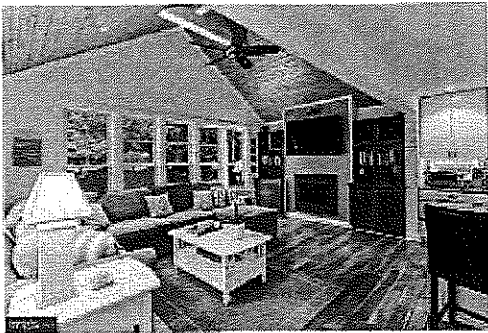


Property History

Source	Category	Status	Date	Price	Owner
Public Records		Settle Date	07/16/2024	\$2,100,000	Michael P & Carol W Bova
Public Records		Record Date	03/22/2023	\$1,375,000	Green Richard B Ttee Rev Tr
Public Records		Record Date	03/30/1984	\$145,000	Weston E Nellius and M and Madelyn

MLS History Details

Listing Info	Change Type	Change Date	Price
MLS#: <u>DESU2056074</u>	Final Closed Price	07/16/24	\$2,100,000
Prop. Type: Residential	Closed	07/16/24	
DOM / CDOM: 37 / 37	Active Under Contract	04/06/24	
Listing Office: <u>Jack Lingo - Lewes</u>	New Active	03/01/24	\$2,200,000
	New Listing	03/01/24	
MLS#: <u>DESU2032192</u>	Final Closed Price	03/21/23	\$1,375,000
Prop. Type: Residential	Closed	03/21/23	
DOM / CDOM: 22 / 22	Pending	12/08/22	
Listing Office: <u>Ocean Atlantic Sotheby's</u>	New Active	11/17/22	\$1,450,000
<u>International Realty</u>	New Listing	11/17/22	



MLS #: DESU167976
 Tax ID #: 334-14.13-180.00
 Ownership Interest: Fee Simple
 Unit Entry Floor: 2
 Structure Type: Detached
 Levels/Stories: 3
 Waterfront: No
 Garage: No

Beds: 3
 Baths: 2 / 1
 Above Grade Fin SQFT: 1,848 / Estimated
 Price / Sq Ft: 784.63
 Year Built: 1960
 Property Condition: Excellent
 Building Winterized: Yes
 Style: Cape Cod, Contemporary
 Central Air: Yes
 Basement: Yes

Location

County: Sussex, DE
 In City Limits: Yes
 MLS Area: Lewes Rehoboth Hundred - Sussex, DE
 County (31009)
 Legal Subdivision: NORTH REHOBOTH
 Subdiv / Neigh: NORTH REHOBOTH

School District: Cape Henlopen
 High School: Cape Henlopen
 Middle/Junior School: Beacon
 Elementary School: Rehoboth

Association / Community Info

Property Manager: No
 Association Recreation Fee: No

Taxes and Assessment

Tax Annual Amt / Year: \$1,531 / 2020
 School Tax: \$952
 County Tax: \$100 / Annually
 City/Town Tax: \$479 / Annually
 Clean Green Assess: No
 Municipal Trash: Yes
 Refuse Fee: \$300
 Zoning: TN
 Tax Assessed Value: 2020
 Land Use Code: RS
 Block/Lot: 12

Rooms

		Bed	Bath
Primary Bedroom:	Main	Main 1	1 Full, 1 Half
Primary Bathroom:	Main	Upper 1	2 1 Full
Half Bath:	Main		
Great Room:	Main		
Kitchen:	Main		
Dining Room:	Main		
Game Room:	Lower 1		
Media Room:	Lower 1		

Building Info

Builder Name: Cottages of Rehoboth
 Yr Major Reno/Remodel: 2012
 Building Level Count: 3
 Above Grade Fin SQFT: 1,848 / Estimated
 Below Grade Fin SQFT: 936 / Estimated
 Total Below Grade SQFT: 936 / Estimated
 Total Fin SQFT: 2,784 / Estimated
 Total SQFT: 2,784 / Estimated
 Floors In Unit Count: 3
 Main Entrance Orientation: North
 Construction Materials: Block, Frame, HardiPlank Type, Stick Built
 Flooring Type: Hardwood
 Roof: Architectural Shingle, Rubber

Wall & Ceiling Types: 9Ft+ Ceilings, Beamed Ceilings, Dry Wall, Vaulted Ceilings, Wood Ceilings
 Basement Type: Full, Fully Finished, Improved, Interior Access, Outside Entrance, Sump Pump, Water Proofing System

Lot

Lot Acres / SQFT:	0.09a / 3920sf / Assessor	Lot Size Dimensions:	50.00 x 84.00
Additional Parcels:	No	Road:	50 / Black Top / City/County
Fencing:	Privacy, Wood		
Location Type:	Downtown		

Ground Rent

Ground Rent Exists: No

Parking

Driveway - # of Spaces	1	Features:	Driveway
Total Parking Spaces	1		

Interior Features

Interior Features: 2nd Kitchen, Bar, Built-Ins, Combination Kitchen/Dining, Combination Kitchen/Living, Family Room Off Kitchen, Floor Plan - Open, Kitchen - Island, Recessed Lighting, Window Treatments; Fireplace(s): 1, Gas/Propane; Accessibility Features: 36"+ wide Halls, Level Entry - Main; Lower Floor Laundry

Exterior Features

Exterior Features: BBQ Grill, Extensive Hardscape, Outside Shower, Underground Lawn Sprinkler; Brick, Patio(s), Terrace; Pool: No Pool

Utilities

Utilities: Cable TV Available, Electric Available, Propane, Sewer Available, Water Available; Central A/C; Cooling Fuel: Electric; Heating: Central; Heating Fuel: Electric; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer

Remarks

Inclusions: Furnishings negotiable

Public: Tucked away on an incredibly quiet one-way street and walking distance to everything in town. This adorable beach cottage in the Pines was completely reconstructed in 2012. The home features a classic cape cod exterior and fantastic contemporary open floor plan, including a much-coveted 1st-floor master suite, gourmet kitchen/dining and cathedral ceiling great room with fireplace. The upstairs includes two oversized bedrooms with a shared bath. Just completed last year, is a fully finished basement by DryZone with media/game room, bar/kitchen and laundry. In the back garden, you will find generous patio space with seating and firepit (and potential for a small cocktail pool). The home has a tremendous rental history over the past several years. This is a terrific investment or getaway of your own, do not hesitate on this amazing opportunity.

Directions

Take 4th street off Rehoboth Ave, at Starbucks. Cookman is the 3rd right. Home is located close to end of the block on a one-way street.

Listing Details

Original Price:	\$1,599,000	Previous List Price:	\$1,549,000
Vacation Rental:	Yes	DOM:	65
Annual Rental Income:	64,000.00	Off Market Date:	12/30/20
Sale Type:	Standard	Lease Considered:	No
Listing Term Begins:	09/02/2020		
Possession:	0-30 Days CD		
Acceptable Financing:	Cash, Conventional		
Federal Flood Zone:	No		
Disclosures:	Lead Based Paint - Federal, Prop Disclosure, Radon		

Historical Compensation

For more information about offers of compensation, see BrightMLS.com/offer-comp.

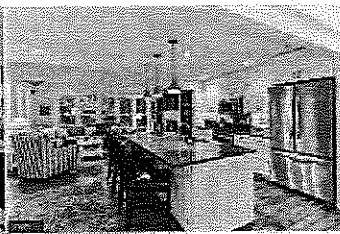
Buyer Agency Comp:	2.5% Of Gross	Sub Agency Comp:	0% Of Gross
		Dual/Var Comm:	No

Sale/Lease Contract

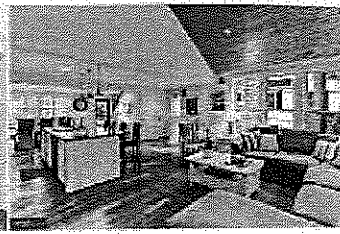
Concessions:	\$36,250		
Concession Remarks:	Reduction in the commission paid by seller		
Agreement of Sale Dt:	11/05/20	Close Date:	12/30/20
Close Sale Type:	Standard Sale	Close Price:	\$1,450,000.00



Great room with fireplace, cathedral ceiling, TV



Gourmet kitchen with island and seating



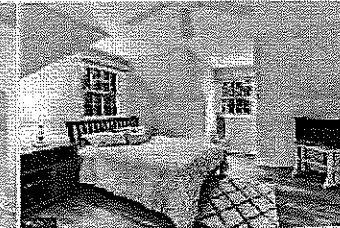
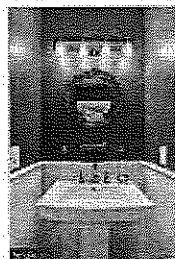
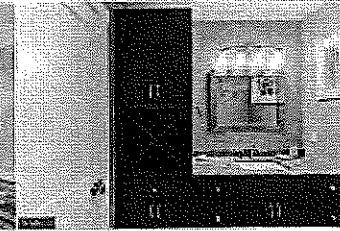
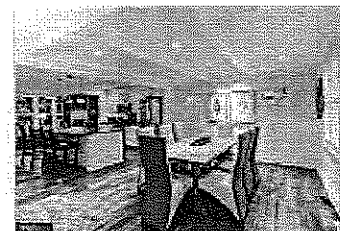
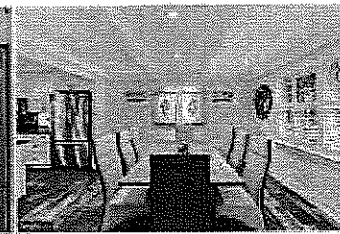
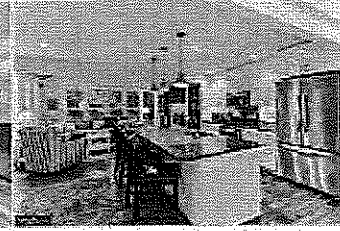
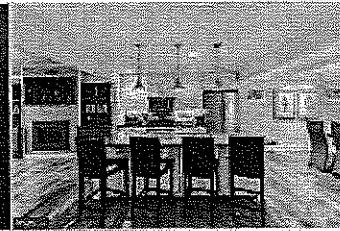
Open floorplan

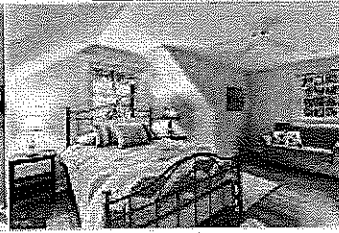
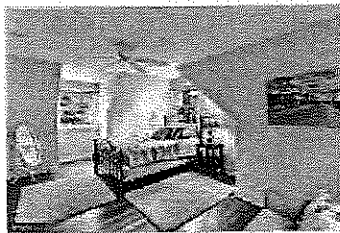
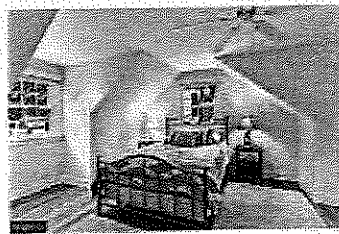
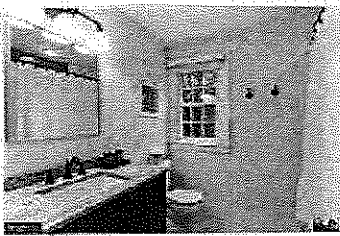


Street view at dusk

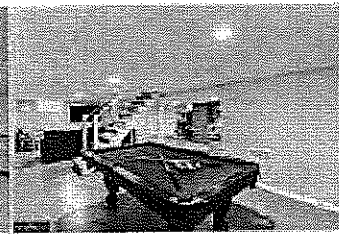
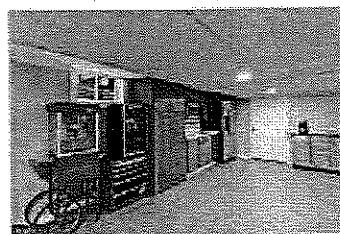


Rear private garden with firepit





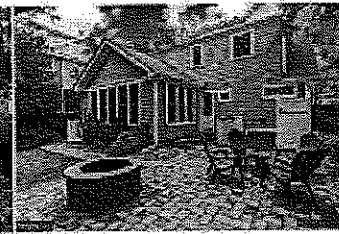
Finished basement with media space and flat screen



Finished basement with bar area

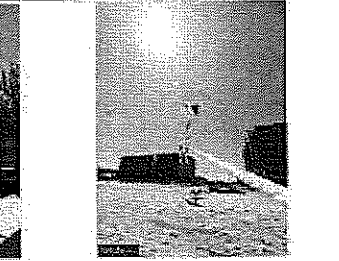
Finished basement with billiard table

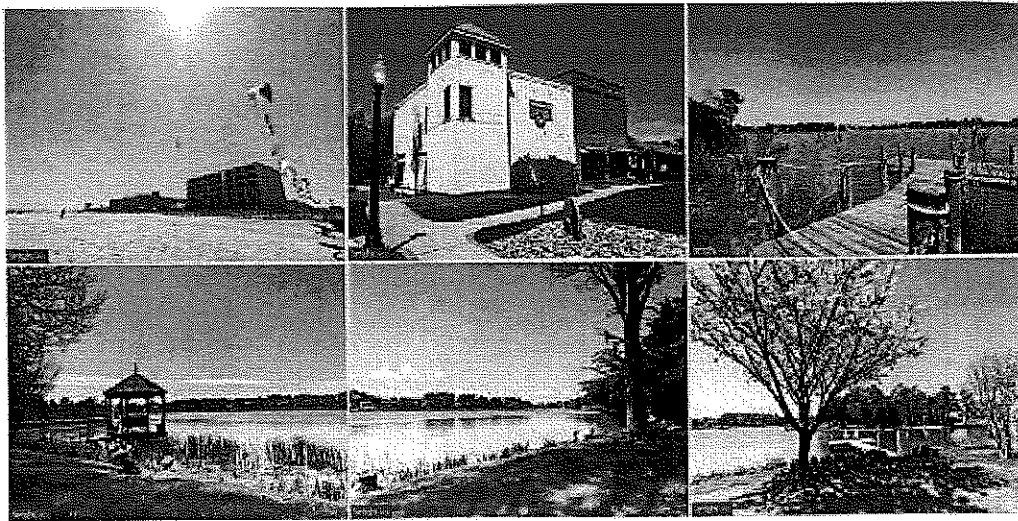
Rear yard with professional paver patio & firepit



Front of home from street

Professional hardscape with firepit





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**Property History**

Source	Category	Status	Date	Price	Owner
Public Records		Record Date	09/26/2017	\$1,120,000	
Public Records		Record Date	01/28/2021	\$1,450,000	Michael G Eloy Del Toro Rafferty
Public Records		Settle Date	09/18/2017	\$1,120,000	Declan C Leonard & Seth C Berenzweig
Public Records		Settle Date	11/30/2011	\$685,000	Eben Q Bush & Mildred I Lloyd
Public Records		Settle Date	07/11/2007	Nominal	Melvin P Moffett
Public Records				\$	Melvin P Moffett

MLS History Details

Listing Info	Change Type	Change Date	Price
MLS#: <u>DESU167976</u>	Final Closed Price	12/30/20	\$1,450,000
Prop. Type: Residential	Closed	12/30/20	
DOM / CDOM: 65 / 65	Pending	12/04/20	
Listing Office: <u>Ocean Atlantic Sotheby's International Realty</u>	Active Under Contract	11/05/20	
	Price Decrease	10/20/20	\$1,499,000
	Price Decrease	09/24/20	\$1,549,000
	New Active	09/02/20	\$1,599,000
	Coming Soon	08/30/20	
	New Listing	08/30/20	
MLS#: <u>1001031522</u>	Final Closed Price	09/22/17	\$1,120,000
Prop. Type: Residential	Closed	09/22/17	
DOM / CDOM: 29 / 432	Pending	08/10/17	
Listing Office: <u>Jack Lingo - Rehoboth</u>	New Active	07/13/17	
	New Listing	07/13/17	\$1,175,000
MLS#: <u>1001172754</u>	Canceled	07/11/17	
Prop. Type: Residential	Price Increase	05/31/17	\$1,179,000
DOM / CDOM: 112 / 432	Price Decrease	05/31/17	\$1,159,000
Listing Office: <u>Keller Williams Realty</u>	Price Decrease	05/30/17	\$1,179,000
	New Active	03/22/17	
	New Listing	03/22/17	\$1,199,000
MLS#: <u>1001074792</u>	Expired	01/31/17	
Prop. Type: Residential	Back to Active	01/30/17	
DOM / CDOM: 292 / 432	Canceled	01/30/17	
Listing Office: <u>Jack Lingo - Rehoboth</u>	Price Decrease	10/14/16	\$1,259,000
	New Active	04/16/16	
	New Listing	04/16/16	\$1,289,000
MLS#: <u>1000957268</u>	Final Closed Price	11/30/11	\$685,000

Prop. Type: Residential
DOM / CDOM: 296 / 296
Listing Office: Jack Lingo - Rehoboth

Closed	11/30/11	
Pending	11/05/11	
Price Decrease	10/18/11	\$725,000
Price Decrease	09/29/11	\$749,900
Price Decrease	08/09/11	\$799,000
Price Decrease	06/25/11	\$839,500
Price Decrease	05/03/11	\$879,900
Price Decrease	04/07/11	\$899,000
Price Decrease	02/02/11	\$939,900
New Active	01/14/11	
New Listing	01/14/11	



MLS #: DESU2004684
 Tax ID #: 334-20.05-123.00
 Ownership Interest: Fee Simple
 Structure Type: Detached
 Levels/Stories: 2
 Waterfront: No
 Garage: Yes

Beds: 3
 Baths: 1
 Total Rooms: 8
 Above Grade Fin SQFT: Assessor
 Year Built: 0
 Property Condition: Good
 Style: Cottage
 Central Air: Yes
 Basement: No

Location

County: Sussex, DE
 In City Limits: Yes
 MLS Area: Lewes Rehoboth Hundred - Sussex, DE
 County (31009)
 Legal Subdivision: SOUTH REHOBOTH
 Subdiv / Neigh: SOUTH REHOBOTH

School District: Cape Henlopen

Waterfront / Water Access

Water Body Name: Atlantic
 Water Body Type: Ocean
 Distance To Body Of Wtr: 2; Blocks

Taxes and Assessment

Tax Annual Amt / Year: \$1,115 / 2021
 School Tax: \$559
 County Tax: \$58 / Annually
 City/Town Tax: \$499 / Annually
 Clean Green Assess: No
 Zoning: TN

Tax Assessed Value: \$13,100 / 2021
 Imprv, Assessed Value: \$3,750
 Land Assessed Value: \$9,350
 Land Use Code: RS

Rooms

	Bed	Bath
Main	2	1 Full
Upper 1	1	

Building Info

Above Grade Fin SQFT: Assessor
 Foundation Details: Crawl Space

Construction Materials: Frame
 Flooring Type: Hardwood

Lot

Lot Acres / SQFT: 0.11a / 4792sf / Assessor

Lot Size Dimensions: 50.00 x 100.00

Parking

Detached Garage - # of Spaces: 1
 Total Parking Spaces: 1

Features: Detached Garage, Driveway, Garage - Front Entry

Interior Features

Interior Features: Ceiling Fan(s), Dining Area, Entry Level Bedroom, Window Treatments, Wood Floors; Accessibility
 Features: None; No Laundry

Exterior Features

Exterior Features: Pool: No Pool

Utilities

Utilities: Central A/C; Cooling Fuel: Electric; Heating: Forced Air; Heating Fuel: Propane - Leased; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer

Remarks

Public: This sweet Rehoboth Beach cottage is reminiscent of childhoods well spent. Traditional beach style home with a welcoming wrap around porch appropriate for all occasions ranging from morning coffee, afternoon relaxing after the beach, casual dinner to late night chats. Wood floors throughout, simple galley kitchen connects the dining room and continues through to the rear screened porch. Two first floor bedrooms plus a bunk style, second floor third bedroom with built in dressers. Storage room off of the rear screened porch, detached 1 car garage and an outside shower. Located just over 2 blocks for the boardwalk on a quaint South Rehoboth lot.

Directions

211 Norfolk St, South Rehoboth

Listing Details

Original Price:	\$1,495,000	DOM:	10
Vacation Rental:	No	Listing Terms:	All Negotiation Thru Lister, As Is Condition
Sale Type:	Standard	Off Market Date:	10/25/21
Listing Term Begins:	09/01/2021	Lease Considered:	No
Possession:	Settlement	Documents Available:	Seller's Property Disclosure
Acceptable Financing:	Cash, Conventional		
Federal Flood Zone:	No		

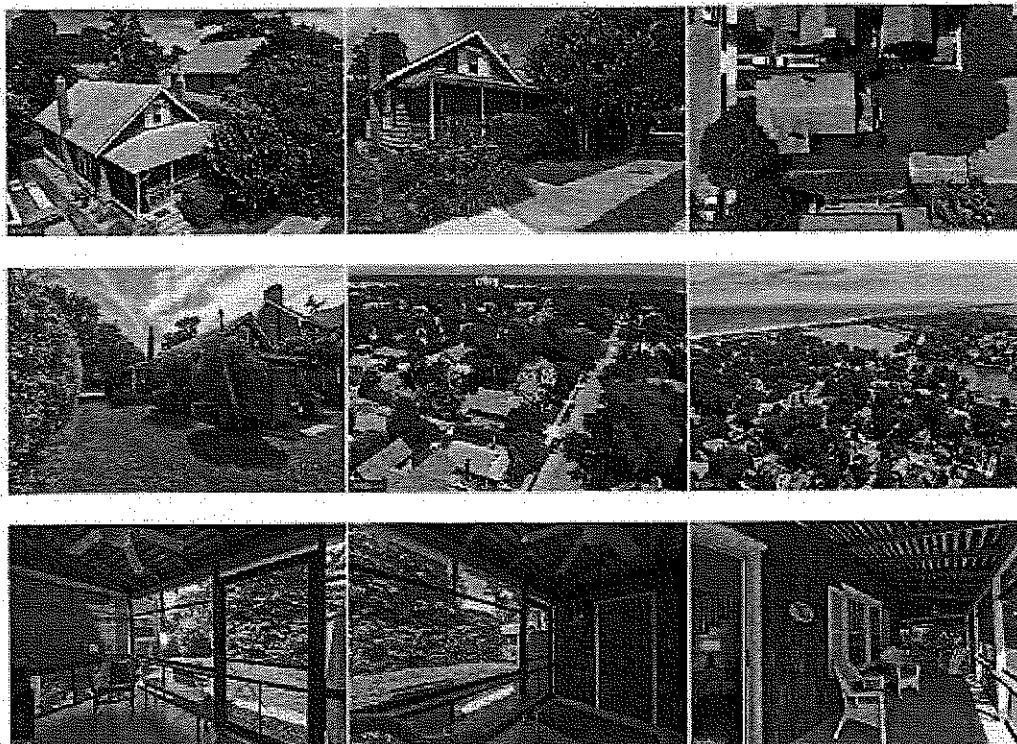
Historical Compensation

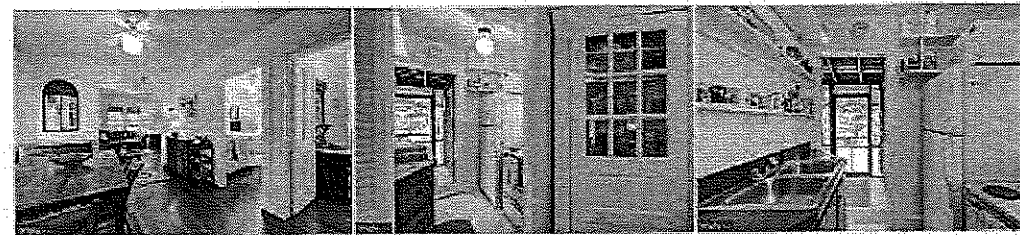
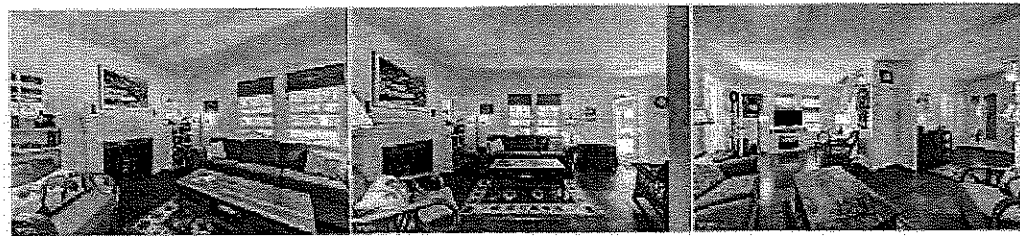
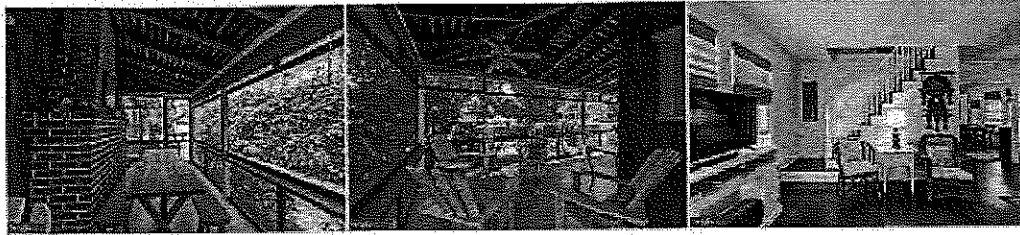
For more information about offers of compensation, see BrightMLS.com/offer-comp.

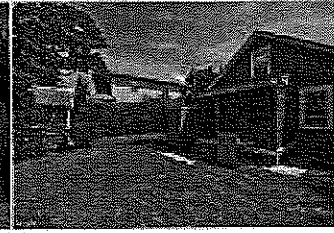
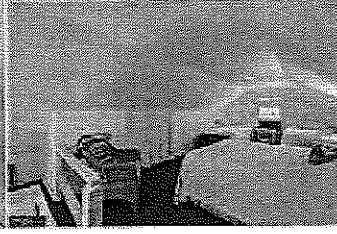
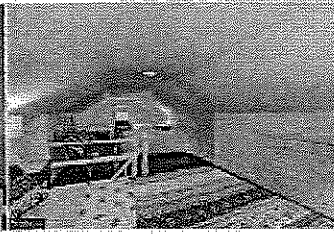
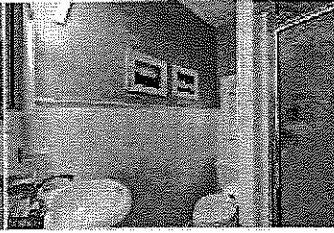
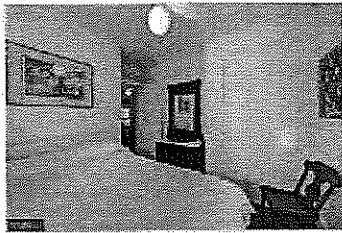
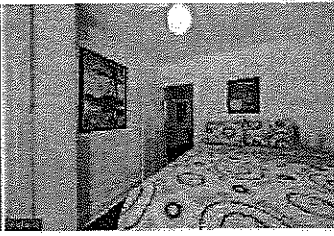
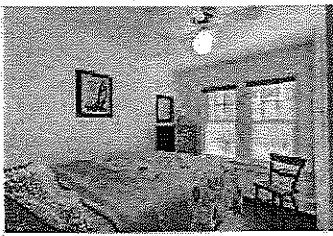
Buyer Agency Comp:	2.5% Of Gross	Sub Agency Comp:	0% Of Gross
		Dual/Var Comm:	No

Sale/Lease Contract

Concessions:	No	Close Date:	10/25/21
Agreement of Sale Dt:	09/10/21	Close Price:	\$1,551,000.00
Close Sale Type:	Standard Sale		







211 Norfolk St, Rehoboth Beach, DE 19971

Lewes Rehoboth Hundred - Sussex, DE
County (31009)

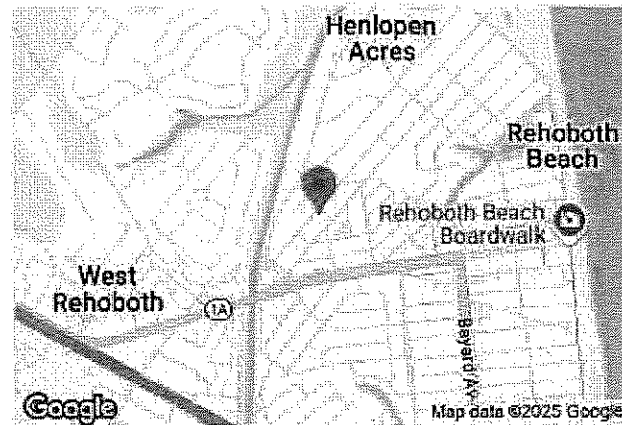


Property History

Source	Category	Status	Date	Price	Owner
Public Records		Record Date	11/02/2021	\$1,551,000	Charles B & Jill Soja
Public Records				\$	3rd Fulton Reynolds Scott Mary Elise & John & Scot

MLS History Details

Listing Info		Change Type	Change Date	Price
MLS#:	<u>DESU2004684</u>	Final Closed Price	10/25/21	\$1,551,000
Prop. Type:	Residential	Closed	10/25/21	
DOM / CDOM:	10 / 10	Pending	10/19/21	
Listing Office:	<u>RE/MAX Realty Group</u>	Active Under Contract	09/10/21	
	<u>Rehoboth</u>	New Active	09/01/21	\$1,495,000
		Coming Soon	08/24/21	
		New Listing	08/24/21	



MLS #: DESU2056074
 Tax ID #: 334-13.16-49.00
 Ownership Interest: Fee Simple
 Structure Type: Detached
 Levels/Stories: 3
 Waterfront: No
 Garage: No

Beds: 5
 Baths: 3 / 1
 Above Grade Fin SQFT: 1,750 / Estimated
 Price / Sq Ft: 1,200.00
 Year Built: 1920
 Style: Coastal, Cottage
 Central Air: Yes
 Basement: Yes

Location

County: Sussex, DE
 In City Limits: Yes
 MLS Area: Lewes Rehoboth Hundred - Sussex, DE
 County (31009)
 Legal Subdivision: NORTH REHOBOTH
 Subdiv / Neigh: NONE AVAILABLE

School District: Cape Henlopen

Waterfront / Water Access

Water Body Name: Atlantic Ocean
 Water Body Type: Ocean
 Distance To Body Of Wtr: 5; Blocks

Association / Community Info

Property Manager: No

Taxes and Assessment

Tax Annual Amt / Year: \$1,740
 School Tax: \$1,082 / Annually
 County Tax: \$109 / Annually
 City/Town Tax: \$549 / Annually
 Clean Green Assess: No
 Refuse Fee: \$350
 Zoning: TN

Land Use Code: 999
 Block/Lot: 136

Rooms

			Bed	Bath
Bedroom 3:	Upper 1	Attached Bathroom	Main	2 Full
Bedroom 4:	Upper 1		Upper 1	2 1 Half
Half Bath:	Upper 1	Flooring - Ceramic Tile	Lower 1	1 Full
Bathroom 2:	Main	Flooring - Ceramic Tile, Bathroom - Tub Shower		
Bedroom 2:	Main	Flooring - HardWood		
Dining Room:	Main	13 x 10, Ceiling Fan(s), Flooring - HardWood		
Family Room:	Main	12 x 25, Crown Molding, Flooring - HardWood		
Kitchen:	Main	15 x 22, Breakfast Bar, Built-Ins, Ceiling Fan(s), Flooring - Ceramic Tile, Kitchen - Gas Cooking, Skylight(s), Wet Bar		
Primary Bathroom:	Main	Flooring - Ceramic Tile		
Primary Bedroom:	Main	Attached Bathroom, Crown Molding, Flooring - HardWood		
Screened Porch:	Main	8 x 25		
Screened Porch:	Main			
Basement:	Lower 1			

Building Info

Yr Major Reno/Remodel:	2004	Construction Materials:	Stick Built
Above Grade Fin SQFT:	1,750 / Estimated	Flooring Type:	Ceramic Tile, Hardwood
Below Grade Fin SQFT:	850 / Estimated	Roof:	Architectural Shingle
Total Below Grade SQFT:	850 / Estimated		
Total Fin SQFT:	2,600 / Estimated		
Total SQFT:	2,600 / Estimated		
Wall & Ceiling Types:	Vaulted Ceilings		
Foundation Details:	Other, Permanent		
Basement Type:	Full		

Lot

Lot Acres / SQFT:	0.11a / 5000sf / Estimated	Lot Size Dimensions:	50.00 x 100.00
Fencing:	Partially	Lot Features:	Partly Wooded

Parking

Driveway - # of Spaces	3	Features:	Driveway, Off Street
Total Parking Spaces	3		

Interior Features

Interior Features:	Built-Ins, Carpet, Ceiling Fan(s), Crown Moldings, Dining Area, Entry Level Bedroom, Floor Plan-Traditional, Kitchen - Island, Primary Bath(s), Skylight(s), Bathroom - Stall Shower, Bathroom - Tub Shower, Wine Storage, Wood Floors; Cooktop, Dishwasher, Disposal, Dryer, Oven - Wall, Oven/Range - Gas, Refrigerator, Stainless Steel Appliances, Washer, Water Heater; Accessibility Features: None; Smoke Detector
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Exterior Features

Exterior Features:	Outside Shower; Deck(s), Porch(es), Screened; Pool: No Pool
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Utilities

Utilities:	Central A/C, Heat Pump(s); Cooling Fuel: Electric; Heating: Heat Pump-Gas BackUp; Heating Fuel: Electric, Propane - Leased; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer
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Remarks

Public:	Come experience the joys of North Rehoboth Beach, also known as The Pines! A few blocks from the ocean, 136 Henlopen Avenue is the epitome of a classic coastal cottage with all of the upgrades a Buyer is looking for! Whether a rental investment or for your private use and overflow guests, this home offers 5 bedrooms and 3 1/2 baths and multiple entertainment spaces. The kitchen was remodeled in 2004 and features ample cabinet space, eat-in kitchen, upgraded appliances, and easily flows to the home's newly added side deck and screened porch. A large first-floor owners' suite was added onto the cottage in 1998, featuring an ensuite bathroom, laundry, and private door to the home's large back deck. Completing the first floor is a family room, dining room, additional bedroom, and complete bathroom. On the second level, you'll find two more spacious bedrooms and a half bath. There is another bedroom and full bathroom in the basement along with a second laundry space/mudroom, featuring a door to access the side yard midway between basement and the first floor. It's easy to navigate this home. A large driveway provides off-street parking for family and friends. Street parking is also available, parking permits are required during the summer! After a day at the beach, rinse off in the outdoor shower, store your beach toys in the oversized outdoor shed, and relax in one of the two screened-in porches on the front and/or side of the home. Just five blocks from this quiet cottage is Deauville Beach with parking, snack stand, and public tennis courts. This home also sits along the Junction and Breakwater bike trail which runs down Henlopen Avenue. Gordon's Pond beach and trail, downtown Rehoboth Beach are all within a few blocks! This home has it all - and more! Don't miss your chance to call it yours. Schedule a private showing of 136 Henlopen Avenue today! Excellent rental potential. Please note, professional staging in the first floor living spaces, pieces available for purchase.
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Directions

Coastal Hwy South to Rehoboth Ave. > Left on Columbia Ave > Left on Felton Street > Right on Henlopen Ave.

Listing Details

Original Price:	\$2,200,000	DOM:	37
Vacation Rental:	No	Off Market Date:	07/16/24
Sale Type:	Standard		
Listing Term Begins:	02/13/2024		
Possession:	Settlement		
Federal Flood Zone:	No		

Historical Compensation

For more information about offers of compensation, see BrightMLS.com/offer-comp.

Buyer Agency Comp:	2.5% Of Gross	Sub Agency Comp:	0% Of Gross
		Dual/Var Comm:	No

Sale/Lease Contract

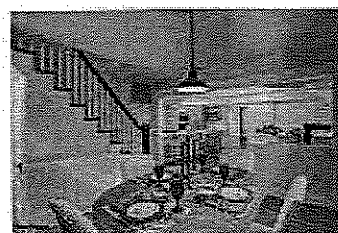
Agreement of Sale Dt:	04/06/24	Close Date:	07/16/24
Close Sale Type:	Standard Sale	Close Price:	\$2,100,000.00



Welcome to 136 Henlopen Ave -
The Pines

Great off street parking

Front screened porch -
quintessential Pines living

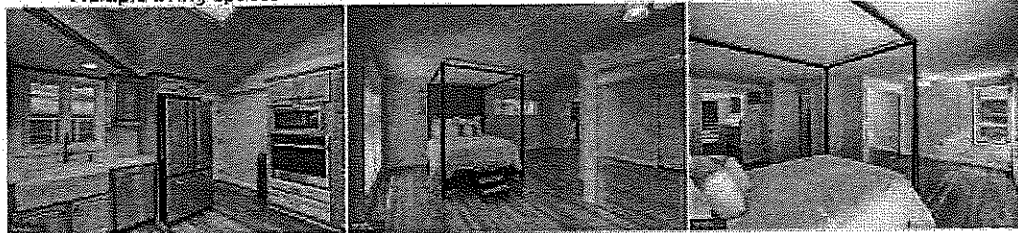


Basement stairs by back window

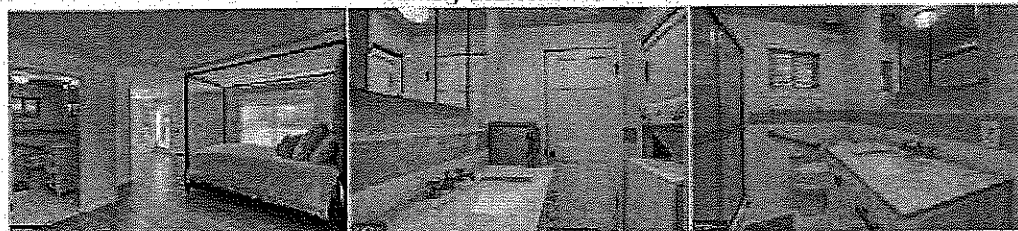
Side screened porch



Multiple living spaces



Primary bedroom 1st Floor



Primary bathroom w/ laundry 1st Floor



Additional bedroom /office 1st Floor

Additional bedroom/office 1st Floor

2nd Full Bath First Floor



Upstairs twin bedroom

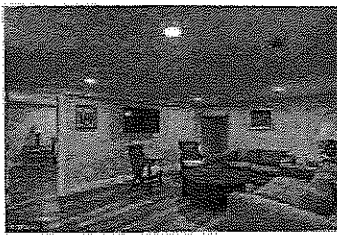
Upstairs twin bedroom

Upstairs Full bedroom w/ half bath



Window Nook - great spot for a desk

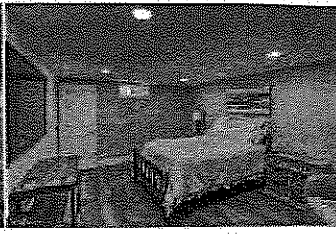
Basement living space



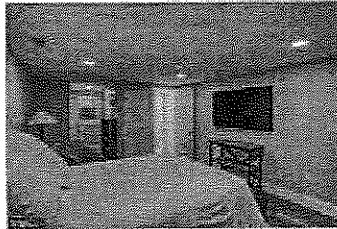
Basement living space



Extra bedroom in basement w/
full bath



Extra bedroom in basement w/
full bath



Extra bedroom in basement w/
full bath



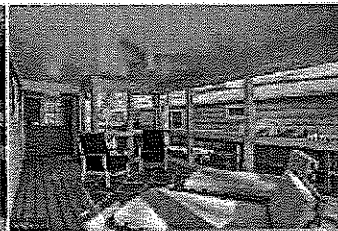
Basement living space



Full bathroom in the basement



Rear deck with access to primary
bedroom



Side screened porch



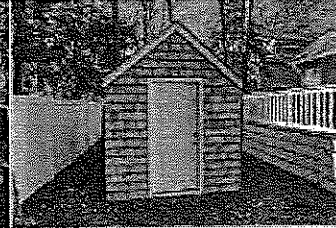
Side Screened porch



Outdoor Shower



Rear deck and side screened
porch



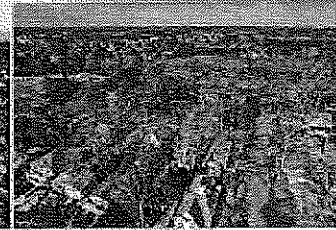
Outdoor shed



Ample off street parking



The Pines - North Rehoboth Beach



136 Henlopen Ave, Rehoboth Beach, DE 19971

Lewes Rehoboth Hundred - Sussex, DE
County (31009)

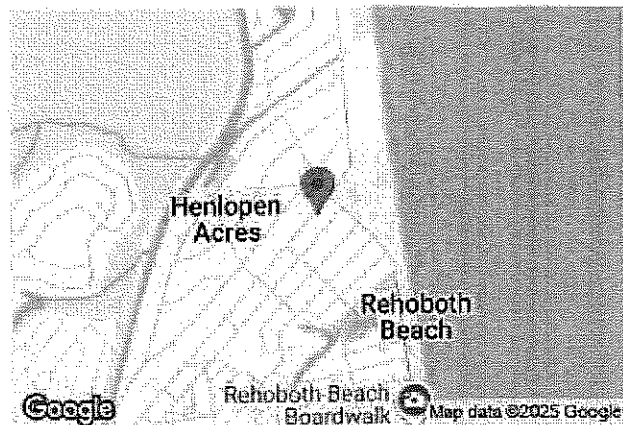


Property History

Source	Category	Status	Date	Price	Owner
Public Records		Settle Date	07/16/2024	\$2,100,000	Michael P & Carol W Bova
Public Records		Record Date	03/22/2023	\$1,375,000	Green Richard B Ttee Rev Tr
Public Records		Record Date	03/30/1984	\$145,000	Weston E Nellus and M and Madelyn

MLS History Details

Listing Info	Change Type	Change Date	Price
MLS#: <u>DESU2056074</u>	Final Closed Price	07/16/24	\$2,100,000
Prop. Type: Residential	Closed	07/16/24	
DOM / CDOM: 37 / 37	Active Under Contract	04/06/24	
Listing Office: <u>Jack Lingo - Lewes</u>	New Active	03/01/24	\$2,200,000
	New Listing	03/01/24	
MLS#: <u>DESU2032192</u>	Final Closed Price	03/21/23	\$1,375,000
Prop. Type: Residential	Closed	03/21/23	
DOM / CDOM: 22 / 22	Pending	12/08/22	
Listing Office: <u>Ocean Atlantic Sotheby's</u>	New Active	11/17/22	\$1,450,000
<u>International Realty</u>	New Listing	11/17/22	



MLS #: DESU2032540
 Tax ID #: 334-14.09-120.01
 Ownership Interest: Fee Simple
 Unit Entry Floor: 1
 Structure Type: Detached
 Levels/Stories: 2
 Furnished: No
 Waterfront: No
 Garage: No

Beds: 5
 Baths: 2
 Total Rooms: 8
 Above Grade Fin SQFT: 2,200 / Estimated
 Price / Sq Ft: 1,272.73
 Year Built: 1974
 Style: Coastal
 Central Air: No
 Basement: No

Location

County: Sussex, DE
 In City Limits: Yes
 MLS Area: Lewes Rehoboth Hundred - Sussex, DE
 County (31009)
 Legal Subdivision: NORTH REHOBOTH
 Subdiv / Neigh: NORTH REHOBOTH

School District: Cape Henlopen
 High School: Cape Henlopen
 Middle/Junior School: Mariner
 Elementary School: Rehoboth

Association / Community Info

Association Recreation Fee: No

Taxes and Assessment

Tax Annual Amt / Year: \$1,957 / 2023
 School Tax: \$1,019 / Annually
 County Tax: \$102 / Annually
 City/Town Tax: \$836 / Annually
 Clean Green Assess: No
 Municipal Trash: Yes
 Zoning: TN

Tax Assessed Value: \$22,750 / 2023
 Imprv. Assessed Value: \$10,250
 Land Assessed Value: \$12,500
 Land Use Code: 999
 Block/Lot: 8

Rooms

Bed Bath

Main 5 2 Full

Building Info

Above Grade Fin SQFT: 2,200 / Estimated
 Total Fin SQFT: 2,200 / Estimated
 Total SQFT: 2,200 / Estimated
 Wall & Ceiling Types: Dry Wall, Plaster Walls
 Foundation Details: Block, Crawl Space

Main Entrance Orientation: North
 Construction Materials: Frame
 Flooring Type: Hardwood
 Roof: Composite

Lot

Lot Acres / SQFT: 0.11a / 5000sf / Estimated

Lot Size Dimensions: 50.00 x 100.00

Parking

Total Parking Spaces: Unknown

Features: Driveway

Interior Features

Interior Features: Bathroom - Stall Shower, Ceiling Fan(s), Kitchen - Eat-In, Other; Fireplace(s): 1; Built-In Range, Dishwasher, Dryer, Microwave, Oven/Range - Gas, Refrigerator, Washer; Accessibility Features: None

Exterior Features

Exterior Features: Pool: No Pool

Utilities

Utilities: No Cooling; Cooling Fuel: Electric; Electric Service: 200+ Amp Service; Heating: Central, Forced Air, Heat Pump(s); Heating Fuel: Electric; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer

Remarks

Inclusions: Furnished

Exclusions: Non

Public: Rehoboth is the Summer Capital of America & Henlopen Ave. and Ocean Block are a premier location in our Summer Capitol, one can listen to the sounds of the ocean from your beach home and walk the beach or into it town Rehoboth in a few minutes. you could choose to build your dream home or enjoy this cozy beach cottage. until you do build Rental Income for 2023 One of the best streets in Rehoboth (Henlopen) Call today

Directions

North Rehoboth, end of Henlopen ave. ocean block, south Side, three homes from surf ave and Henlopen ave.

Listing Details

Original Price:	\$2,550,000	Previous List Price:	\$2,550,000
Vacation Rental:	Yes	DOM:	494
Investor Ratio:	100.00	Off Market Date:	10/31/24
Annual Rental Income:	75,000.00	Home Warranty:	No
Sale Type:	Standard	Documents Available:	Survey House Location, Lead
Listing Term Begins:	11/17/2022		Paint Disclosure
Possession:	Immediate	Pets Allowed:	No
Acceptable Financing:	Cash, Conventional		
Federal Flood Zone:	No		
Disclosures:	Lead Based Paint - Federal, Prop		
	Disclosure, Radon		

Historical Compensation

For more information about offers of compensation, see BrightMLS.com/offer-comp.



Henlopen Ave



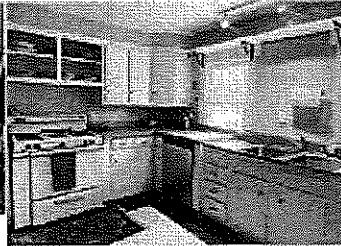
relaxing front porch



living room



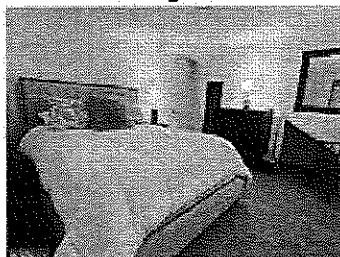
dining area



Kitchen



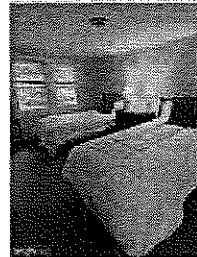
First floor bedroom



second floor bedrm. #2



second fl/ #3



second fl. #4

8 Henlopen Ave, Rehoboth Beach, DE 19971

Lewes Rehoboth Hundred - Sussex, DE
County (31009)



Property History

Source	Category	Status	Date	Price	Owner
Public Records		Record Date	10/22/2021	\$1,850,000	Antaaya Llc
Public Records		Settle Date	01/30/2014	\$717,822	Arthur E White
Public Records		Record Date	03/29/1984	\$165,000	

MLS History Details

Listing Info	Change Type	Change Date	Price
MLS#: <u>DESU2032540</u>	Expired	10/31/24	
Prop. Type: <u>Residential</u>	Withdrawn	10/31/24	
DOM / CDOM: <u>494 / 494</u>	Price Increase	07/25/23	\$2,800,000
Listing Office: <u>Jack Lingo - Rehoboth</u>	Back to Active	07/25/23	
	Withdrawn	12/19/22	
	Active Under Contract	12/15/22	
	New Active	11/17/22	\$2,550,000
	Coming Soon	11/17/22	
	New Listing	11/17/22	



Outlook

Fw: Assessment appeal pictures of 311 Rehoboth Ave

From Geoffrey Howard <geoffrey.howard@sussexcountyde.gov>
Date Mon 5/5/2025 8:17 AM
To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>

Hi Dianne,

Can these be added to the file for 311 Rehoboth
Avenue Rehoboth Beach Appeal?

Thanks!
Geoff

From: Susan Mooney <sue@independence-cpa.com>
Sent: Friday, May 2, 2025 4:29 PM
To: Geoffrey Howard <geoffrey.howard@sussexcountyde.gov>
Subject: FW: Assessment appeal pictures of 311 Rehoboth Ave

CAUTION: This email originated from outside of the organization. Do not click links, open attachments, or reply unless you recognize the sender and know the content is safe. Contact the IT Helpdesk if you need assistance.

Geoff,

I am forwarding the email sent on 3/31 with the pictures of the interior. This was sent to Tyler on 1/19 and I forwarded it the same day I applied to appeal, 3/31. Could you please let me know that you received this email and all the pictures? I did not take any pictures of the roof that day because of the snow. I will take some of those and send them to you separately in a few minutes.

Thanks,
Sue

Susan H. Mooney CPA, CVA
INDEPENDENCE CPA SERVICES, LLC
724 Yorklyn Rd., Suite 230
Hockessin, DE 19707
(302) 635-7109 Office
(302) 635-7168 Fax
(302) 530-7045 Mobile
Sue@independence-cpa.com
www.independence-cpa.com

From: Susan Mooney
Sent: Monday, March 31, 2025 7:02 AM
To: assessmentappeals@sussexcountyde.gov
Subject: Assessment appeal pictures of 311 Rehoboth Ave

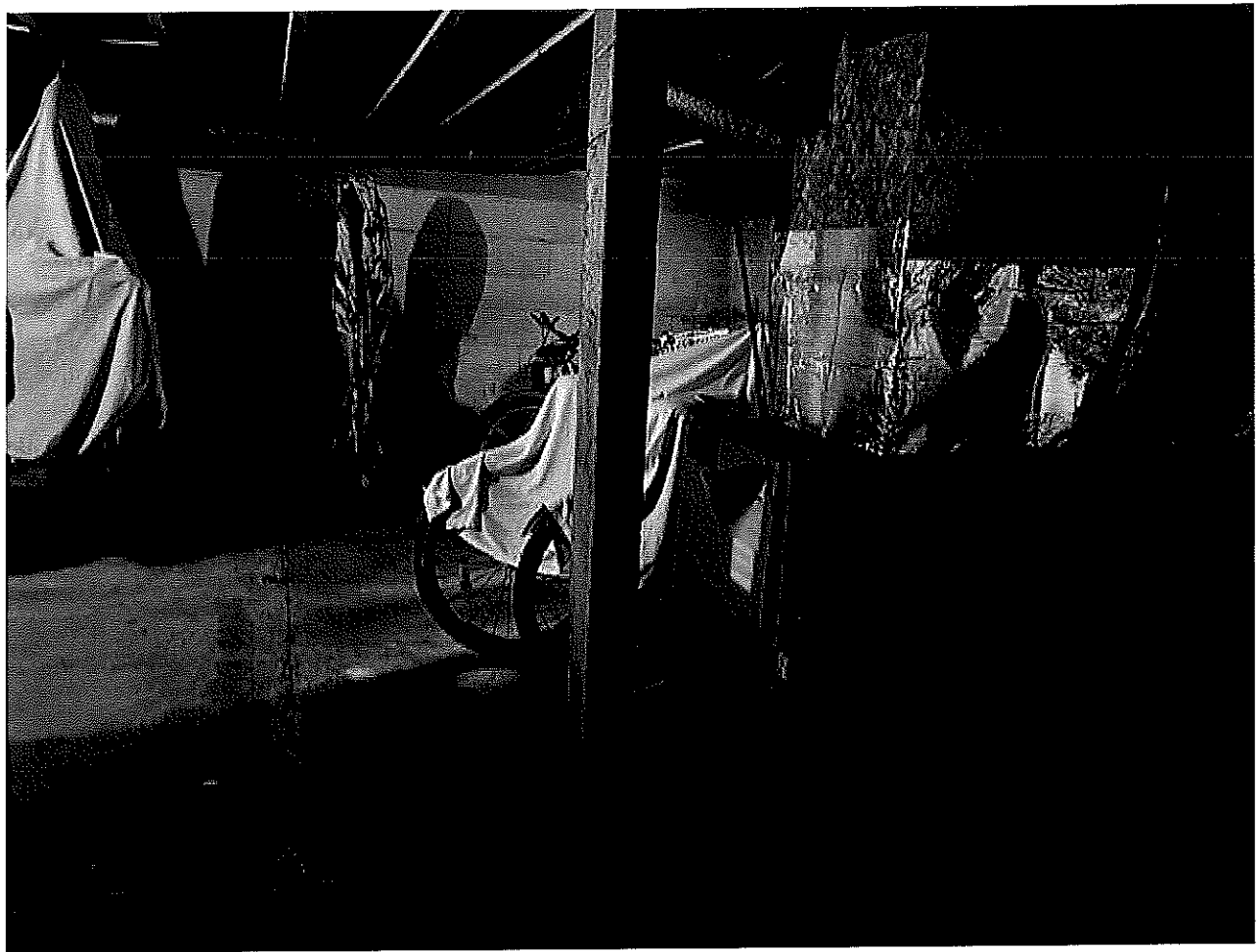
Previously sent to Tyler Tech and their response was to RAISE my assessment by \$6500 . Nice slap in the face.

Susan H. Mooney CPA, CVA
INDEPENDENCE CPA SERVICES, LLC
724 Yorklyn Rd., Suite 230
Hockessin, DE 19707
(302) 635-7109 Office
(302) 635-7168 Fax
(302) 530-7045 Mobile
Sue@independence-cpa.com
www.independence-cpa.com

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From: Susan Mooney
Sent: Sunday, January 19, 2025 10:50 PM
To: SussexCountyDE <sussexcountyde@tylertech.com>
Subject: Informal:334-14.17-37.00


311 Rehoboth Ave Photos of interior: cracked foundation, sewer line cracking& falling apart, ceiling damage from bathroom leak, built in gas oven condemned, hasn't worked in 12 years. Basement windows that can see daylight around, Heater with ductwork on first floor only, no insulation anywhere. 29 original 1924 wood sash windows complete with cords, weights and pulleys in terrible condition. Every window has glazing falling out (keeps glass in). Carpeting has warped wood floors hiding underneath from water damage from decades ago. House was wired with "cloth wiring". The circuit box was replaced with a 100 amp service in 1995 to allow for ac window units. There is no central air conditioning. Close up of the siding shows deterioration from salt air, thinning and pitting of the aluminum. Only one bathroom with original tub with no email left on the surface. Living room ceiling starting to fall down in several places. Garage built in the 50's has original wood siding which is rotted on all sides.




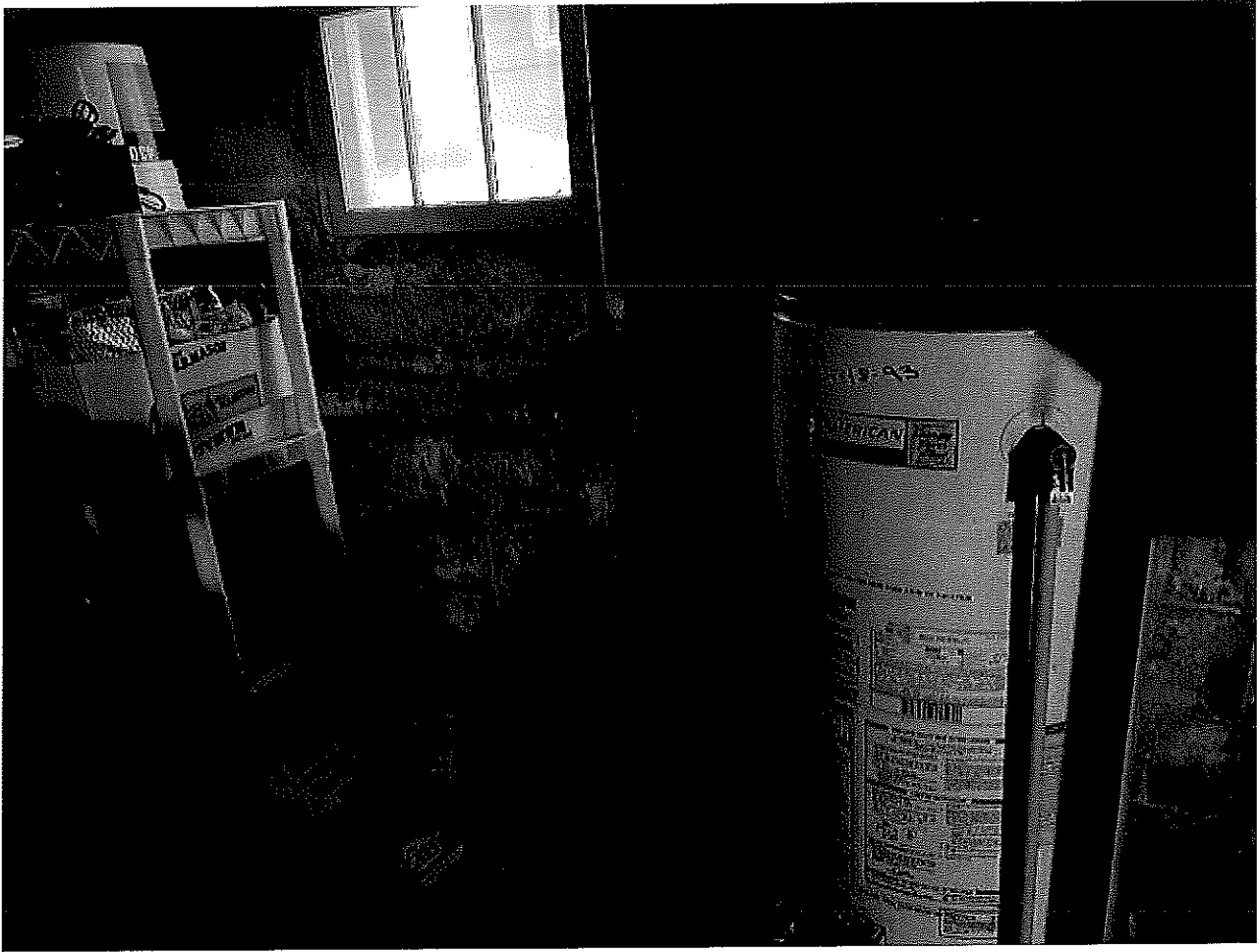






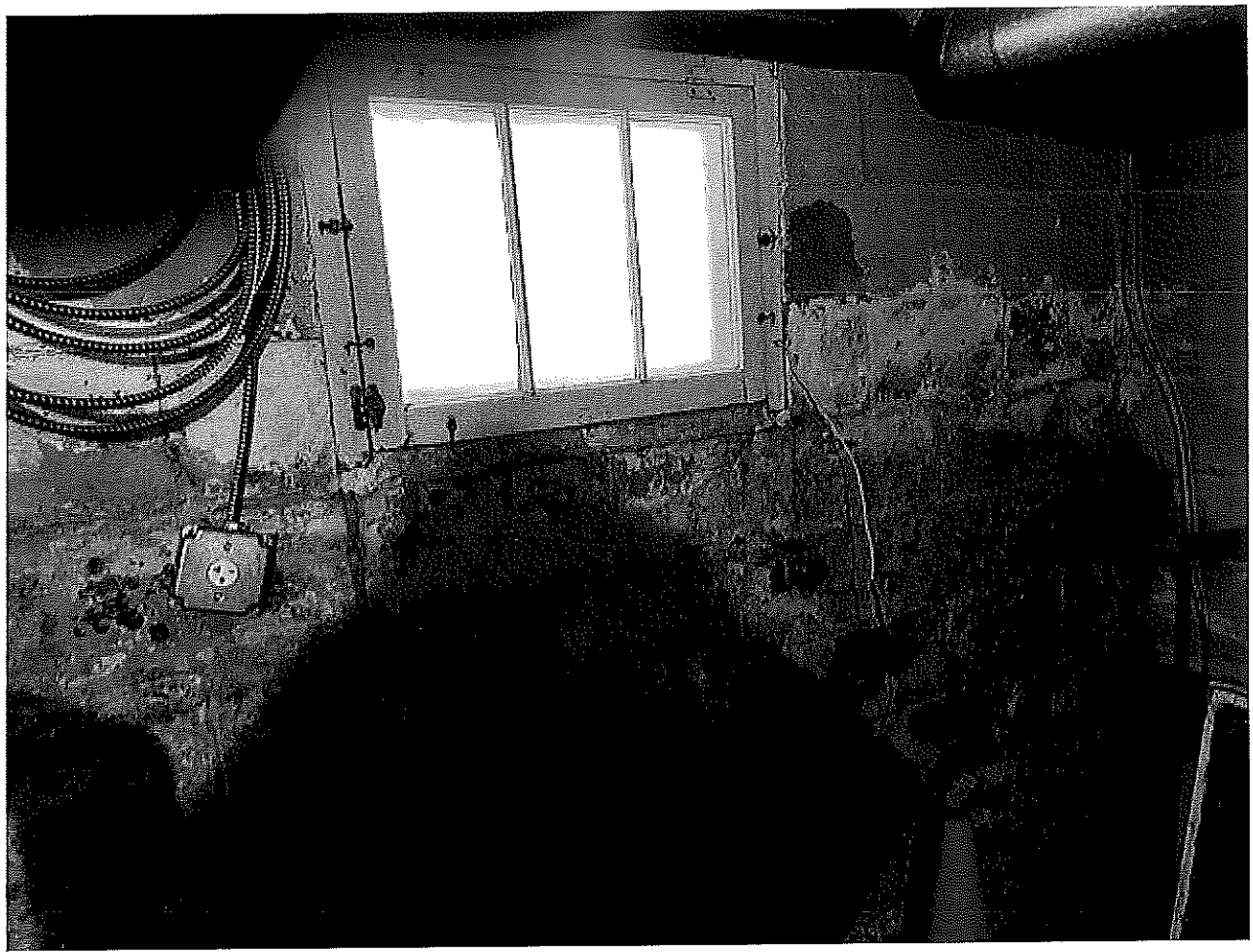
 IMG_2484.jpg


 IMG_2483.jpg




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IMG_2480.jpg





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 IMG_2470.jpg

 IMG_2469.jpg



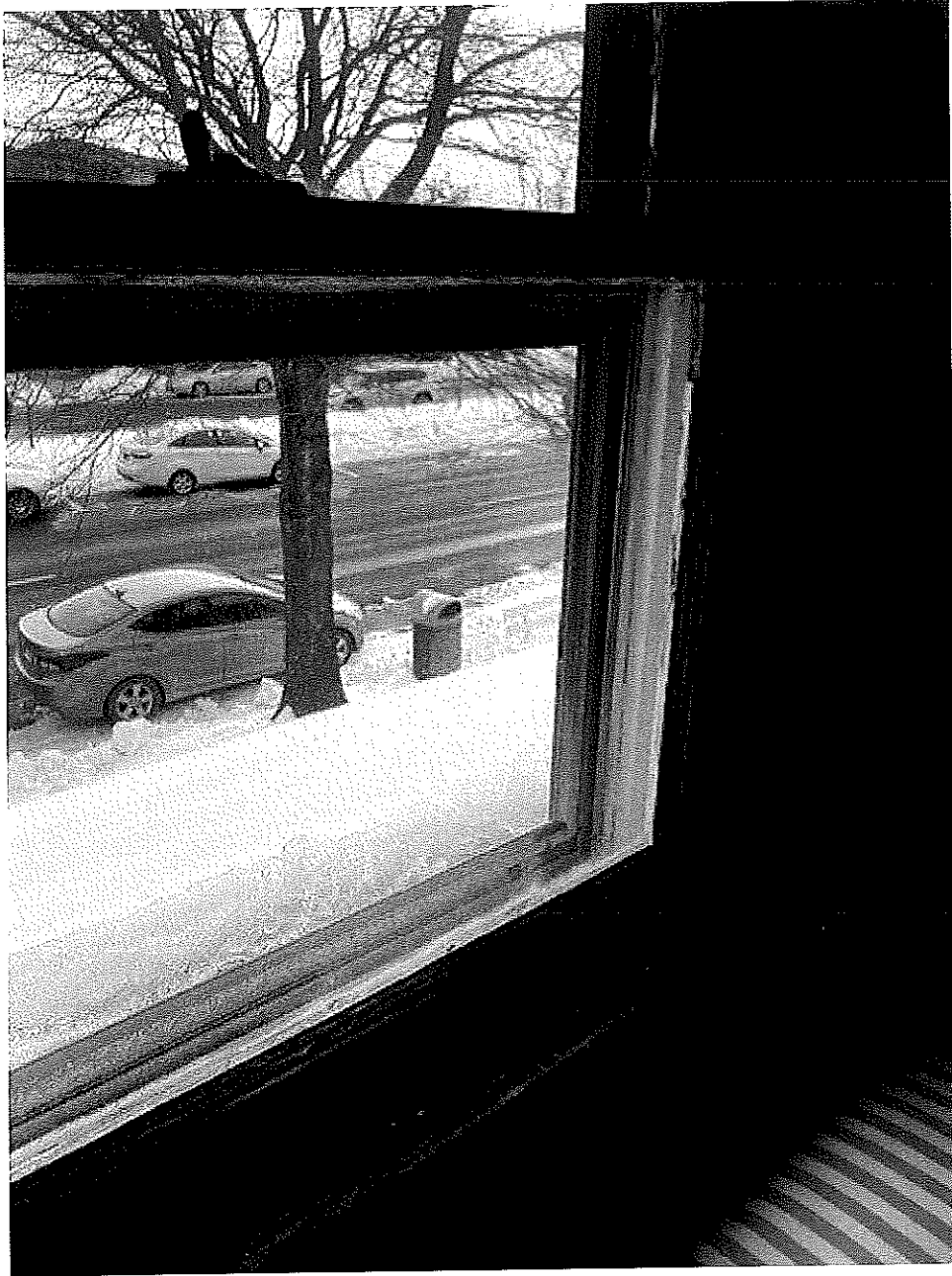




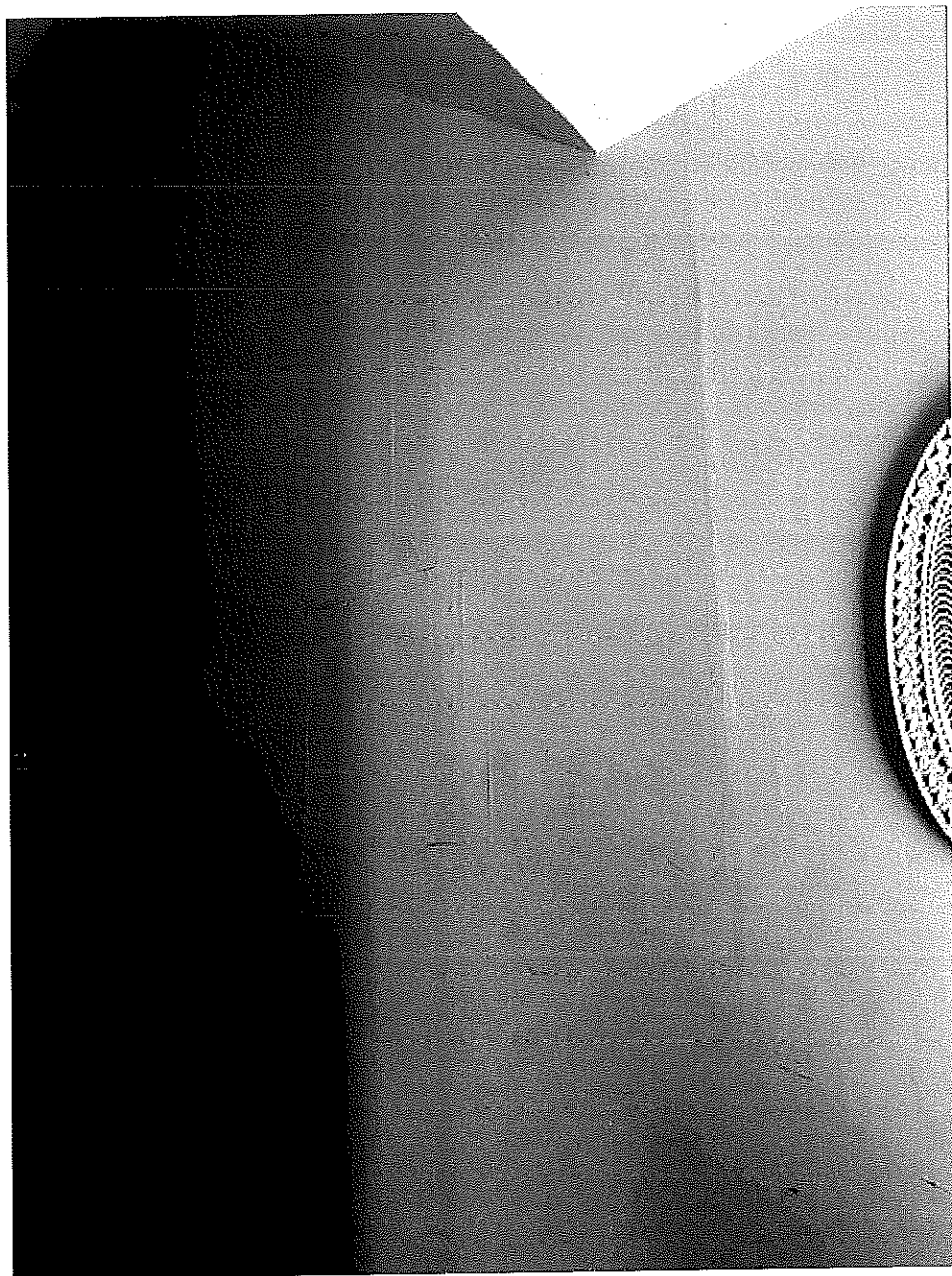




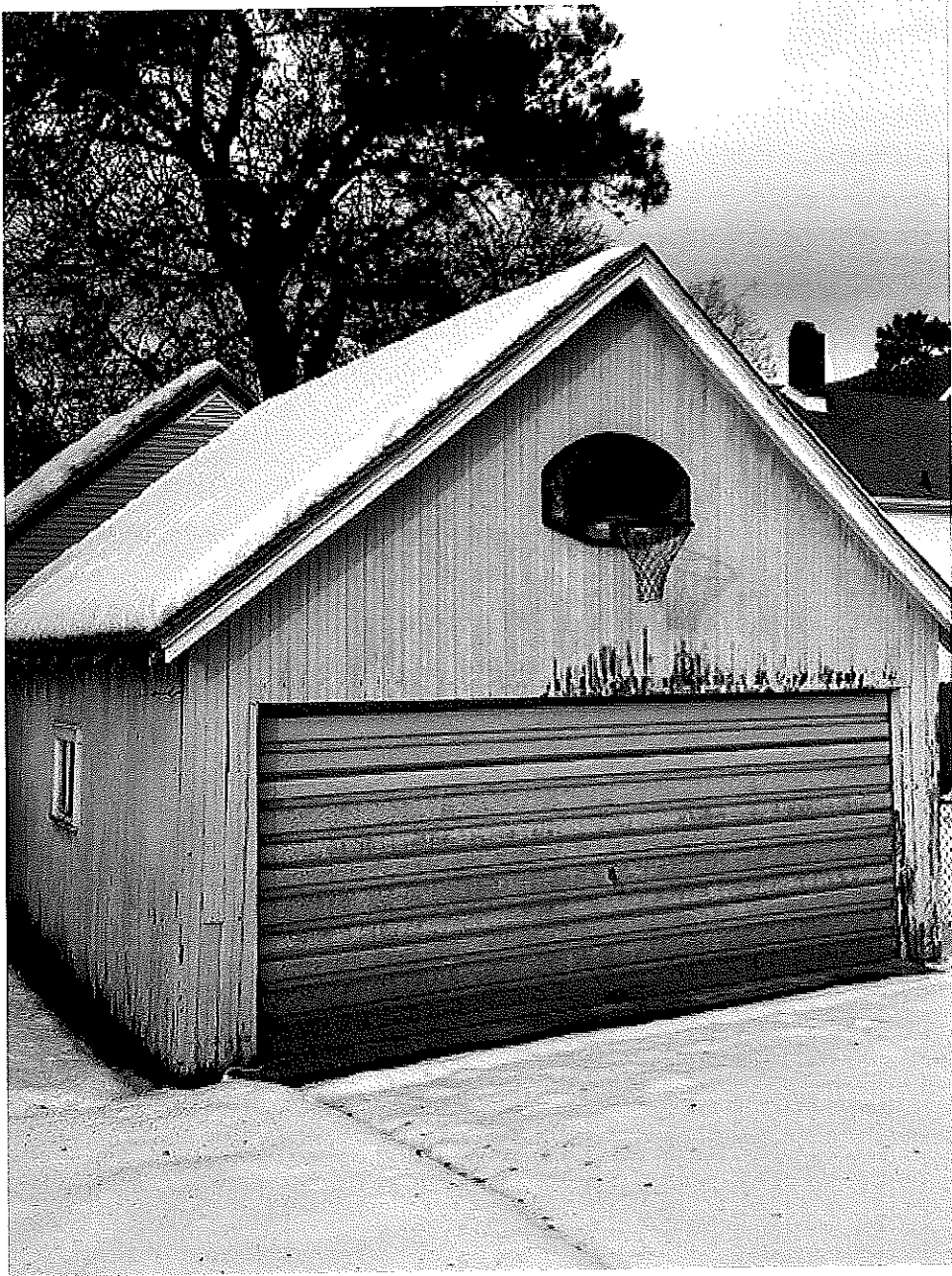
IMG_2463.jpg























IMG_2449.jpg

IMG_2448.jpg






IMG_2445.jpg







IMG_2440.jpg

Sent from my iPhone, please excuse brevity & any misspellings.

Fw: Roof pics- 311 rehoboth ave.

From: Geoffrey Howard <geoffrey.howard@sussexcountye.gov>
Date: Mon 5/5/2025 8:17 AM
To: Dianne Ruscavage <dianne.ruscavage@sussexcountye.gov>

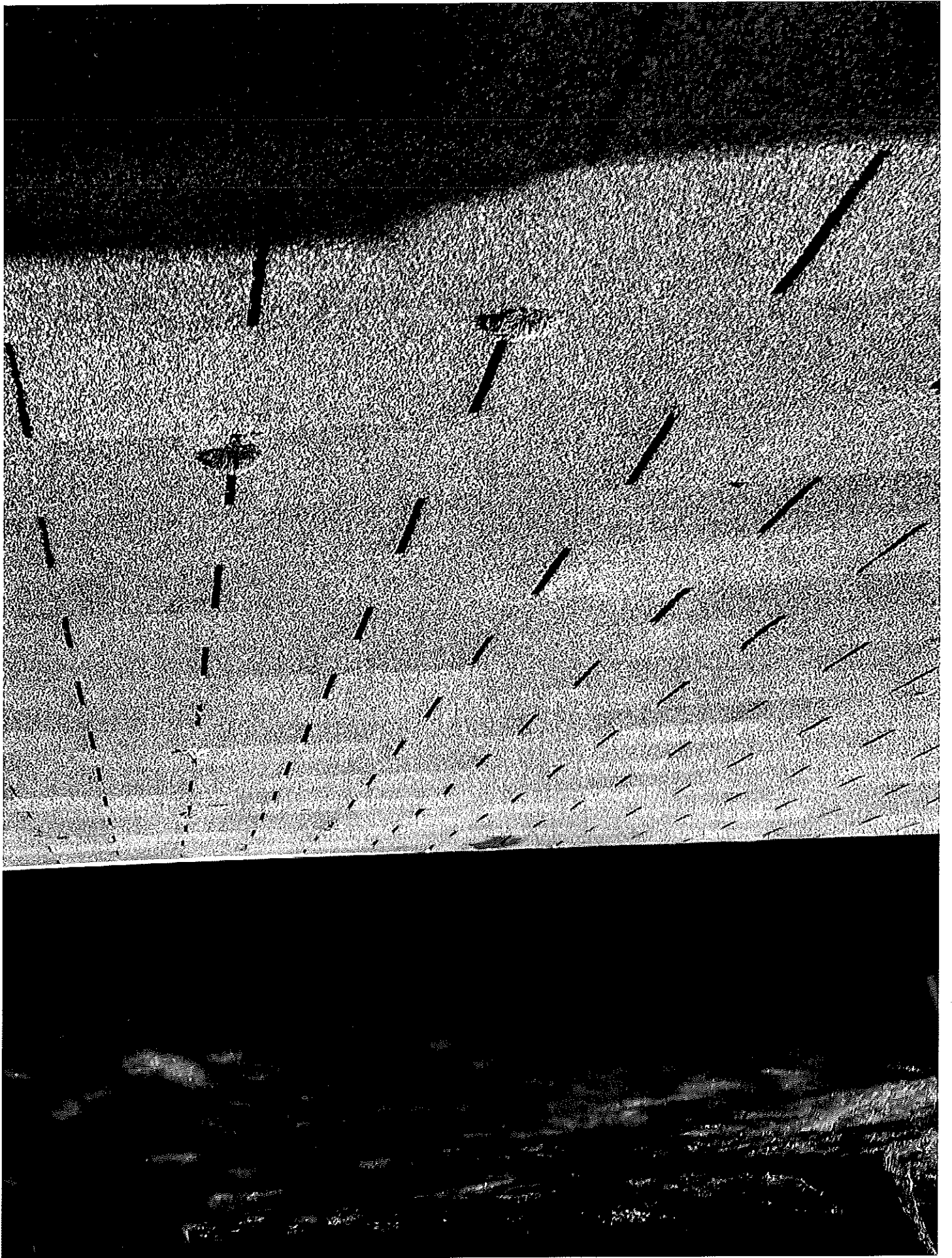
Hi Dianne,

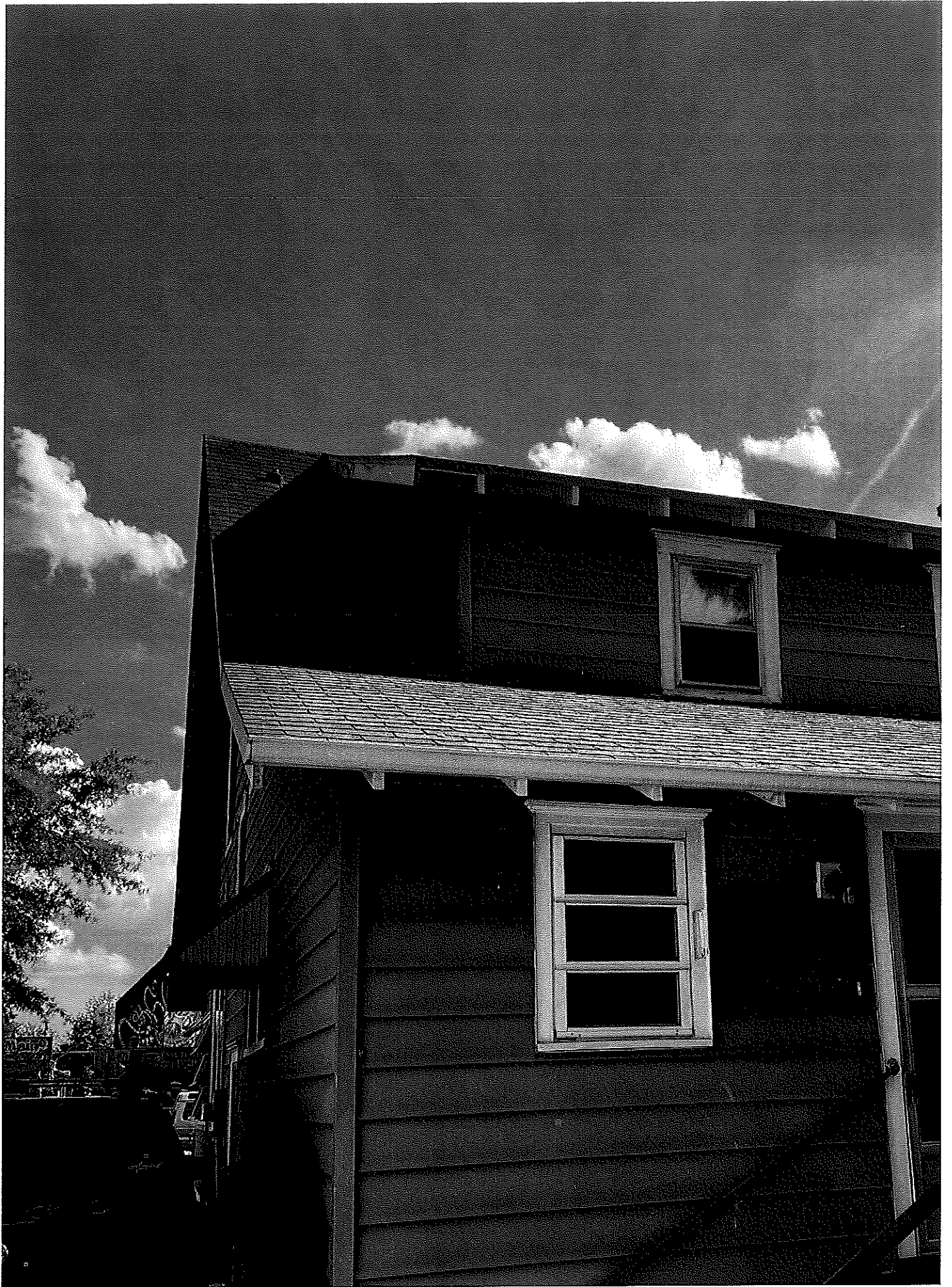
Can these be added to the file for 311 Rehoboth
Avenue Rehoboth Beach Appeal?

Thanks!
Geoff

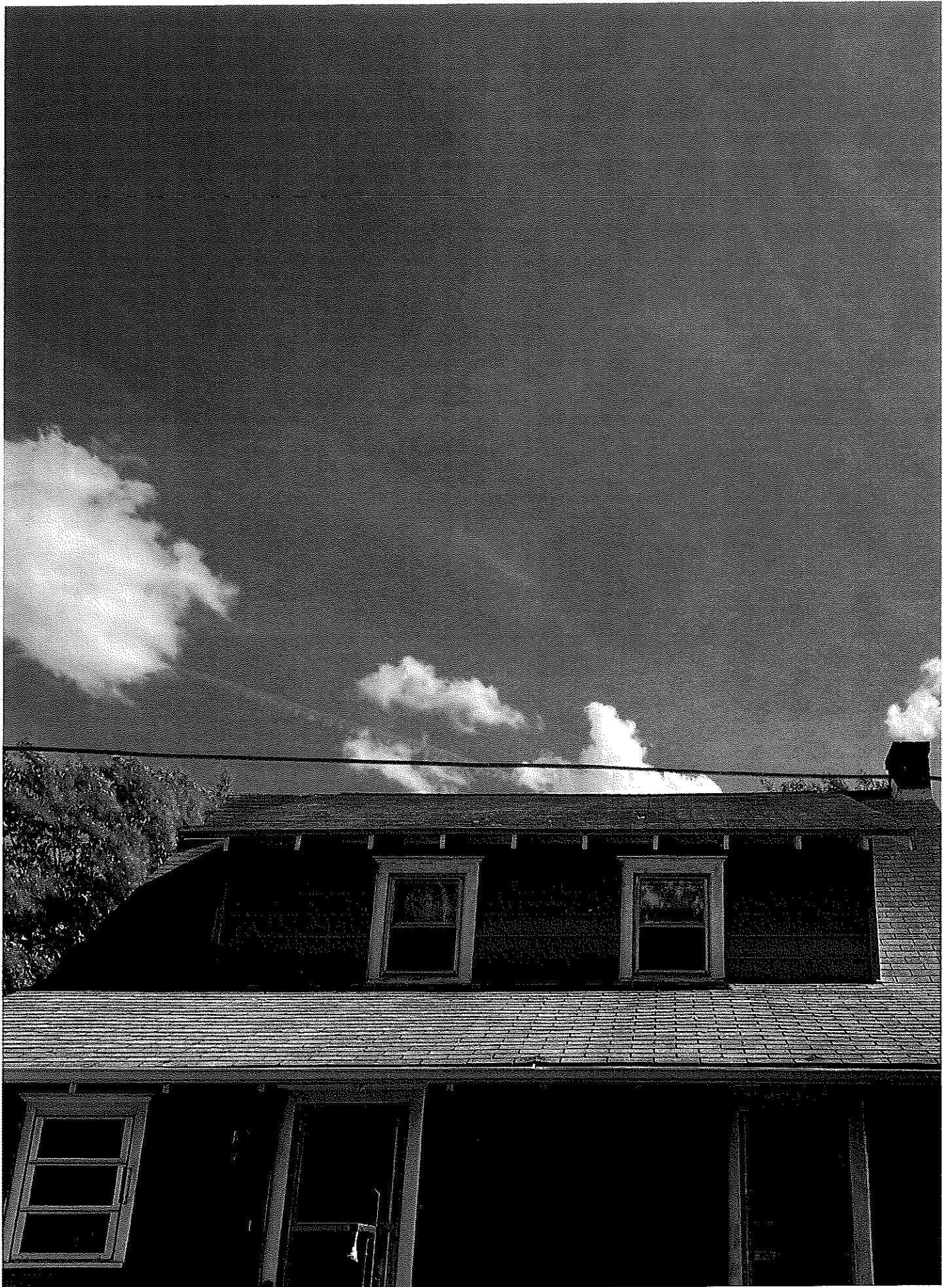
From: Susan Mooney <sue@independence-cpa.com>
Sent: Friday, May 2, 2025 4:37 PM
To: Geoffrey Howard <geoffrey.howard@sussexcountye.gov>
Subject: Roof pics- 311 rehoboth ave.

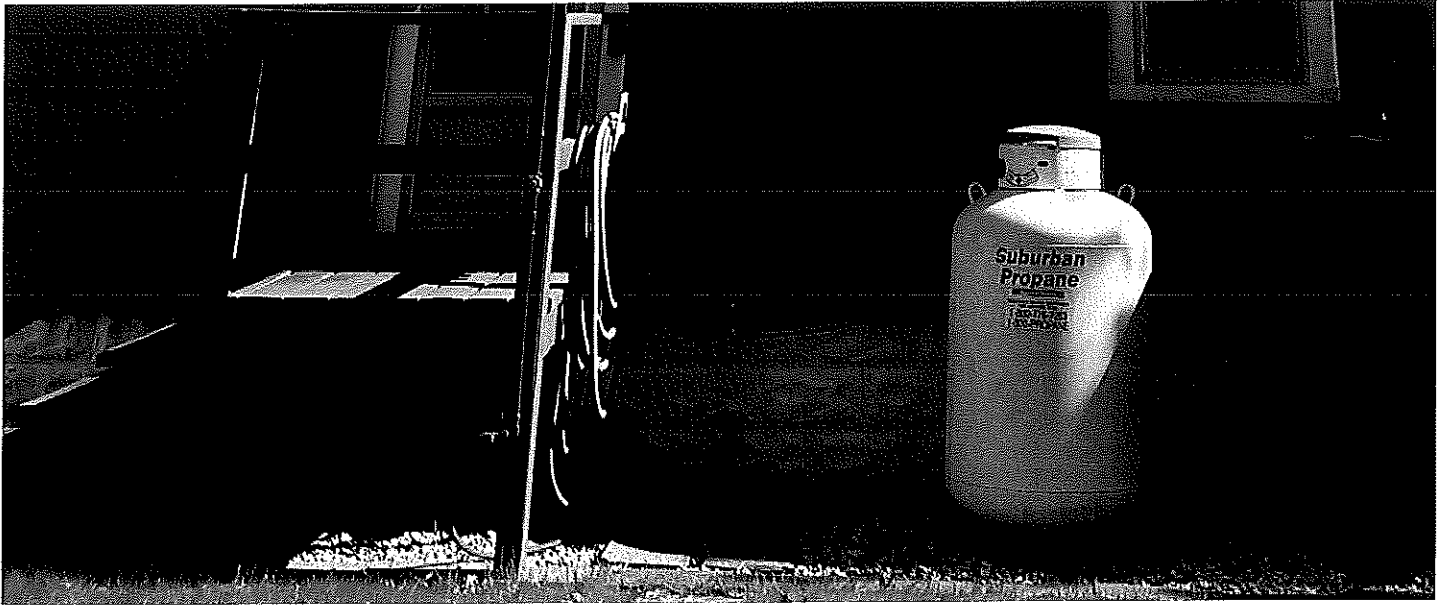
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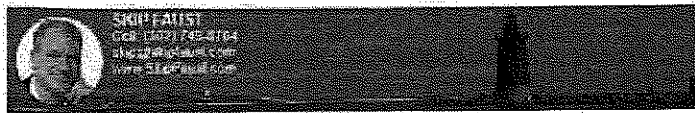








Sent from my iPhone, please excuse brevity & any misspellings.



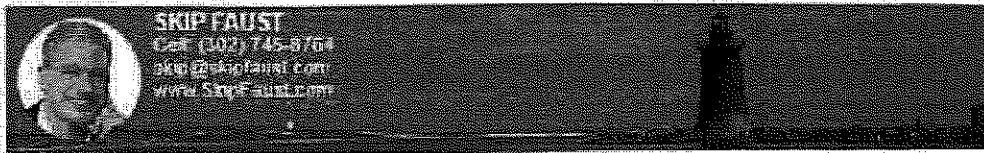
Skip's Residential Layout

MES#	DT	Status	Address	City	Beds	Baths	Sq Ft	Garage	Yr Built	Lot Dimensions	Price	Open Date	Cash Sale	Days
DESU1851126	RES	CLS	330 Hickman St	Rehoboth Beach	3	2	0	No	1975	50.00 x 100.00	\$995,000	07/16/21		7
DESU2008286	RES	CLS	326 Laurel St	Rehoboth Beach	3	2	1,100	No	1985	50.00 x 100.00	\$998,000	10/29/21	\$907.27	1
DESU174282	RES	CLS	39 Kent St	Rehoboth Beach	3	2	1,056	No	0	50.00 x 84.00	\$999,999	03/26/21	\$946.97	15
DESU184186	RES	CLS	102 Park Ave	Rehoboth Beach	2	1	0	No	0	50.00 x 84.00	\$1,095,000	06/30/21		7
DESU2007872	RES	CLS	53 Sussex St	Rehoboth Beach	3	1	0	No	0	50.00 x 84.00	\$1,115,000	10/15/21		0
DESU2009366	RES	CLS	405 Country Club Dr	Rehoboth Beach	3	2	1,264	No	0	6 side lot	\$1,125,000	02/25/22	\$890.03	43
DESU2028578	RES	CLS	43 Sussex St	Rehoboth Beach	4	2	0	No	1932	50.00 x 84.00	\$1,200,000	01/18/23		76
DESU2008060	RES	CLS	36 Lake Ave	Rehoboth Beach	4	3	2,183	No	1984	50.00 x 100.00	\$1,200,000	12/14/21	\$549.70	13
DESU21736	RES	CLS	75 Lake Ave	Rehoboth Beach	4	3/0	0	Yes	1930	50.00 x 95.00	\$1,250,000	09/01/21		243

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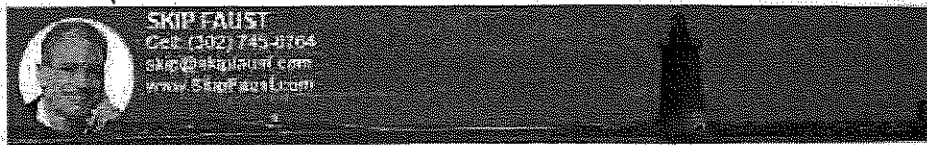




Map with Client One-Line



MLS #	Type	Stat	MLS Area	Street Address	Beds	Baths	Est. Type	Price
1 DESU185196	RES	CLS	Lewes Rehoboth Hundred - Sussex, DE County (31009)	330 Hickman St	3	2		\$995,000 ↓
2 DESU2008586	RES	CLS	Lewes Rehoboth Hundred - Sussex, DE County (31009)	326 Laurel St	3	2		\$998,000 ↑
3 DESU176282	RES	CLS	Lewes Rehoboth Hundred - Sussex, DE County (31009)	39 Kent St	3	2		\$999,999 ↓
4 DESU184186	RES	CLS	Lewes Rehoboth Hundred - Sussex, DE County (31009)	102 Park Ave	2	1		\$1,095,000
5 DESU2007872	RES	CLS	Lewes Rehoboth Hundred - Sussex, DE County (31009)	53 Sussex St	3	1		\$1,115,000 ↓



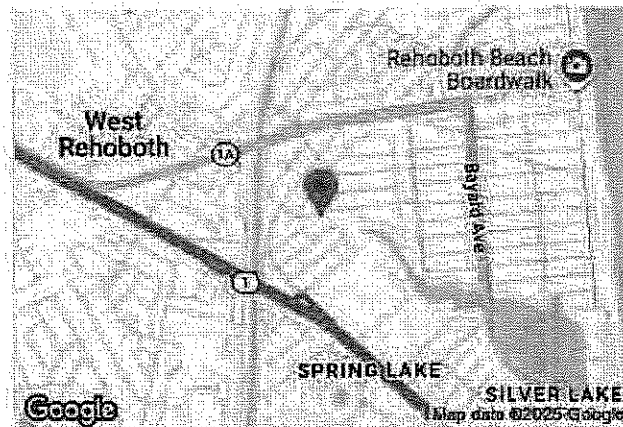
Client Full

330 Hickman St, Rehoboth Beach, DE 19971

Closed | 07/16/21

Residential

\$995,000



MLS #: DESU185196
Tax ID #: 334-19.08-61.01
Ownership Interest: Fee Simple
Structure Type: Detached
Levels/Stories: 1
Furnished: Yes
Waterfront: No
Garage: No

Beds: 3
Baths: 2
Above Grade Fin SQFT: Assessor
Year Built: 1975
Style: Ranch/Rambler
Central Air: Yes
Basement: No

Location

County: Sussex, DE
In City Limits: Yes
MLS Area: Lewes Rehoboth Hundred - Sussex, DE County (31009)
Legal Subdivision: COUNTRY CLUB ESTATES
Subdiv / Neigh: COUNTRY CLUB ESTATES

School District: Cape Henlopen

Taxes and Assessment

Tax Annual Amt / Year: \$879 / 2020
School Tax: \$795
County Tax: \$83 / Annually
City/Town Tax: \$1 / Annually
Clean Green Assess: No
Zoning: TN

Tax Assessed Value: 2020
Land Use Code: RS
Block/Lot: 11

Rooms

	Bed	Bath
Main	3	2 Full

Building Info

Above Grade Fin SQFT: Assessor
Foundation Details: Crawl Space

Construction Materials: Modular/Manufactured
Flooring Type: Carpet, Vinyl
Roof: Asphalt

Lot

Lot Acres / SQFT: 0.11a / 4792sf / Assessor

Lot Size Dimensions: 50.00 x 100.00





Parking

Driveway - # of Spaces: 2
Total Parking Spaces: 2

Features: Driveway

Interior Features

Interior Features: Attic, Bar, Carpet, Ceiling Fan(s), Combination Kitchen/Dining, Entry Level Bedroom, Floor Plan-Traditional, Bathroom - Tub Shower, No Fireplace, Dishwasher, Dryer - Electric, Microwave, Oven/Range - Electric, Refrigerator, Washer, Water Heater, Accessibility Features: None; Has Laundry, Main Floor Laundry

	<u>DESU2009366</u>	RES	CLS	Lewes Rehoboth Hundred - Sussex, DE County (31009)	405 Country Club Dr	3	2	\$1,125,000 ↓
	<u>DESU2028578</u>	RES	CLS	Lewes Rehoboth Hundred - Sussex, DE County (31009)	43 Sussex St	4	2	\$1,200,000
	<u>DESU2008060</u>	RES	CLS	Lewes Rehoboth Hundred - Sussex, DE County (31009)	36 Lake Ave	4	3	\$1,200,000 ↓
	<u>DESU171736</u>	RES	CLS	Lewes Rehoboth Hundred - Sussex, DE County (31009)	75 Lake Ave	4	3 / 0	\$1,250,000 ↓

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Exterior Features

Exterior Features: Pool: No Pool

Utilities

Utilities: Central A/C; Cooling Fuel: Electric; Heating: Baseboard - Electric; Heating Fuel: Electric; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer

Remarks

Public: Excellent opportunity to own your beach house IN TOWN Rehoboth Beach. Single story home located in South Rehoboth just 4 blocks to the Rehoboth Beach and Boardwalk. Enjoy this home as it is or build your own dream home. Current home is rented weekly for the summer 2021. Agents see Agent remarks.

Directions

Hickman Street, Country Club Estates, Rehoboth Beach

Listing Details

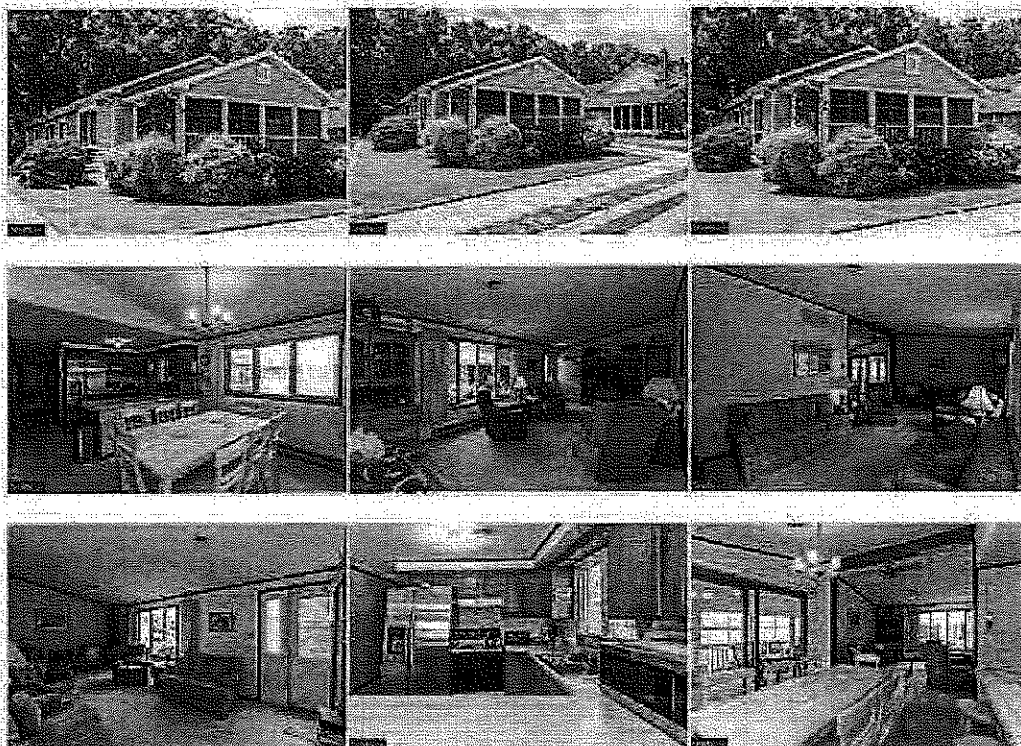
Original Price:	\$999,000	DOM:	7
Vacation Rental:	Yes	Off Market Date:	07/16/21
Sale Type:	Standard	Home Warranty:	No
Listing Term Begins:	06/12/2021		
Possession:	Settlement		
Acceptable Financing:	Cash, Conventional, FHA		
Federal Flood Zone:	No		
Disclosures:	Lead Based Paint - Federal, Prop Disclosure, Radon		

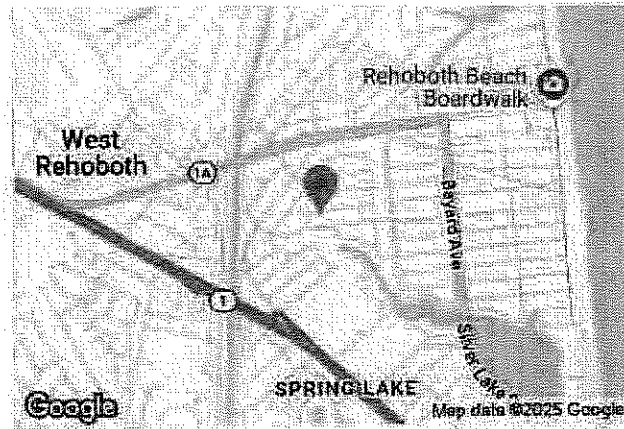
Historical CompensationFor more information about offers of compensation, see BrightMLS.com/offer-comp.

Buyer Agency Comp:	2.5% Of Gross	Sub Agency Comp:	0% Of Gross
		Dual/Var Comm:	No

Sale/Lease Contract

Concessions:	No	Close Date:	07/16/21
Agreement of Sale Dt:	06/18/21	Close Price:	\$995,000.00
Close Sale Type:	Standard Sale		





MLS #: DESU2008586
 Tax ID #: 334-14.17-275.00
 Ownership Interest: Fee Simple
 Structure Type: Detached
 Levels/Stories: 1
 Furnished: No
 Waterfront: No
 Garage: Yes

Beds: 3
 Baths: 2
 Above Grade Fin SQFT: 1,100 / Estimated
 Price / Sq Ft: 907.27
 Year Built: 1985
 Style: Ranch/Rambler
 Central Air: No
 Basement: No

Location

County: Sussex, DE
 In City Limits: Yes
 MLS Area: Lewes Rehoboth Hundred - Sussex, DE
 County (31009)
 Legal Subdivision: COUNTRY CLUB ESTATES
 Subdiv / Neigh: COUNTRY CLUB ESTATES

School District: Cape Henlopen

Taxes and Assessment

Tax Annual Amt / Year: \$1,599 / 2021
 School Tax: \$814
 County Tax: \$85 / Annually
 City/Town Tax: \$700 / Annually
 Clean Green Assess: No
 Zoning: A
 Zoning Description: Residential

Tax Assessed Value: 2021
 Land Use Code: RS
 Block/Lot: 4

Rooms

Bed Bath

Main 3 2 Full

Building Info

Above Grade Fin SQFT: 1,100 / Estimated
 Total Fin SQFT: 1,100 / Estimated
 Total SQFT: 1,100 / Estimated
 Foundation Details: Block, Crawl Space

Main Entrance Orientation: North
 Construction Materials: Block, Concrete, CPVC/PVC, Glass, Stick Built
 Roof: Architectural Shingle

Lot

Lot Acres / SQFT: 0.11a / 5000sf / Estimated

Lot Size Dimensions: 50.00 x 100.00

Parking

Attached Garage - # of Spaces: 1
 Driveway - # of Spaces: 2
 Total Parking Spaces: 3

Features: Attached Garage, Driveway, Garage - Front Entry

Interior Features

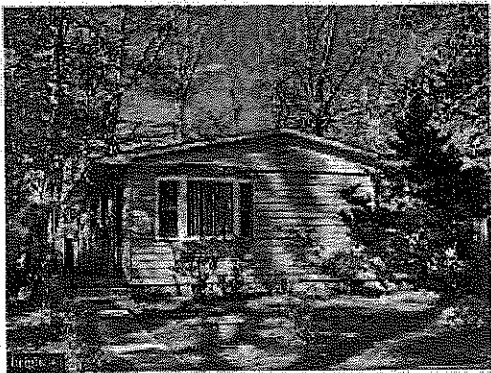
Interior Features: Carpet, Ceiling Fan(s), Combination Kitchen/Dining, Dining Area, Entry Level Bedroom, Window Treatments; Accessibility Features: 2+ Access Exits, Grab Bars Mod, Ramp - Main Level

Exterior Features

Exterior Features: Pool: No Pool

Utilities

Utilities: Ceiling Fan(s), Heat Pump(s); Cooling Fuel: Electric; Heating: Baseboard - Electric, Central; Heating Fuel: Electric; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer



MLS #: DESU176282
 Tax ID #: 334-14.13-194.00
 Ownership Interest: Fee Simple
 Structure Type: Detached
 Levels/Stories: 1
 Furnished: Yes
 Waterfront: No
 Garage: No

Beds: 3
 Baths: 2
 Total Rooms: 6
 Above Grade Fin SQFT: 1,056 / Estimated
 Price / Sq Ft: 946.97
 Year Built: 0
 Property Condition: Good
 Style: Mid-Century Modern
 Central Air: No
 Basement: No

Location

County: Sussex, DE
 In City Limits: Yes
 MLS Area: Lewes Rehoboth Hundred - Sussex, DE
 County (31009)
 Legal Subdivision: NORTH REHOBOTH
 Subdiv / Neigh: NORTH REHOBOTH
 Transportation: Bus Stop less than 1 mile

School District: Cape Henlopen
 High School: Cape Henlopen
 Middle/Junior School: Beacon
 Elementary School: Rehoboth

Waterfront / Water Access

Water Body Name: Atlantic Ocean
 Water Body Type: Ocean
 Distance To Body Of Wtr: 4; Blocks

Taxes and Assessment

Tax Annual Amt / Year: \$1,310 / 2020
 School Tax: \$733
 County Tax: \$77 / Annually
 City/Town Tax: \$500 / Annually
 Clean Green Assess: No
 Zoning: TN

Tax Assessed Value: 2020
 Land Use Code: RS
 Block/Lot: 39

Rooms

	Bed	Bath
Main	3	2 Full

Building Info

Above Grade Fin SQFT: 1,056 / Estimated
 Total Fin SQFT: 1,056 / Estimated
 Total SQFT: 1,056 / Estimated

Construction Materials: Stick Built
 Flooring Type: Wood
 Roof: Architectural Shingle

Lot

Lot Acres / SQFT: 0.09a / 3920sf / Assessor

Lot Size Dimensions: 50.00 x 84.00

Ground Rent

Ground Rent Exists: No

Parking

Driveway - # of Spaces: 3
 Total Parking Spaces: 3

Features: Driveway, Concrete Driveway

Interior Features

Interior Features: No Fireplace; Accessibility Features: None

Directions

Use GPS

Listing Details

Original Price:	\$935,000	DOM:	1
Vacation Rental:	No	Off Market Date:	10/29/21
Sale Type:	Standard	Home Warranty:	No
Listing Term Begins:	10/29/2021		
Possession:	Coin w/Sell Sett		
Acceptable Financing:	Cash, Conventional		
Federal Flood Zone:	No		

Historical CompensationFor more information about offers of compensation, see BrightMLS.com/offer-comp.

Buyer Agency Comp:	\$0	Sub Agency Comp:	\$0
		Dual/Var Comm:	Yes

Sale/Lease Contract

Concessions:	No	Close Date:	10/29/21
Agreement of Sale Dt:	10/29/21	Close Price:	\$998,000.00
Close Sale Type:	Standard Sale		



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Exterior Features

Exterior Features: Pool: No Pool

Utilities

Utilities: Window Unit(s): Cooling Fuel: Electric; Heating: Baseboard - Electric; Heating Fuel: Electric; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer

Remarks

Inclusions: Most furniture can convey with the exception of a small number of marked pieces of furniture.

Exclusions: 4 Pieces of furniture including, but not limited to, an antique wood chair, two dresses, and another wood chair.

Public: Atlantic Ocean ☒ Shopping ☒ Restaurants ☒ Parks, Trails, & Lake ☒ Boardwalk ☒ Check off ALL of your summer wishlist items and make your Coastal Delaware dreams come true with this adorable Rehoboth Beach Bungalow. This home offers the best of both worlds being located just steps to the center of all of the action Rehoboth Beach has to offer, but tucked away on a quaint & quiet tree lined street. This 3 bedroom, 2 bath, home boasts a three season sun porch, a large master bedroom, an outdoor shower and plenty of outdoor patio space under a canopy of mature trees. 39 Kent St. is ready for you to start making your well-deserved Rehoboth Beach dreams come true. Coming fully furnished this home comfortably sleeps 7-10 people and is ready to host all of your family and friends. After closing you can just grab the keys and towel and you are ready to experience everything the beach life has to offer. It has never been used as a rental, but has fantastic rental potential as well. If building your dream home is in your future we spoke with one luxury builder that says that they can build a 2,500 sq. ft. dream on the lot- and a potential additional 600 ft. basement. Whether you want a phenomenal ready-to-go vacation home, a robust vacation rental property, or a coveted Rehoboth Beach lot to build your dream home 39 Kent St. is a Win-Win-Win. Step into the life that you deserve and set up your virtual or in-person tour today!

Directions

From Rehoboth Ave make a left on 4th st and then a right on Kent St.

Listing Details

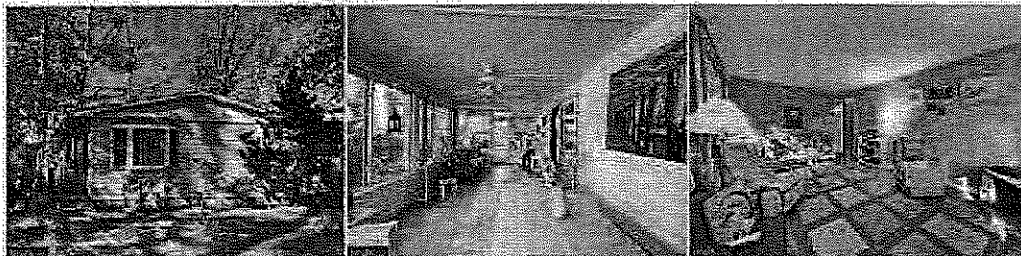
Original Price:	\$1,090,000	DOM:	15
Vacation Rental:	No	Off Market Date:	03/28/21
Sale Type:	Standard	Home Warranty:	No
Listing Term Begins:	01/21/2021	Pets Allowed:	Yes
Possession:	Immediate	Pet Restrictions:	No Pet Restrictions
Acceptable Financing:	Cash, Conventional, FHA, VA		
Federal Flood Zone:	No		
Disclosures:	Lead Based Paint - State, Prop Disclosure, Radon		

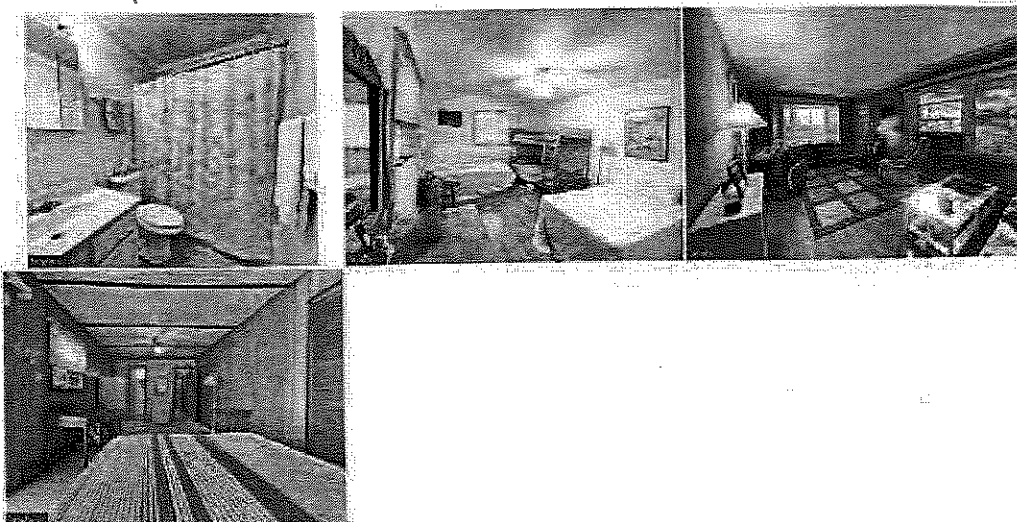
Historical CompensationFor more information about offers of compensation, see BrightMLS.com/offer-comp.

Buyer Agency Comp:	2.5% Of Gross	Sub Agency Comp:	0% Of Gross
		Dual/Var Comm:	No

Sale/Lease Contract

Concessions:	No	Close Date:	03/26/21
Agreement of Sale Dt:	02/05/21	Close Price:	\$999,999.00
Close Sale Type:	Standard Sale		





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102 Park Ave, Rehoboth Beach, DE 19971

Closed | 06/30/21

Residential

\$1,095,000



MLS #: DESU184186
 Tax ID #: 334-14,13-166.00
 Ownership Interest: Fee Simple
 Structure Type: Detached
 Levels/Stories: 1
 Furnished: No
 Waterfront: No
 Garage: No

Beds: 2
 Baths: 1
 Above Grade Fin SQFT: Assessor
 Year Built: 0
 Style: Cottage
 Central Air: No
 Basement: No

Location

County: Sussex, DE
 In City Limits: Yes
 MLS Area: Lewes Rehoboth Hundred - Sussex, DE
 County (31009)
 Legal Subdivision: NORTH REHOBOTH
 Subdiv / Neigh: NORTH REHOBOTH

School District: Cape Henlopen

Taxes and Assessment

Tax Annual Amnt / Year: \$2,036 / 2020
 School Tax: \$589
 County Tax: \$1,049 / Annually
 City/Town Tax: \$398 / Annually
 Clean Green Assess: No
 Zoning: TN

Tax Assessed Value: 2020
 Land Use Code: RS
 Block/Lot: 68

Rooms

	Bed	Bath
Main	2	1 Full

Building Info

Above Grade Fin SQFT: Assessor

Construction Materials: Stick Built
 Flooring Type: Hardwood
 Roof: Asphalt

Lot

Lot Acres / SQFT: 0.09a / 3920sf / Assessor

Lot Size Dimensions: 50.00 x 84.00

Ground Rent

Ground Rent Exists: No

Parking

Total Parking Spaces: Unknown

Features: Off Street

Interior Features

Interior Features: Ceiling Fan(s), Kitchen - Gourmet, Upgraded Countertops, Wood Floors; Fireplace(s): 1, Gas/Propane; Dishwasher, Disposal, Dryer - Electric, Microwave, Oven/Range - Electric, Refrigerator, Washer; Accessibility Features: Other

Exterior Features

Exterior Features: Pool: No Pool

Utilities

Utilities: Electric Available; Window Unit(s); Cooling Fuel: Electric; Heating: Baseboard - Electric; Heating Fuel: Electric; Hot Water: Electric; Water Source: Public; Sewer: Public Septic

Remarks

Public:

Here's your chance to buy a classic Rehoboth Beach cottage. This charming cottage is just a short walk to the beach and all the in town amenities. Nicely renovated kitchen with quartz counter and stainless appliances. The cottage, while very livable, could also be the future location of a newly constructed home. It's located on a quiet street with beautiful surrounding newer homes. This is the least expensive single family home on the market in the Pines of North Rehoboth. Don't miss this opportunity to own a home in the town of Rehoboth at an affordable price!

Directions

Rehoboth Ave. to 4th Street, right on Park Ave.

Listing Details

Original Price:	\$1,095,000	DOM:	7
Vacation Rental:	No	Listing Terms:	As is Condition
Sale Type:	Standard	Off Market Date:	07/01/21
Listing Term Begins:	05/29/2021	Documents Available:	Seller's Property Disclosure
Possession:	Close w/Sell Sett		
Acceptable Financing:	Cash, Conventional		
Federal Flood Zone:	No		
Disclosures:	Lead Based Paint - State, Prop Disclosure, Radon		

Historical Compensation

For more information about offers of compensation, see BrightMLS.com/offer-comp.

Buyer Agency Comp:	2.5% Of Gross	Sub Agency Comp:	0% Of Gross
		Dual/Var Comm:	No

Sale/Lease Contract

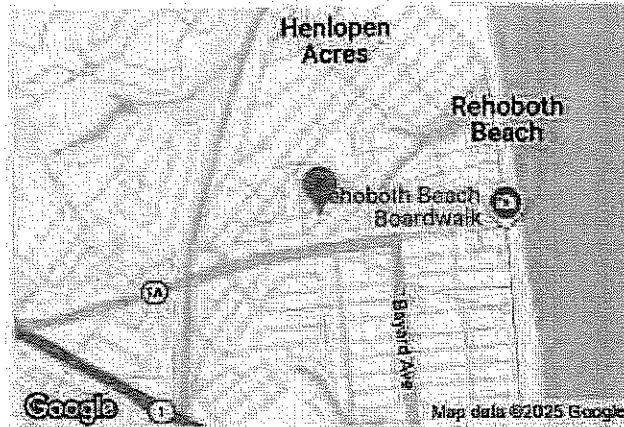
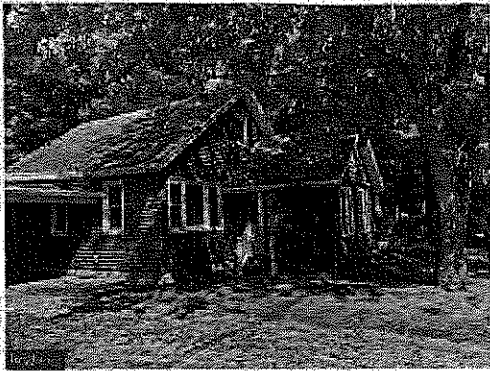
Concessions:	No	Close Date:	06/30/21
Agreement of Sale Dt:	06/04/21	Close Price:	\$1,095,000.00
Close Sale Type:	Standard Sale		



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MLS #: DESU2007872
 Tax ID #: 334-14.17-46.00
 Ownership Interest: Fee Simple
 Structure Type: Detached
 Levels/Stories: 2
 Waterfront: No
 Garage: No

Beds: 3
 Baths: 1
 Above Grade Fin SQFT: Assessor
 Year Built: 0
 Style: Cottage
 Central Air: No
 Basement: No

Location

County: Sussex, DE
 In City Limits: Yes
 MLS Area: Lewes Rehoboth Hundred - Sussex, DE
 County (31009)
 Legal Subdivision: NORTH REHOBOTH
 Subdiv / Neigh: REHOBOTH BEACH

School District: Cape Henlopen

Taxes and Assessment

Tax Annual Amt / Year: \$713 / 2021
 School Tax: \$646
 County Tax: \$67 / Annually
 City/Town Tax: Annually
 Clean Green Assess: No
 Zoning: TN

Tax Assessed Value: 2021
 Land Use Code: R5
 Block/Lot: 53

Rooms

	Bed	Bath
Main	3	1 Full

Building Info

Above Grade Fin SQFT: Assessor
 Foundation Details: Block
 Construction Materials: Frame

Lot

Lot Acres / SQFT: 0.09a / 3920sf / Assessor
 Lot Size Dimensions: 50.00 x 84.00

Parking

Total Parking Spaces: Unknown
 Features: Driveway

Interior Features

Interior Features: Accessibility Features: None

Exterior Features

Exterior Features: Pool: No Pool

Utilities

Utilities: Heat Pump(s); Cooling Fuel: Electric; Heating: Forced Air; Heating Fuel: Propane - Leased; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer

Directions

See Google maps

Listing Details

Original Price: \$1,250,000
 Vacation Rental: No
 DOM: 0
 Off Market Date: 10/15/21

Sale Type: Standard
Listing Term Begins: 10/15/2021
Acceptable Financing: Conventional
Federal Flood Zone: No

Historical Compensation

For more information about offers of compensation, see BrightMLS.com/offer-comp.

Buyer Agency Comp: 1.5% Of Gross

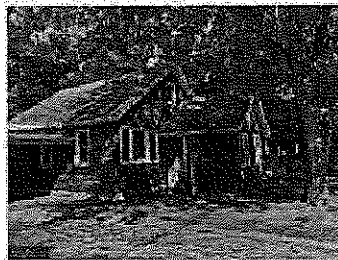
Sub Agency Comp:
Dual/Var Comm:

0% Of Gross
No

Sale/Lease Contract

Concessions: No
Agreement of Sale Dt: 08/25/21
Close Sale Type: Standard Sale

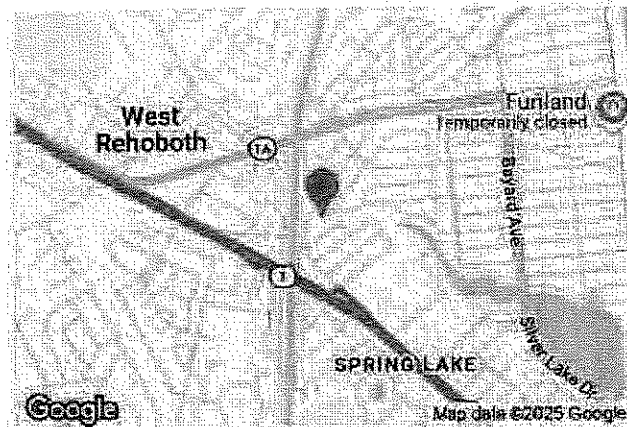
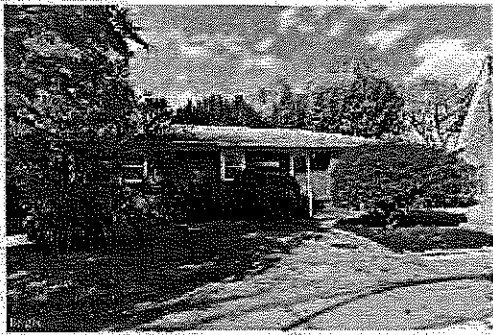
Close Date: 10/15/21
Close Price: \$1,115,000.00



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MLS #: DESU2009366
 Tax ID #: 334-19-08-77.00
 Ownership Interest: Fee Simple
 Association: Condo/Coop
 Structure Type: Detached
 Levels/Stories: 1
 Furnished: No
 Waterfront: No
 Garage: No

Beds: 3
 Baths: 2
 Total Rooms: 9
 Above Grade Fin SQFT: 1,264 / Assessor
 Price / Sq Ft: 890.03
 Year Built: 0
 Property Condition: Good
 Style: Ranch/Rambler
 Central Air: No
 Basement: No

Location

County: Sussex, DE
 In City Limits: Yes
 MLS Area: Lewes Rehoboth Hundred - Sussex, DE
 County (31009)
 Legal Subdivision: COUNTRY CLUB ESTATES
 Subdiv / Neigh: COUNTRY CLUB ESTATES

School District: Cape Henlopen
 Election District: Cape Henlo

Association / Community Info

Condo/Coop Assoc: Yes
 Property Manager: No
 Condo/Coop Fee: \$250.00 / Annually
 Association Recreation Fee: No

Taxes and Assessment

Tax Annual Amt / Year: \$1,281 / 2021
 School Tax: \$825 / Annually
 County Tax: \$86 / Annually
 City/Town Tax: \$370 / Annually
 Clean Green Assess: No
 Municipal Trash: Yes
 Refuse Fee: \$300
 Loss Mitigation Fee: No
 Agricultural Tax Due: No
 Zoning: RESIDENTIAL
 Zoning Description: single family
 Tax Book: 77.00
 Tax Assessed Value: 2021
 Historic: No
 Land Use Code: RS
 Tax Phase: 334
 Block/Lot: 12

Rooms

	Bed	Bath
Main	3	2 Full

Building Info

Above Grade Fin SQFT: 1,264 / Assessor
 Total Fin SQFT: 1,264 / Assessor
 Tax Total Fin SQFT: 1,264
 Total SQFT: 1,264 / Assessor
 Foundation Details: Concrete Perimeter, Crawl Space
 Main Entrance Orientation: Southeast
 Construction Materials: Aluminum Siding, Frame
 Flooring Type: Carpet, Laminated

Lot

Lot Acres / SQFT: 0.15a / 6400sf / Estimated
 Fencing: Wood
 Lot Size Dimensions: 6 side lot
 Road: 44 / Black Top / City/County
 Lot Features: Cul-de-sac, Irregular, No thru street

Ground Rent

Ground Rent Exists: No Remaining Years:

ParkingOff Street - # of Spaces 2 Features: Off Street, Concrete Driveway
Total Parking Spaces 2**Interior Features**

Interior Features: Ceiling Fan(s), Combination Dining/Living, Combination Kitchen/Dining, Entry Level Bedroom, Family Room Off Kitchen, Kitchen - Island, Bathroom - Soaking Tub, Upgraded Countertops; No Fireplace; Built-In Microwave, Dishwasher, Disposal, Dryer, Oven/Range - Electric, Range Hood, Refrigerator, Stove, Washer, Water Heater; Accessibility Features: Mobility Improvements; Window Features: Skylights

Exterior Features

Exterior Features: Deck(s), Patio(s), Pool: No Pool

Utilities

Utilities: Cable TV Available, Electric Available, Propane, Sewer Available, Water Available, No Cooling, Cooling Fuel: Electric; Electric Service: 200+ Amp Service; Heating: Heat Pump(s); Heating Fuel: Electric; Hot Water: Electric; Avg. Mo. Water Bill: \$24; Prev. 12 Mo. Water Bill: \$283; Water Source: Public; Sewer: Public Sewer; Internet Services: Cable

Remarks

Inclusions: The Lot, Home, Shed, fence

Public: Dreaming of Living in town, " REHOBOTH " Opportunity is knocking on this Over sized, 5 sided lot, on a quiet Cul De Sac in Country Club Estates either Remodel or Re build, The choice is all yours asking \$1,225,000.

Directions

from Rt. One to State Road 1 B to Hickman, right turn, first right, Country Club Drive, 405 on Right. From Intown Rehoboth, State Rd. west 1 B to Hickman, left same as above.

Listing Details

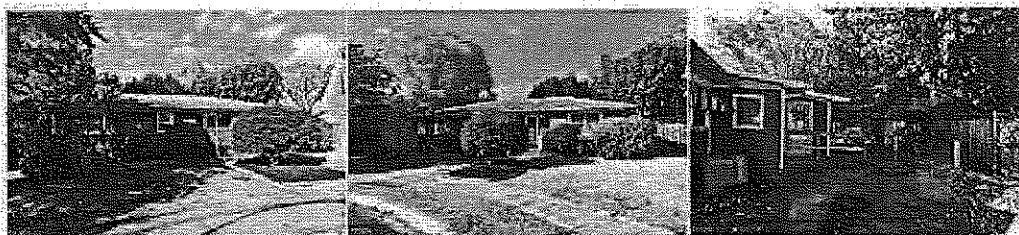
Original Price:	\$1,225,000	DOM:	43
Vacation Rental:	No	Listing Terms:	As Is Condition
Investor Ratio:	0.00	Off Market Date:	02/25/22
Sale Type:	Standard	Lease Considered:	No
Listing Term Begins:	11/19/2021	Home Warranty:	No
Possession:	Settlement	Pets Allowed:	Yes
Acceptable Financing:	Cash, Conventional	Pet Restrictions:	No Pet Restrictions
Federal Flood Zone:	No		
Disclosures:	Lead Based Paint - Federal, Prop Disclosure, Radon		

Historical CompensationFor more information about offers of compensation, see BrightMLS.com/offer-comp.

Buyer Agency Comp:	2% Of Gross	Sub Agency Comp:	\$0
		Dual/Var Comm:	No

Sale/Lease Contract

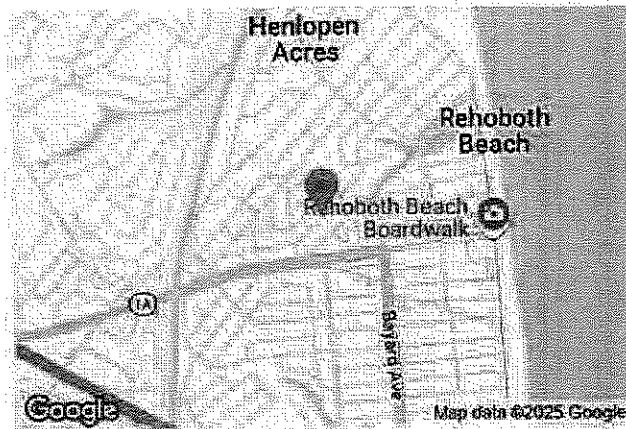
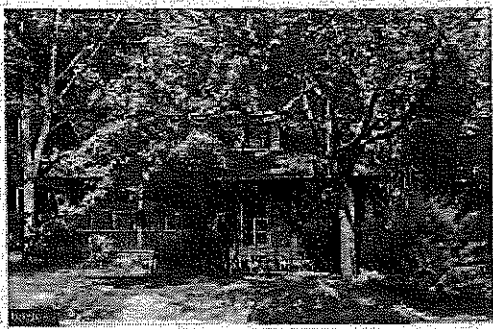
Concessions:	No	Close Date:	02/25/22
Agreement of Sale Dt:	12/29/21	Close Price:	\$1,125,000.00
Close Sale Type:	Standard Sale		



Over sized building lot in town

405 front

Rear entry from street



MLS #: DESU2028578
 Tax ID #: 334-14.13-211.00
 Ownership Interest: Fee Simple
 Structure Type: Detached
 Levels/Stories: 2
 Waterfront: No
 Garage: No

Beds: 4
 Baths: 2
 Above Grade Fin SQFT: Assessor
 Year Built: 1932
 Property Condition: Below Average
 Style: Bungalow
 Central Air: No
 Basement: No

Location

County: Sussex, DE
 In City Limits: Yes
 MLS Area: Lewes Rehoboth Hundred - Sussex, DE
 County (31009)
 Legal Subdivision: NORTH REHOBOTH
 Subdiv / Neigh: NORTH REHOBOTH

School District: Cape Henlopen

Taxes and Assessment

Tax Annual Amt / Year: \$1,341 / 2021
 School Tax: \$827 / Annually
 County Tax: \$85 / Annually
 City/Town Tax: \$429 / Annually
 Clean Green Assess: No
 Municipal Trash: Yes
 Zoning: TN
 Zoning Description: Single family residential

Tax Assessed Value: 2022
 Land Use Code: 999
 Block/Lot: 43

Rooms

	Bed	Bath
Main	1	1 Full
Upper 1	3	1 Full

Building Info

Above Grade Fin SQFT: Assessor
 Foundation Details: Crawl Space, Pillar/Post/Pier

Construction Materials: Wood Siding

Lot

Lot Acres / SQFT: 0.09a / 3920sf / Assessor

Lot Size Dimensions: 50.00 x 84.00

Ground Rent

Ground Rent Exists: No

Parking

Driveway - # of Spaces: 2
 Total Parking Spaces: 2

Features: Driveway

Interior Features

Interior Features: Fireplace(s): Accessibility Features: None

Exterior Features

Exterior Features: Pool: No Pool

Utilities

Utilities:

Ceiling Fan(s), Window Unit(s); Cooling Fuel: Electric; Heating: Forced Air; Heating Fuel: Propane - Leased; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer

Remarks

Public: Location! Location! Location! This property located in the highly desired Pines is 2 blocks to Rehoboth Avenue and 3 blocks to the beach. Bring this 1930's cottage back to life! Seller will not make any repairs. Any inspection is for Buyer's information only.

Directions

From Coastal Highway go into downtown Rehoboth on Rehoboth avenue, make a left on 4th street then right on Sussex. House is on your left.

Listing Details

Original Price:	\$1,200,000	DOM:	76
Vacation Rental:	No	Off Market Date:	01/18/23
Sale Type:	Standard	Lease Considered:	No
Listing Term Begins:	09/05/2022	Home Warranty:	No
Possession:	0-30 Days CD	Pets Allowed:	Yes
Acceptable Financing:	Cash, Conventional	Pet Restrictions:	No Pet Restrictions
Federal Flood Zone:	No		
Disclosures:	Lead Based Paint - State, Prop Disclosure, Radon		

Historical Compensation

For more information about offers of compensation, see BrightMLS.com/offer-comp.

Buyer Agency Comp:	2.5% Of Gross	Sub Agency Comp:	0% Of Gross
		Dual/Var Comm:	No

Sale/Lease Contract

Concessions:	No	Close Date:	01/18/23
Agreement of Sale Dt:	12/01/22	Close Price:	\$1,200,000.00
Close Sale Type:	Standard Sale		

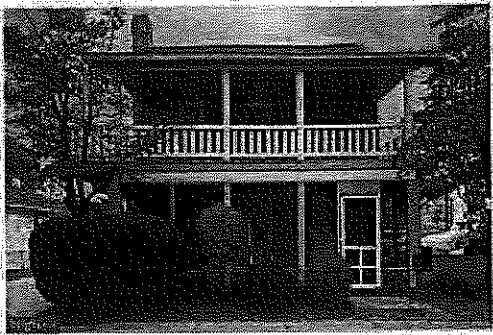


36 Lake Ave, Rehoboth Beach, DE 19971

Closed | 12/14/21

Residential

\$1,200,000



MLS #: DESU2008060
 Tax ID #: 334-14.17-79.00
 Ownership Interest: Fee Simple
 Structure Type: Detached
 Levels/Stories: 2
 Waterfront: No
 Garage: No

Beds: 4
 Baths: 3
 Above Grade Fin SQFT: 2,183 / Estimated
 Price / Sq Ft: 549.70
 Year Built: 1984
 Style: Manor
 Central Air: Yes
 Basement: No

Location

County: Sussex, DE
 In-City Limits: Yes
 MLS Area: Lewes Rehoboth Hundred - Sussex, DE
 County (31009)
 Legal Subdivision: NORTH REHOBOTH
 Subdiv / Neigh: NONE AVAILABLE

School District: Cape Henlopen

Taxes and Assessment

Tax Annual Amnt / Year: \$1,351 / 2021
 School Tax: \$753
 County Tax: \$79 / Annually
 City/Town Tax: \$519 / Annually
 Clean Green Assess: No
 Zoning: TN

Tax Assessed Value: 2021
 Land Use Code: RS
 Block/Lot: 36

Rooms

	Bed	Bath
Main	4	3 Full

Building Info

Above Grade Fin SQFT: 2,183 / Estimated
 Total Fin SQFT: 2,183 / Estimated
 Total SQFT: 2,183 / Estimated
 Foundation Details: Other

Construction Materials: Brick

Lot

Lot Acres / SQFT: 0.11a / 4792sf / Assessor

Lot Size Dimensions: 50.00 x 100.00

Parking

Total Parking Spaces: Unknown

Features: Driveway

Interior Features

Interior Features: Accessibility Features: None

Exterior Features

Exterior Features: Pool: No Pool

Utilities

Utilities: Central A/C; Cooling Fuel: Electric; Heating: Forced Air; Heating Fuel: Electric; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer

Remarks

Public: Landmark of loveliness on Lake Ave.! Nestled in heart of Rehoboth Beach just one street off main route in the town of Rehoboth and a most sought-after coastal destination, is this 4BRs/3 bath home that

commands corner lot positioning with premier views. This brick-front, 2-story home boasts delightful spacious indoor rooms and prime outdoor venues. Generous screened-in porch lined with shrubs fronts home on lower level, while covered wrap-around deck trimmed with railing decorates upper level of home. Corner trees and privacy fence on both sides encases home in peacefulness, while driveway offering ample off-street parking leads back to detached 1-car garage. Walkable to pretty much everything and anything within hub of Rehoboth Beach, the beauty of this home is to park your car, put away your keys and enjoy beach living at its finest year 'round! Step up through screen door to comfortable and cool screened-in porch, where line of chairs sits facing quiet street. Great for morning coffee, afternoon iced tea and evening drinks! Foyer is quaint with carpeted steps that hug the wall, and hallway just ahead. To left, floorplan opens up to reveal spacious, bright FR with neutral carpeting, multiple windows, elegant trim around doors and windows, and 2nd entrance back to DR. This circular floorplan is ideal for simple movement, and this is by far the go-to gathering space for pre-and-post-beach days! Carpeting continues in DR, which sits beyond and has deep alcove, perfect for hutch. Wide baseboards work in tandem with wide slat beadboard, lending dimension to room and creating blend of elegance and easy ambiance. Gallery-style kitchen with crown molding is quite roomy and features oak cabinets and mix of appliances. Enjoy floor-to-ceiling built-in storage on angled wall that has 2 large-size upper cabinets and 2 equally large-size lower cabinets. It offers easy-to-organize, out-of-sight storage, especially for big items. Table with 2 chairs are tucked under oversized window. Kitchen leads into 1st-floor laundry room and then back to PR with maple vanity, repeated wider baseboards, and crown molding. Volume ceiling steps lead up to 2nd level, where 2 secondary carpeted BRs fan out and can easily accommodate several beds and dressers or bureaus. Full bath is roomy with bumped-out curved basin vanity, another floor-to-ceiling cabinet for towels and linens, extra shelving and tub/shower. Primary BR is larger, and light filled. Bonus benefit is 1/2 glass pane/storm doors that lead out to fabulous upper-level deck! The back of the house features a nanny or in-law suite that counts as a 4th bedroom. Take advantage of incredible views of charming town below, towering trees soaring above rooftops and bird's eye view of Rehoboth Beach water tower! Backyard boasts fences on either side, outdoor shower to help save on sand and dirt inside, plenty of open space for everything from planned parties to impromptu BBQs, frisbee and just hanging out! Shed, that is smaller replica of garage, is tucked in corner and is perfect place to stash beach chairs, lawn mower, bikes, outdoor toys and more. This spacious and sun-infused home is walkable to restaurants, boutiques, shops, cafes, boardwalk, and beach! Relax, recharge, and reconnect in this Rehoboth Beach home!

Directions

From Rehoboth Ave, turn Left onto Lake Ave and house will be on Right.

Listing Details

Original Price:	\$1,300,000	DOM:	13
Vacation Rental:	No	Off Market Date:	12/15/21
Sale Type:	Standard		
Listing Term Begins:	10/21/2021		
Possession:	Settlement		
Federal Flood Zone:	No		

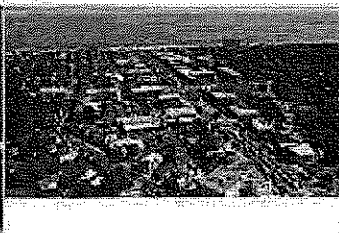
Historical Compensation

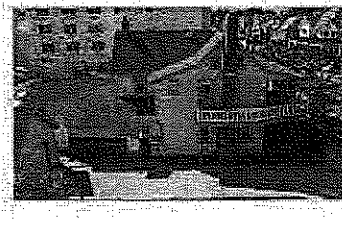
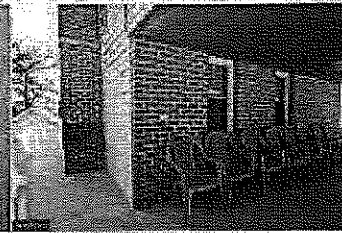
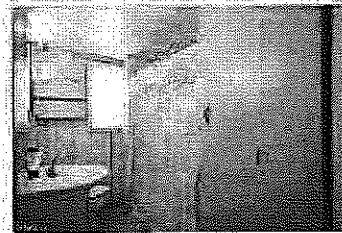
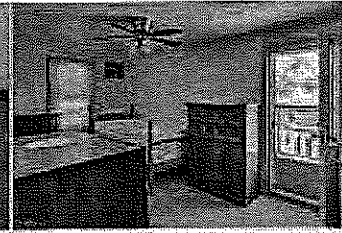
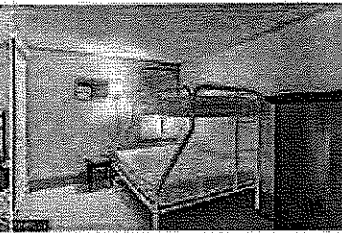
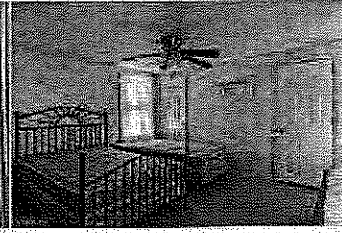
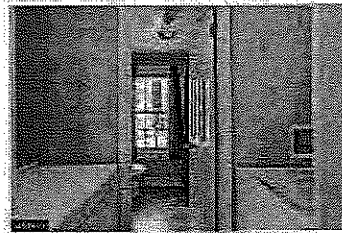
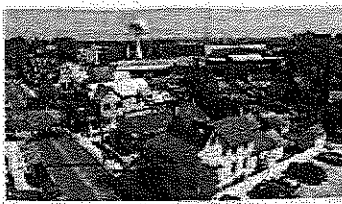
For more information about offers of compensation, see BrightMLS.com/offer-comp.

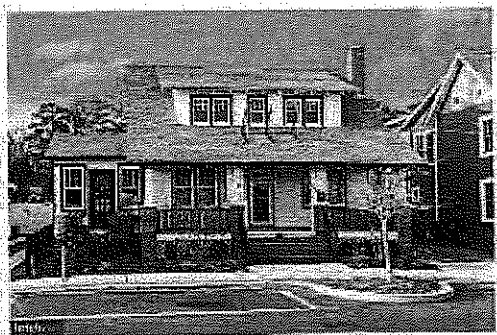
Buyer Agency Comp:	2.5% Of Gross	Sub Agency Comp:	0% Of Gross
		Dual/Var Comm:	No

Sale/Lease Contract

Concessions:	No	Close Date:	12/14/21
Agreement of Sale Dt:	11/01/21	Close Price:	\$1,200,000.00
Close Sale Type:	Standard Sale		







MLS #: DESU171736
 Tax ID #: 334-14.17-65.00
 Ownership Interest: Fee Simple
 Structure Type: Detached
 Levels/Stories: 2
 Waterfront: No
 Views: City, Street
 Garage: No

Beds: 4
 Baths: 3 / 0
 Above Grade Fin SQFT: Assessor
 Year Built: 1930
 Style: Coastal
 Central Air: No
 Basement: Yes

Location

County: Sussex, DE
 In City Limits: Yes
 MLS Area: Lewes Rehoboth Hundred - Sussex, DE
 County (31009)
 Legal Subdivision: NORTH REHOBOTH
 Subdiv / Neigh: NORTH REHOBOTH
 Transportation: Bus Stop less than 1 mile

School District: Cape Henlopen

Association / Community Info

Property Manager: No

Association Recreation Fee: No

Taxes and Assessment

Tax Annual Amt / Year: \$1,333 / 2020
 School Tax: \$746
 County Tax: \$78 / Annually
 City/Town Tax: \$509 / Annually
 Clean Green Assess: No
 Zoning: TN

Tax Assessed Value: 2020
 Land Use Code: RS
 Block/Lot: 75

Rooms

Room	Location	Dimensions	Notes
Bedroom 3:	Upper 1	19 x 11	
Bedroom 4:	Upper 1	12 x 19	
Bedroom 1:	Main	18 x 11	
Bedroom 2:	Main	14 x 12	
Living Room:	Main	26 x 12	Fireplace - Wood Burning, Flooring - HardWood
Dining Room:	Main	12 x 11	
Kitchen:	Main	12 x 9	
Office:	Main	13 x 9	
Basement:	Lower 1	Basement - Unfinished	

	Bed	Bath
Main	2	2 Full
Upper 1	2	1 Full

Building Info

Above Grade Fin SQFT: Assessor
 Basement Type: Interior Access, Unfinished

Construction Materials: Stick Built
 Flooring Type: Hardwood, Vinyl
 Roof: Shingle

Lot

Lot Acres / SQFT: 0.1a / 4356sf / Assessor
 Views: City, Street

Lot Size Dimensions: 50.00 x 95.00
 Lot Features: Cleared

Ground Rent

Ground Rent Exists: No

Parking

Driveway - # of Spaces	4	Features:	Driveway, Off Street
Total Parking Spaces	4		

Interior Features

Interior Features:	Entry Level Bedroom, Floor Plan-Traditional, Wood Floors; Fireplace(s): 1, Wood; Accessibility Features: None
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Exterior Features

Exterior Features:	Outside Shower, Sidewalks; Pool: No Pool
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Utilities

Utilities:	Window Unit(s); Cooling Fuel: Electric; Heating: Baseboard - Hot Water; Heating Fuel: Oil; Hot Water: Electric; Water Source: Public; Sewer: Public Sewer
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Remarks

Public:	SALE PENDING STATUS: July 10, 2021 Sellers communicated instructions to continue showings and receive Back Up offers should contingencies not be timely fulfilled. SEE THIS Amazing Opportunity within the City of Rehoboth Beach. Zoned Commercial, C-3 with High visibility from Rehoboth Avenue. Located just 3 blocks to the Atlantic Ocean, beaches and Rehoboth Beach boardwalk and a half-block to the Rehoboth Avenue. Driveway available for parking multiple cars with ease. Prime location to the best hotels, restaurants and shops. Exciting potential for your business or your new dream home. This home was built approximately 1930. The siding is Cypress. Square footage is approximate and should be verified.
---------	--

Directions

Located on north side of Lake Ave between Third & Fourth Streets, west of Stingray and east of Cultured Pearl

Listing Details

Original Price:	\$1,395,000	DOM:	243
Vacation Rental:	No	Listing Terms:	All Negotiation Thru Lister, As Is Condition
Sale Type:	Standard	Off Market Date:	09/01/21
Listing Term Begins:	11/10/2020	Lease Considered:	No
Possession:	Settlement	Home Warranty:	No
Acceptable Financing:	Cash, Conventional	Documents Available:	Seller's Property Disclosure
Federal Flood Zone:	No	Pets Allowed:	Yes
Disclosures:	Lead Based Paint - Federal, Prop Disclosure, Radon	Pet Restrictions:	Cats OK, Dogs OK

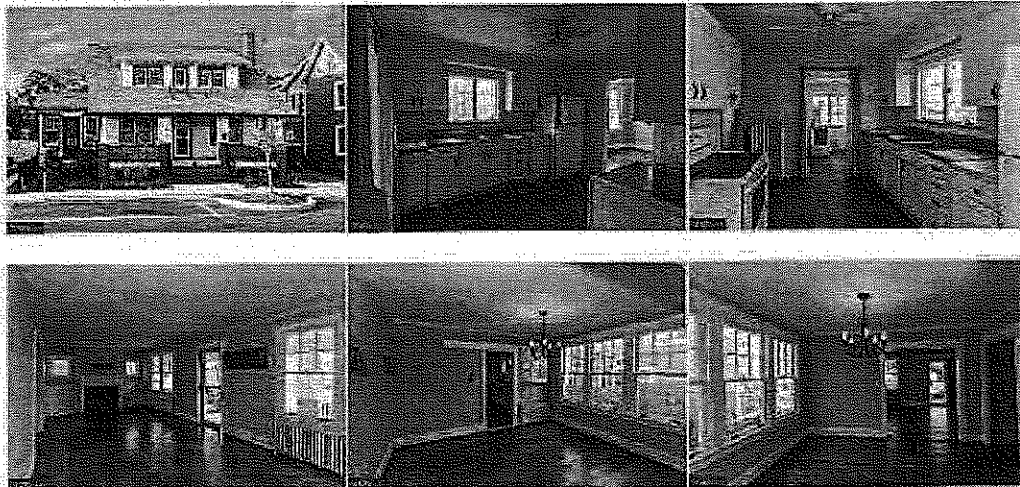
Historical Compensation

For more information about offers of compensation, see BrightMLS.com/offer-comp.

Buyer Agency Comp:	2.5% Of Gross	Sub Agency Comp:	0% Of Gross
		Dual/Var Comm:	No

Sale/Lease Contract

Concessions:	No	Close Date:	09/01/21
Agreement of Sale Dt:	07/10/21	Close Price:	\$1,250,000.00
Close Sale Type:	Standard Sale		



[illegible]



Outlook

Re: Revised Assessment Appeal 334-20.18-229.00-2-E

From Meryl Hershman <merylhershman@gmail.com>

Date Tue 5/13/2025 1:09 PM

To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>

CAUTION: This email originated from outside of the organization. Do not click links, open attachments, or reply unless you recognize the sender and know the content is safe. Contact the IT Helpdesk if you need assistance.

While I do appreciate the additional adjustment / gesture, during my in person meeting the appraiser stated that the County's closest "non-same building" comparable was for \$350k at the Opal. But upon further review she acknowledged that it was in fact NOT comparable as it contained 2 bathrooms while my unit only contains 1 bathroom. The Opal unit was also larger. So, I guess I need to request a hearing. Thank you for your consideration.

On Mon, May 12, 2025 at 1:07 PM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

In preparing for the review by the Board of Assessment Review, an additional adjustment was made to your property value as identified in the attached. Please review and if in agreement, sign and return.

If not, please let me know as soon as possible so I can get you scheduled for the next hearing date. I need to hear back from you by the end of business day **May 15, 2025**.

Kind Regards,
Dianne

☒ Annual
☐ Supplemental

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

This form may be submitted by mail to PO Box 589, Georgetown DE 19947, in person at 2 The Circle, Georgetown DE, or electronically to the Assessment Department at assessmentappeals@sussexcountyde.gov. If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

REMEMBER:

1. Hearsay rules apply: expert testimony must be presented by the expert, and copies of contracts, appraisals, etc., must be presented by the author him/herself.
2. Assessment is based on 100% of the fair market value of your property as of July 1, 2023.

Property Identification

Owner(s): Cardinal Capital Preservation, LLC (Meryl Hershman) Parcel ID: 334-20.18-229.00-2E

Street Address of Parcel: 1406 Coastal Hwy, Apt 2E, Dewey Beach, De 19971

Current Assessment: \$ 500,100

Purchase Price (Total of Land and Improvement): \$ 165,000 Date of Purchase: 12-12-11

Special Conditions of Sale: Unfurnished resale

How was property acquired ☐ Private Sale ☐ Auction ☒ Open Market ☐ Family ☐ Inherited
☐ Other _____

Major Renovations or structural changes to property since purchase (i.e., Demolition, Construction, Additions, Major Repairs, etc.)

Year	Cost	Change

Description of Property

Lot size/Land Area _____ Style of Home Condo

Number of: Bedrooms: 1 Bathrooms: 1 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: _____

Describe outbuildings or accessory structures other than main dwelling:

None

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 295,000

On what basis do you reach that Opinion?
(Select One)

	Appraisal (person who did the appraisal must appear at the hearing and the appraisal must be submitted with this appeal form).
X	Comparable Sales (identify below)
X	Other (provide detail below or in a separate attachment)

Briefly discuss the reason for your appeal and for your conclusion of value:

late 2019 - early 2023 ACTUAL sales in bldg (only 3) averaged \$463.70 per sq ft. Most recent sale was on 4-17-23 (10 weeks before County's revised/current appraisal date) and sold for \$472.05 per sq foot. Last sale at \$472.05 was a 4 bdrm 4 bath handicap accessible unit with 75' private use fenced porch and private outdoor shower and was fully furnished. My unit is 798 sq ft. My unit is the smallest in the building - the only 1 bdrm 1 bath in building, rest of units are atleast 2 bed 2 bath or larger. My unit does not have a balcony. My unit - 789 sq feet x price of most recent sale \$472.05 = \$372,447 with furniture and before discount for size and lack of balcony and handicap access. PLEASE SEE ATTACHED 2 pages of supporting calculations of comparable sales.

Comparable Sales

Comparable sales must reasonably relate to sales as of July 1, 2023. Any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this form, or the Board will not consider them. You will not be permitted to testify or introduce evidence concerning comparable sales not set forth in this form. **The assessed value of other properties, or the taxes paid by other homeowners, is not acceptable as evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.**

You must submit 3 comparable sales.

1. Parcel Number 334-20.18229.00-G Owner Cronin, Della & Magnum, Robert

Address 1406 Coastal Hwy Unit G, Dewey Beach DE

Sales Price \$ 760,000 Date of Sale 4-17-23

Lot Size/Land Area _____ Style of House Condo

Number of: Bedrooms: 4 Bathrooms: 1 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: 75' fenced wrap around porch with private outdoor shower

Describe Garage or Other Improvements:

Only handicap accessible unit - has wheelchair ramp.

Additional Comments:

Most desireable unit in building - largest unit at 1610 interior sq ft. Only 4 bdrm 4 bath condo in building. Only unit with private outdoor shower. Only handicap accessible unit in building / wheelchair ramp. Sold fully furnished. Sold for \$472.05 per sq ft fully furnished 10 weeks before County wide re-appraisal date of 7-1-23.

2. Parcel Number 334-20.18-229.00-2D Owner Janeen Schran

Address 1406 Coastal Hwy 2D

Sales Price \$ 590,000 Date of Sale 5-26-21

Lot Size/Land Area _____ Style of House Condo

Number of: Bedrooms: 3 Bathrooms: 3 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: has sliding doors and a balcony

Describe Garage or Other Improvements:

Additional Comments:

The only 3 bedroom, 3 bathroom in the building and the 2nd largest unit in the building at 1158 sq ft. Sale price was also fully furnished. Sale price per square foot of \$509.50

3. Parcel Number 334-20.18-229.00-3B Owner Peter Toner

Address 1406 Coastal Hwy, 3B, Dewey Beach, DE

Sales Price \$ 360,000 Date of Sale 11-14-19

Lot Size/Land Area _____ Style of House Condo

Number of: Bedrooms: 2 Bathrooms: 2 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions Balcony and sliding doors

Describe Garage or Other Improvements:

enclosed bedroom in loft.

Additional Comments:

Contains a loft with sitting area and enclosed bedroom. 879 square feet & sold fully furnished for \$409.56 per square foot.

Witnesses or Agents

Identify any witness or attorney/agent who will appear on your behalf at the hearing. If necessary, attach a list of additional witnesses.

Meryl M Hershman (and maybe Hal Dukes, Esq)

Name

Owner (and Tunneil & Raysor)

Firm or Company

9019 Lupine Den Dr., Vienna VA 22182

Address

merylhershman@gmail.com / 703-862-1801

Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2023 be reduced to: \$ 295,000

Signature of Owner or agent¹ _____

Print Name and Title: Meryl M Hershman, Owner

Mailing Address: 9019 Lupine Den Dr

Vienna, VA 22182

E Mail Address: merylhershman@gmail.com

Telephone: 703-862-1801

Please use ☒ mailing address ☐ e mail for Notice of Hearing and Notice of Decision

Note: If you do not wish to appear before the Board for a formal hearing, please check here ☐ and the Board will consider your appeal on, the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits. ☒

¹ If this form is signed by an agent of the owner, the agent must attach a statement from the owner authorizing the agent to present this appeal and represent the interest of the owner herein.

PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	LEGDAT
PARID	St#	Street	Suffix	Town	Class	LUC	Calc'd Acres	Story Height	Style	Rm Tot	Bedrm	Full Bath	Half Bath	Bsmt	Grade	CDU	SFLA	SALEKEY	Sale Date	Sale Price	PSF	Adjusted Price	ADJ PSF	PSF	Legal 1	
334-20.18-229.00-2-E	1406	COASTAL	HWY	DB:Dewey Beach	R	105	0.015	1	10:CONDO FLAT	2	1	1	0	2:SLAB	B-	AV	798								502.38	DELANO CONDO
334-20.18-229.00-G	1406	COASTAL	HWY	DB:Dewey Beach	R	105	0.029	1	10:CONDO FLAT	6	4	4	0	2:SLAB	B-	AV	1,610		04/12/23	760,000	472.05	770,600	478.63			DELANO CONDO
334-20.18-229.00-2-D	1406	COASTAL	HWY	DB:Dewey Beach	R	105	0.021	1	10:CONDO FLAT	5	3	2	0	2:SLAB	B-	AV	1,158		05/28/21	590,000	509.50	698,600	603.28			DELANO CONDO
334-20.18-229.00-3-D	1406	COASTAL	HWY	DB:Dewey Beach	R	105	0.019	1	10:CONDO FLAT	3	1	1	0	2:SLAB	B-	AV	1,038	ACTIVE	10/01/24	750,000	722.54					DELANO CONDO
334-20.18-119.00-2				DB:Dewey Beach	R	105	0.018	1	10:CONDO FLAT	4	2	1	0	2:SLAB	C-	AV	544		06/11/21	440,000	808.82	517,400	951.10			BAY VIEW CONDO
334-20.18-74.01-S202	1609	COASTAL	HWY	DB:Dewey Beach	R	105	0.018	1	10:CONDO FLAT	4	2	2	2	2:SLAB	B-	AV	853		03/03/22	580,000	679.95	642,100	752.75			THE OPAL
334-20.18-74.01-S207	1609	COASTAL	HWY	DB:Dewey Beach	R	105	0.018	1	10:CONDO FLAT	4	2	2	0	2:SLAB	B-	AV	880		01/26/21	379,900	431.70	462,000	525.00			THE OPAL
334-20.18-74.01-S303	1609	COASTAL	HWY	DB:Dewey Beach	R	105	0.018	1	10:CONDO FLAT	4	2	2	0	2:SLAB	B-	AV	837		09/03/21	445,000	531.66	512,600	612.43			THE OPAL
334-20.18-74.01-S306	1609	COASTAL	HWY	DB:Dewey Beach	R	105	0.017	1	10:CONDO FLAT	4	2	2	0	2:SLAB	B-	AV	880		03/05/21	355,000	403.41	426,000	484.09			THE OPAL
334-20.18-74.01-S403	1609	COASTAL	HWY	DB:Dewey Beach	R	105	0.018	1	10:CONDO FLAT	4	2	2	0	2:SLAB	B-	AV	837		11/16/21	550,000	657.11	625,400	747.19			THE OPAL
																			MEDIAN	497,500	520.58	571,400	607.85			
																			AVERAGE	512,488	561.78	581,838	644.31			

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY

This form may be submitted by mail to PO Box 589, Georgetown DE 19947, in person at 2 The Circle, Georgetown DE, or electronically to the Assessment Department at assessmentappeals@sussexcountyde.gov. If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

REMEMBER:

1. Hearsay rules apply: expert testimony must be presented by the expert, and copies of contracts, appraisals, etc., must be presented by the author him/herself.
2. Assessment is based on 100% of the fair market value of your property as of July 1, 2023.

Property Identification

Owner(s): PATRICK DOUGAL Parcel ID: 533-12.00-322.00

Street Address of Parcel: 35682 SEA GULL ROAD, SELBYVILLE, DELAWARE 19975

Current Assessment: \$ 486,200 (PROPOSED 2025)

Purchase Price (Total of Land and Improvement): \$ 350,000 Date of Purchase: SEP 1, 2019

Special Conditions of Sale: NONE

How was property acquired ☐ Private Sale ☐ Auction ☒ Open Market ☐ Family ☐ Inherited
☐ Other _____

Major Renovations or structural changes to property since purchase (i.e., Demolition, Construction, Additions, Major Repairs, etc.)

Year	Cost	Change
		NO CHANGES - ALL ORIGINAL FINISH.
		KITCHEN AND BATHROOMS ORIGINAL
		FLOORING ALL ORIGINAL. PAINT ALL ORIGINAL. DRIVEWAY ORIGINAL

Description of Property

Lot size/Land Area 0.50 Style of Home RANCH

Number of: Bedrooms: 3 Bathrooms: 2 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: SCREENED IN PORCH

Describe outbuildings or accessory structures other than main dwelling:

one freestanding unfinished shed - with no utilities

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 385,000

	Appraisal (person who did the appraisal must appear at the hearing and the appraisal must be submitted with this appeal form).
X	Comparable Sales (identify below)
X	Other (provide detail below or in a separate attachment

(A) I believe the sales cited above support a market value of \$385,000.

1. Parcel Number 134-19.00-7.01 Owner Anthony J Williams Sr

Address 35588 Lizzard Hill Rd, Frankford, DE 19945

Sales Price \$ 475,000 Date of Sale 01/31/2023

Lot Size/Land Area 0.47 AC Style of House COLONIAL

Number of: Bedrooms: 4 Bathrooms: 2 Fireplaces:

☐ Finished Basement ☒ Finished Attic ☒ Central Air

Porches and Additions:

Describe Garage or Other Improvements:

OVERSIZED 2 CAR GARAGE WITH ATTIC STORAGE. TWO FREESTANDING SHEDS

Additional Comments:

Superior features include larger finished living area and an additional ½ bathroom. CIRCULAR BRICK ENTRY STEPS. 3RD FLOOR REC ROOM. OUTDOOR SHOWER.

2. Parcel Number 533-16.16-214.00 Owner John-michel scherf

Address 9 Rocking Horse Dr, Selbyville, DE 19975

Sales Price \$ 369,000 Date of Sale 01/26/22

Lot Size/Land Area 0.17 AC Style of House 1.5 story contemporary

Number of: Bedrooms: 3 Bathrooms: 3 Fireplaces: one

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

2 CAR GARAGE

Additional Comments:

Superior features include newer 2006 construction, larger finished living area, and one additional bathroom.

3. Parcel Number 533-16.16-250.00 Owner Chelsea R Warren

Address 7 Brinkley Ct, Selbyville, DE 19975

Sales Price \$ 350,000 Date of Sale 02/13/23

Lot Size/Land Area 0.23 AC Style of House TWO STORY COLONIAL

Number of: Bedrooms: 4 Bathrooms: 3 Fireplaces: ONE

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions PORCH

Describe Garage or Other Improvements:

2 CAR GARAGE.

Additional Comments:

Superior feature includes an additional 1/2 bathroom. Inferior features include slightly smaller finished living area and smaller lot size.

On what basis do you reach that Opinion?
(Select One)

Appraisal (person who did the appraisal must appear at the hearing and the appraisal must be submitted with this appeal form).
Comparable Sales (Identify below)
Other (provide detail below or in a separate attachment)

Briefly discuss the reason for your appeal and for your conclusion of value:

THIS PAGE AND FOLLOWING PAGE LIST THREE (3) ADDITIONAL COMPARBLE SALES 4, 5, 6

Comparable Sales

Comparable sales must reasonably relate to sales as of July 1, 2023. Any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this form, or the Board will not consider them. You will not be permitted to testify or introduce evidence concerning comparable sales not set forth in this form. The assessed value of other properties, or the taxes paid by other homeowners, is not acceptable as evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.

You must submit 3 comparable sales.

4 Parcel Number COMPARABLE 4 533-11.00-344.00 Owner Laura L. And Nikolaos Orfanidis

Address 35684 N. SEA GULL CT, SELBYVILLE, DE 19975

Sales Price \$ 475,000 Date of Sale 1/31/2023

Lot Size/Land Area 0.50 AC Style of House RANCH

Number of: Bedrooms: 3 Bathrooms: 2 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: PORCH/DECK

Describe Garage or Other Improvements:

2 CAR SIDE LOAD GARAGE. FREESTANDING SHED

Additional Comments:

SUBSTANTIALLY SUPERIOR COSTRUCTION AND BUILD-OUT. BRICK FACADE & ENTRY STEPS, CUSTOM ARCHED WINDOWS. VAULTED CEILINGS, HARDWOOD FLOORS THROUGHOUT. NEW KITCHEN APPLIANCES AND GRANITE COUNTERTOPS. ENCLOSED SUNROOM WITH 9' CEILINGS.

Parcel Number COMPARABLE 5 533-12.00-345.00

Owner Brenda Donovan Duret

Address 36980 Sandpiper Ln, Selbyville, DE 19975

Sales Price \$ 374,000

Date of Sale 09/23/22

Lot Size/Land Area 0.52

Style of House RANCH

Number of: Bedrooms: 3

Bathrooms: 2

Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

2-CAR SIDE LOAD GARAGE

Additional Comments:

Enclosed porch included in total

Parcel Number COMPARABLE 6 533-16.16-142.01

Owner George Harry And Evelyn Claire Pope

Address 18 WALNUT STREET, SELBYVILLE, DE 1997

Sales Price \$ 265,000

Date of Sale 05/09/2022

Lot Size/Land Area 0.20 AC

Style of House 1 1/2 STORY CONTEMPORARY

Number of: Bedrooms: 3

Bathrooms: 2

Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions _____

Describe Garage or Other Improvements:

OPEN FRONT PORCH - HANDICAP ACCESSIBLE. OPEN REAR PORCH. NO GARAGE.

Additional Comments:

Inferior features include smaller finished living area and lack of garage

Witnesses or Agents

Identify any witness or attorney/agent who will appear on your behalf at the hearing. If necessary, attach a list of additional witnesses.

BONNIE TUERKE

Name

Firm or Company

2055 SYKESVILLE ROAD, SYKESVILLE, MARYLAND 21784 PO Box 246 West Friendship, MD 21794

Address

BONNIETUERKE@GMAIL.COM 410 - 442 - 2382

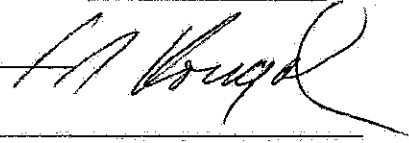
Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$ 385,000

Signature of Owner or agent¹ PATRICK DOUGAL

Digitally signed by PATRICK DOUGAL
Date: 2025.02.20 15:11:45 -0500



Print Name and Title: PATRICK DOUGAL - HOMEOWNER

Mailing Address: 35882 SEA GULL ROAD, SELBYVILLE, DE 19975

E Mail Address: PATRICK DOUGAL

Telephone: 410 - 382 - 7400

Please use ☐ mailing address ☒ e mail for Notice of Hearing and Notice of Decision

Note: If you do not wish to appear before the Board for a formal hearing, please check here ☐ and the Board will consider your appeal on, the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits. ☐

¹ If this form is signed by an agent of the owner, the agent must attach a statement from the owner authorizing the agent to present this appeal and represent the interest of the owner herein.

31 1/2 1st Street**334-14.13-264.00**

	Subject Property	Comp 1	Comp 2
Parcel ID	334-14.13-264.00	334-14.09-142.00	334-14.13-318.00
Address	31 1/2 1st Street	44 Henlopen Ave.	24 Pennsylvania Ave

Lot Size (% acre)	0.0574	0.1148	0.1148
Lot Square Footage	2500	5000	5000
Building Square Footage			

Available Building Footprint

Lot Depth	50	100	100
Less Front Setback	15	15	15
Less Back Setback	15	15	15

Building Footprint - Depth	20	70	70
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Lot Width	50	50	50
Less Side Setback (left + right)	16	16	16

Building Footprint - Width	34	34	34
----------------------------	----	----	----

Maximum Building Footprint	20 x 34	70 x 34	70 x 34
Maximum Building Footprint (sq. ft.)	680	2380	2380
Land Valuation	\$1,133,300	\$1,217,800	\$1,461,300

Ratio 1st St Building Footprint to Footprint of Comparable		28.57%	28.57%
--	--	--------	--------

1st St. Price Calculation based on Comparable prices (% Buildable Footprint x Price of Comp Land)

28.6% x \$1,217,800 28.6% x \$1,461,300

\$347,942.86

\$417,514.29

Land Value Based on Average of Comp-based land values

\$360,812

Dwelling Value

\$50,000

Total Value

\$410,812

3.50

Comp 3	Comp 4	Comp 5
334-14.13-129.00	334-14.09-178.00	334-14.13-211.00
54 Henlopen Ave.	30 Park Ave.	43 Sussex St.
0.1148	0.1722	0.0964
5000	7500	4200
100	100	84
15	15	15
15	15	15
70	70	54
50	75	50
16	16	16
34	59	34
70 x 34	70 x 34	54 x 34
2380	4130	1836
\$1,217,800	\$1,544,000	\$1,178,400
28.57%	16.46%	37.04%
28.6% x \$1,217,800	16.5% x \$1,544,000	37% x \$1,178,400
\$347,942.86	\$254,217.92	\$436,444.44
	6.07	2.70

PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	SALES	VALUE	LEGDAT
PARID	St#	Street	Suffix	Town	NBHD	Class	Calc'd Acres	Story Height	Style	Yrblt	Rm Tot	DwTot	Bedrm	Full Bath	Half Bath	Bsmt	CDU	SFLA	Sale Date	Sales Type	Sale Price	PSF	Adjusted Price	ADI PSF	PSF	Legal 1
533-12.00-322.00	35682	SEA GULL	RD	00:None	1AR083	R	0.5	1	03-RANCH	1994	6	3	2	0	3-CRAWL		AV	2,463							186.40	SWANN ESTATES
533-12.00-318.00	35740	EGRET	RD	00:None	1AR083	R	0.505	1	03-RANCH	2000	6	3	2	1	3-CRAWL		AV	2,441	11/04/22	2:Land & Improv	475,000	194.59	497,800	203.93		SWANN ESTATES
533-12.00-342.00	37016	SANDPIPER	LN	00:None	1AR083	R	0.597	1	03-RANCH	1999	6	3	2	0	3-CRAWL		AV	2,022	12/05/22	2:Land & Improv	419,900	207.67	437,100	216.17		SWANN ESTATES
533-11.00-344.00	35684	SEA GULL	RD	00:None	1AR083	R	0.887	1	03-RANCH	1996	5	3	2	0	3-CRAWL		AV	2,201	02/01/23	2:Land & Improv	475,000	215.81	487,800	221.63		SWANN ESTATES II
533-12.00-345.00	36980	SANDPIPER	LN	00:None	1AR083	R	0.623	1	03-RANCH	1997	6	3	2	0	3-CRAWL		AV	1,544	10/20/22	2:Land & Improv	374,000	242.23	394,900	255.76		SWANN ESTATES
533-11.00-346.00	35654	SEA GULL	RD	00:None	1AR083	R	0.732	1	03-RANCH	1995	6	3	2	0	3-CRAWL		AV	1,568	08/16/22	2:Land & Improv	400,000	255.10	428,000	272.96		SWANN ESTATES II
533-12.00-348.00	37013	CYGNET	DR	00:None	1AR083	R	0.505	1	03-RANCH	1998	6	3	2	0	3-CRAWL		AV	2,012	11/09/22	2:Land & Improv	385,000	191.35	403,500	200.55		SWANN ESTATES
533-11.00-356.00	35492	SEA GULL	RD	00:None	1AR083	R	0.64	1.5	08-CAPE COD	2002	6	3	2	1	3-CRAWL		AV	1,920	03/03/23	2:Land & Improv	402,000	209.38	410,000	213.54		SWANN ESTATES II
533-11.00-339.00	35632	SEA GULL	RD	00:None	1AR083	R	0.546	1	03-RANCH	2003	6	3	2	0	3-CRAWL		AV	2,015	12/27/24	2:Land & Improv	425,000	210.92	425,000	210.92		SWANN ESTATES II
																		MEDIAN	402,000	209.38	428,000	216.17				
																		AVERAGE	418,700	216.59	437,014	226.36				
533-11.00-344.00	35684	SEA GULL	RD	00:None	1AR083	R	0.887	1	03-RANCH	1996	5	3	2	0	3-CRAWL		AV	2,201	02/01/23	2:Land & Improv	475,000	215.81	487,800	221.63		SWANN ESTATES II
533-12.00-345.00	36980	SANDPIPER	LN	00:None	1AR083	R	0.623	1	03-RANCH	1997	6	3	2	0	3-CRAWL		AV	1,544	10/20/22	2:Land & Improv	374,000	242.23	394,900	255.76		SWANN ESTATES
134-19.00-7.01				00:None	1AR078	R	0.479	2	21-CONVENTIONAL	1992	11	4	2	1	3-CRAWL		AV	2,568	02/09/23	2:Land & Improv	475,000	184.97	487,800	189.95		LANDS OF D L BENNETT
533-16.16-214.00	9	ROCKING HORSE	DR	SV-Selbyville	12R003	R	0.24	1.5	08-CAPE COD	2006	7	3	3	0	3-CRAWL		AV	2,885	01/26/22	2:Land & Improv	369,000	127.90	412,100	142.84		BARKLAY ESTATES
533-16.16-250.00	7	BRINKLEY	CT	SV-Selbyville	12R003	R	0.338	2	21-CONVENTIONAL	2008	7	4	2	1	3-CRAWL		AV	1,992	02/17/23	2:Land & Improv	350,000	175.70	359,400	180.42		BARKLAY ESTATES
533-16.16-142.01	18	WALNUT	ST	SV-Selbyville	12R002	R	0.209	1.25	08-CAPE COD	2000	8	3	2	0	3-CRAWL		AV	1,190	07/05/22	2:Land & Improv	265,000	222.69	285,400	239.83		MCCABE ADD



Outlook

Re: Revised Assessment Appeal 335-4.14-89.02

From mark maggs <markmaggs4@gmail.com>

Date Mon 5/12/2025 4:25 PM

To Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov>

CAUTION: This email originated from outside of the organization. Do not click links, open attachments, or reply unless you recognize the sender and know the content is safe. Contact the IT Helpdesk if you need assistance.

Dianne,

Thank you. I can not accept. While I don't enjoy this process I will look forward to my in person review with my attorney. I know for sure others have lower assessments with larger properties. They have been shared with me. Please send me a list of the properties you used to come up with my assessment. Lastly, can you please give an approximate time frame as to when these meetings take place so I can plan accordingly.

Thank you,
Mark Maggs

On Mon, May 12, 2025, 3:19 PM Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:
In preparing for the review by the Board of Assessment Review, an additional adjustment was made to your property value as identified in the attached. Please review and if in agreement, sign and return. If not, please let me know as soon as possible so I can get you scheduled for the next hearing date. I need to hear back from you by the end of business day **May 15, 2025**.

Kind Regards,
Dianne

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF SUSSEX COUNTY



This form may be submitted by mail to PO Box 589, Georgetown DE 19947, in person at 2 The Circle, Georgetown DE, or electronically to the Assessment Department at assessmentappeals@sussexcountysde.gov. If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

REMEMBER:

1. Hearsay rules apply: expert testimony must be presented by the expert, and copies of contracts, appraisals, etc., must be presented by the author him/herself.
2. Assessment is based on 100% of the fair market value of your property as of July 1, 2023.

Property Identification

Owner(s): Mark and Janelle Maggs Parcel ID: TM #3-35-4.14-89.02

Street Address of Parcel: 8 CH Mason Way, Lewes DE 19958

Current Assessment:

Land	Improvement	Total
		<u>5,100.00</u>

Purchase Price (Total of Land and Improvement) \$ 1,850,000 Date of Purchase 6/21/2019

Special Conditions of Sale \$10,000 credit at closing

How was property acquired ☐ Private Sale ☐ Auction ☒ Open Market ☐ Family ☐ Inherited
☐ Other _____

Major Renovations or structural changes to property since purchase (i.e., Demolition, Construction, Additions, Major Repairs, etc.)

Year	Cost	Change
<u>2021</u>	<u>\$962,301</u>	<u>Remodel</u>

Description of Property

Lot size/Land Area .35 acres Style of Home Contemporary

Number of: Bedrooms: 6 Bathrooms: 6 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: screened porch, porch

Describe Garage or Other Improvements:

2 car garage

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 2,800,000

On what basis do you reach that Opinion?
(Select One)

	Appraisal (person who did the appraisal must appear at the hearing and the appraisal must be submitted with this appeal form).
X	Comparable Sales (Identify below)
	Other (provide detail below or in a separate attachment)

Briefly discuss the reason for your appeal and for your conclusion of value:

Other properties of same square footage have sold for similar prices

Comparable Sales

Comparable sales must reasonably relate to sales as of July 1, 2023. Any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this form, or the Board will not consider them. You will not be permitted to testify or introduce evidence concerning comparable sales not set forth in this form. The assessed value of other properties, or the taxes paid by other homeowners, is not acceptable as evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.

You must submit 3 comparable sales.

1. Parcel Number 33508.001650.00 Owner _____

Address 60 Filly Lane

Sales Price \$ 1,729,900

Date of Sale 2/27/2025

Lot Size/Land Area 10,125 sq ft

Style of House Contemporary Coastal

Number of: Bedrooms: 5 Bathrooms: 4.5 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: porch, wrap around, screened, patio

Describe Garage or Other Improvements:

2 CAR GARAGE

Additional Comments:

2. Parcel Number 33546.411900 Owner Porter

Address 2 CH MASON WAY Leues DE 19956

Sales Price \$ 3,150,000 Date of Sale 5/3/2023

Lot Size/Land Area 7973 sq ft Style of House _____

Number of: Bedrooms: 6 Bathrooms: 4 Fireplaces: _____

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: patio

Describe Garage or Other Improvements:

1 CAR GARAGE

Additional Comments:

3. Parcel Number 33508.001039.00 Owner _____

Address 35141 BATHENIX DR Leues DE 19956

Sales Price \$ 1,600,000 Date of Sale 7/31/2024

Lot Size/Land Area .44 ACRES Style of House Coastal Contemporary

Number of: Bedrooms: 5 Bathrooms: 3.5 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions patio, screened porch

Describe Garage or Other Improvements:

2 CAR GARAGE

Additional Comments:

Witnesses or Agents

Identify any witness or attorney/agent who will appear on your behalf at the hearing. If necessary, attach a list of additional witnesses.

Name

Firm or Company

Address

Contact Information (phone and/or e mail)

Owner Certification

The undersigned represents that he/she is the owner of authorized agent of the owner of the described property, affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$ ~~2,800,000~~
2,800,000

Signature of Owner or agent¹

Print Name and Title:

Mailing Address:

E Mail Address: MARK MAGGS 4 @ GMAIL.COM

Telephone:

Please use ☐ mailing address ☒ e mail for Notice of Hearing and Notice of Decision

Note: If you do not wish to appear before the Board for a formal hearing, please check here ☒ and the Board will consider your appeal on the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits. ☐

If this form is signed by an agent of the owner, the agent must attach a statement from the owner authorizing the agent to present this appeal and represent the interest of the owner herein.

[illegible]