

Board of Assessment Review Meeting - GEORGETOWN, DELAWARE, April 7, 2025

A scheduled meeting of the Board of Assessment Committee was held on Monday, April 7, 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 134-17.07-166.00-D-303 – John and Carolyn Banks, Property Assessment Appeal Hearing 134-6.00-128.00 – Equity Trust Co. Custodian FBO Robert Hurst and Property Assessment Appeal Hearing 134-13.00-1346.00 – James M Rallo TTEE.

**M25-41
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**

**M25-42
Approve
Minutes
March 21,
2025**

A Motion was made by Ms. Wahner, seconded by Mr. Davis, to approve the March 21, 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. Roth presented amendments to the minutes for March 24, 2025. Mr. Roth added “Yea” to M25-38 for the Vote by Roll Call.

M25-43
Approve
Minutes
March 24,
2025

A Motion was made by Ms. Angel, seconded by Ms. Wahner, to approve the March 24, 2025, minutes 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.

M25-44
Approve
Consent
Agenda

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

- 1. Parcel – 134-11.00-4.00; appellants Gary & Jessica Case**
- 2. Parcel – 134-12.00-3417.00; appellant Sharon Macuci TTEE**
- 3. Parcel - 134-13.20-177.00-7; appellant Joshua & Alison Broder**
- 4. Parcel - 134-18.00-210.00; appellant Kathleen Prior TTEE REV LIV TR**
- 5. Parcel – 134-22.00-5.01-58; appellants Craig & Denise Pernick TTEE REV TR**
- 6. Parcel - 134-8.00-571.00; appellants James & Dranoel Hynes**
- 7. Parcel – 134-9.00-265.00; appellants Kenneth & Carol Niehaus**
- 8. Parcel – 135-19.08-135.00; appellant Susannah Griffin**
- 9. Parcel – 230-8.00-14.00; appellants Jeffrey & Patricia Miele**
- 10. Parcel – 230-8.00-42.02; appellants Bernardo & Lauren Fioravanti**
- 11. Parcel – 234-29.00-29.00; appellants Sterling & Tara Doughty REV TR**
- 12. Parcel – 234-30.00-284.00; appellants Dick Yui-Kwan Ho & Maryanne Yingst**
- 13. Parcel – 234-34.00-451.00; appellants Robin & Jasper Haldeman**
- 14. Parcel – 234-6.00-725.00; appellants Henry & Margaret Benaquista**

15. Parcel – 330-16.00-43.00; appellant Brandon & Elizabeth Stombaugh
16. Parcel – 334-12.00-996.00; appellant Charles Breyer
17. Parcel – 334-13.00-1575.00; appellants Alan & Rocchine Gardner
18. Parcel – 334-13.00-933.00; appellant Andrew Chamberlin
19. Parcel – 334-18.00-699.00; appellants Kimberly Scott & Nancy Bodmer
20. Parcel – 334-20.14-179.00-20B; appellant Barbara Ann Maguschak TTEE
21. Parcel – 335-8.00-1083.00; appellants David J. Bott & Patricia Fitzpatrick
22. Parcel - 335-12.00-588.00; appellants Gerard & Mary Jo Warwick
23. Parcel – 430-19.00-6.00-46513; appellant Jeffrey Osterhout
24. Parcel – 532-12.00-36.09; appellant Mary Beth Smith
25. Parcel – 533-12.00-375.00; appellants Michael & Eileen Babcock
26. Parcel – 533-20.18-170.01; appellants James & Shannon Valentine

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
Robert and
Jennifer
Corsini**

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

Mr. Roth addressed the absence of the appellants and recommended allowing the appellants to present should they show up before the conclusion of the meeting.

**Property
Hearing
Robert and
Kimberly
Lerman**

Mr. Roth introduced Property Assessment Appeal Hearing 234-6.00-1267.00 – Robert and Kimberly Lerman – 22053 Heartwood Circle Lewes, DE 19958.

Mr. Roth swore in Robert Lerman, Mr. Keeler and Mr. Zuck.

Property
Hearing
Robert and
Kimberly
Lerman
(continued)

Mr. Lerman presented his concerns to the Board, stating that the assessment of the subject property was not fair or conducted in a uniform manner. He argued that the assessed value of the property should be reduced to \$617,000. Mr. Lerman expressed his dissatisfaction with Tyler Technologies, noting that they had failed to consider the location of certain lots and had inaccurately reported the square footage of the subject property. Additionally, he raised concerns that he and his wife were not provided with information regarding how their property's assessment was determined. Mr. Lerman further stated that upon requesting the comparable sales data from Tyler Technologies, he found discrepancies between their comparable sales and those included in the hearing packet from the County. Mr. Lerman concluded his remarks by reiterating that the comparable sales presented by Tyler Technologies were not similar to the subject property and that the data provided by Tyler Technologies was flawed and inaccurate.

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

Mr. Davis addressed Mr. Lerman to clarify whether the comparable sales submitted included basements that were similar to those of the subject property.

Mr. Lerman stated the second set of comparable sales submitted by Tyler Technologies did not have a basement.

Mr. Roth opened the floor to Assessment.

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

Mr. Zuck stated that the subject property has a total square footage of 2,761, including a full basement of 1,091 square feet. Mr. Zuck noted that if any discrepancies were identified, Tyler Technologies would be willing to reassess the data presented. Mr. Zuck further explained that the comparable sales used in the assessment primarily consisted of 1.5-story Cape Cod homes, which are similar to the subject property, and that all sales were within the time frame of August 1, 2022, to May 2, 2023. Mr. Zuck explained that the average time-adjusted price per square foot for the comparable sales reviewed by Tyler Technologies was \$266.39, while the subject property was assessed at \$261.50 per square foot. Mr. Zuck concluded by stating that Tyler Technologies believes the assessed value on the subject property is accurate.

Mr. Roth gave the floor to the appellants for any questions they may have regarding Assessments statements.

**Property
Hearing
Robert and
Kimberly
Lerman
(continued)**

Mr. Lerman questioned Mr. Zuck why there were two different sets of comparable sales presented at separate times to which Mr. Zuck explained that Tyler Technologies informs the appellants that valuations are provisional until the final value is determined, thereby allowing time for adjustments to the comparable sales.

Mr. Lerman asked Mr. Zuck where it is stated that Tyler Technologies is allowed to adjust their comparable to which Mr. Zuck was not sure.

Mr. Lerman stated that the comparable sales provided by the County and those supplied by Tyler Technologies show different sale dates for the same property, specifically 31055 Silver Maple Drive, further showing that Tyler Technologies' data contains significant errors.

Mr. Zuck discussed the comparable sales used by Tyler Technologies to determine the value of the subject property. He noted that property 31055 Silver Maple Drive was not included on the comparable sales grid used by Tyler Technologies.

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

Ms. Wahner addressed Mr. Zuck as to why 31055 Silver Maple Drive was not on the comparable sales grid used by Tyler Technologies.

Mr. Zuck explained that 31055 Silver Maple Drive was not included because it was not a similar home to the subject property.

Mr. Lerman stated that 31055 Silver Maple Drive was in fact included by Tyler Technologies as supporting evidence in determining the assessed value of the subject property.

Mr. Roth addressed Mr. Zuck regarding the discrepancy between the appellant's measurement of the subject property basement square footage at 800 square feet and Tyler Technologies' measurement of 1,091 square feet. Mr. Roth also inquired whether finished and unfinished basements are assessed differently.

Mr. Zuck stated that if the measurements in square footage did not coincide then the data should be reviewed. He further explained that finished and unfinished basements are assessed differently.

Mr. Roth allowed for closing statements to which Mr. Lerman declined.

Mr. Keeler closed by stating that if the measurements in square footage did not coincide that Assessment would review accordingly.

M25-45 Close Property Hearing 234-6.00- 1267.00 Record	A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 234-6.00-1267.00 – Robert and Kimberly Lerman – 22053 Heartwood Circle 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
M25-46 Approve Property Hearing 234-6.00- 1267.00	A Motion was made by Ms. Wahner, seconded by Ms. Angel to approve Property Hearing 234-6.00-1267.00 – Robert and Kimberly Lerman – 22053 Heartwood Circle Lewes, DE 19958 for reevaluation of the inconsistencies presented for the subject property’s basement measurements.
	Motion Adopted: 5 Yeas
	Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea; Ms. Angel, Yea; Mr. Davis, Yea; Mr. Roth Yea
	Mr. Lerman questioned whether the re-evaluation was only going to consider the square footage on the basement, or if the other points raised would also be considered.
M25-47 Amend M25-46 Property Hearing 234-6.00- 1267.00	A Motion was made by Ms. Wahner, seconded by Mr. Davis to amend M25-46 of Property Hearing 234-6.00-1267.00 – Robert and Kimberly Lerman – 22053 Heartwood Circle Lewes, DE 19958 for re-evaluation of the subject property in its entirety.
	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 Robert and Patricia Sigler	Mr. Roth introduced Property Assessment Appeal Hearing 331-6.00-234.00 – Robert and Patricia Sigler – 24177 Jamore Drive Seaford, DE 19973.
	Mr. Roth swore in Robert Sigler, Patricia Sigler, Mr. Keeler and Mr. Zuck.
	Ms. Sigler expressed her concerns to the Board, stating that Tyler Technologies had failed to provide sufficient evidence to support the assessed value of the subject property. She and Mr. Sigler independently identified comparable sales and submitted them to the County's Assessment office. The reassessed value was reduced by \$100 from the original value of

**Property
Hearing**

**Robert and
Patricia
Sigler
(continued)**

\$450,900, still with no supporting evidence for the final adjusted value. Ms. Sigler raised concerns that the comparable sales used by Tyler Technologies were not from the same surrounding area as the subject property, but rather from Lewes and Dover. She noted that neighbors with larger square footage had lower values, around \$380,000, during the reassessment process.

Ms. Sigler mentioned that the Assessment Office had proposed a stipulated value of \$348,400, which she believes is still too high. She stated that the comparable sales used in determining this value included properties with waterfront views, yet the map provided by the Assessment Office did not represent a waterfront view. However, this was inaccurate, as the comparable sales were inspected by Mr. and Ms. Sigler themselves. Ms. Sigler concluded by stating that she believes the value of the subject property should be lower than the stipulated offer of \$348,400, based on the comparable sales data she and Mr. Sigler had provided.

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

Ms. Angel asked the appellants if they provided the waterfront comparable sales to which Ms. Sigler stated the County provided those addresses to her verbally over the phone.

Ms. Godwin asked whether the appellants believed the value of \$335,000, as stated in their application, accurately represented the assessed value of the subject property to which Ms. Sigler stated that they initially considered this amount to be a fair value. However, upon further review of the comparable sales, they determined that the value should be even lower than the \$335,000 listed on the application, estimating that it should be reduced to about \$290,000 to \$300,000.

Ms. Wahner asked whether Tyler Technologies had used the waterfront homes as comparable properties in their assessment. to which Ms. Sigler stated that this was an address given verbally to them by the County as they did not receive any supporting evidence from Tyler Technologies.

Ms. Angel addressed the appellants to assure them there were no comparable sales from Lewes or Dover included in the packet provided to the Board for review.

Ms. Sigler reiterated that the properties were given verbally, and they do not have the evidence from Tyler Technologies but when the County was asked to look at the value of the property the assessed value went from \$450,000 to \$348,400.

Mr. Roth opened the floor to Assessment.

Mr. Keeler discussed that, based on the appellants' application and the

referee hearing, the Assessment office did offer a stipulation agreement which brought the assessed value of the subject property to \$348,400, to which the appellant did not accept. Mr. Keeler turned the floor over to County witness Mr. Ryan Zuck to explain the assessment process on the subject property.

Property
Hearing
Robert and
Patricia
Sigler
(continued)

Mr. Zuck clarified that Tyler Technologies utilizes comparable sales within the same school district as the subject property and does not extend its search beyond the county. He further stated that the average time-adjusted comparable sale price per square foot, as presented by Tyler Technologies, was \$180.65, while the subject property was evaluated at \$160.92 per square foot. Mr. Zuck expressed his belief that the stipulated value of \$348,400 accurately reflects the market value of the subject property, based on the comparable sales.

Mr. Roth opened the floor to Ms. Sigler.

Ms. Sigler asked Mr. Zuck to clarify the meaning of "time-adjusted data" and how the original value of \$450,000 was determined for the property.

Mr. Zuck explained he did not have the original document in front of him but it is his belief that the subject property was not worth the originally assessed value of \$450,000.

Mr. Roth allowed for closing statements.

Ms. Sigler addressed the Board, stating that she and Mr. Sigler believe the assessed value should be re-evaluated and reduced to either \$320,000 or \$325,000, as the comparable sales they provided support this adjustment.

Mr. Keeler stated based on the appellants' application and the referee hearing, the Assessment office believes \$160.92 per square foot and the stipulated assessed value of \$348,400 for the subject property is accurate based on market value.

A Motion was made by Ms. Wahner, seconded by Ms. Angel to close the record on Property Hearing 331-6.00-234.00 – Robert and Patricia Sigler – 24177 Jamore Drive Seaford, DE 19973.

M25-48
Close
Property
Hearing
Record
331-6.00-
234.00

Motion Adopted: 5 Yeas

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

A Motion was made by Ms. Angel, seconded by Ms. Godwin to deny Property Hearing 331-6.00-234.00 – Robert and Patricia Sigler – 24177 Jamore Drive Seaford, DE 19973.

M25-49

**Deny
Property
Hearing
331-6.00-
234.00**

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
Steven and
Louisa Vain**

Mr. Roth introduced Property Assessment Appeal Hearing 133-16.00-2098.00 – Steven and Louisa Vain – 33417 Hickory Street Millsboro, DE 19966.

Mr. Roth addressed the absence of appellants Steven and Louisa Vain. Mr. Roth addressed the board with an opportunity for questions or thoughts they may have regarding the applicant's evidence provided in the appeal record.

Mr. Keeler addressed the board with the determination that both the referee staff alongside the assessment staff does not believe the evidence provided by the appellant was sufficient to overturn the proposed assessment value set by Tyler Technologies for the appeal of 133-16.00-2098.00 – Steven and Louisa Vain – 33417 Hickory Street Millsboro, DE 19966.

**M25-50
Deny
Property
Hearing
133-16.00-
2098.00**

A Motion was made by Ms. Godwin, seconded by Ms. Angel to deny Property Hearing 133-16.00-2098.00 – Steven and Louisa Vain – 33417 Hickory Street 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
Robert and
Jennifer
Corsini
(revisited)**

Mr. DeMott addressed the Board that Property Assessment Appeal Hearing 533-6.00-146.00 – Robert and Jennifer Corsini – 34078 Beachwood Drive Frankford, DE 19945 were absent from the meeting due to car trouble and recommended a continuance.

Mr. DeMott provided a statement for the record indicating that the Board would grant Property Assessment Appeal Hearing 533-6.00-146.00 – Robert and Jennifer Corsini – 34078 Beachwood Drive Frankford, DE 19945 a continuance through the County.

A Motion was made by Mr. Davis, seconded by Ms. Godwin to adjourn at 11:16 a.m.

M25-51

Adjourn 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.}