

Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, MARCH 21, 2025

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

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

**Call to
Order**

Mr. Roth called the meeting to order.

Mr. Keeler presented amendments to the agenda for the Board's consideration. Mr. Keeler removed Property Assessment Appeal Hearing 134-22.00-5.01-58 – Denise and Craig Pernick TTEE REV TR.

**M25-23
Approve
Agenda**

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

Motion Adopted: 5 Yeas

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

**M25-24
Approve
Minutes**

A Motion was made by Mr. Davis, seconded by Ms. Wahner, to approve the March 14, 2025, and March 17, 2025, minutes.

Motion Adopted: 5 Yeas

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

Mr. DeMott presented amendments to the Rules of Procedure for the Board's consideration. Mr. DeMott reported that the amendments included changes to Article VI [Section 7] and [Section 9].

M25-25 **A Motion was made by Ms. Wahner, seconded by Ms. Godwin, to approve changes to the Rules of Procedure Article VI [Section 7].**

**Adopt Rules
of Procedure
Article VI
[Section 7]**

Motion Adopted: 5 Yeas

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

M25-26 **A Motion was made by Mr. Davis, seconded by Ms. Angel, to approve changes to the Rules of Procedure Article VI [Section 9].**

**Adopt Rules
of Procedure
Article VI
[Section 9]**

Motion Adopted: 5 Yeas

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

M25-27 **A Motion was made by Ms. Angel, seconded by Ms. Wahner, to approve the Rules of Procedure as adopted on March 10, 2025, with amendments to Article VI Section 7 and Section 9.**

**Adopt Rules
of Procedure**

Motion Adopted: 5 Yeas

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

Public **Public comments were heard, and the following people spoke:**
Comments

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

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

M25-28 **A Motion was made by Ms. Wahner, seconded by Ms. Godwin to approve the following items under the Consent Agenda:**

**Approve
Consent
Agenda**

- 1. Parcel – 335-8.11-190.03; appellant Christopher and Aida Timm**

**M25-28
Approve
Consent
Agenda
(cont)**

2. **Parcel - 134-8.00-478.00; appellant Patrick Glenn**
3. **Parcel – 130-6.00-527.00; appellant Kathleen DiDonato**
4. **Parcel – 134-13.15-42.00; appellant Jane B. McGuire TTEE REV TR**
5. **Parcel – 134-23.16-307.00-2; appellant George McKenzie**
6. **Parcel – 232-9.00-23.00; appellant Rhonda Becker**
7. **Parcel – 334-20.09-212.00-2; appellant Joshua Schuster**
8. **Parcel – 335-5.00-153.00; appellant Franciscus van Lint**
9. **Parcel – 335-8.07-10.03; appellant Lawrence Franz**
10. **Parcel – 335-8.15-23.00; appellant Michael Deldeo**
11. **Parcel – 432-7.00-8.05; appellant Deborah Walker**

Motion Adopted: 5 Yeas

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

**Property
Hearing
Daniel Small**

**Mr. Keeler introduced Property Assessment Appeal Hearing 330-9.00-44.00
– Daniel Small – 583 Bay Ave. Milford, DE 19963**

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

Mr. Small discussed that there is evidence that the assessment for his property is inaccurate, and the assessed value should be set at \$600,000. Mr. Small explained that the comparable sales used by Tyler Technologies are not comparable to his home. Mr. Small discussed when his appeal was filed, he spoke with referee Michael Moyer, who agreed that there were no sufficient comparable sales based on the unique features and conditions to the subject property. Mr. Small discussed the property record provided by Tyler Technologies was inaccurate based on the number of rooms in the subject property, stating that the living room, dining room and kitchen are all open space. Mr. Small explained that Tyler Technologies' data shows the subject property has three bedrooms but that building line conditions on

**Property
Hearing
Daniel Small
(continued)**

the property based on a two-pod septic system does not allow more than two bedrooms. Mr. Small also explained that the subject property has external depreciation based on the unique property lines between neighboring homes prior to enforcement of building code regulations. Mr. Small distributed exhibits to the Board and further explained the exhibits of the subject property that he provided.

Ms. Angel addressed the appellant about the notes he listed on Tyler Technologies building information to which Mr. Small explained that some notes were written in error as he was not familiar with which rooms were to be accounted for.

Mr. Davis explained to the appellant that although there is belief that the living room, dining room and kitchen are not separated by walls this space is still considered three individual rooms according to the MLS.

Mr. Keeler addressed the board with the determination that the assessment staff did not believe the evidence provided by the appellant was sufficient to overturn the proposed assessment value set by Tyler Technologies for the appeal of 330-9.00-44.00 – Daniel Small – 583 Bay Ave. Milford, DE 19963.

Mr. Zuck discussed the land sales used by Tyler Technologies. Mr. Zuck explained that all land sales are from 2021, ranging from \$315,000 up to \$465,000 with a per acre basis of \$980,825 up to \$1,480,769. Mr. Zuck discussed comparable sales used by Tyler Technologies ranging from a sale price of \$500,000 at 928 square feet up to \$1.2 million at 2900 square feet. Mr. Zuck explained that the subject property is currently valued at \$350.00 per square foot and the average of comparable sales is \$452.13. Mr. Zuck stated based on this information that Tyler Technologies feels the subject property is in line with the comparable sales data.

Mr. Small addressed Mr. Zuck regarding whether he has done home appraisals himself and whether he believes that the comparable sales ranging toward the 2900 square feet are using similar material to build compared to the material used to build the subject property. Mr. Small also addressed Mr. Zuck whether the other comparable sales have a similar external depreciation as that of the subject property.

Ms. Wahner addressed Mr. Zuck regarding the comparable sales square footage.

Mr. Zuck reiterated that the comparable sales range from 928 square feet to 2900 square feet.

Ms. Godwin addressed Mr. Zuck regarding the square footage on the Tyler Technologies' tax card showing square footage on the subject property larger than the 936 square feet determined for the subject property to be true.

**Property
Hearing
Daniel Small
(continued)**

Mr. Zuck stated that this number was given by the appellant and that Tyler Technologies cannot attest to how this number was determined but that the subject property has a first floor on pilings with a three-quarter story above the first story and it is possible that those measurements did not include all levels of the subject property.

Ms. Godwin addressed Mr. Zuck to clarify whether the data provided by Tyler Technologies included decking and porch areas.

Mr. Zuck explained that that was inaccurate, that the property record card, Section A, shows the main body of the subject property and that the second story would be seventy-five percent of that figure, adding them together, resulting in the total square footage of the subject property.

Mr. Small explained that his measurement of the subject property was based off the internal rooms of the subject property and not the entire subject property.

Mr. Small reiterated that referee Michael Moyer, agreed that there were no true comparable sales to the subject property based on the layout and specs of the property. And that the referee made this statement before the external depreciation and septic limitations were made known.

Mr. Keeler addressed the Board that referee Michael Moyer, marked his opinion of value at \$680,000 on the subject property.

Mr. DeMott allowed the appellant a closing statement.

Mr. Small closed by stating that referee Michael Moyer, made his opinion of value to the subject property without the knowledge of any external depreciation of the property or the septic limitations. Mr. Small stated that the homes being built surrounding the subject property are 3,000 or more square feet with more superior material and that his home was not comparable in this manner and does not believe the assessment of his home given by Tyler Technologies based on comparable sales is accurate.

Mr. DeMott allowed Mr. Keeler a closing statement to which Mr. Keeler called on Mr. Zuck to share any additional closing remarks.

Mr. Zuck closed by stating that Tyler Technologies uses comparable sales and if the perfect comparable sale is not found, Tyler Technologies does make adjustments based off quality, condition, and location. Mr. Zuck explained when any assessment is done, comparable sales are used and the best approach to value is the market approach even if the comparable sales are superior. Mr. Zuck stated that the value for the subject property in this case is appropriate based on the comparable sales used by Tyler Technologies.

M25-29
Close
Property
Hearing
330-9.00-
44.00
Record

A Motion was made by Ms. Angel, seconded by Ms. Wahner, to close the record on Property Hearing 330-9.00-44.00 – Daniel Small – 583 Bay Ave. Milford, DE 19963.

Motion Adopted: 5 Yeas

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

M25-30
Deny
Property
Hearing
330-9.00-
44.00
DENIED

A Motion was made by Mr. Davis, seconded by Ms. Angel to deny Property Hearing 330-9.00-44.00 – Daniel Small – 583 Bay Ave. Milford, DE 19963.

Motion DENIED: 2 Yeas; 3 Nays

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

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

Property
Hearing
Gary
McLhinney

Mr. Keeler introduced Property Assessment Appeal Hearing 334-20.14-235.00-1 – Gary McLhinney – 16 Swedes St. Dewey Beach, DE 19971.

Mr. McLhinney discussed that it is his belief that the assessment value on the subject property given by Tyler Technologies was inaccurate. Mr. McLhinney stated that the subject property is located on leased land and that when speaking with Tyler Technologies staff, the employee was unaware that the land was leased land and spoke with a county assessor who was also unaware the land was leased. Mr. McLhinney stated the property lease was sent for review, but the value of the subject property provided was not adjusted. Mr. McLhinney explained that he is already paying \$10,000 a year to have his home on that parceled property. Mr. McLhinney expressed his concern that the comparable sales used by Tyler Technologies were not all leased land property and only one comparable sale was relevant to the subject property which was assessed at a lower value. Mr. McLhinney stated that the front of his home is considered non-conforming so no improvements can be made to that section of the property per Dewey Beach's re-established property lines.

Ms. Godwin addressed the appellant to explain any stipulations of the lease that explains who is responsible for the property taxes since there is more than one home located on that portion of leased land.

Mr. McLhinney explained there are three homes on that portion of leased land and the total value is then divided by three and that division is then spread over the term of the lease.

Ms. Godwin addressed the appellant regarding the length of the appellants'

**Property
Hearing
Gary
McLhinney
(continued)**

property lease agreement.

Mr. McLhinney explained that the lease was first approved for 20 years and has since been reapproved for an additional 55 years.

Mr. Roth questioned who pays the property taxes.

Mr. McLhinney states he pays the property taxes, about 15 years ago it was \$400 a year and it was assumed it was based only on the value of the home and not on the leased land.

Ms. Wahner addressed Mr. McLhinney regarding the build of the subject property and whether it is considered a mobile home.

Mr. McLhinney explained all three homes on the property are stick built and in its entirety is considered a condo association.

Mr. Davis addressed Mr. McLhinney regarding rental income on the subject property

Mr. McLhinney explained that the subject property takes in about \$12,000 a year in rental income. That the amount charged is to cover the costs of utilities and the land lease.

Mr. Roth gives the floor over to Assessment.

Mr. Keeler discussed that the property is not being taxed any differently than it has been in the past and that each unit holder is paying their appropriate portion of the land's value. Mr. Keeler stated it was determined that the assessment staff did not believe the evidence provided by the appellant was sufficient to overturn the proposed assessment value set by Tyler Technologies for the appeal of 334-20.14-235.00-1 – Gary McLhinney – 16 Swedes St. Dewey Beach, DE 19971

Mr. Zuck discussed the deed records on the subject property and that the deed does have the subject property classified as a condominium. Mr. Zuck stated that as long as the deed is classified as a condominium the subject property will have land values associated with that classification. Mr. Zuck explained the comparable sales that were used by Tyler Technologies and that the comparable sales used range from 384 square feet up to 750 square feet selling between 2021 and 2022. Time adjusted to 2023, the average square foot being 992. Based on the comparable data, Tyler Technologies feels that the values provided are accurate.

Mr. McLhinney addressed Mr. Zuck to which properties are leased land.

Mr. Zuck rebutted that the comparable sales are verified as condominiums and that the information on whether those properties are leased land is unknown.

**Property
Hearing
Gary
McLhinney
(continued)**

Ms. Angel addressed Mr. Zuck to further explain that the classification as a condominium and leased land are not the same.

Mr. Zuck explained that the subject property deed shows the land classified as a condominium and the appellant has a land lease agreement which stipulates responsibility for thirty-three and one third percent of the property tax.

Ms. Wahner questioned whether the property owner leasing the land is also paying property taxes.

Mr. Zuck explained the property tax costs are allocated to each individual unit.

Mr. Roth addressed Mr. Keeler to whether the appellant is paying property tax and addressed Mr. Zuck to whether the comparable sales classified as condominiums are paying property tax. To which both Mr. Keeler and Mr. Zuck stated yes.

Mr. McLhinney agrees the subject property is classified as a condominium but stated his argument is because the land is leased it is not comparable to the homes around the subject property that own their land other than 8 Swedes Street, which was assessed at \$440,000.

Mr. Roth addressed the appellant to explain his remark on his land being non-conforming.

Mr. McLhinney clarified that Dewey Beach re-enforced property lines about two years prior, which lie seven feet into the subject property's front yard. This is now defined as the property of Dewey Beach.

Mr. Roth clarified that this was previously Dewey Beach land prior to the re-enforced property lines to which Mr. McLhinney agreed.

Mr. DeMott gave each side an opportunity for a closing statement.

Mr. McLhinney stated in closing that his belief is that there is value into owning the land and that because his land is leased it should be valued less than the current assessed value; however, if the Board finds this statement to be incorrect, he believes the only comparable property is 8 Swedes Street, assessed at \$440,000.

Mr. Keeler stated in closing that Assessment is required to allocate thirty-three and one-third percent of the subject property land value to each unit holder.

M25-31
Close
Property
Hearing
334-20.14-
235.00-1
Record

A Motion was made by Ms. Wahner, seconded by Ms. Godwin, to close the record on Property Hearing 334-20.14-235.00-1 – Gary McLhinney – 16 Swedes St. Dewey Beach, DE 19971.

Motion Adopted: 5 Yeas

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

M25-32
Approve
Property
Hearing
334-20.14-
235.00-1

A Motion was made by Ms. Wahner to approve Property Hearing 334-20.14-235.00-1 – Gary McLhinney – 16 Swedes St. Dewey Beach, DE 19971. The motion failed due to no second.

M25-33
Deny
Property
Hearing
334-20.14-
235.00-1

A Motion was made by Mr. Davis, seconded by Ms. Angel to deny Property Hearing 334-20.14-235.00-1 – Gary McLhinney – 16 Swedes St. Dewey Beach, DE 19971.

Motion Adopted: 4 Yeas; 1 Nay

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

M25-34
Adjourn

A Motion was made by Ms. Wahner, seconded by Ms. Angel to adjourn at 11:21 a.m.

Motion Adopted: 5 Yeas

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

Respectfully submitted,

**Casey Hall
Recording Secretary**

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