

**Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, MARCH 24, 2025**

**A scheduled meeting of the Board of Assessment Committee was held on Monday, March 24, 2025, at 10:00 a.m., in Council Chambers, with the following present:**

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

**Call to  
Order**

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

**M25-35  
Approve  
Agenda**

**A Motion was made by Ms. Wahner, seconded by Ms. Angel, to remove the Minutes for March 21, 2025, from the Agenda. The Agenda was approved as amended.**

**Motion Adopted: 5 Yeas**

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

**Public  
Comments**

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

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

**Consent  
Agenda**

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

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

- 1. Parcel – 134-13.00-1844.00; appellant Smith LLC**
- 2. Parcel – 135-19.00-129.00; appellant Leo Clark**

3. Parcel – 234-10.00-338.00; appellant Joseph and Leslie Sterba
4. Parcel – 533-11.00-428.00; appellant Thomas and Donna Sites
5. Parcel – 135-14.15-54.00; appellant Sussex Suites LLC
6. Parcel – 334-12.00-98.01; appellant MICO LLC

**M25-36  
Approve  
Consent  
Agenda**

**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  
Jamie Sykut**

**Mr. Roth introduced Property Assessment Appeal Hearing 133-17.00-16.00-706A7 – Jamie Sykut – 10102 Saw Mill Way Millsboro, DE 19966.**

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

**Mr. Keeler discussed that based on the appellants' application and the referee hearing, the Assessment office offered the appellant a stipulation agreement that brought the assessed value of their parcel down to \$331,000, which the appellant did not accept. Mr. Keeler believes the Assessment office has the correct assessed value based on the information collected by Tyler Technologies.**

**M25-37  
Deny  
Hearing  
133-17.00-  
16.00-706A7**

**A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Property Hearing 133-17.00-16.00-706A7 – Jamie Sykut – 10102 Saw Mill Way Millsboro, DE 19966.**

**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  
David and  
Pauline  
Williams**

**Mr. Roth introduced Property Assessment Appeal Hearing 234-5.00-654.00– David and Pauline Williams – 30839 Park Terrace Lewes, DE 19958.**

**Mr. Roth swore in David Williams, Pauline Williams, Mr. Keeler and Mr. Zuck.**

**Property  
Hearing  
David and  
Pauline  
Williams  
(continued)**

**Mr. Williams addressed the Board with concerns that the assessed value on the subject property was too high. Mr. Williams provided comparable sales, which the appellants felt were more coinciding to the subject property than the comparable sales provided by Tyler Technologies. Mr. Williams explained that the subject property has various unfavorable characteristics including weather damage, no pond view, deteriorating windows and flooding to the surrounding yard space. Mr. Williams stated that measurements provided by Tyler Technologies were inaccurate including the square foot measurement of the garage and the size of the front porch.**

**Mr. Keeler discussed that, based on the appellants' application and the referee hearing, the Assessment office offered the appellants a stipulation of \$525,600, which the appellants did not accept.**

**Ms. Godwin addressed the appellants to explain that "DW" on the property card was not their driveway but represented the dwelling.**

**Mr. Keeler stated that driveways are not assessed.**

**Ms. Godwin addressed the flooding of the subject property and whether the flooding had been addressed or rectified by the HOA to which the appellants stated it had not.**

**Ms. Angel addressed the appellants to discuss that their statement regarding the lot evaluation was irrelevant based on the time frame in which the current assessed value was evaluated.**

**Mr. Davis asked the appellants to explain the difference in square feet on the subject property.**

**Mr. Williams stated there is a 103.5-foot difference in their measurements compared to Tyler Technologies measurements.**

**Mr. Keeler reiterated the Assessment office offered the appellants a stipulation of \$525,600, which the appellants did not accept. Mr. Keeler turned the floor over to Tyler Technologies' witness, Mr. Zuck, to explain the evaluation on the subject property.**

**Mr. Zuck explained that the appellants provided six comparable sales from within the time frame, of which four of the six were outside of the subject property subdivision. Tyler Technologies provided nine comparable sales which all sold within the subject property's subdivision. Mr. Zuck explained out of the nine comparable sales provided by Tyler Technologies the average square foot was \$264.71 and that the subject property was assessed at \$237.95 per square foot. Based on the information provided Mr. Zuck believed that the assessed value given to the subject property was accurate.**

**Property  
Hearing  
David and  
Pauline  
Williams  
(continued)**

**Mr. Williams addressed Mr. Zuck regarding the methods in which Tyler Technologies uses to take measurements when assessing property and whether Tyler Technologies used the incorrect information on the property card.**

**Mr. Zuck responded that both methods, tape measure and/or laser measurements could have been used, and that Tyler Technologies went out to the properties in person to collect their own data in real time.**

**Mr. Williams explained that the subject property took two years and nine months to sell and whether Mr. Zuck believed this to be an unusually long-time frame for a home in Lewes to sell.**

**Mr. Zuck agreed this was unusual for a home in Lewes, Delaware.**

**Mr. Williams explained that according to real estate professionals the top reason for slow sales is overpricing and specific problems.**

**Mr. Zuck stated this could be true.**

**Mr. Williams asked Mr. Zuck how long he had been in the appraisal profession, to which Mr. Zuck answered 22 years.**

**Mr. Williams asked Mr. Zuck if he was familiar with the understanding that specific problems such as missing shingles, lying water and inaccurate square footage would have an impact on the sale of a particular property and that market value is the amount of money a person is willing to pay for a particular property but not obligated.**

**Mr. Zuck stated he was familiar with market value and Mr. Williams' statement could be possible.**

**Ms. Godwin addressed Mr. Zuck whether there was a baseline percentage for the time adjustment to the comparable sales.**

**Mr. Zuck stated that there is a schedule for the time adjustments on the comparable sales.**

**Mr. Roth allowed the appellants to have a final rebuttal to the findings provided by Tyler Technologies' witness, Mr. Zuck.**

**Mr. Williams stated that he had already rebutted most of the comparable sales provided by Tyler Technologies but there was a premium lot, 33750 Reservoir Drive, with a pond view and full basement that sold for \$450,000 in June of 2021.**

**Mr. Zuck commented that Tyler Technologies tries to use comparable sales within the subject property's subdivision, most of the comparable sales provided by the appellants came from Heron Bay. Mr. Zuck stated those**

**Property Hearing David and Pauline Williams (continued)**      comparable sales are valued less than the properties selling in The Ridings at Rehoboth, which is where the subject property resides. Mr. Zuck continued that the property mentioned by the appellants, 33750 Reservoir, sold for \$450,000 on June 14, 2021. Tyler Technologies time adjusted that valuation to a total of \$253 per square foot \$23 higher than the subject property which was valued by Tyler Technologies at \$237 per square foot.

**Mr. Roth opened the floor for closing comments.**

**Mr. Williams closed by stating that when the subject property was purchased it was the only property for sale in the subdivision and was on the market for two years and nine months. Mr. Williams stated that the selling price of the subject property was similar in price to the comparable sales he provided in his presentation. Mr. Williams continued that there were significant measurement discrepancies in the assessment given by Tyler Technologies and that the property has various unfavorable characteristics providing more reason to lower the assessed value. Mr. Williams believed that the value of comparable sales provided by Tyler Technologies were significantly higher than the comparable sales he was able to find himself. Mr. Williams ended his closing by stating recent sales do not show a rise in market value and based on the information presented the value of the subject property should be reduced.**

**Mr. Keeler closed by stating that assessment staff have valued the subject property at \$525,600 and the average price per square foot on the subject property is below average. Mr. Keeler ended his closing by stating based on those reasons provided it is believed that the current assessed value is correct.**

**M25-38 Close Property Hearing 234-5.00-564.00 Record**      **A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 234-5.00-654.00 – David and Pauline Williams – 30839 Park Terrace Lewes, DE 19958.**

**Motion Adopted:      5 Yeas**

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

**M25-39 Deny Property Hearing 334-20.00-18.00**      **A Motion was made by Ms. Angel, seconded by Mr. Davis to deny Property Hearing 234-5.00-654.00 – David and Pauline Williams – 30839 Park Terrace Lewes, DE 19958.**

**Motion Adopted:      5 Yeas**

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

**M25-40  
Adjourn**

**A Motion was made by Ms. Wahner, seconded by Mr. Davis to adjourn at 10:42 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.}*