

BOARD OF ASSESSMENT REVIEW MEETING

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

AGENDA

May 21, 2026

9:00 A.M.

Call to Order

Approval of Agenda

Approval of Minutes – April 9, 2026

Public Comments

Consent Agenda

1. **Parcel-230-1.00-19.00-Moore Denise C Geyer**
2. **Parcel-331-5.00-50.00-Seafood Village LLC**
3. **Parcel-134-13.00-1681.00-AC Family LLC**
4. **Parcel-134-13.00-1682.00-AC Family LLC**
5. **Parcel-134-13.00-1687.00-Peaches Place LLC**
6. **Parcel-134-13.00-1688.00-Peaches Place LLC**
7. **Parcel-134-13.00-1689.00-Peaches Place LLC**
8. **Parcel-134-13.00-1709.00-Peaches Place LLC**

Property Assessment Appeal Hearing:

Appellant	Parcel Number	Property
Greskovic Edward G Greskovic Joyce Anne	334-14.13-163.00	108 Park St Rehoboth Beach, DE 19971

Adjourn



In accordance with 29 Del. C. §10004(e)(2), this Agenda was posted on May 14, 2026, at 2:15 p.m. and at least seven (7) days in advance of the meeting. The meeting will be streamed live at <https://sussexcountyde.gov/council-chamber-broadcast>. The Board of Assessment meeting materials including the “packet”, are electronically accessible on the County’s website at: [Board of Assessment Review Meeting | Sussex County](#)

Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, April 9, 2026

A scheduled meeting of the Board of Assessment Review was held on Thursday, April 9, 2026 at 9:00 a.m., in Council Chambers, with the following present:

Chris Keeler	Director of Assessment
Eric Davis	Board Member
Geoffrey Howard	Board Member
James O'Rourke	Board Member
Thomas Roth	Board Member
Karen Wahner	Board Member
Ryan Adams	Attorney
Joseph Callahan	Assessment Office
Jeffrey Sauers	Assessment Office
William Godwin	Assessment Office

**Call to
Order**

Mr. Adams called the meeting to order.

**M26-01
Appoint
Chairman**

A Motion was made by Mr. Davis, seconded by Mr. O'Rourke, that Mr. Roth serve as Chair of the Board of Assessment Review.

Motion Adopted: 5 Yeas

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

Mr. Keeler presented amendments to the agenda for the Board's consideration. Mr. Keeler removed Property Assessment Appeal Hearing for Parcel 334-14.13-163.00 Edward Greskovic, 108 Park Street, Rehoboth Beach, DE 19971.

**M26-02
Approve
Agenda**

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

Motion Adopted: 5 Yeas

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

**M26-03
Approve
Minutes**

A Motion was made by Ms. Wahner, seconded by Mr. Davis to approve the minutes of July 23, 2025.

Motion Adopted: 4 Yeas; 1 Abstain

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

**Public
Comments**

There was no public comment.

**Consent
Agenda**

Mr. Keeler introduced the Consent agenda items.

**M26-04
Approve
Consent
Agenda**

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

1. **Parcel - 131-10.00-82.00 - Ghulam Dastgir LLC**
2. **Parcel - 131-15.00-14.00 - Ghulam Dastgir LLC**
3. **Parcel - 131-8.00-40.19 - Cook Robin M**
4. **Parcel - 131-9.00-66.00 - Cook Brian W**
5. **Parcel - 132-1.15-166.00 - Blades Limited Partnership**
6. **Parcel - 134-12.00-270.00 - Banks Harbor Marina Inc**
7. **Parcel - 134-13.00-1267.00 - Let It Run LLC**
8. **Parcel - 134-13.00-1284.00 - Botzler Jonathan T TTEE**
9. **Parcel - 134-13.00-1333.00 - Filer William D Sr TR**
10. **Parcel - 134-13.00-1348.00 - Jones Frederick L Nadine L**
11. **Parcel - 134-13.00-1695.00 - Peaches Place LLC**
12. **Parcel - 134-13.00-1696.00 - Peaches Place LLC**
13. **Parcel - 134-13.00-1697.00 - Peaches Place LLC**
14. **Parcel - 134-13.00-1698.00 - Peaches Place LLC**
15. **Parcel - 134-13.00-1708.00 - Peaches Place LLC**
16. **Parcel - 134-13.00-1710.00 - Peaches Place LLC**
17. **Parcel - 134-13.00-1711.00 - Peaches Place LLC**
18. **Parcel - 134-13.11-21.00 - Neff Christopher F Mindy S**
19. **Parcel - 134-13.15-186.00 - Henry Wendy Jean Cottee Thomas Bryant**
20. **Parcel - 134-13.15-95.00 - Butters Michael J Nancy L**
21. **Parcel - 134-13.19-189.01 - Tanowitz Marc D TTEE REV TR**
22. **Parcel - 134-16.00-1626.00 - Bear Trap Commercial LLC**
23. **Parcel - 134-16.00-41.02 - Boykov Boyko**
24. **Parcel - 134-2.00-4.00-69 - Harshbarger Jason M**
25. **Parcel - 134-22.00-7.03 - Fuchs Jeffrey Edmund**
26. **Parcel - 134-23.16-56.00 - Barmack Jay I**
27. **Parcel - 134-23.20-167.00-1 - Wernecke Daniel R**
28. **Parcel - 134-23.20-167.00-3 - Andrews Wofram H And Arlene S**
29. **Parcel - 135-19.00-123.00 - Hackett Edward M**
30. **Parcel - 230-1.00-37.00 - Martin Francis P TTEE REV TR**
31. **Parcel - 230-7.00-47.03 - Fannin Michael G Tina T Fannin**
32. **Parcel - 231-18.00-112.00 - Schiff David H**
33. **Parcel - 232-12.19-19.01 - Ghulam Dastgir LLC**
34. **Parcel - 232-12.19-19.02 - Ghulam Dastgir LLC**
35. **Parcel - 233-5.00-195.00 - Millman Terry A & Bonita R**
36. **Parcel - 234-11.00-457.00 - Giacomazza Michael X**
37. **Parcel - 234-29.00-566.00 - Furches Cheryl E**
38. **Parcel - 234-34.08-150.00 - Wilkis Stephanie**

M26-04
Approve
Consent
Agenda
(continued)

39. Parcel - 234-8.00-46.00 - Widen Karen William Dickerson TTEE
40. Parcel - 234-8.00-48.00 - Widen Karen William Dickerson TTEE
41. Parcel - 235-20.00-25.00 - Martin Francis P Jr TTEE REV TR
42. Parcel - 331-5.00-59.00 - Krishna Hospitality LLC
43. Parcel - 334-13.00-1049.00 - Monigle D Kerry TTEE
44. Parcel - 334-13.00-1158.00 - Kings Creek Country Club Inc
45. Parcel - 334-13.00-325.11 - Beach Plaza Associates LLC
46. Parcel - 334-13.00-681.00 - Kyriakos Jamil R
47. Parcel - 334-13.00-928.00 - Fallon Cassie TTEE
48. Parcel - 334-13.20-126.00 - Goode Jeffrey H
49. Parcel - 334-14.05-1.00 - Ricco Ernest J & Rachelle M
50. Parcel - 334-14.05-17.00 - Greenwell Kirsten W TTEE REV TR
51. Parcel - 334-14.14-43.00-17C - Trapnell Christine TTEE
52. Parcel - 334-14.14-43.00-19A - J and R Beach Properties LLC
53. Parcel - 334-14.14-43.00-19B - J and R Beach Properties LLC
54. Parcel - 334-14.17-116.00 - 46 Baltimore Avenue LLC
55. Parcel - 334-14.17-401.00 - Plantamura Michael G TTEE
56. Parcel - 334-14.17-402.00 - Jones Bradford C
57. Parcel - 334-19.08-42.00-28 - Longacre Mark David
58. Parcel - 334-19.08-42.00-29 - Ewing Gregory Charles
59. Parcel - 334-20.00-73.00 - Weintraub John Paul TTEE
60. Parcel - 334-20.13-230.00 - Overman Carol Ann Trustee
61. Parcel - 334-20.18-178.00 - Khanna Sachin
62. Parcel - 334-20.18-247.00 - Sea Watch LLC
63. Parcel - 334-8.17-14.00 - Soffer Kayleen M & Stephen R
64. Parcel - 334-8.17-76.00 - Cummings David
65. Parcel - 335-12.00-3.11-S-11 - Miller Michael J TTEE OF REV TR
66. Parcel - 335-12.00-3.11-S-154 - Haddaway Debra S
67. Parcel - 335-4.14-61.00 - Newberg Kenneth V TTEE
68. Parcel - 335-8.00-1001.00 - Hutchinson Jr Robert C TTEE
69. Parcel - 335-8.00-1079.00 - Hancock Tracy C
70. Parcel - 335-8.00-1096.00 - Delaney Bartholomew J
71. Parcel - 335-8.00-1161.00 - Van Hook Donald A
72. Parcel - 335-8.07-346.00 - Holt Scott A
73. Parcel - 335-8.07-359.00 - Robinson Matthew M TTEE
74. Parcel - 531-13.00-22.00 - Fryling Wilbur B III & Charles
75. Parcel - 531-15.00-134.00 - Hall Rosemarie Sylvia
76. Parcel - 532-14.00-51.00 - Fischer Raymond G & Allen Fischer
77. Parcel - 532-14.00-93.00 - Jones Joanne D
78. Parcel - 532-15.00-84.02 - Callaway Farnell & Moore Inc
79. Parcel - 532-20.10-49.01 - Golden Meadows Limited Partnership
80. Parcel - 533-12.00-365.00 - Greenmarsh LLC
81. Parcel - 533-16.00-110.01 - Shady Grove Limited Partnership
82. Parcel - 533-16.00-110.02 - Shady Grove II LP
83. Parcel - 533-16.00-110.03 - Shady Grove III Limited Partnership
84. Parcel - 533-19.00-304.00 - Sussex Sports Amenities LLC
85. Parcel - 533-19.00-33.00 - Sussex Sports Amenities LLC
86. Parcel - 533-19.00-37.00 - Greenmarsh LLC

M26-04
Approve
Consent
Agenda
(continued)

- 87. Parcel - 533-19.00-618.00 - Sussex Sports Amenities LLC
- 88. Parcel - 533-19.00-619.00 - Sussex Sports Amenities LLC
- 89. Parcel - 533-19.00-620.00 - Sussex Sports Amenities LLC
- 90. Parcel - 533-19.00-621.00 - Sussex Sports Amenities LLC
- 91. Parcel - 533-19.00-622.00 - Sussex Sports Amenities LLC
- 92. Parcel - 533-19.00-623.00 - Sussex Sports Amenities LLC
- 93. Parcel - 533-19.00-624.00 - Sussex Sports Amenities LLC
- 94. Parcel - 533-19.00-626.00 - Sussex Sports Amenities LLC
- 95. Parcel - 533-19.00-627.00 - Sussex Sports Amenities LLC
- 96. Parcel - 533-19.00-628.00 - Sussex Sports Amenities LLC
- 97. Parcel - 533-19.00-629.00 - Sussex Sports Amenities LLC
- 98. Parcel - 533-19.00-630.00 - Sussex Sports Amenities LLC
- 99. Parcel - 533-19.00-631.00 - Sussex Sports Amenities LLC
- 100. Parcel - 533-19.00-632.00 - Sussex Sports Amenities LLC
- 101. Parcel - 533-19.00-633.00 - Sussex Sports Amenities LLC
- 102. Parcel - 533-19.00-634.00 - Sussex Sports Amenities LLC
- 103. Parcel - 533-19.00-635.00 - Sussex Sports Amenities LLC
- 104. Parcel - 533-19.00-636.00 - Sussex Sports Amenities LLC
- 105. Parcel - 533-19.00-637.00 - Sussex Sports Amenities LLC
- 106. Parcel - 533-19.00-890.00 - Murray Stephen A
- 107. Parcel - 533-19.12-114.00 - Page Phyllis T REV TR
- 108. Parcel - 533-19.12-37.00 - Fawver Edward M & Janet M Fawver
- 109. Parcel - 533-20.09-115.00 - Williams Roger T TTEE LIV TR

Motion Adopted: 5 Yeas

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

**Property
Hearing
D'Urso 134-
5.00-165.00**

Mr. Roth introduced Property Assessment Appeal Hearing for Anthony D'Urso – parcel 134-5.00-165.00 – 29549 East Drive, Bethany Beach, DE 19930.

The appellant appeared and presented testimony in support of his appeal. Mr. D'Urso raised concerns regarding the County's valuation methodology, particularly the selection and adjustment of comparable properties. He stated that the primary comparable relied upon by the County was a property on Seaview Drive located near Route 1 and questioned the uniformity of time adjustments applied to comparable sales, especially sales from 2021. He further stated that comparable properties he submitted—located on Stephanie Drive, Kittiwake Drive, and Turn Road—did not appear to be clearly adjusted to a June 2023 valuation date.

Mr. D'Urso asserted that the assessed valuation resulted in a substantial and disproportionate tax increase and questioned whether increases in school taxes justified the reassessment. He stated that the school district budget had increased by approximately 10%, not 300%, and expressed concern that the reassessment attempted to correct decades of delayed valuation changes in a single cycle,

Property Hearing D’Urso 134-5.00-165.00 (cont.) increasing the likelihood of error. He further testified that the property had not undergone improvements since purchase beyond routine maintenance and asserted that price-per-square-foot comparisons failed to adequately account for differences in construction quality, internal condition, ocean proximity, proximity to Route 1, and drainage or flooding concerns.

Board members asked clarifying questions regarding the development and location of the Seaview Drive comparable, distinctions between Cotton Patch Hills and nearby North Bethany areas, and limitations on development or expansion of the subject property due to covenants and lot configuration.

Testimony was received from the Assessment Department. Mr. Joseph Callahan testified that following discussions with the appellant, the subject property was re-measured using satellite imagery and an on-site inspection. A clerical error was identified, increasing the recorded livable square footage from 3,078 square feet to 3,256 square feet, resulting in a revised assessed value reflecting an improvement assessment of \$813.33 per square foot. Mr. Callahan reviewed the appellant’s submitted comparables and additional comparables within the same economic neighborhood and testified that the subject property was assessed below the average price per square foot of both sets of comparables, concluding that the assessment was materially lower than market-supported values.

Mr. D’Urso responded that reliance on average price-per-square-foot figures failed to consider key differences impacting market value and reiterated that these factors should result in a lower assessment.

M26-05 Close Property Hearing D’Urso 134-5.00-165.00 A Motion was made by Ms. Wahner, seconded by Mr. O’Rourke to close the record on Property Assessment Appeal Hearing Anthony D’Urso – parcel 134-5.00-165.00 – 29549 East Drive, Bethany Beach, DE 19930.

Motion Adopted: 5 Yeas
Vote by Roll Call: Mr. Davis, Yea; Mr. O’Rourke, Yea; Ms. Wahner, Yea; Mr. Howard, Yea; Mr. Roth, Yea

M26-06 Deny Property Hearing D’Urso 134-5.00-165.00 A Motion was made by Mr. Howard, seconded by Ms. Wahner to deny Property Assessment Appeal Hearing for Anthony D’Urso – parcel 134-5.00-165.00 – 29549 East Drive, Bethany Beach, DE 19930.

Motion Adopted: 3 Yeas; 1 Abstain; 1 Nay
Vote by Roll Call: Mr. Davis, Abstain; Mr. O’Rourke, Nay; Ms. Wahner, Yea; Mr. Howard, Yea; Mr. Roth, Yea

Property Hearing Riviezzo 330-11.00-678.00

Mr. Roth introduced Property Assessment Appeal Hearing for Christine Ann Riviezzo – parcel 330-11.00-678.00 – 13 Misty Vale Court, Milford, DE 19963.

The appellant, Christine Ann Riviezzo, was not in attendance for the hearing. The Board proceeded based on the written application and record.

Testimony was received from the Assessment Department. Mr. Jeff Sauers testified that the appellant submitted three comparable sales, two of which were outside the relevant area. The remaining comparable at 6177 Kirby Road, located within the same development, was a ranch-style home of similar age and size that sold on February 17, 2023, for \$320,000, with a time-adjusted value of \$328,600. Additional comparable sales within the same subdivision on Meadowlark Drive sold between \$350,000 and \$352,500, with adjusted prices per square foot ranging from \$259.11 to \$260.69. The average adjusted price per square foot of the comparables was \$257.00, compared to the subject property’s assessed value of \$250.84 per square foot. Mr. Sauers testified that the assessment was consistent with market data.

M26-07 Close Property Hearing Riviezzo 330-11.00-678.00

A Motion was made by Mr. Davis, seconded by Ms. Wahner to close the record on Property Assessment Appeal Hearing for Christine Ann Riviezzo – parcel 330-11.00-678.00 – 13 Misty Vale Court, Milford, DE 19963.

Motion Adopted: 5 Yeas

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

M26-08 Deny Property Hearing Riviezzo 330-11.00-678.00

A Motion was made by Mr. Davis, seconded by Mr. O’Rourke to deny the Property Assessment Appeal Hearing for Christine Ann Riviezzo – parcel 330-11.00-678.00 – 13 Misty Vale Court, Milford, DE 19963.

Motion Adopted: 5 Yeas

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

Property Hearing Crampton-Bradley 331-6.00-376.00

Mr. Roth introduced Property Assessment Appeal Hearing for Jessica Anne Crampton – Bradley – parcel 331-6.00-376.00 – 9768 North Shore Drive, Seaford, DE 19973.

The appellant appeared and presented testimony in support of her appeal. Ms. Crampton-Bradley testified that the original assessed value of \$376,000 was based on incorrect data, including an inaccurate year built and overstated square footage. She stated the home was built in 1959 rather than 1990 and measured approximately 1,600 square feet rather than the 1,780 square feet reflected in the tax record. Based on the County’s stipulated adjusted value of \$348,000 for age

**Property
Hearing
Crampton-
Bradley 331-
6.00-376.00
(cont.)**

correction, she calculated a revised value of approximately \$312,000 using a price-per-square-foot analysis. The appellant confirmed the property is waterfront, includes a dock, was purchased in 2023 for \$474,000, and has not received improvements.

Testimony was received from the Assessment Department. Mr. Jeff Sauers testified that several of the appellant's submitted comparables were not appropriate due to differences in style or size and stated that the subject property's recent 2023 sale was the strongest indicator of value. Additional ranch-style comparables within the same development supported the current assessed value, which was below the average adjusted sales price per square foot. Mr. Sauers further stated that the square footage discrepancy was not identified in the application and was therefore not verified prior to the hearing.

**M26-09
Close
Property
Hearing
Crampton-
Bradley
331-6.00-
376.00**

A Motion was made by Mr. Davis, seconded by Mr. O'Rourke to close the record on Property Assessment Appeal Hearing for Jessica Anne Crampton-Bradley – parcel 331-6.00-376.00 – 9768 North Shore Drive, Seaford, DE 19973.

Motion Adopted: 5 Yeas

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

**M26-10
Deny
Property
Hearing
Crampton-
Bradley
331-6.00-
376.00**

A Motion was made by Mr. Davis, seconded by Ms. Wahner to deny the Property Assessment Appeal Hearing for Jessica Anne Crampton – Bradley – parcel 331-6.00-376.00 – 9768 North Shore Drive, Seaford, DE 19973

Motion Adopted: 5 Yeas

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

**Property
Hearing
Lalime 334-
11.00-223.00**

Mr. Roth introduced Property Assessment Appeal Hearing for Diane Lalime- parcel 334-11.00-223.00 – 19815 Shirling Lane, Lewes, DE 19958.

The appellant, Diane Lalime, was not in attendance for the hearing. The Board proceeded based on the written application and record.

Testimony was received from the Assessment Department. Mr. William Godwin testified that there was insufficient evidence in the application to change the assessed value established by Tyler Technologies. He stated that the subject property is located within The Retreat subdivision. Of the three comparable properties submitted by the appellant, one was located within The Retreat but was a different housing style, while the remaining two were located in a nearby neighborhood with lesser amenities, including one Cape Cod-style home. Mr. Godwin presented four ranch-style comparable properties within The Retreat that

**Property Hearing
Lalime 334-
11.00-223.00
(cont.)** reflected an average adjusted sale price per square foot of \$288.72. The subject property was assessed at \$278.82 per square foot, or \$9.90 below the comparable average. He further testified that land values are uniform throughout The Retreat subdivision.

**M26-11
Close
Property
Hearing
Lalime 334-
11.00-223.00** A Motion was made by Mr. O'Rourke, seconded by Ms. Wahner to close the record on Property Assessment Appeal Hearing for Diane Lalime– parcel 334-11.00-223.00 – 19815 Shirling Lane, Lewes, DE 19958.

Motion Adopted: 5 Yeas

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

**M26-12
Deny
Property
Hearing
Lalime 334-
11.00-223.00** A Motion was made by Mr. Davis, seconded by Ms. Wahner to deny Property Assessment Appeal Hearing for Diane Lalime– parcel 334-11.00-223.00 – 19815 Shirling Lane, Lewes, DE 19958.

Motion Adopted: 5 Yeas

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

**M26-13
Adjourn** A Motion was made by Ms. Wahner, seconded by Mr. Davis to adjourn at 10:20 a.m.

Motion Adopted: 5 Yeas

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

Respectfully submitted,

Bobbi Albright

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



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 230-1.00-19.00

Sussex County Board of Assessment VS Denise Moore

(Owner Name)

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

Original Value: \$ 231,700

Stipulated Value: \$ 57,900

Date: April 22, 2026

Signature of Owner or duly authorized agent: Denise C. Moore

Printed Name: Denise C. Moore

Date: 4/14/26

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the submitted comparable properties our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 230-1.00-19.00. The adjustment reflects a change in land value due to wetlands that brings the assessed value to \$57,900.



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 331-5.00-50.00


Sussex County Board of Assessment VS Seaford Village 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: \$ 35,117,300

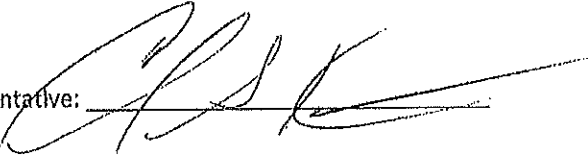
Stipulated Value: \$ 15,032,000

Date: 5/13/26

Signature of Owner or duly authorized agent: 
Seaford Village LLC

Printed Name: By: David A. Schneider, Esq., Archer & Greiner, PC, Attorneys/Authorized Agent

Date: 5/13/26

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the submitted appraisal report our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 331-5.00-50.00. The adjustment reflects a change in value per submitted Income and Expense report that brings the assessed value to \$15,032,000.

Katrina M. Mears

Subject: FW: AC Family and Peaches Place Stipulated Values

From: Landon, James <james.landon@offitkurman.com>
Sent: Wednesday, May 6, 2026 12:16 PM
To: Katrina M. Mears <kmears@sussexcountyde.gov>
Subject: RE: AC Family and Peaches Place Stipulated Values

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

Thank you Katrina.

We will accept the following:

- 134-13.00-1682 – Reduction to \$200
- 134-13.00-1687 – Reduction to \$200
- 134-13.00-1688 – Reduction to \$237,000
- 134-13.00-1689 – Reduction to \$200
- 134-13.00-1681 – Reduction to \$1,514,300

That leaves only one - 134-13.00-1709.00. We understand moving the value of the structure to this account. However the land value of similarly situated accounts was reduced by 50% to account for the lack of access. We think that same land value adjustment should be made to this account which I believe would result in a value of \$2,633,100.

Thank you very much.



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 134-13.00-1681.00

Sussex County Board of Assessment VS Ac Family 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: \$ 1,836,300


Stipulated Value: \$ 1,514,300

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 4/27/2026

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 submitted comparable properties our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-13.00-1681.00. The adjustment reflects a change in land value that brings the assessed value to \$1,514,300.

Katrina M. Mears

Subject: FW: AC Family and Peaches Place Stipulated Values

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We will accept the following:

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- 134-13.00-1687 – Reduction to \$200
- 134-13.00-1688 – Reduction to \$237,000
- 134-13.00-1689 – Reduction to \$200
- 134-13.00-1681 – Reduction to \$1,514,300

That leaves only one - 134-13.00-1709.00. We understand moving the value of the structure to this account. However the land value of similarly situated accounts was reduced by 50% to account for the lack of access. We think that same land value adjustment should be made to this account which I believe would result in a value of \$2,633,100.

Thank you very much.



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 134-13.00-1682.00

Sussex County Board of Assessment VS Ac Family 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:

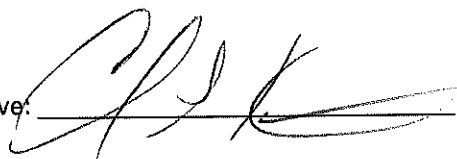
Original Value: \$ 1,836,300 Stipulated Value: \$ 200

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 4/27/2026

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 submitted comparable properties our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-13.00-1682.00. The adjustment reflects a change in land value that brings the assessed value to \$200.

Katrina M. Mears

Subject: FW: AC Family and Peaches Place Stipulated Values

From: Landon, James <james.landon@offitkurman.com>
Sent: Wednesday, May 6, 2026 12:16 PM
To: Katrina M. Mears <kmears@sussexcountyde.gov>
Subject: RE: AC Family and Peaches Place Stipulated Values

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

Thank you Katrina.

We will accept the following:

- 134-13.00-1682 – Reduction to \$200
- 134-13.00-1687 – Reduction to \$200
- 134-13.00-1688 – Reduction to \$237,000
- 134-13.00-1689 – Reduction to \$200
- 134-13.00-1681 – Reduction to \$1,514,300

That leaves only one - 134-13.00-1709.00. We understand moving the value of the structure to this account. However the land value of similarly situated accounts was reduced by 50% to account for the lack of access. We think that same land value adjustment should be made to this account which I believe would result in a value of \$2,633,100.

Thank you very much.



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 134-13.00-1687.00

Sussex County Board of Assessment VS Peaches Place LLC
(Owner Name)

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

Original Value: \$ 1,884,200


Stipulated Value: \$ 200

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 4/27/2026

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 submitted comparable properties our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-13.00-1687.00. The adjustment reflects a change in land value that brings the assessed value to \$200.

Katrina M. Mears

Subject: FW: AC Family and Peaches Place Stipulated Values

From: Landon, James <james.landon@offitkurman.com>
Sent: Wednesday, May 6, 2026 12:16 PM
To: Katrina M. Mears <kmears@sussexcountyde.gov>
Subject: RE: AC Family and Peaches Place Stipulated Values

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

Thank you Katrina.

We will accept the following:

- 134-13.00-1682 – Reduction to \$200
- 134-13.00-1687 – Reduction to \$200
- 134-13.00-1688 – Reduction to \$237,000
- 134-13.00-1689 – Reduction to \$200
- 134-13.00-1681 – Reduction to \$1,514,300

That leaves only one - 134-13.00-1709.00. We understand moving the value of the structure to this account. However the land value of similarly situated accounts was reduced by 50% to account for the lack of access. We think that same land value adjustment should be made to this account which I believe would result in a value of \$2,633,100.

Thank you very much.



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 134-13.00-1688.00

Sussex County Board of Assessment VS Peaches Place LLC
(Owner Name)

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

Original Value: \$ 2,004,700

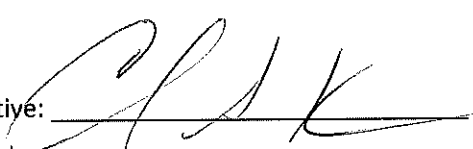
Stipulated Value: \$ 237,000

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 4/27/2026

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 submitted comparable properties our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-13.00-1688.00. The adjustment reflects a change in land value that brings the assessed value to \$237,000.

Katrina M. Mears

Subject: FW: AC Family and Peaches Place Stipulated Values

From: Landon, James <james.landon@offitkurman.com>
Sent: Wednesday, May 6, 2026 12:16 PM
To: Katrina M. Mears <kmears@sussexcountyde.gov>
Subject: RE: AC Family and Peaches Place Stipulated Values

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

Thank you Katrina.

We will accept the following:

- 134-13.00-1682 – Reduction to \$200
- 134-13.00-1687 – Reduction to \$200
- 134-13.00-1688 – Reduction to \$237,000
- 134-13.00-1689 – Reduction to \$200
- 134-13.00-1681 – Reduction to \$1,514,300

That leaves only one - 134-13.00-1709.00. We understand moving the value of the structure to this account. However the land value of similarly situated accounts was reduced by 50% to account for the lack of access. We think that same land value adjustment should be made to this account which I believe would result in a value of \$2,633,100.

Thank you very much.



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 134-13.00-1689.00

Sussex County Board of Assessment VS Peaches Place LLC
(Owner Name)

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

Original Value: \$ 1,740,000

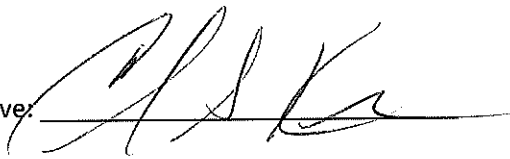
Stipulated Value: \$ 200

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 4/27/2026

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 submitted comparable properties our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-13.00-1689.00. The adjustment reflects a change in land value that brings the assessed value to \$200.

Katrina M. Mears

Subject: FW: AC Family and Peaches Place Stipulated Values

From: Katrina M. Mears
Sent: Wednesday, May 13, 2026 7:40 AM
To: 'Landon, James' <james.landon@offitkurman.com>
Subject: RE: AC Family and Peaches Place Stipulated Values

James,
We are leaving the structure as is since we have already stipulated Lot 30. I need to know today if you are taking this to the BOAR.

Thanks,
Katrina

From: Landon, James <james.landon@offitkurman.com>
Sent: Tuesday, May 12, 2026 4:42 PM
To: Katrina M. Mears <kmears@sussexcountyde.gov>
Subject: RE: AC Family and Peaches Place Stipulated Values

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

Thank you Katrina.

We are good with the values. However, I have one final question. Would assessment be agreeable to moving the value of the structure from Lot 29 (134-13.00-1709.00) to Lot 30 (134-13.00-1710.00). I'm not sure if it's too late since we already stipulated to Lot 30, but my client requested that I ask.

Thank you.

James Landon
Principal
D 302.351.0917
james.landon@offitkurman.com

222 Delaware Avenue
Suite 1105
Wilmington, DE 19801
T 302.351.0900
F 302.351.0915
offitkurman.com





NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 134-13.00-1709.00

Sussex County Board of Assessment VS Peaches Place LLC
(Owner Name)

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

Original Value: \$4,405,500

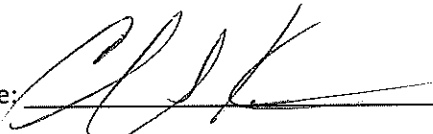
Stipulated Value: \$4,835,900

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 3/24/26

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the submitted comparable properties our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-13.00-1709.00. The adjustment reflects moving dwelling from parcel 1697.00 to this parcel that brings the assessed value to \$4,835,900.



NEGOTIATED SETTLEMENT STIPULATION
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 334-14.13-163.00

Sussex County Board of Assessment VS Edward & Joyce Greskovic
(Owner Name)

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

Original Value: \$2,036,800


Stipulated Value: \$1,802,500

Date: _____

Signature of Owner or duly authorized agent: _____

Printed Name: _____

Date: 2/5/26

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the submitted comparable properties our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-14.13-163.00. The adjustment reflects a change in year built and effective year that brings the assessed value to \$1,802,500.

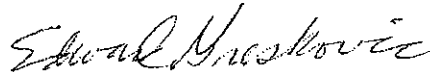
February, 26 2026

Ms. Mears,

We are resubmitting our residential assessment appeal form based on new, more accurate information and ask that this submittal replace our prior one.

Thank You,

Edward Greskovic

A handwritten signature in cursive script that reads "Edward Greskovic".

108 Park St.

Rehoboth Beach, DE 19971

302-260-9912

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. Incomplete applications will not be accepted. 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): Edward + Joyce GIBSKOVIC Parcel ID: 334-14.13-163.00

Street Address of Parcel: 108 Park St Rehoboth Beach DE 19971

Current Assessment: \$ 2036800

Purchase Price (Total of Land and Improvement): \$ 18500 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
2012	274313	Demolition + Construction

Description of Property

Lot size/Land Area 3360 SF (.077) Style of Home 2 Story

Number of: Bedrooms: 2 Bathrooms: 3.5 Fireplaces: _____

Finished Basement Finished Attic Central Air

Porches and Additions: Porch 165 SF Deck 72 SF

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? \$ 1,100,000

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:

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.

- Parcel Number 334-14,13-202.00 Owner Fluffy Space LLC
Address 34 Kent St Rehoboth Beach DE 19971
Sales Price \$ 1,650,000 Date of Sale 6-30-2023
Lot Size/Land Area .14 Style of House Single Family 1 story
Number of: Bedrooms: 3 Bathrooms: 2.5 Fireplaces: _____
 Finished Basement Finished Attic Central Air

Porches and Additions: _____

Describe Garage or Other Improvements:

Additional Comments:

2. Parcel Number 334-14.13-180.00 Owner Michael Eloy

Address 12 Cookman Rehoboth Beach DE 19971

Sales Price \$ 1,450,000 Date of Sale 01-28-2021

Lot Size/Land Area .09 Style of House Single Family 1.5 Story

Number of: Bedrooms: 3 Bathrooms: 2.5 Fireplaces: _____

Finished Basement Finished Attic Central Air

Porches and Additions: Porch

Describe Garage or Other Improvements:

Additional Comments:

3. Parcel Number 334-14.17-79.00 Owner Norman Griffiths

Address 36 Lake Ave Rehoboth Beach DE 19971

Sales Price \$ 1,200,000 Date of Sale 12-14-2021

Lot Size/Land Area .11 Style of House 2 Story

Number of: Bedrooms: 4 Bathrooms: 3 Fireplaces: _____

Finished Basement Finished Attic Central Air

Porches and Additions _____

Describe Garage or Other Improvements:

Additional Comments:

42. Parcel Number 334-14.13-167.00 Owner Neil Perry Dockry Maran

Address 100 Park Ave Rehoboth Beach DE 19971

Sales Price \$ 1,329,000 Date of Sale 12-07-2021

Lot Size/Land Area .09 Style of House Single Story

Number of: Bedrooms: 3 Bathrooms: 2 Fireplaces:

Finished Basement Finished Attic Central Air

Porches and Additions: Porch

Describe Garage or Other Improvements:

Additional Comments:

58. Parcel Number 334-14.13-166.00 Owner Michael Hartford

Address 102 Park Ave Rehoboth Beach DE 19971

Sales Price \$ 1,095,000 Date of Sale 6-25-2021

Lot Size/Land Area .09 Style of House Single Story

Number of: Bedrooms: 2 Bathrooms: 1 Fireplaces:

Finished Basement Finished Attic Central Air

Porches and Additions

Describe Garage or Other Improvements:

Additional Comments:

who will appear on your behalf at the hearing. If necessary, attach a list of

Firm or Company

Contact Information (phone and/or e mail)

I am the owner or authorized agent of the owner for the described property, and
I request that to the best of his/her knowledge and belief, and asks the Board of Assessment
to reduce the property for fiscal year _____ be reduced to: \$ _____

Paul Greskovic

Greskovic, owner

ST

Beach DE 19971

yahoo.com Telephone: 362-260-9912

If you wish to request a formal hearing, please check here and the Board will
provide information contained in this form.

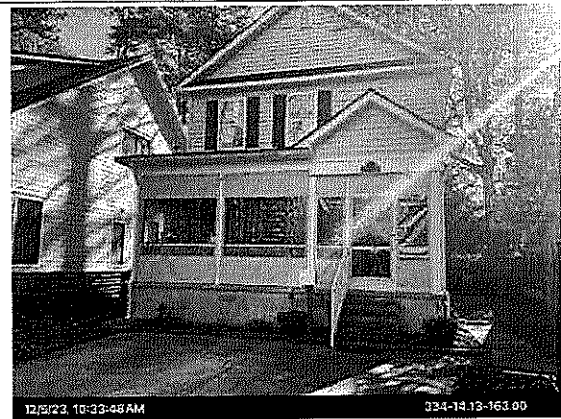
RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 108 PARK ST	Map ID: 334-14.13-163.00	Class: Single Family Dwelling	Card: 1 of 1	Printed: March 3, 2026
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CURRENT OWNER
GRESKOVIC EDWARD G JOYCE ANNE GRESKOVIC 108 PARK AVE REHOBOTH BEACH DE 19971

GENERAL INFORMATION	
Living Units	1
Neighborhood	6VR003
Alternate Id	33414130163000000
Vol / Pg	2044/301
District	
Zoning	TOWN CODES
Class	Residential



Property Notes
AG LAND USE: N

Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC .0771			1,062,600
Total Acres: .0771				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	1,062,600	1,062,600	0	1,062,600
Building	0	739,900	667,900	0	739,940
Total	0	1,802,500	1,730,500	0	1,802,540
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Market Approach				

Entrance Information			
Date	ID	Entry Code	Source
12/05/23	BDJ	Occupant Not At Home	Other
07/08/24	KMB	Data Mailer Change	Owner

Permit Information				
Date Issued	Number	Price	Purpose	% Complete
11/28/11	71285-1	220,000	D010 Dwelling W/Additions-Park Ave	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/21/95	1			2044/301		

RESIDENTIAL PROPERTY RECORD CARD

SUSSEX COUNTY

Situs : 108 PARK ST

Parcel Id: 334-14.13-163.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: March 3, 2026

Dwelling Information

Style	Conventional	Year Built	1949
Story height	2	Eff Year Built	2012
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	224	FBLA Type	
Rec Rm Size	x	Rec Rm Type	Single Family

Heating & Cooling

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

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

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

Adjustments

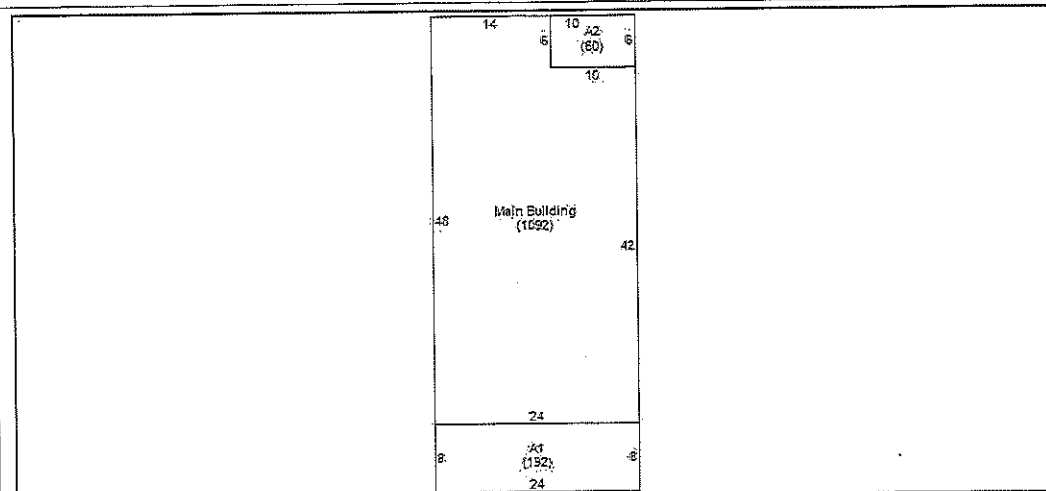
Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

Grade & Depreciation

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

Dwelling Computations

Base Price	281,461	% Good	95
Plumbing	14,060	% Good Override	
Basement	0	Functional	
Heating	23,350	Economic	
Attic	0	% Complete	100
Other Features	9,690	C&D Factor	
		Adj Factor	2.1
Subtotal	328,560	Additions	5,900
Ground Floor Area	1,092		
Total Living Area	2,184	Dwelling Value	667,900



Outbuilding Data

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

Condominium / Mobile Home Information

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

Building Notes

