

## **BOARD OF ASSESSMENT REVIEW MEETING**

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

### **AGENDA**

**April 11, 2025**

**10:00 A.M.**

#### **Call to Order**

#### **Approval of Agenda**

#### **Approval of Minutes**

1. **April 7, 2025**

#### **Public Comments**

#### **Consent Agenda**

1. **Parcel – 134-7.00-110.02; appellants Lincoln and Rhonda Davis**
2. **Parcel – 134-7.00-267.00; appellant John Webster Trustee**
3. **Parcel – 134-9.00-935.00; appellants Keith and Janet Willner Trustees**
4. **Parcel – 134-18.00-144.00; appellants Jeff and Sheryl Stroup**
5. **Parcel – 134-20.12-26.00; appellants Saul Malozowski and Claudia Yelin**



6. Parcel – 134-22.00-5.01-50; appellants John and Gail Neylan
7. Parcel – 134-22.00-13.00-104; appellants Bianca Taormina and Paul Catellucci
8. Parcel – 135-19.00-126.00; appellants Arthur and Carolyn Fletcher
9. Parcel – 233-7.00-88.00; appellants Thomas and Amy Zaconie Trustee
10. Parcel – 234-18.00-713.00; appellants Peter Haskel and Lynn Mattie
11. Parcel – 234-23.00-170.00; appellant Chris Gross
12. Parcel – 334-5.00-1122.00; appellant William and Lindsay Albanese
13. Parcel – 334-12.00-127.02-121; appellants Leonid and Irina Brukman Trustees
14. Parcel – 334-13.00-307.01; appellant Galday Inn, Inc.
15. Parcel – 334-14.18-102.00; appellant Thurlow Cunliffe Trustee
16. Parcel – 334-18.00-671.00; appellants Lynlee and Casey Phillips
17. Parcel – 334-20.14-18.00-C-7; appellant Beachtime.com LLC
18. Parcel – 334-22.00-20.04; appellants Mark and Nancy Dellavecchio Trustees
19. Parcel – 335-4.14-89.04; appellants Michael and Marciana Filippone
20. Parcel – 335-8.00-199.00; appellants David Perry and Patricia Maslar
21. Parcel – 335-8.00-1101.00; appellants Ian and Linda McDermott
22. Parcel – 432-2.00-15.22; appellants Mark and Darlene Figgs
23. Parcel – 532-6.00-3.03; appellant Donovan Home Builders and Renovations Services, Inc.

**24. Parcel – 532-13.00-64.00; appellants Steven and Jo Ditmer**

**25. Parcel – 533-11.00-680.00; appellants Thanhhang Duong and Phillip Quang Le**

**26. Parcel – 533-19.00-1178.00; appellants Bryan and Marie Hurst**

**Property Assessment Appeal Hearings:**

Appellant	Parcel Number	Property
James M Rallo TTEE	134-13.00-1346.00	31251 Sandpiper Road Bethany Beach, DE 19930
Samuel A. & Jill E. Boova	134-13.19-17.00-433	433 Bethany Drive Bethany Beach, DE 19930
Gerald & Linda Minnich	230-7.00-74.00	23118 Argos Corner Road Milford, DE 19963
Frank & Katrina Sorbera	334-500-70.01-195	15227 Rosemount Lane Lewes, DE 19958
Lawrence & Ann Windstein	334-22.00-27.00	25 Marshall Road Rehoboth Beach, DE 19971

**Adjourn**

**In accordance with 29 Del. C. §10004(e)(2), this Agenda was posted on April 4, 2025, at 2:50 p.m. and at least seven (7) days in advance of the meeting.**

**The meeting will be streamed live at <https://sussexcountype.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 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:**

<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.**

**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.**

<b>M25-45 Close Property Hearing 234-6.00- 1267.00 Record</b>	<b>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.</b>
	<b>Motion Adopted: 5 Yeas</b>
	<b>Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea; Ms. Angel, Yea; Mr. Davis, Yea; Mr. Roth, Yea</b>
<b>M25-46 Approve Property Hearing 234-6.00- 1267.00</b>	<b>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.</b>
	<b>Motion Adopted: 5 Yeas</b>
	<b>Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea; Ms. Angel, Yea; Mr. Davis, Yea; Mr. Roth Yea</b>
	<b>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.</b>
<b>M25-47 Amend M25-46 Property Hearing 234-6.00- 1267.00</b>	<b>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.</b>
	<b>Motion Adopted: 5 Yeas</b>
	<b>Vote by Roll Call: Ms. Godwin, Yea; Ms. Wahner, Yea; Ms. Angel, Yea; Mr. Davis, Yea; Mr. Roth Yea</b>
<b>Property Hearing Robert and Patricia Sigler</b>	<b>Mr. Roth introduced Property Assessment Appeal Hearing 331-6.00-234.00 – Robert and Patricia Sigler – 24177 Jamore Drive Seaford, DE 19973.</b>
	<b>Mr. Roth swore in Robert Sigler, Patricia Sigler, Mr. Keeler and Mr. Zuck.</b>
	<b>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</b>

**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.}*





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-7.00-110.02

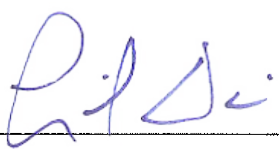
Sussex County Board of Assessment VS Lincoln & Rhonda Davis  
(Owner Name)

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

Original Value: \$ 2,590,600

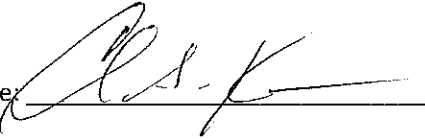
Stipulated Value: \$ 1,275,900

Date: 4/1/2025

Signature of Owner or duly authorized agent: 

Printed Name: Lincoln Davis

Date: 3/18/25

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-7.00-110.02. The adjustment reflects a change in land value and grade of dwelling that brings the assessed value to \$1,275,900.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 1 MANOR DR****Parcel ID: 134-7.00-110.02****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 2, 2025

**CURRENT OWNER**DAVIS LINCOLN L  
RHONDA H DAVIS  
1 MANOR DR  
DAGSBORO DE 19939**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR045  
Alternate ID 134070001100200000  
Vol / Pg 5487/310  
District  
Zoning AGRICULTURAL/RESIDEI  
Class A**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3000			145,800
Residual	AC	5.4000			124,610

Total Acres: 5.7  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	270,400	270,400	0	270,400
Building	0	1,005,500	1,066,500	0	1,005,460
Total	0	1,275,900	1,336,900	0	1,275,860

Manual Override Reason  
Base Date of Value  
Effective Date of Value

Value Flag Market Approach  
Gross Building:

**Entrance Information**

Date	ID	Entry Code	Source
02/10/23	KLC	Vacant Land	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
10/20/23	202313405	257,205	A007 1 St Dw 40 X 106 Att Gar 28 X 30	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/15/21	230,000	Land Only	Invalid Sale - Tyler	5487/310	Deed	DAVIS LINCOLN L
09/18/87	42,500			0/0		
11/19/86	30,000					



Situs : 1 MANOR DR

Parcel Id: 134-7.00-110.02

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

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

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	5	Full Baths	4
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	3
Total Rooms	8		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

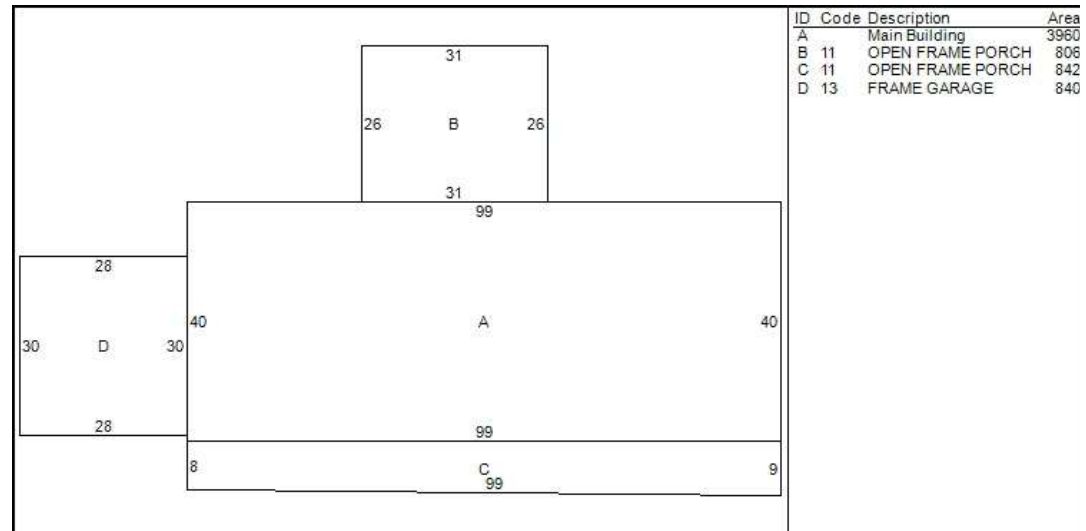
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	858,581	% Good	98
Plumbing	28,120	% Good Override	
Basement	-47,620	Functional	
Heating	71,220	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.07
Subtotal	910,300	Additions	104,600
Ground Floor Area	3,960		
Total Living Area	3,960	Dwelling Value	1,066,500

## Building Notes



## Outbuilding Data

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

## Condominium / Mobile Home Information

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





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-7.00-267.00

Sussex County Board of Assessment VS John Webster Trustee  
(Owner Name)

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

Original Value: \$632,700

Stipulated Value: \$529,500

Date: 3/21/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: John D. Webster

Date: 3/12/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Kuebler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the comparables submitted and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-7.00-267.00. The adjustment reflects a change in approach that brings the assessed value to \$529,500.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 703 WESTCHESTER CT****Parcel ID: 134-7.00-267.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 2, 2025

**CURRENT OWNER**WEBSTER JOHN D TRUSTEE  
7138 INDIANGRASS RD  
SAINT CLOUD FL 34773**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR050  
Alternate ID 134070002670000000  
Vol / Pg 4413/196  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.4666	Golf Course View	253,320

Total Acres: .4666  
Spot:

Location: 11 GOOD LOCATION (POS INFLU)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	253,300	253,300	0	253,300
Building	0	276,200	276,200	0	379,420
Total	0	529,500	529,500	0	632,720

**Value Flag** Cost Approach  
TD134DM9**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
05/17/24	JTS	Data Mailer Change	Owner
03/13/23	REM	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
03/31/16	201603315	2,016	A037	Detached Shed 12x14 On New Co
08/26/97	23830-1	112,827	D010	Dwellingw/Additions-The Greens A

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/29/15	315,000			4413/196		
11/06/98	179,900					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 703 WESTCHESTER CT

Parcel Id: 134-7.00-267.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

Style	Ranch	Year Built	1998
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	3	Full Baths	2
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	6
Total Rooms	7		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

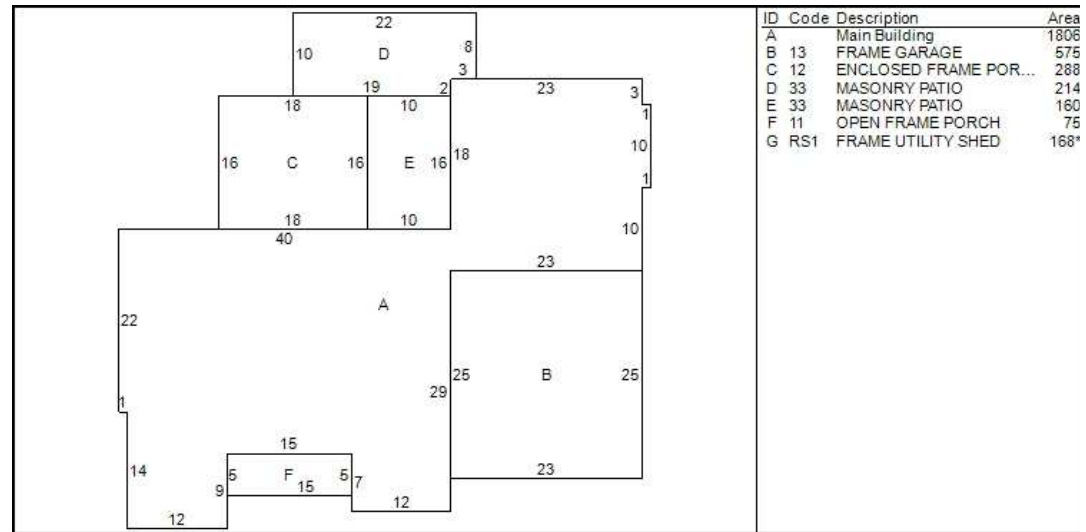
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	315,036	% Good	74
Plumbing	13,260	% Good Override	
Basement	-17,470	Functional	
Heating	26,130	Economic	
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	336,960	Additions	26,100
Ground Floor Area	1,806		
Total Living Area	1,806	Dwelling Value	275,500

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 14		168	1	1900	C	A	690

## Condominium / Mobile Home Information

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





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-9.00-935.00

Sussex County Board of Assessment VS Keith & Janet Willner Trustees  
(Owner Name)

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

Original Value: \$ 2,949,000

Stipulated Value: \$ 1,943,800

Date: March 31, 2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Janet J. Willner Keith J. Willner, Trustees

Date: 3/18/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-9.00-935.00. The adjustment reflects a change in the land influence that brings the assessed value to \$1,943,800.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 3 PELICANS WAY N

Parcel ID: 134-9.00-935.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## CURRENT OWNER

WILLNER JOHNSTON JANET K TTEE OF THE  
JANET K JOHNSTON WILLNER 2007 TR  
8313 WELLER AVE  
MC LEAN VA 22102

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1AR055  
Alternate ID 134090009350000000  
Vol / Pg 5066/89  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2196 Location Traffic - Heavy	-32	1,284,060

Total Acres: .2196  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,284,100	1,284,100	0	1,284,100
Building	0	659,700	659,700	0	1,101,950
Total	0	1,943,800	1,943,800	0	2,386,050

Value Flag Cost Approach  
TD134DM11

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
04/14/23	ANW	Info At Door	Owner

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
02/04/20	202001268	1,716	A037 11 X 13 Shed	
02/28/14	201305514	3,953	A086 88' Vinyl Fencing	
10/16/13	201312618	17,635	A017 10x12 Deck 4x30 Addition To Exis	
12/28/95	26047-1	212,300	D010 Dwellingw/Additions-Pelican'S Pou	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/29/19				5066/89	Deed	WILLNER JOHNSTON JANET K TTEE OF T
04/22/13	1,150,000			4116/271		
09/29/93	135,000					
11/18/91	117,800					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 3 PELICANS WAY N

Parcel Id: 134-9.00-935.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

<b>Style</b>	Contemporary	<b>Year Built</b>	1996
<b>Story height</b>	3	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Composite	<b>Amenities</b>	
<b>Masonry Trim</b>	x	<b>In-law Apt</b>	No
<b>Color</b>			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

<b>Heat Type</b>	Central Full Ac	<b>Stacks</b>	
<b>Fuel Type</b>	Electric	<b>Openings</b>	
<b>System Type</b>	Heat Pump	<b>Pre-Fab</b>	

## Room Detail

<b>Bedrooms</b>	6	<b>Full Baths</b>	4
<b>Family Rooms</b>		<b>Half Baths</b>	2
<b>Kitchens</b>		<b>Extra Fixtures</b>	3
<b>Total Rooms</b>	8		
<b>Kitchen Type</b>		<b>Bath Type</b>	
<b>Kitchen Remod</b>	No	<b>Bath Remod</b>	No

## Adjustments

<b>Int vs Ext</b>	Same	<b>Unfinished Area</b>	
<b>Cathedral Ceiling</b>	x	<b>Unheated Area</b>	

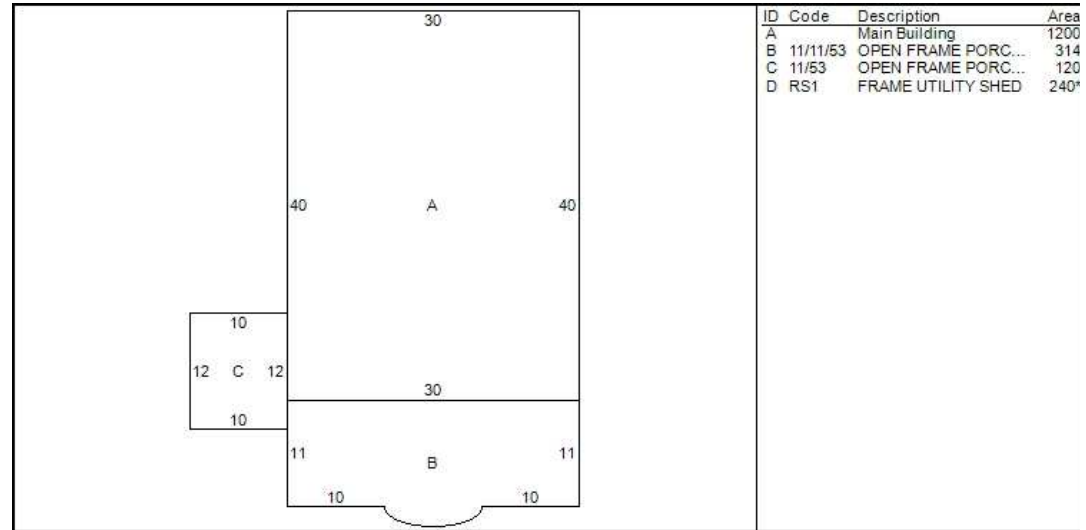
## Grade &amp; Depreciation

<b>Grade</b>	B+	<b>Market Adj</b>	
<b>Condition</b>	Average	<b>Functional</b>	
<b>CDU</b>	AVERAGE	<b>Economic</b>	
<b>Cost &amp; Design</b>	0	<b>% Good Ovr</b>	
<b>% Complete</b>	100		

## Dwelling Computations

<b>Base Price</b>	514,603	<b>% Good</b>	87
<b>Plumbing</b>	26,780	<b>% Good Override</b>	
<b>Basement</b>	-31,560	<b>Functional</b>	
<b>Heating</b>	42,690	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.3
<b>Subtotal</b>	552,510	<b>Additions</b>	26,000
<b>Ground Floor Area</b>	1,200		
<b>Total Living Area</b>	3,600	<b>Dwelling Value</b>	658,700

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	12 x 20		240	1	1996	C	A	980

## Condominium / Mobile Home Information

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





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-18.00-144.00

Sussex County Board of Assessment VS Jeff & Sheryl Stroup  
(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: \$682,100

Stipulated Value: \$591,200

Date: 3-21-2025

Signature of Owner or duly authorized agent: Jeff Stroup Sheryl Stroup

Printed Name: Jeff Stroup Sheryl Stroup

Date: 3/12/25

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

Printed Name: Christopher B. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-18.00-144.00. The adjustment reflects a change in approach that brings the assessed value to \$591,200.



# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 33142 LOST CREEK DR

Parcel ID: 134-18.00-144.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## CURRENT OWNER

STROUP SHERYL  
JEFF STROUP  
718 LYNWOOD DR  
FEASTERVILLE TREVOSE PA 19053

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1AR073  
Alternate ID 13418001440000000  
Vol / Pg 6158/184  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

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

Total Acres: .2  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	140,000	140,000	0	140,000
Building	0	451,200	552,100	0	451,160
Total	0	591,200	692,100	0	591,160

Manual Override Reason  
Base Date of Value  
Effective Date of Value

Value Flag Market Approach  
RANDOM1 7.22.24

## Entrance Information

Date	ID	Entry Code	Source
07/15/24	MEP	Estimated	Other
05/21/24	GRS	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
01/31/24	202401014	146,184	A007 (Georgetown) 2 St Dw 40x70, Att C	

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/27/24	590,749			6158/184	Deed	STROUP SHERYL
10/09/23				5986/249	Deed	BEAZER HOMES LLC
03/08/21			Invalid Sale - Tyler	5422/74	Deed	DRP DE 1 LLC



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 33142 LOST CREEK DR

Parcel Id: 134-18.00-144.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

<b>Style</b>	Cape Cod	<b>Year Built</b>	2024
<b>Story height</b>	1.25	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	
<b>Masonry Trim</b>	x	<b>In-law Apt</b>	No
<b>Color</b>			

## Basement

<b>Basement</b>	Crawl	<b># Car Bsmt Gar</b>	0
<b>FBLA Size</b>	x	<b>FBLA Type</b>	
<b>Rec Rm Size</b>	x	<b>Rec Rm Type</b>	Single Family

## Heating &amp; Cooling

## Fireplaces

<b>Heat Type</b>	Central Full Ac	<b>Stacks</b>	
<b>Fuel Type</b>	Electric	<b>Openings</b>	
<b>System Type</b>	Heat Pump	<b>Pre-Fab</b>	

## Room Detail

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

## Adjustments

<b>Int vs Ext</b>	Same	<b>Unfinished Area</b>	
<b>Cathedral Ceiling</b>	x	<b>Unheated Area</b>	

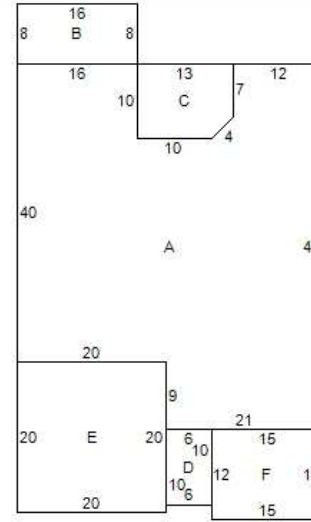
## Grade &amp; Depreciation

<b>Grade</b>	B	<b>Market Adj</b>	
<b>Condition</b>	Average	<b>Functional</b>	
<b>CDU</b>	AVERAGE	<b>Economic</b>	
<b>Cost &amp; Design</b>	0	<b>% Good Ovr</b>	
<b>% Complete</b>	100		

## Dwelling Computations

<b>Base Price</b>	376,512	<b>% Good</b>	100
<b>Plumbing</b>	12,320	<b>% Good Override</b>	
<b>Basement</b>	-17,400	<b>Functional</b>	
<b>Heating</b>	31,230	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.25
<b>Subtotal</b>	402,660	<b>Additions</b>	39,000
<b>Ground Floor Area</b>	1,704		
<b>Total Living Area</b>	2,438	<b>Dwelling Value</b>	552,100

## Building Notes



ID	Code	Description	Area
A		Main Building	1704
B	10	1SFR - FRAME	128
C	11	OPEN FRAME PORCH	126
D	11	OPEN FRAME PORCH	60
E	13	FRAME GARAGE	400
F	10	1SFR - FRAME	180

## Outbuilding Data

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

## Condominium / Mobile Home Information

**Complex Name**  
**Condo Model**

**Unit Number**  
**Unit Level**  
**Unit Parking**  
**Model (MH)**

**Unit Location**  
**Unit View**  
**Model Make (MH)**





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-20.12-26.00

Sussex County Board of Assessment VS Saul Malozowski & Claudia Yelin  
(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: \$ 1,020,400

Stipulated Value: \$ 849,700

Date: 3/31/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Saul Malozowski

Date: 3/18/26

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-20.12-26.00. The adjustment reflects a change in the influence factor of the property that brings the assessed value to \$849,700.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 39890 ASSAWOMAN ST****Parcel ID: 134-20.12-26.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 2, 2025

**CURRENT OWNER**MALOZOWSKI SAUL  
YELIN CLAUDIA  
11506 PARKEDGE DRIVE  
ROCKVILLE MD 20852**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR077  
Alternate ID 134201200260000000  
Vol / Pg 4272/294  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1125	Location	-20	612,500

Total Acres: .1125  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	612,500	612,500	0	612,500
Building	0	237,200	379,300	0	237,220
Total	0	849,700	991,800	0	849,720

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

Date	ID	Entry Code	Source
11/01/22	LBM	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
10/16/15	201509727	0	Rear Yard	
09/19/14	201407950	72,190	A017 Rasing Existing House New 25x52	
12/22/99	21290-2	0	D010 Sc Pch/Sdng/Wind/Shg-Bayview P	
12/22/99	21290-1	14,688	D010 Sc Pch/Sdng/Wind/Shg-Bayview P	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/16/14	274,000			4272/294		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 39890 ASSAWOMAN ST

Parcel Id: 134-20.12-26.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

<b>Style</b>	Raised Ranch	<b>Year Built</b>	1974
<b>Story height</b>	1	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	
<b>Masonry Trim</b>	x	<b>In-law Apt</b>	No
<b>Color</b>			

## Basement

<b>Basement</b>	Full	<b># Car Bsmt Gar</b>	0
<b>FBLA Size</b>	x	<b>FBLA Type</b>	
<b>Rec Rm Size</b>	614	<b>Rec Rm Type</b>	Single Family

## Heating &amp; Cooling

## Fireplaces

<b>Heat Type</b>	Central Full Ac	<b>Stacks</b>	
<b>Fuel Type</b>	Electric	<b>Openings</b>	
<b>System Type</b>	Heat Pump	<b>Pre-Fab</b>	

## Room Detail

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

## Adjustments

<b>Int vs Ext</b>	Same	<b>Unfinished Area</b>	
<b>Cathedral Ceiling</b>	x	<b>Unheated Area</b>	

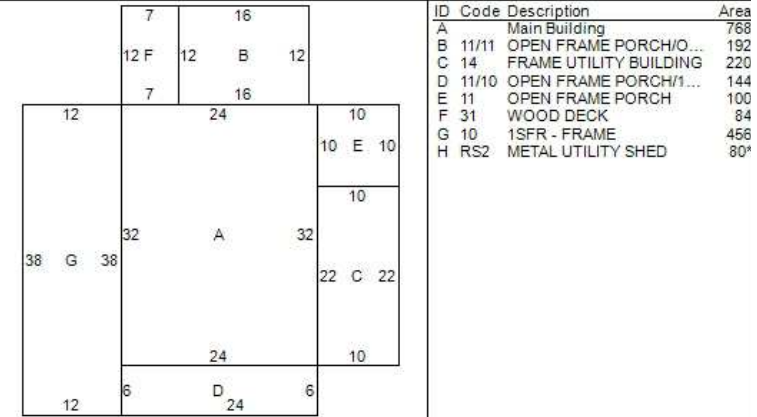
## Grade &amp; Depreciation

<b>Grade</b>	C+	<b>Market Adj</b>	
<b>Condition</b>	Average	<b>Functional</b>	
<b>CDU</b>	AVERAGE	<b>Economic</b>	
<b>Cost &amp; Design</b>	0	<b>% Good Ovr</b>	
<b>% Complete</b>	100		

## Dwelling Computations

<b>Base Price</b>	155,990	<b>% Good</b>	76
<b>Plumbing</b>	8,440	<b>% Good Override</b>	
<b>Basement</b>	0	<b>Functional</b>	
<b>Heating</b>	12,940	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	9,960	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	2.09
<b>Subtotal</b>	187,330	<b>Additions</b>	38,900
<b>Ground Floor Area</b>	768		
<b>Total Living Area</b>	1,368	<b>Dwelling Value</b>	378,900

## Building Notes



ID	Code	Description	Area
A		Main Building	768
B	11/11	OPEN FRAME PORCH/O...	192
C	14	FRAME UTILITY BUILDING	220
D	11/10	OPEN FRAME PORCH/1...	144
E	11	OPEN FRAME PORCH	100
F	31	WOOD DECK	84
G	10	1SFR - FRAME	468
H	RS2	METAL UTILITY SHED	80*

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Metal Shed	8 x 10		80	1	2000	C	A	400

## Condominium / Mobile Home Information

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



## Katrina M. Mears

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**From:** Gail Neylan <gneylan@neylanandpartners.com>  
**Sent:** Tuesday, March 25, 2025 6:27 AM  
**To:** Katrina M. Mears  
**Cc:** Neylan Jack  
**Subject:** Re: Neylan - 3DSZ 40058 Grant Drive, Unit 50, Fenwick Island, DE 19944 Residential Tax Assessment Appeal

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

We will accept the lower value, \$929,600.

Thank you for your prompt replies to my emails and help during this process.

Gail Neylan

Gail

Gail Neylan  
Neylan & Partners  
703 909-2602

On Mar 25, 2025, at 6:13 AM, Katrina M. Mears <kmears@sussexcountysde.gov> wrote:

Mrs. Neylan,

I was calling to discuss your recent appeal. As a result of your meeting, our Assessment team has lowered the value to \$929,600.00. If you accept the lower value, please let me know. If you would like to move on to the next step, which is a board hearing, I can get you scheduled for that.

Kind Regards,  
Katrina

**From:** Gail Neylan <gneylan@neylanandpartners.com>  
**Sent:** Monday, March 24, 2025 4:39 PM  
**To:** Katrina M. Mears <kmears@sussexcountysde.gov>  
**Subject:** RE: Neylan - 3DSZ 40058 Grant Drive, Unit 50, Fenwick Island, DE 19944 Residential Tax Assessment Appeal

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

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 40058 GRANT DR 50****Parcel ID: 134-22.00-5.01-50****Class: Residential - Condo**

Card: 1 of 1

Printed: April 2, 2025

**CURRENT OWNER**NEYLAN JOHN J III GAIL P  
REVOCABLE TRUST  
8647 AMOUR COURT  
NAPLES FL 34119**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR172C  
Alternate ID  
Vol / Pg 4590/284  
District  
Zoning  
Class Residential**Property Notes**

COMMON LAND PCT - ESTIMATED

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1666	Waterfront - Ba Traffic - Heavy	141,550

Total Acres: .1666  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	141,600	141,600	0	0
Building	0	788,000	788,000	0	0
Total	0	929,600	929,600	0	0

**Value Flag** Cost Approach  
**TD134DM16****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
12/27/22	LBM	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
10/30/09	21497-2	60,000	D010 Interior Remodel-Kings Grant Conc	
04/23/02	21497-1	595	D010 Deck Over 30-Kings Grant Unit 50	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/25/04	689,900			4590/284		
06/14/96	225,000					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 40058 GRANT DR 50

Parcel Id: 134-22.00-5.01-50

Class: Residential - Condo

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

<b>Style</b>	Twnhse Interior	<b>Year Built</b>	1995
<b>Story height</b>	2.5	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Frame	<b>Amenities</b>	
<b>Masonry Trim</b>	x	<b>In-law Apt</b>	No
<b>Color</b>			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

<b>Heat Type</b>	Central Full Ac	<b>Stacks</b>	
<b>Fuel Type</b>	Electric	<b>Openings</b>	
<b>System Type</b>	Heat Pump	<b>Pre-Fab</b>	1

## Room Detail

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

## Adjustments

<b>Int vs Ext</b>	Same	<b>Unfinished Area</b>	
<b>Cathedral Ceiling</b>	x	<b>Unheated Area</b>	

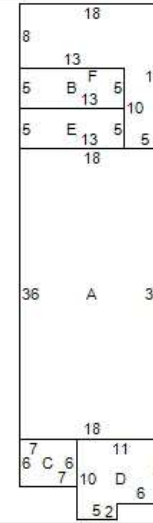
## Grade &amp; Depreciation

<b>Grade</b>	C	<b>Market Adj</b>	
<b>Condition</b>	Average	<b>Functional</b>	
<b>CDU</b>	AVERAGE	<b>Economic</b>	94
<b>Cost &amp; Design</b>	0	<b>% Good Ovr</b>	
<b>% Complete</b>	100		

## Dwelling Computations

<b>Base Price</b>	232,001	<b>% Good</b>	87
<b>Plumbing</b>	13,390	<b>% Good Override</b>	
<b>Basement</b>	-16,260	<b>Functional</b>	
<b>Heating</b>	19,240	<b>Economic</b>	94
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	1,550	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	3.63
<b>Subtotal</b>	249,920	<b>Additions</b>	12,700
<b>Ground Floor Area</b>	648		
<b>Total Living Area</b>	1,743	<b>Dwelling Value</b>	788,000

## Building Notes



ID	Code	Description	Area
A		Main Building	648
B	11	OPEN FRAME PORCH	65
C	31	WOOD DECK	42
D	10/63	1SFR - FRAME/1/4S F...	98
E	11/11/53	OPEN FRAME PORCH...	65
F	31	WOOD DECK	194

## Outbuilding Data

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

## Condominium / Mobile Home Information

**Complex Name**  
**Condo Model****Unit Number** 50  
**Unit Level**  
**Unit Parking**  
**Model (MH)****Unit Location** 3  
**Unit View**  
**Model Make (MH)**





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 134-22.00-13.00-104

Sussex County Board of Assessment VS Bianca Taormina & Paul CateBucci  
(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: \$ 373,000

Stipulated Value: \$ 323,000

Date: 3/29/2025

Signature of Owner or duly authorized agent: Bianca Taormina

Printed Name: Bianca Taormina

Date: 3/17/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Kaeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 134-22.00-13.00-104. The adjustment reflects a change in economic depreciation that brings the assessed value to \$323,600.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 40126 FENWICK TOWER RD 104

Parcel ID: 134-22.00-13.00-104

Class: Residential - Condo

Card: 1 of 1

Printed: April 2, 2025

## CURRENT OWNER

TAORMINA BIANCA & PAUL CATELLUCCI  
1146 JENSEN AVE  
MAMARONECK NY 10543

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1AR170C  
Alternate ID 134220000130000104  
Vol / Pg 2908/295  
District  
Zoning HIGH DENSITY RESIDEN'  
Class Residential

## Property Notes

COMMON LAND PCT - ESTIMATED



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.0456	Waterfront - Oc Traffic - Heavy	44,020

Total Acres: .0456  
Spot:

Location: 13 EXCEL LOCATION (POS INFLU)

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	44,000	44,000	0	0
Building	0	279,600	279,600	0	0
Total	0	323,600	323,600	0	0

Value Flag Cost Approach  
TD134DM18

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
07/15/24	KMB	Data Mailer Change	Owner
06/01/23	SMD	Occupant Not At Home	Other
12/22/22	LBM	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
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## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
11/13/03	195,000			2908/295		
12/13/93	118,000					
12/31/92	15,000					
06/07/86	93,000					
03/27/84	60,000					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 40126 FENWICK TOWER RD 104

Parcel Id: 134-22.00-13.00-104

Class: Residential - Condo

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

Style	Condo Flat	Year Built	1972
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Stucco	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	1	Full Baths	1
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	3		
Kitchen Type		Bath Type	
Kitchen Remod	Yes	Bath Remod	Yes

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

## Grade &amp; Depreciation

Grade	C	Market Adj	
Condition	Good	Functional	
CDU	GOOD	Economic	85
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	123,464	% Good	81
Plumbing	2,680	% Good Override	
Basement	-15,140	Functional	
Heating	10,240	Economic	85
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	3.29
Subtotal	121,240	Additions	1,500
Ground Floor Area	580		
Total Living Area	580	Dwelling Value	279,600

## Building Notes

PARTIALLY OBSTRUCTED OCEAN VIEWS (DUNES)

ID	Code	Description	Area
A		Main Building	580
B	11	OPEN FRAME PORCH	80

## Outbuilding Data

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

## Condominium / Mobile Home Information

Complex Name  
Condo Model

Unit Number	104
Unit Level	1
Unit Parking	
Model (MH)	

Unit Location	3
Unit View	Waterfront-Ocean
Model Make (MH)	





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 135-19.00-126.00

Sussex County Board of Assessment VS Arthur Fletcher & Carolyn McPeak-Fletcher  
(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: \$579,200

Stipulated Value: \$446,700

Date: 31 MAR 2025

Signature of Owner or duly authorized agent: Arthur Fletcher & Carolyn McPeak-Fletcher

Printed Name: ARTHUR FLETCHER & CAROLYN McPEAK-FLETCHER

Date: 3/18/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 135-19.00-126.00. The adjustment reflects a change in grade and approach of the property that brings the assessed value to \$446,700.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 9 BOISENBERRY LN****Parcel ID: 135-19.00-126.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 2, 2025

**CURRENT OWNER**

FLETCHER ARTHUR E  
CAROLYN M MCPEAKE-FLETCHER  
9 BOISENBERRY LANE  
GEORGETOWN DE 19947

**GENERAL INFORMATION**

Living Units 1  
Neighborhood 1LR006  
Alternate ID 135190001260000000  
Vol / Pg 4818/52  
District  
Zoning TOWN CODES  
Class Residential

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

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.5624		104,550

Total Acres: .5624  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	104,600	104,600	0	104,600
Building	0	342,100	496,000	0	342,110
Total	0	446,700	600,600	0	446,710

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

**Entrance Information**

Date	ID	Entry Code	Source
06/06/22	TT	Total Refusal	Owner
10/27/21	AJB	Info At Door	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
03/23/23	202303801	1,666	A016	14x14 Poured Conc Patio
03/19/18	201802642	1,920	A036	10x16 Dett Shed
09/18/02	28088-1	160,619	D010	Dwelling W/Additions-Cinderberry I

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/21/17	297,000			4818/52	Deed	FLETCHER ARTHUR E
03/31/06	385,000			3443/6		
04/11/02	33,500					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 9 BOISENBERRY LN

Parcel Id: 135-19.00-126.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

Style	Cape Cod	Year Built	2003
Story height	1	Eff Year Built	
Attic	Unfinished	Year Remodeled	
Exterior Walls	Brick	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

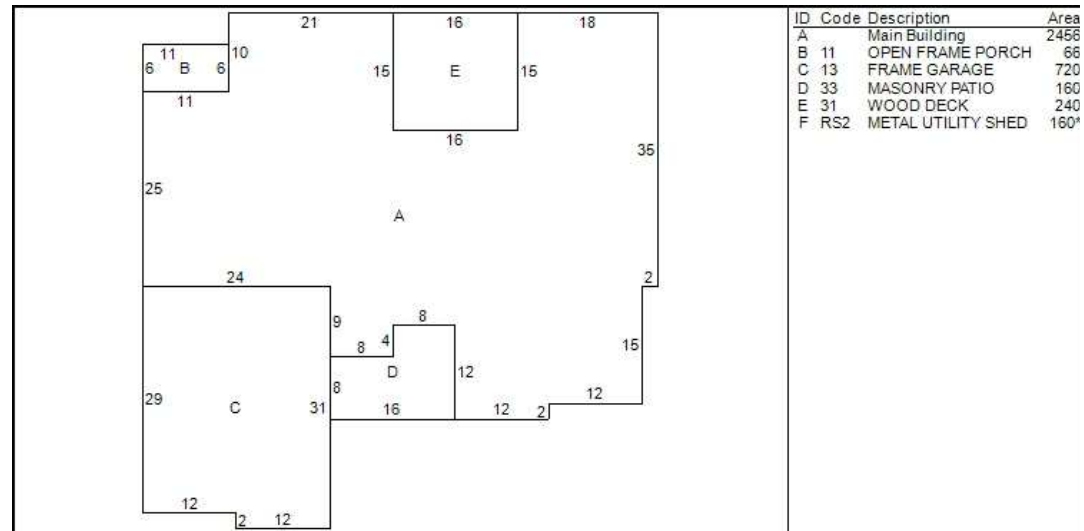
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	475,647	% Good	72
Plumbing	10,780	% Good Override	
Basement	-23,770	Functional	
Heating	35,540	Economic	
Attic	23,330	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.24
Subtotal	521,530	Additions	23,000
Ground Floor Area	2,456		
Total Living Area	2,456	Dwelling Value	494,100

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Metal Shed	10 x 16		160	1	2018	C	A	1,910

## Condominium / Mobile Home Information

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



From: Dianne Ruscavage

dianne.ruscavage@sussexcountye.gov

Subject: Negotiate Settlement Stipulation

Date: Mar 28, 2025 at 11:33:02 AM

To: tomzaconie@gmail.com

Attached, please find the Negotiated Settlement Stipulation. If able, please print, sign, scan and return. If unable to do so, simply reply with your acceptance, restating the amount.

Dianne



NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 233-7.00-88.00

Sussex County Board of Assessment VS Thomas & Amy Zaconie Trustees

(Owner Name)

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

Original Value: \$ 1,840,100

Stipulated Value: \$ 1,350,700

Date: 3/28/2025

Signature of Owner or duly authorized agent: [Signature]

Printed Name: Thomas Zaconie Amy Zaconie

Date: 3/17/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary: \_\_\_\_\_



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 105 WATERVIEW LN

Parcel ID: 233-7.00-88.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## CURRENT OWNER

ZACONIE THOMAS TTEE REV TR  
AMY ZACONIE TTEE REV TR  
105 WATERVIEW LN  
DAGSBORO DE 19939

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1AR212  
Alternate ID 233070000880000000  
Vol / Pg 5922/226  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.8482	Waterfront - Riv	455,300

Total Acres: .8482  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	455,300	455,300	0	455,300
Building	0	895,400	895,400	0	981,960
Total	0	1,350,700	1,350,700	0	1,437,260

## Manual Override Reason

Base Date of Value

Effective Date of Value

Value Flag Cost Approach

RANDOM1 7.22.24

## Entrance Information

Date	ID	Entry Code	Source
07/10/24	JTS	Data Mailer Change	Owner

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/01/21	202107814	4,000	A096	Inground Swimming Pool 12x26, P
06/03/20	202004869	102,000	A007	2 St Dwelling, Att Gar 22x16, Porcl
12/18/18	201812748	198,276	A007	Dw Custom 46x60 Gar 25x36 Par

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/12/23			Invalid Sale - Tyler	5922/226	Deed	ZACONIE THOMAS TTEE REV TR
12/05/22			Invalid Sale - Tyler	5817/50	Deed	ZACONIE THOMAS
02/01/18	267,500			4835/130	Deed	ZACONIE THOMAS
02/01/18	267,500			4835/130	Deed	ZACONIE THOMAS
08/29/91		1		3132/171		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 105 WATERVIEW LN

Parcel Id: 233-7.00-88.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

Style	Cape Cod	Year Built	2021
Story height	1.25	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	2	Full Baths	4
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	2
Total Rooms	5		
Kitchen Type	Public	Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

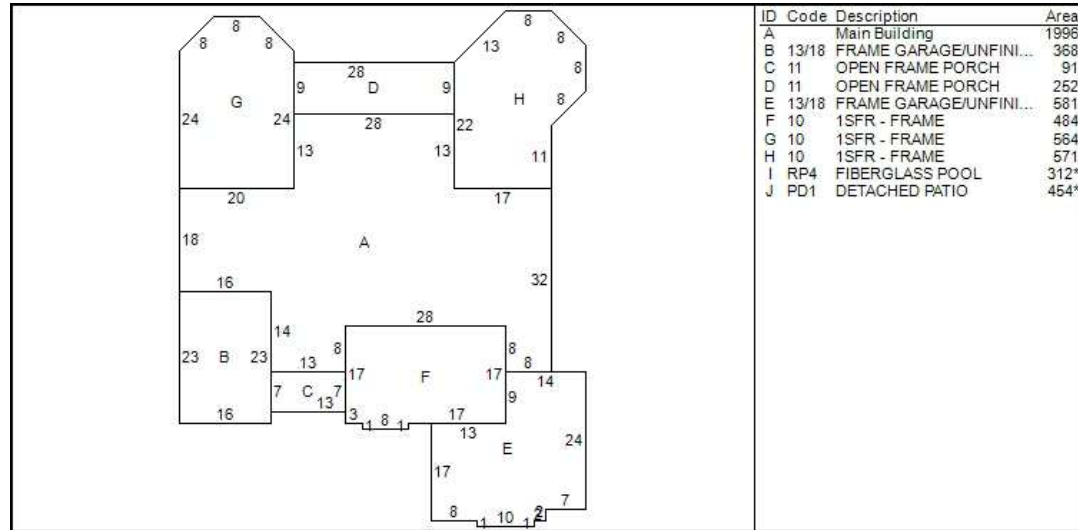
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	560,690	% Good	96
Plumbing	22,090	% Good Override	
Basement	-25,920	Functional	
Heating	46,510	Economic	90
Attic	0	% Complete	100
Other Features	3,556	C&D Factor	
		Adj Factor	1.275
		Additions	164,500
Subtotal	606,930		
Ground Floor Area	1,996		
Total Living Area	3,914	Dwelling Value	878,300

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pool	x		312	1	2021	C	A	14,230
Det Patio	x		454	1	2021	C	A	2,850

## Condominium / Mobile Home Information

Complex Name  
Condo Model

Unit Number  
Unit Level  
Unit Parking  
Model (MH)

Unit Location  
Unit View  
Model Make (MH)





Outlook

---

**RE: Negotiated Settlement Stipulation; Parcel ID 234-18.00-713.00; Owners Peter Haskel & Lynn Mattie**

---

From Peter Haskel <pbhlcm@att.net>

Date Mon 3/31/2025 3:03 PM

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

Cc Katrina M. Mears <kmears@sussexcountyde.gov>; 'Lynn Mattie' <lcm226@att.net>; pbhlcm@att.net <pbhlcm@att.net>

**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, Ms. Ruscavage, We accept the proposed stipulation of reassessed value for Parcel ID 234-18.00-713.00; Owners Peter Haskel & Lynn Mattie, in the amount of \$627,500.

Regards,

Pete Haskel  
PBHLCM@ATT.NET  
214-577-9635 (cell)

---

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

**Sent:** Monday, March 31, 2025 2:53 PM

**To:** pbhlcm@att.net

**Subject:** Negotiated Settlement Stipulation

Attached, please find the Negotiated Settlement Stipulation. If able, please print, sign, scan and return. If unable to do so, simply reply with your acceptance, restating the amount.

Dianne

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 23728 HERRING REACH CT****Parcel ID: 234-18.00-713.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 2, 2025

**CURRENT OWNER**

HASKEL PETER B  
LYNN C MATTIE  
23728 HERRING REACH CT  
LEWES DE 19958

**GENERAL INFORMATION**

Living Units 1  
Neighborhood 6AR266  
Alternate ID 234180007130000000  
Vol / Pg 4906/16  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

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

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2436	Waterview - Tic	143,050

Total Acres: .2436  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	143,100	143,100	0	143,100
Building	0	484,400	484,400	0	456,130
Total	0	627,500	627,500	0	599,230

Value Flag Cost Approach  
TD234DM42

Manual Override Reason  
Base Date of Value  
Effective Date of Value

**Entrance Information**

Date	ID	Entry Code	Source
03/12/24	KMB	Data Mailer Change	Owner
06/12/23	NMJ	Occupant Not At Home	Other
06/09/22	TT	Total Refusal	Owner
06/06/22	TT	Total Refusal	Owner
03/31/22	GTM	Entrance Gained	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
01/04/21	202015146	2,352	A017 12x14 Porch	
09/21/17	201709465	177,209	A007 2 St Dw 58 X 46, Att Gar 20 X 21, I	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/21/18	549,000			4906/16	Deed	HASKEL PETER B
10/10/17	130,000			4781/153	Deed	LEWES CONSTRUCTION GROUP INC



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 23728 HERRING REACH CT

Parcel Id: 234-18.00-713.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

<b>Style</b>	Cape Cod	<b>Year Built</b>	2017
<b>Story height</b>	1.5	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	
<b>Masonry Trim</b>	x	<b>In-law Apt</b>	No
<b>Color</b>			

## Basement

<b>Basement</b>	Full	<b># Car Bsmt Gar</b>	0
<b>FBLA Size</b>	x	<b>FBLA Type</b>	
<b>Rec Rm Size</b>	x	<b>Rec Rm Type</b>	Single Family

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

<b>Int vs Ext</b>	Same	<b>Unfinished Area</b>	
<b>Cathedral Ceiling</b>	x	<b>Unheated Area</b>	

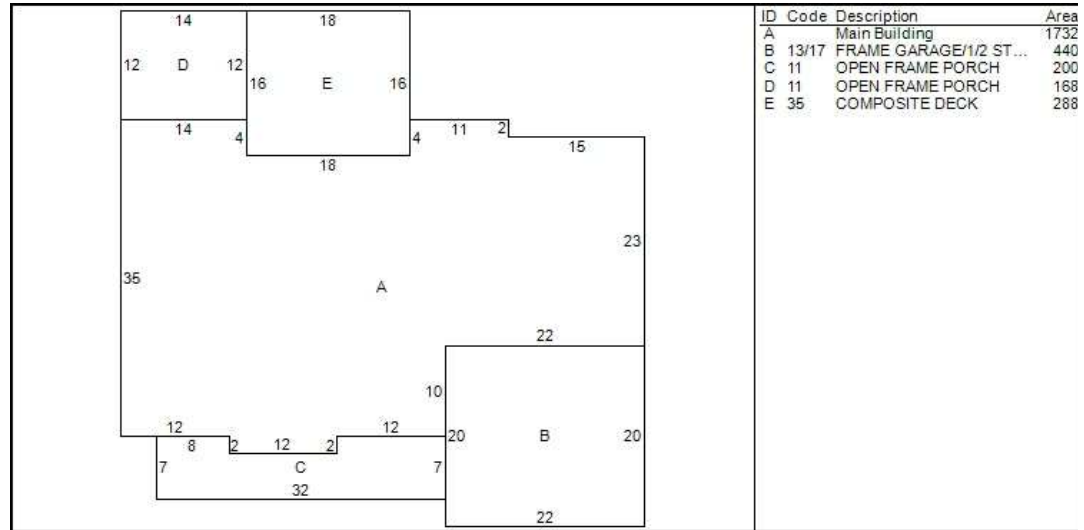
## Grade &amp; Depreciation

<b>Grade</b>	B-	<b>Market Adj</b>	
<b>Condition</b>	Average	<b>Functional</b>	
<b>CDU</b>	AVERAGE	<b>Economic</b>	105
<b>Cost &amp; Design</b>	0	<b>% Good Ovr</b>	
<b>% Complete</b>	100		

## Dwelling Computations

<b>Base Price</b>	380,158	<b>% Good</b>	98
<b>Plumbing</b>	11,780	<b>% Good Override</b>	
<b>Basement</b>	0	<b>Functional</b>	
<b>Heating</b>	31,530	<b>Economic</b>	105
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	3,739	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1
<b>Subtotal</b>	427,210	<b>Additions</b>	44,800
<b>Ground Floor Area</b>	1,732		
<b>Total Living Area</b>	2,368	<b>Dwelling Value</b>	484,400

## Building Notes



## Outbuilding Data

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

## Condominium / Mobile Home Information

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



---

Re: Negotiated Settlement Stipulation

---

From Chris Gross <cagross74@gmail.com>

Date Fri 3/28/2025 12:14 PM

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

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

Hello,

I am replying with my acceptance of the offered revised amount of \$83,700

Thank you,

Chris Gross

243-23.00-170.00 Owner

484-256-4565

Sent from my iPhone

On Mar 28, 2025, at 12:11 PM, Chris Gross <cagross74@gmail.com> wrote:

Hello. I am replying with acceptance of the  
Sent from my iPhone

On Mar 28, 2025, at 11:51 AM, Dianne Ruscavage  
<dianne.ruscavage@sussexcountyde.gov> wrote:

Attached, please find the Negotiated Settlement Stipulation. If able, please print, sign, scan and return. If unable to do so, simply reply with your acceptance, restating the amount.

Dianne

<234-23.00-170.00.pdf>

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 26117 AUTUMN RD****Parcel ID: 234-23.00-170.00****Class: Residential - Ancillary Use**

Card: 1 of 1

Printed: April 2, 2025

**CURRENT OWNER**GROSS CHRIS  
60 WEAVERTOWN LN  
DOUGLASVILLE PA 19518**GENERAL INFORMATION**Living Units 0  
Neighborhood 1AR027  
Alternate ID 234230001700000000  
Vol / Pg 4181/148  
District  
Zoning GENERAL RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2583			83,360

Total Acres: .2583  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	83,400	83,400	0	0
Building	0	300	300	0	0
Total	0	83,700	83,700	0	0

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

Date	ID	Entry Code	Source
05/03/24	TSA	Unoccupied	Other
02/16/24	JXL	Data Mailer No Change	Owner
06/07/23	NMJ	Info At Door	Owner
06/09/22	TT	Total Refusal	Owner
02/08/22	AJM	Vacant Land	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
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**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/07/13	36,500			4181/148		
08/30/02	40,000					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 26117 AUTUMN RD

Parcel Id: 234-23.00-170.00

Class: Residential - Ancillary Use

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

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

## Basement

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

## Heating &amp; Cooling

## Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

## Room Detail

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

## Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

## Grade &amp; Depreciation

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

## Dwelling Computations

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

## Building Notes

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	8 x 10		80	1	2000	C	P	250

## Condominium / Mobile Home Information

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





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-5.00-1122.00

Sussex County Board of Assessment VS William & Lindsay Albanese

(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: \$771,900

Stipulated Value: \$630,000

Date: 4/1/25

Signature of Owner or duly authorized agent: William Albanese III

Printed Name: William Albanese III

Date: 3/20/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-5.00-1122.00. The adjustment reflects a change in grade, square footage and functional depreciation of the dwelling that brings the assessed value to \$630,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 31432 WATERS WAY****Parcel ID: 334-5.00-1122.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 2, 2025

**CURRENT OWNER**ALBANESE WILLIAM P III  
LINDSAY D ALBANESE  
31432 WATERS WAY  
LEWES DE 19958**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR052  
Alternate ID 334050011220000000  
Vol / Pg 4551/15  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.4821		182,390

Total Acres: .4821  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	182,400	182,400	0	182,400
Building	0	447,600	447,600	0	488,410
Total	0	630,000	630,000	0	670,810

**Value Flag** Cost Approach  
**TD334DM15****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
10/27/23	BDJ	Info At Door	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
02/05/13	201300944	7,412	A017	17x19 Screen Porch, 17x20 Deck
03/18/08	77841-2	153	D010	Deck-Reserves At Lewes Landing
01/07/08	77841-1	184,190	D010	Dwelling W/Add-The Reserves @ I

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/03/16	467,500			4551/15		
07/08/08	449,665					



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 31432 WATERS WAY

Parcel Id: 334-5.00-1122.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

Style	Colonial	Year Built	2008
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	2
Total Rooms	6		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

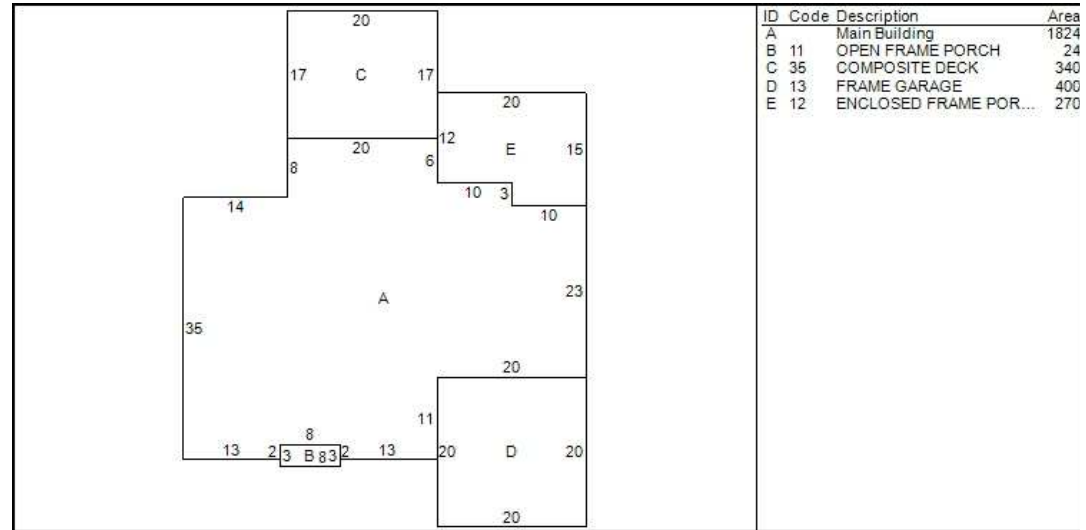
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	444,791	% Good	93
Plumbing	14,730	% Good Override	
Basement	0	Functional	90
Heating	36,900	Economic	
Attic	0	% Complete	100
Other Features	5,833	C&D Factor	
		Adj Factor	1
Subtotal	502,250	Additions	27,200
Ground Floor Area	1,824		
Total Living Area	2,736	Dwelling Value	447,600

## Building Notes



## Outbuilding Data

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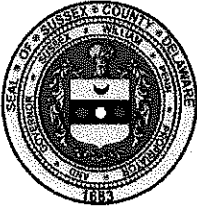
## Condominium / Mobile Home Information

Complex Name  
Condo Model

Unit Number  
Unit Level  
Unit Parking  
Model (MH)

Unit Location  
Unit View  
Model Make (MH)





**NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY**

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-12.00-127.02-121

Sussex County Board of Assessment VS Leonid & Irena Brukman  
(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: \$ 802,800                      Stipulated Value: \$ 731,800

Date: 03/31/2025

Signature of Owner or duly authorized agent: Leonid Brukman

Printed Name: Leonid Brukman

Date: 3/12/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

**Summary**

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-12.00-127.02-121. The adjustment reflects a change in economic depreciation that brings the assessed value to \$731,800.



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 21010 RED CEDAR LN

Parcel ID: 334-12.00-127.02-121

Class: Residential - Condo

Card: 1 of 1

Printed: April 2, 2025

## CURRENT OWNER

BRUKMAN LEONID TTEE REV TR  
IRINA BRUKMAN TTEE REV TR  
21010 RED CEDAR LN  
REHOBOTH BEACH DE 19971

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6AR128C  
Alternate ID 334120001270212100000  
Vol / Pg 5552/342  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2472		92,330

Total Acres: .2472  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	92,300	92,300	0	0
Building	0	639,500	639,500	0	0
Total	0	731,800	731,800	0	0

Value Flag Cost Approach  
TD334DM4

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
07/28/24	KMB	Data Mailer Change	Owner
12/05/23	CMP	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
04/06/21	202104744	133,005	A205	1 Stry Dw 36x75; Gar 19x21; Cov I

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
09/16/21	570,751	Improv Only	Valid Sale - Tyler	5552/342	Deed	BRUKMAN LEONID TTEE REV TR



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 21010 RED CEDAR LN

Parcel Id: 334-12.00-127.02-121

Class: Residential - Condo

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

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

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

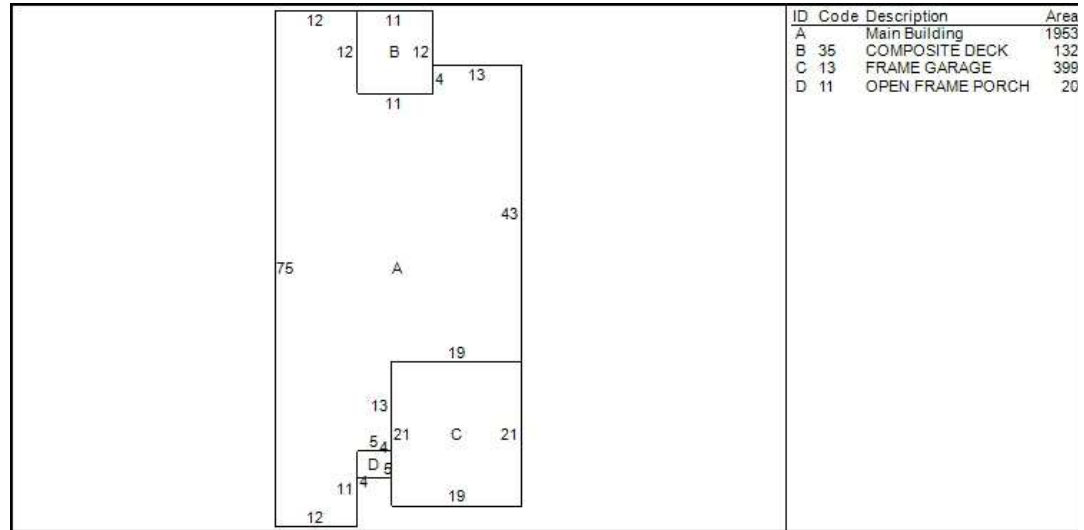
## Grade &amp; Depreciation

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

## Dwelling Computations

Base Price	382,283	% Good	100
Plumbing	8,370	% Good Override	
Basement	0	Functional	
Heating	31,710	Economic	90
Attic	0	% Complete	100
Other Features	1,930	C&D Factor	
		Adj Factor	1.6
Subtotal	424,290	Additions	17,800
Ground Floor Area	1,953		
Total Living Area	1,953	Dwelling Value	639,500

## Building Notes



## Outbuilding Data

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

Complex Name  
Condo Model

Unit Number 121

Unit Level  
Unit Parking  
Model (MH)Unit Location 1  
Unit View  
Model Make (MH)





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID: 334-13.00-307.01

Sussex County Board of Assessment VS Galday Inc Inc  
(Owner Name)

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

Original Value: \$ 3,146,800

Stipulated Value: \$ 3,659,000

Date: 2/26/25

Signature of Owner or duly authorized agent: [Signature]

Printed Name: AARON JAMES

Date: 3/1/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

<b>Situs : 19550 COASTAL HWY</b>	<b>PARCEL ID: 334-13.00-307.01</b>	<b>Class: 422</b>	Card: 1 of 1	Printed: April 2, 2025
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CURRENT OWNER	GENERAL INFORMATION
GALDAY INN INC C/O PROPERTY MANAGEMENT 485 CRACKER BARREL 307 HARTMAN DR LEBANON TN 37087 2612/198	Living Units    0 Neighborhood   6VC001 Alternate ID    334130003070100000 Vol / Pg        2612/198 District Zoning           GENERAL BUSINESS Class

Property Notes



Land Information				
Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	1.0000		2,000,000
Residual	AC	1.2600		756,000
Total Acres: 2.26				
Spot: Location: 4 MAJOR STRIP				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	2,756,000	2,756,000	2,756,000	0
Building	0	903,000	949,700	903,000	0
Total	0	3,659,000	3,705,700	3,659,000	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Income Approach				
Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
03/08/23	TJJ	Info At Door	Tenant

Permit Information				
Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee

Inspection Witnessed By \_\_\_\_\_

**Situs : 19550 COASTAL HWY**

**Parcel Id: 334-13.00-307.01**

**Class: 422**

Card: 1 of 1

Printed: April 2, 2025

**Building Information**

Year Built/Eff Year 2001 /  
Building # 1  
Structure Type Franchise Food  
Identical Units 1  
Total Units 1  
Grade C+  
# Covered Parking  
# Uncovered Parking  
DBA CRACKER  
BARREL

**Building Other Features**

Line	Type	+/-	Meas1	Meas2	# Stops	Ident Units
1	Canopy Roof/Slab		12	118		1

**Interior/Exterior Information**

Line	Level From	To	Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	10,030	406	Franchise	16	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3

**Interior/Exterior Valuation Detail**

Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	10,030	Franchise	45	100	862,660

**Outbuilding Data**

Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value
1	Asph Pave	2000			1	45,000	C	A	72,500
2	Conc Pave	2000			1	4,000	C	A	14,510

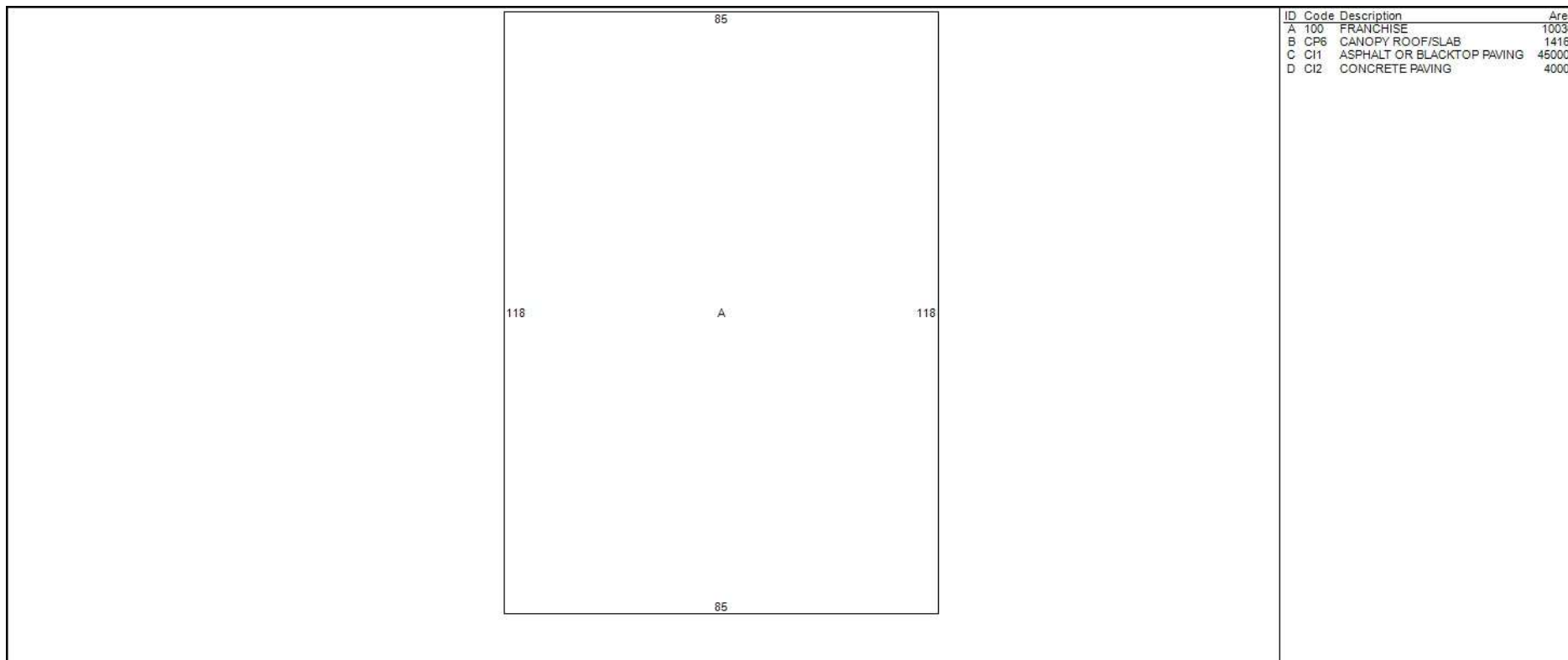
Situs : 19550 COASTAL HWY

Parcel Id: 334-13.00-307.01

Class: 422

Card: 1 of 1

Printed: April 2, 2025



Additional Property Photos

Situs : 19550 COASTAL HWY

Parcel Id: 334-13.00-307.01

Class: 422

Card: 1 of 1

Printed: April 2, 2025

**Income Detail (Includes all Buildings on Parcel)**

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
20	S	005 Franchises	0	10,030	40.00	80	320,960	5		0	304,912	10			30,491	30,491	274,421

**Apartment Detail - Building 1 of 1**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

**Building Cost Detail - Building 1 of 1**

Total Gross Building Area	10,030
Replace, Cost New Less Depr	862,660
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	862,660
Value per SF	86.01

**Notes - Building 1 of 1**

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**Income Summary (Includes all Building on Parcel)**

Total Net Income	274,421
Capitalization Rate	0.075000
Sub total	3,658,950
Residual Land Value	
Final Income Value	3,658,950
Total Gross Rent Area	10,030
Total Gross Building Area	10,030





Outlook

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**Re: Negotiated Settlement Stipulation**

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**From** Thurlow Cunliffe <thurlow3@yahoo.com>

**Date** Mon 3/31/2025 4:46 PM

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

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

I ACCEPT THE VALUATION OF 2,200,500. THANK YOU VERY MUCH. THURLOW CUNLIFFE

On Monday, March 31, 2025 at 09:13:40 AM EDT, Dianne Ruscavage <dianne.ruscavage@sussexcountyde.gov> wrote:

Attached, please find the Negotiated Settlement Stipulation. If able, please print, sign, scan and return. If unable to do so, simply reply with your acceptance, restating the amount.

Dianne



# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 14 LAUREL ST

Parcel ID: 334-14.18-102.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## CURRENT OWNER

CUNLIFFE THURLOW G TRUSTEE  
14 LAUREL ST  
REHOBOTH BEACH DE 19971

## GENERAL INFORMATION

Living Units 1  
Neighborhood 6VR006  
Alternate ID 334141801020000000  
Vol / Pg 4381/184  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.3063	Location	2,002,460

Total Acres: .3063  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	2,002,500	2,002,500	0	2,002,500
Building	0	198,000	198,000	0	543,670
Total	0	2,200,500	2,200,500	0	2,546,170

Value Flag Cost Approach  
TD334DM9

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
06/27/24	JXL	Data Mailer Change	Owner
01/08/24	MCS	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
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## Sales/Ownership History

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

2099

SUSSEX COUNTY

Situs : 14 LAUREL ST

Parcel Id: 334-14.18-102.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

<b>Style</b>	Bungalow	<b>Year Built</b>	1930
<b>Story height</b>	1	<b>Eff Year Built</b>	
<b>Attic</b>	Unfinished	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	
<b>Masonry Trim</b>	x	<b>In-law Apt</b>	No
<b>Color</b>			

## Basement

<b>Basement</b>	Full	<b># Car Bsmt Gar</b>	0
<b>FBLA Size</b>	x	<b>FBLA Type</b>	
<b>Rec Rm Size</b>	x	<b>Rec Rm Type</b>	Single Family

## Heating &amp; Cooling

## Fireplaces

<b>Heat Type</b>	Central No Ac	<b>Stacks</b>	1
<b>Fuel Type</b>	Propane	<b>Openings</b>	1
<b>System Type</b>	Forced Warm Air	<b>Pre-Fab</b>	

## Room Detail

<b>Bedrooms</b>	2	<b>Full Baths</b>	1
<b>Family Rooms</b>		<b>Half Baths</b>	1
<b>Kitchens</b>		<b>Extra Fixtures</b>	2
<b>Total Rooms</b>	5		
<b>Kitchen Type</b>		<b>Bath Type</b>	
<b>Kitchen Remod</b>	No	<b>Bath Remod</b>	No

## Adjustments

<b>Int vs Ext</b>	Same	<b>Unfinished Area</b>	
<b>Cathedral Ceiling</b>	x	<b>Unheated Area</b>	

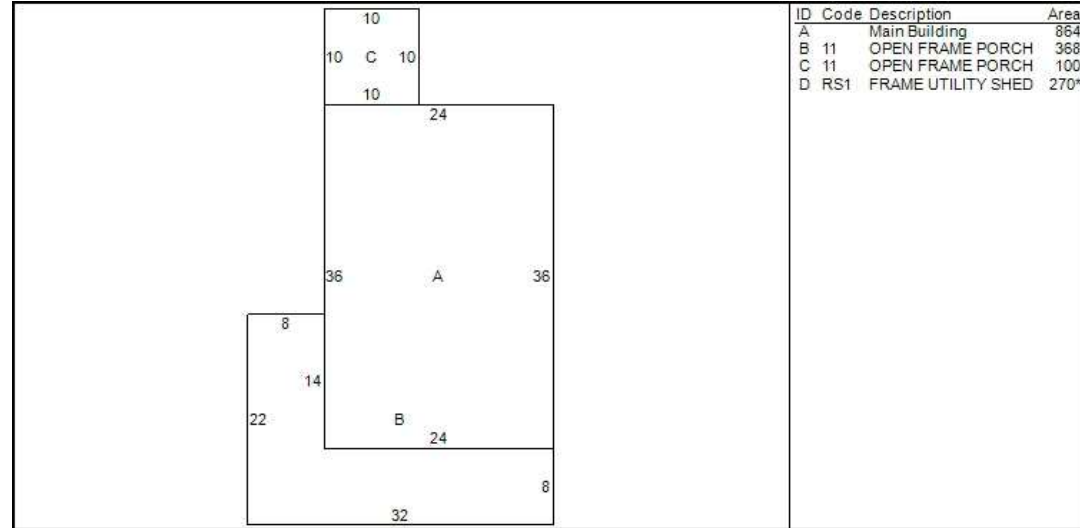
## Grade &amp; Depreciation

<b>Grade</b>	C-	<b>Market Adj</b>	
<b>Condition</b>	Average	<b>Functional</b>	
<b>CDU</b>	AVERAGE	<b>Economic</b>	90
<b>Cost &amp; Design</b>	0	<b>% Good Ovr</b>	
<b>% Complete</b>	100		

## Dwelling Computations

<b>Base Price</b>	153,247	<b>% Good</b>	70
<b>Plumbing</b>	5,090	<b>% Good Override</b>	
<b>Basement</b>	0	<b>Functional</b>	
<b>Heating</b>	0	<b>Economic</b>	90
<b>Attic</b>	8,340	<b>% Complete</b>	100
<b>Other Features</b>	2,450	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.725
		<b>Additions</b>	7,600
<b>Subtotal</b>	169,130		
<b>Ground Floor Area</b>	864		
<b>Total Living Area</b>	864	<b>Dwelling Value</b>	196,900

## Building Notes



## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	15 x	18	270	1	1932	C	A	1,110

## Condominium / Mobile Home Information

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





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 334-18.00-671.00

Sussex County Board of Assessment VS Lynlee & Casey Phillips  
(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: \$602,400

Stipulated Value: \$640,800

Date: 3/19/25

Signature of Owner or duly authorized agent: Lynlee A. Phillips

Printed Name: Lynlee A. Phillips

Date: 3/11/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-18.00-671.00. The adjustment reflects a change in review code and economic depreciation that brings the assessed value to \$640,800.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 34163 HIGH KNOLL RD****Parcel ID: 334-18.00-671.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 2, 2025

**CURRENT OWNER**PHILLIPS LYNLEE ANNE  
CASEY L PHILLIPS  
34163 HIGH KNOLL RD  
LEWES DE 19958**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR096  
Alternate ID 334180006710000000  
Vol / Pg 5138/16  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3518			177,530

Total Acres: .3518  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	177,500	177,500	0	177,500
Building	0	463,300	463,300	0	514,930
Total	0	640,800	640,800	0	692,430

**Value Flag** Cost Approach  
**TD334DM10****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
07/06/24	JTS	Data Mailer Change	Owner
11/01/23	GRS	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
09/24/20	202011801	4,580	A086	4 X 4 X 72 O/S Shower & 6 X 4 X 4
03/04/09	73023-1	169,090	D010	Dwelling W/Add-Harts Landing Lot

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
10/17/19	445,000			5138/16	Deed	PHILLIPS LYNLEE ANNE
07/17/09	379,990			3693/151		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 34163 HIGH KNOLL RD

Parcel Id: 334-18.00-671.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

Style	Colonial	Year Built	2009
Story height	2	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

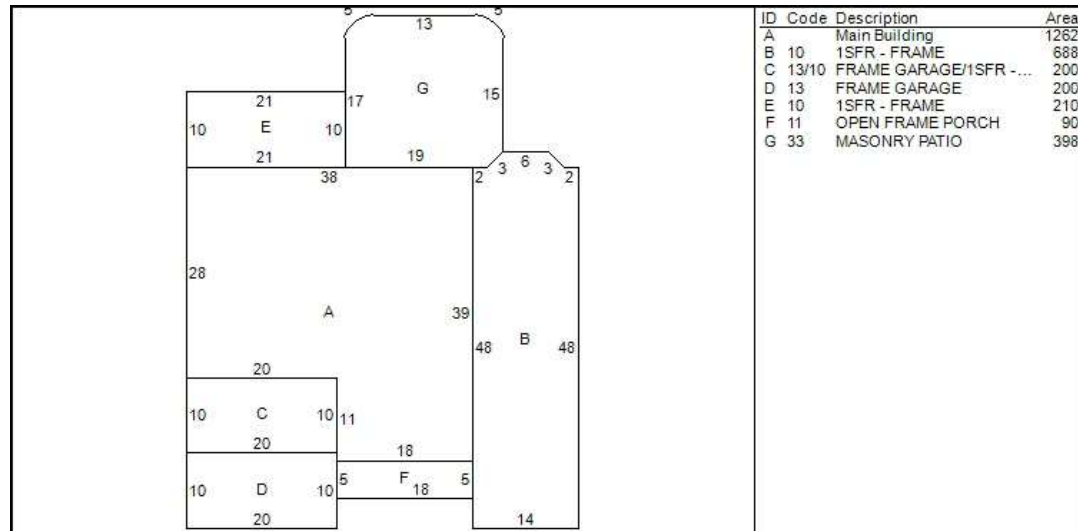
## Grade &amp; Depreciation

Grade	B	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	111
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	344,764	% Good	94
Plumbing	16,940	% Good Override	
Basement	-30,200	Functional	
Heating	28,600	Economic	111
Attic	0	% Complete	100
Other Features	1,780	C&D Factor	
		Adj Factor	1
Subtotal	361,880	Additions	85,700
Ground Floor Area	1,262		
Total Living Area	3,622	Dwelling Value	463,300

## Building Notes



## Outbuilding Data

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

## Condominium / Mobile Home Information

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





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2026

In the Matter of Appeal

Parcel ID 334-20.14-18.00-C-7

Sussex County Board of Assessment VS Beechline.com 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: \$ 319,000

Stipulated Value: \$ 254,500

Date: 3/19/25

Signature of Owner or duly authorized agent: Owner

Printed Name: David Moskowitz

Date: 3/11/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Koeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-20.14-18.00-C-7. The adjustment reflects a change in grade and functional depreciation that brings the assessed value to \$254,500.

Situs :

PARCEL ID: 334-20.14-18.00-C-7

Class: 423

Card: 1 of 1

Printed: April 2, 2025

## CURRENT OWNER

BEACHTIME.COM LLC  
25 READ AVE UNIT 7  
DEWEY BEACH DE 19971  
5248/270 06/03/2020

## GENERAL INFORMATION

Living Units 0  
Neighborhood 6VC001  
Alternate ID 334201400180000C-7  
Vol / Pg 5248/270  
District  
Zoning TOWN CODES  
Class

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.0275	Location Traffic - Heavy	-89	177,210
Total Acres: .0275 Spot: Location: 4 MAJOR STRIP				

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	177,200	177,200	177,200	0
Building	0	77,300	77,300	63,000	0
Total	0	254,500	254,500	240,200	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	Cost Approach				
Gross Building:					

## Entrance Information

Date	ID	Entry Code	Source
02/06/24	CMP	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/03/20				5248/270	Deed	BEACHTIME.COM LLC
03/20/14	147,000			4239/234		
08/31/05	185,000					
05/01/02	135,500					

Inspection Witnessed By \_\_\_\_\_

**Situs :**

**Parcel Id: 334-20.14-18.00-C-7**

Class: 423

Card: 1 of 1

Printed: April 2, 2025

Building Information	
Year Built/Eff Year	1980 /
Building #	1
Structure Type	Retail Condominium
Identical Units	1
Total Units	1
Grade	C+
# Covered Parking	
# Uncovered Parking	
DBA	Superipr screen and glass

Building Other Features															
Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units	Line	Type	+/-	Meas1	Meas2	# Stops	Ident	Units
1	Sprinkler Sys Wet		980		1		1								

Interior/Exterior Information															
Line	Level From - To		Int Fin	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Partitions	Heating	Cooling	Plumbing	Physical	Functional
1	01	01	100	980	126	Office Building	10	Frame	Steel	Normal	Heat Pump	Central	Normal	3	3

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Complete	Use Value/RCNLD
1	980	Office Building	45	100	77,260

Outbuilding Data									
Line	Type	Yr Blt	Meas1	Meas2	Qty	Area	Grade	Phy Fun	Value

Situs :

Parcel Id: 334-20.14-18.00-C-7

Class: 423

Card: 1 of 1

Printed: April 2, 2025

	<div>28</div> <div>35</div> <div>A</div> <div>35</div> <div>28</div>		<table> <tr> <th>ID</th><th>Code</th><th>Description</th><th>Area</th></tr> <tr> <td>A</td><td>053</td><td>OFFICE BUILDING</td><td>980</td></tr> <tr> <td>B</td><td>SS1</td><td>SPRINKLER SYS WET</td><td>980*</td></tr> </table>	ID	Code	Description	Area	A	053	OFFICE BUILDING	980	B	SS1	SPRINKLER SYS WET	980*
ID	Code	Description	Area												
A	053	OFFICE BUILDING	980												
B	SS1	SPRINKLER SYS WET	980*												

**Additional Property Photos**



Situs :

Parcel Id: 334-20.14-18.00-C-7

Class: 423

Card: 1 of 1

Printed: April 2, 2025

**Income Detail (Includes all Buildings on Parcel)**

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
04	S	005 General Office	0	980	32.00		31,360	7		0	29,165	30			8,750	8,750	20,415

**Apartment Detail - Building 1 of 1**

Line	Use Type	Per Bldg	Beds	Baths	Units	Rent	Income

**Building Cost Detail - Building 1 of 1**

Total Gross Building Area	980
Replace, Cost New Less Depr	77,260
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	77,260
Value per SF	78.84

**Notes - Building 1 of 1**

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**Income Summary (Includes all Building on Parcel)**

Total Net Income	20,415
Capitalization Rate	0.085000
Sub total	240,180
Residual Land Value	
Final Income Value	240,180
Total Gross Rent Area	980
Total Gross Building Area	980





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-22.00-20.04

Sussex County Board of Assessment VS Mark & Nancy Dellavecchio  
(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: \$ 1,219,500

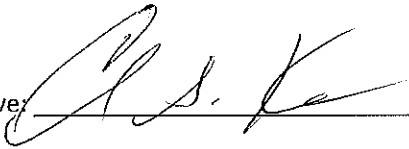
Stipulated Value: \$ 991,100

Date: \_\_\_\_\_

Signature of Owner or duly authorized agent: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Date: 3/17/25

Signature of Sussex County Government Representative: 

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 334-22.00-20.04. The adjustment reflects a change in grade and economic depreciation that brings the assessed value to \$991,100.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 30 MARSHALL RD****Parcel ID: 334-22.00-20.04****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 2, 2025

**CURRENT OWNER**DELLAVECCHIO MARK TTEE  
NANCY DELLAVECCHIO TTEE REV LIV TR  
30 MARSHALL RD  
REHOBOTH BEACH DE 19971**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR212  
Alternate ID 334220000200400000  
Vol / Pg 6083/257  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2755	Waterfront - Ca	630,990

Total Acres: .2755  
Spot:

Location: 12 VERY GD LOCATION (POS INFL)

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	631,000	631,000	0	631,000
Building	0	360,100	360,100	0	719,820
Total	0	991,100	991,100	0	1,350,820

**Value Flag** Cost Approach  
**TD334DM14****Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
12/01/23	TRM	Info At Door	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
05/20/08	77135-6	24,192	D010 Living Rm/A Frame Ro-Old Landin	
04/23/08	77135-5	500	D010 Foundation For Porch-Old Landing	
04/14/08	77135-4	27,100	D010 2 Bedroom Add/Bath-Old Landing	
03/25/08	77135-3	12,000	D010 Foundation-Old Landing Lot 24	
06/27/06	77135-2	31,155	D010 Inground Pool-Old Landing Lot 24	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/11/24				6083/257	Deed	DELLAVECCHIO MARK TTEE
08/23/16	850,000			4584/296		
09/20/99		1				



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 30 MARSHALL RD

Parcel Id: 334-22.00-20.04

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

Style	Ranch	Year Built	1990
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Composite	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

Bedrooms	4	Full Baths	3
Family Rooms		Half Baths	0
Kitchens		Extra Fixtures	3
Total Rooms	6		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

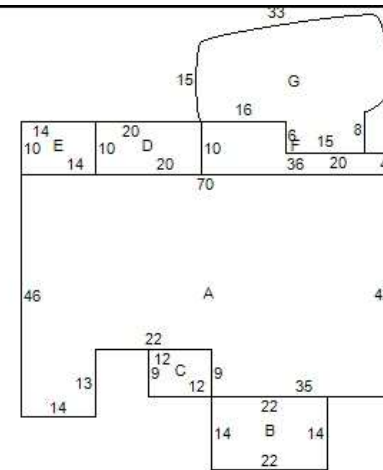
## Grade &amp; Depreciation

Grade	C	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	76
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	420,790	% Good	84
Plumbing	12,050	% Good Override	
Basement	-23,340	Functional	
Heating	34,900	Economic	76
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.176
		Additions	17,800
Subtotal	444,400		
Ground Floor Area	2,819		
Total Living Area	2,819	Dwelling Value	354,600

## Building Notes



ID	Code	Description	Area
A		Main Building	2819
B	13	FRAME GARAGE	308
C	11	OPEN FRAME PORCH	108
D	12	ENCLOSED FRAME POR...	200
E	31	WOOD DECK	140
F	31	WOOD DECK	240
G	33	MASONRY PATIO	631
H	RP2	PREFABRICATED VINYL...	252*
I	BD1	BOAT DOCK (WOOD TRIM)	100*

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Pool	x		252	1	2000	C	A	3,210
Boat Dock	5 x 20		100	1	2000	C	A	2,280

## Condominium / Mobile Home Information

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





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 335-4.14-89.04

Sussex County Board of Assessment VS Michael & Marciana Filippone

(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: \$ 2,404,100

Stipulated Value: \$ 1,567,300

Date: 3/24/2025

Signature of Owner or duly authorized agent: Michael T. Filippone

Printed Name: Michael T. Filippone

Date: 3/14/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 335-4.14-89.04. The adjustment reflects a change in the land influence factor that brings the assessed value to \$1,567,300.



# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 4 CHARLES MASON WAY

Parcel ID: 335-4.14-89.04

Class: Residential - Ancillary Use

Card: 1 of 1

Printed: April 2, 2025

## CURRENT OWNER

FILIPPONE MICHAEL T  
MARCIANA D FILIPPONE  
6 CHARLES MASON WAY  
LEWES DE 19958

## GENERAL INFORMATION

Living Units 0  
Neighborhood 6PR001  
Alternate ID 335041400890400000  
Vol / Pg 5888/188  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes



## Land Information

Type		Size	Influence Factors	Influence %	Value
Primary Site	AC	0.2819	Flood Zone	-35	1,554,060

Total Acres: .2819  
Spot:

Location: 12 VERY GD LOCATION (POS INFL

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	1,554,100	1,554,100	0	0
Building	0	13,200	13,200	0	0
Total	0	1,567,300	1,567,300	0	0

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

## Entrance Information

Date	ID	Entry Code	Source
03/07/24	BDJ	Vacant Land	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
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## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/13/23	2,500,000	Land & Improv	Valid Sale - Tyler	5888/188	Deed	FILIPPONE MICHAEL T
05/22/18				4891/65	Deed	DEGLI OBIZZI PROPERTIES LLC
01/07/93	10			2477/289		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 4 CHARLES MASON WAY

Parcel Id: 335-4.14-89.04

Class: Residential - Ancillary Use

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

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

## Basement

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

## Heating &amp; Cooling

## Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

## Room Detail

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

## Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

## Grade &amp; Depreciation

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

## Dwelling Computations

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

## Building Notes

## Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Bulkhead	1 x 74		74	1	2000	C	A	5,590
Boat Dock	5 x 67		335	1	2000	C	A	7,630

## Condominium / Mobile Home Information

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



## **Katrina M. Mears**

---

**From:** David Perry <davidperryjr@yahoo.com>  
**Sent:** Friday, March 21, 2025 7:08 PM  
**To:** Katrina M. Mears  
**Subject:** Re: Negotiated Settlement Stipulation

**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, I accept the negotiated offer of \$751,800.

David C Perry  
8 Gower Ct  
Lewes DE 19958

On Friday, March 21, 2025 at 03:14:22 PM EDT, Katrina M. Mears <kmears@sussexcountyde.gov> wrote:

Thank you for taking the time to speak with me about your recent appeal. As discussed, the negotiated offer is attached. If able, please print, sign, and return to me via e-mail. If you are unable to print, you may respond to this e-mail with your agreement of the offer. If you do that, please restate the stipulated value, and confirm your acceptance.

*Kind Regards,*

*Katrina M. Mears*

*Manager of Business Services, Finance*

*2 The Circle*

*P.O. Box 589*

*Georgetown, DE 19947*

*Tel: 302.855.7859*

*Mobile: 302.245.7928*

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 8 GOWER CT****Parcel ID: 335-8.00-199.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 2, 2025

**CURRENT OWNER**PERRY DAVID C  
PATRICIA M MASLAR  
8 GOWER CT  
LEWES DE 19958**GENERAL INFORMATION**Living Units 1  
Neighborhood 6PR006  
Alternate ID 335080001990000000  
Vol / Pg 5229/106  
District  
Zoning TOWN CODES  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3620			399,970

Total Acres: .362  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	400,000	400,000	0	400,000
Building	0	351,800	351,800	0	449,620
Total	0	751,800	751,800	0	849,620

**Value Flag** Cost Approach  
TD335DM2**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
02/12/24	GRS	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
08/17/21	202112280	4,216	A016 31x16 Deck	
12/08/94	83389-3	850	D010 Deck-Pilottown Villagelot 53	
10/05/93	83389-2	6,072	D010 Encl Ex. Porch-Pilottown Village Lc	
07/07/92	83389-1	98,500	D010 Dwellingw/Additions-Pilot Town Vil	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/21/20	515,000			5229/106	Deed	PERRY DAVID C
06/21/90	38,900			0/0		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 8 GOWER CT

Parcel Id: 335-8.00-199.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

Style	Ranch	Year Built	1992
Story height	1	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Alum/Vinyl	Amenities	
Masonry Trim	x	In-law Apt	No
Color			

## Basement

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

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

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

## Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

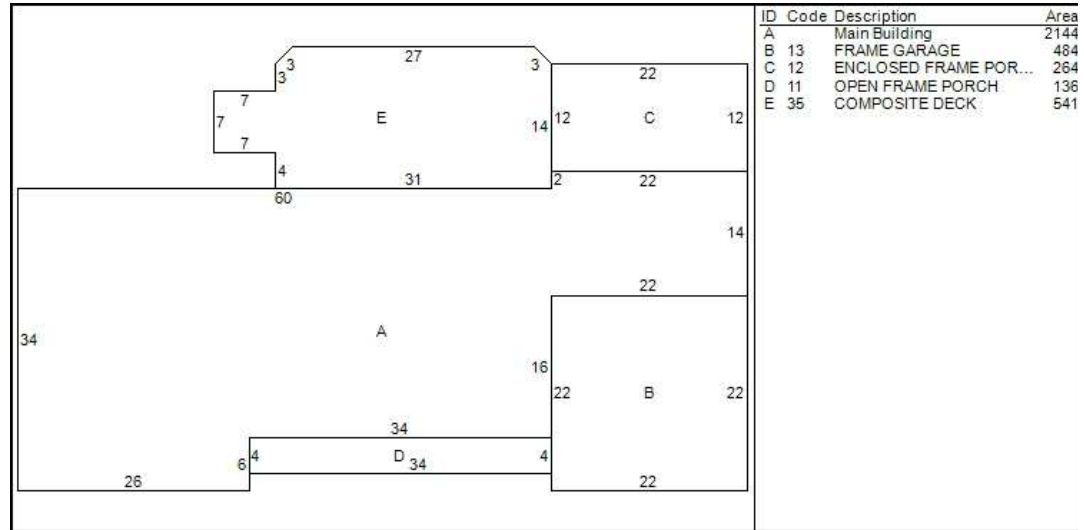
## Grade &amp; Depreciation

Grade	B-	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	97
Cost & Design	0	% Good Ovr	
% Complete	100		

## Dwelling Computations

Base Price	364,239	% Good	85
Plumbing	10,310	% Good Override	
Basement	-20,200	Functional	
Heating	30,210	Economic	97
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	384,560	Additions	34,700
Ground Floor Area	2,144		
Total Living Area	2,144	Dwelling Value	351,800

## Building Notes



## Outbuilding Data

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

## Condominium / Mobile Home Information

Complex Name  
Condo Model

Unit Number  
Unit Level  
Unit Parking  
Model (MH)

Unit Location  
Unit View  
Model Make (MH)





Outlook

---

**Re: Negotiated Settlement Stipulation**

---

**From** mclinian75@gmail.com <mclinian75@gmail.com>

**Date** Mon 3/31/2025 11:25 AM

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

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

We agree to the new assessment amount of \$1,334,900.

Ian & Linda McDermott

Sent from my iPad

On Mar 31, 2025, at 9:26 AM, Dianne Ruscavage  
<dianne.ruscavage@sussexcountyde.gov> wrote:

Attached, please find the Negotiated Settlement Stipulation. If able, please print, sign, scan and return. If unable to do so, simply reply with your acceptance, restating the amount.

Dianne

<335-8.00-1101.00.pdf>

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 35276 BATTLEMIXER DR****Parcel ID: 335-8.00-1101.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 2, 2025

**CURRENT OWNER**MCDERMOTT IAN C  
LINDA L MCDERMOTT  
35276 BATTLEMIXER DR  
LEWES DE 19958**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR218  
Alternate ID  
Vol / Pg 4892/179  
District  
Zoning  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.3421			515,330

Total Acres: .3421  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	515,300	515,300	0	515,300
Building	0	819,600	1,218,500	0	819,630
Total	0	1,334,900	1,733,800	0	1,334,930

**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Value Flag** Market Approach  
**TD335DM4****Entrance Information**

Date	ID	Entry Code	Source
08/07/24	KMB	Data Mailer Change	Owner
02/05/24	TJA	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
09/04/24	202412776	3,577	A207 "Install Up To 50' Of 48"" High Alur	
06/01/20	202005497	3,825	A018 L Shape Patio 450sq	
02/11/20	202001568	18,200	A186 26 Roof Mount Solar Panels	
07/31/19	201906128	182,936	A007 2st Dw 69x54 Att Gar 33x22 Porch	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/24/18	284,900			4892/179	Deed	MCDERMOTT IAN C



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 35276 BATTLEMIXER DR

Parcel Id: 335-8.00-1101.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

<b>Style</b>	Cape Cod	<b>Year Built</b>	2019
<b>Story height</b>	1.25	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	Solar Energy
<b>Masonry Trim</b>	x	<b>In-law Apt</b>	No
<b>Color</b>			

## Basement

<b>Basement</b>	Crawl	<b># Car Bsmt Gar</b>	0
<b>FBLA Size</b>	x	<b>FBLA Type</b>	
<b>Rec Rm Size</b>	x	<b>Rec Rm Type</b>	Single Family

## Heating &amp; Cooling

## Fireplaces

<b>Heat Type</b>	Central Full Ac	<b>Stacks</b>	
<b>Fuel Type</b>	Electric	<b>Openings</b>	
<b>System Type</b>	Heat Pump	<b>Pre-Fab</b>	1

## Room Detail

<b>Bedrooms</b>	4	<b>Full Baths</b>	3
<b>Family Rooms</b>		<b>Half Baths</b>	0
<b>Kitchens</b>		<b>Extra Fixtures</b>	3
<b>Total Rooms</b>	6		
<b>Kitchen Type</b>		<b>Bath Type</b>	
<b>Kitchen Remod</b>	No	<b>Bath Remod</b>	No

## Adjustments

<b>Int vs Ext</b>	Same	<b>Unfinished Area</b>	
<b>Cathedral Ceiling</b>	x	<b>Unheated Area</b>	

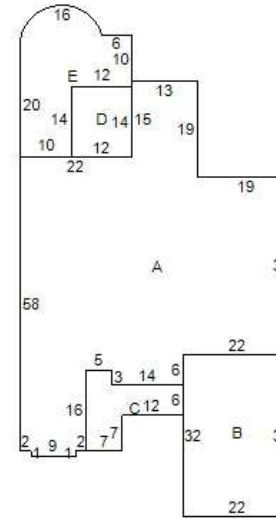
## Grade &amp; Depreciation

<b>Grade</b>	B+	<b>Market Adj</b>	
<b>Condition</b>	Average	<b>Functional</b>	
<b>CDU</b>	AVERAGE	<b>Economic</b>	
<b>Cost &amp; Design</b>	0	<b>% Good Ovr</b>	
<b>% Complete</b>	100		

## Dwelling Computations

<b>Base Price</b>	583,520	<b>% Good</b>	99
<b>Plumbing</b>	15,060	<b>% Good Override</b>	
<b>Basement</b>	-26,970	<b>Functional</b>	
<b>Heating</b>	48,400	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	1,930	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.8
<b>Subtotal</b>	621,940	<b>Additions</b>	61,200
<b>Ground Floor Area</b>	2,580		
<b>Total Living Area</b>	3,577	<b>Dwelling Value</b>	1,218,500

## Building Notes



ID	Code	Description	Area
A		Main Building	2580
B	13/17	FRAME GARAGE/1/2 ST...	704
C	11	OPEN FRAME PORCH	178
D	31	WOOD DECK	168
E	34	STONE/TILE PATIO	432

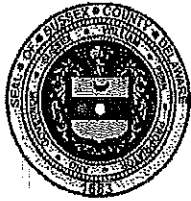
## Outbuilding Data

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

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





NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 432-2.00-15.22

Sussex County Board of Assessment VS Mark & Darlene Figgs

(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: \$ 156,400

Stipulated Value: \$ 71,600

Date: MARCH 29, 2025

Signature of Owner or duly authorized agent: Mark R. Figgs

Printed Name: MARK R. FIGGS

Date: 3/12/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 432-2.00-15.22. The adjustment reflects a change in the land factor that brings the assessed value to \$71,600.



# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :

Parcel ID: 432-2.00-15.22

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 2, 2025

## CURRENT OWNER

FIGGS MARK R & DARLENE M  
5656 BROAD DR  
LAUREL DE 19956

## GENERAL INFORMATION

Living Units 0  
Neighborhood 2AR001  
Alternate ID 432020000152200000  
Vol / Pg 1895/268  
District  
Zoning AGRICULTURAL/RESIDEI  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000		-25	54,980
Residual	AC 5.0200	Unimproved	-80	16,620

Total Acres: 6.02  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	71,600	71,600	0	0
Building	0	0	0	0	0
Total	0	71,600	71,600	0	0

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

## Entrance Information

Date	ID	Entry Code	Source
08/29/22	MEP	Vacant Land	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
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## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/02/93				1895/268	Deed	FIGGS MARK R & DARLENE M



Situs :

Parcel Id: 432-2.00-15.22

Class: Residential - Vacant Land

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

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

## Basement

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

## Heating &amp; Cooling

## Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

## Room Detail

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

## Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

## Grade &amp; Depreciation

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

## Dwelling Computations

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

## Building Notes

## Outbuilding Data

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

## Condominium / Mobile Home Information

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



## Katrina M. Mears

---

**From:** joe donovan <donovanbuildersrb@gmail.com>  
**Sent:** Friday, March 21, 2025 3:21 PM  
**To:** Katrina M. Mears  
**Subject:** Re: Negotiated Settlement Stipulation

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

I agree to settlement amount .

Thanks

Joe Donovan

Sent from my iPhone

On Mar 21, 2025, at 3:10 PM, Katrina M. Mears <kmears@sussexcountyde.gov> wrote:

Thank you for taking the time to speak with me about your recent appeal. As discussed, the negotiated offer is attached. If able, please print, sign, and return to me via e-mail. If you are unable to print, you may respond to this e-mail with your agreement of the offer. If you do that, please restate the stipulated value, and confirm your acceptance.

*Kind Regards,*  
**Katrina M. Mears**  
**Manager of Business Services, Finance**  
**2 The Circle**  
**P.O. Box 589**  
**Georgetown, DE 19947**  
**Tel: 302.855.7859**  
**Mobile: 302.245.7928**

<532-6.00-3.03.pdf>



# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs : 34587 SAINT GEORGE RD

Parcel ID: 532-6.00-3.03

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## CURRENT OWNER

DONOVAN HOME BUILDERS  
AND RENOVATION SERVICES INC  
68 BRYAN DR  
REHOBOTH BEACH DE 19971

## GENERAL INFORMATION

Living Units 1  
Neighborhood 2AR005  
Alternate ID 532060000030300000  
Vol / Pg 5884/202  
District  
Zoning GENERAL RESIDENTIAL  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 1.0000			54,500
Residual	AC 0.1200			1,630

Total Acres: 1.12  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	56,100	56,100	0	0
Building	0	0	0	0	0
Total	0	56,100	56,100	0	0

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

## Entrance Information

Date	ID	Entry Code	Source
10/25/24	GRS	Occupant Not At Home	Other
07/21/22	MEP	Vacant Land	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
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## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
04/05/23 06/03/88	35,000 1	Land Only	Valid Sale - Tyler	5884/202 250/159	Deed	DONOVAN HOME BUILDERS



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 34587 SAINT GEORGE RD

Parcel Id: 532-6.00-3.03

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

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

## Basement

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

## Heating &amp; Cooling

## Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

## Room Detail

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

## Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

## Grade &amp; Depreciation

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

## Dwelling Computations

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

## Building Notes

## Outbuilding Data

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

## Condominium / Mobile Home Information

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



From: Dianne Ruscavage dianne.ruscavage@sussexcountyde.gov  
Subject: Negotiated Settlement Stipulation  
Date: Mar 28, 2025 at 11:25:33 AM  
To: sjditmer@comcast.net

Attached, please find the Negotiated Settlement Stipulation. If able, please print, sign, scan and return. If unable to do so, simply reply with your acceptance, restating the amount.

Dianne



NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY

Tax Year 2025

In the Matter of Appeal

Parcel ID 532-13.00-64.00

Sussex County Board of Assessment VS Steven & Jo Diltner

(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: \$ 526,400

Stipulated Value: \$ 134,200

Date: 3/28/25

Signature of Owner or duly authorized agent: Steven L. Diltner

Printed Name: Steven Diltner

Date: 3/27/25

Signature of Sussex County Government Representative: Christopher S. Keeler

Printed Name: Christopher S. Keeler

Title: Director of Assessment

Summary

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 532-13.00-64.00. The adjustment reflects a change in neighborhood code and land value reduction that brings the assessed value to \$134,200.



# RESIDENTIAL PROPERTY RECORD CARD 2099

SUSSEX COUNTY

Situs :	Parcel ID: 532-13.00-64.00	Class: Agricultural - Vacant Land	Card: 1 of 1	Printed: April 2, 2025
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CURRENT OWNER	GENERAL INFORMATION
DITMER STEVEN JO DITMER 710 E JEWELL ST DELMAR DE 19940	Living Units 0 Neighborhood 7AR001 Alternate ID 532130000640000000 Vol / Pg 5415/271 District Zoning AGRICULTURAL/RESIDEI Class A

Property Notes



Land Information				
Type	Size	Influence Factors	Influence %	Value
Residual	AC 35.0921			134,160
Total Acres: 35.0921 Spot: Location: 6 NEIGHBORHOOD OR SPOT				

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	134,200	134,200	134,200	0	0
Building	0	0	0	0	0
Total	134,200	134,200	134,200	0	0
Manual Override Reason Base Date of Value Effective Date of Value					
Value Flag	Cost Approach				
Gross Building:					

Entrance Information			
Date	ID	Entry Code	Source
09/08/22	CMP	Vacant Land	Other

Permit Information				
Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/25/21	66,000	Land Only	Valid Sale - Tyler	5415/271	Deed	DITMER STEVEN



Situs :

Parcel Id: 532-13.00-64.00

Class: Agricultural - Vacant Land

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

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

## Basement

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

## Heating &amp; Cooling

## Fireplaces

Heat Type	Stacks
Fuel Type	Openings
System Type	Pre-Fab

## Room Detail

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

## Adjustments

Int vs Ext	Unfinished Area
Cathedral Ceiling x	Unheated Area

## Grade &amp; Depreciation

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

## Dwelling Computations

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

## Building Notes

## Outbuilding Data

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

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





**NEGOTIATED SETTLEMENT STIPULATION  
SUSSEX COUNTY**

Tax Year 2025

In the Matter of Appeal

Parcel ID 533-11.00-680.00

Sussex County Board of Assessment VS Thanhhang Duong & Ohllip Qung Le

(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: \$669,700

Stipulated Value: \$572,000

Date: 3/28/2025

Signature of Owner or duly authorized agent: Thanhhang Duong

Printed Name: THANHANG DUONG

Date: 3/17/25

Signature of Sussex County Government Representative: [Signature]

Printed Name: Christopher S. Keeler

Title: Director of Assessment

**Summary**

Based on the appellants' application for appeal, the submitted comparable properties, and the referees' recommendations, our Assessment staff has conducted a thorough review and adjusted the valuation of Parcel ID 533-11.00-680.00. The adjustment reflects a change in grade and approach that brings the assessed value to \$572,000.

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 35024 REYNARD WAY****Parcel ID: 533-11.00-680.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 2, 2025

**CURRENT OWNER**DUONG THANHANG THI  
PHILLIP QUANG LE  
2620 GOLD MINE RD  
BROOKVILLE MD 20833**GENERAL INFORMATION**Living Units 1  
Neighborhood 1AR082  
Alternate ID 5331100068000000  
Vol / Pg 5375/190  
District  
Zoning GENERAL RESIDENTIAL  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1946	Waterview - L2	137,620

Total Acres: .1946  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	137,600	137,600	0	137,600
Building	0	434,400	434,400	0	415,150
Total	0	572,000	572,000	0	552,750

Value Flag Cost Approach  
TD533DM3Manual Override Reason  
Base Date of Value  
Effective Date of Value**Entrance Information**

Date	ID	Entry Code	Source
04/10/24	SLM	Data Mailer Change	Owner
10/06/22	ANW	Occupant Not At Home	Estimated

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
07/31/20	202008333	153,335	A007	2 St Dw 40x72, Att Gar 20x22, Por

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
12/21/20	421,255			5375/190	Deed	DUONG THANHANG THI
08/19/20	92,500			5294/157	Deed	NVR INC



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 35024 REYNARD WAY

Parcel Id: 533-11.00-680.00

Class: Single Family Dwelling

Card: 1 of 1

Printed: April 2, 2025

## Dwelling Information

<b>Style</b>	Bungalow	<b>Year Built</b>	2020
<b>Story height</b>	1.75	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	
<b>Masonry Trim</b>	x	<b>In-law Apt</b>	No
<b>Color</b>			

## Basement

<b>Basement</b>	Crawl	<b># Car Bsmt Gar</b>	0
<b>FBLA Size</b>	x	<b>FBLA Type</b>	
<b>Rec Rm Size</b>	x	<b>Rec Rm Type</b>	Single Family

## Heating &amp; Cooling

## Fireplaces

<b>Heat Type</b>	Central Full Ac	<b>Stacks</b>	
<b>Fuel Type</b>	Electric	<b>Openings</b>	
<b>System Type</b>	Heat Pump	<b>Pre-Fab</b>	1

## Room Detail

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

## Adjustments

<b>Int vs Ext</b>	Same	<b>Unfinished Area</b>	
<b>Cathedral Ceiling</b>	x	<b>Unheated Area</b>	

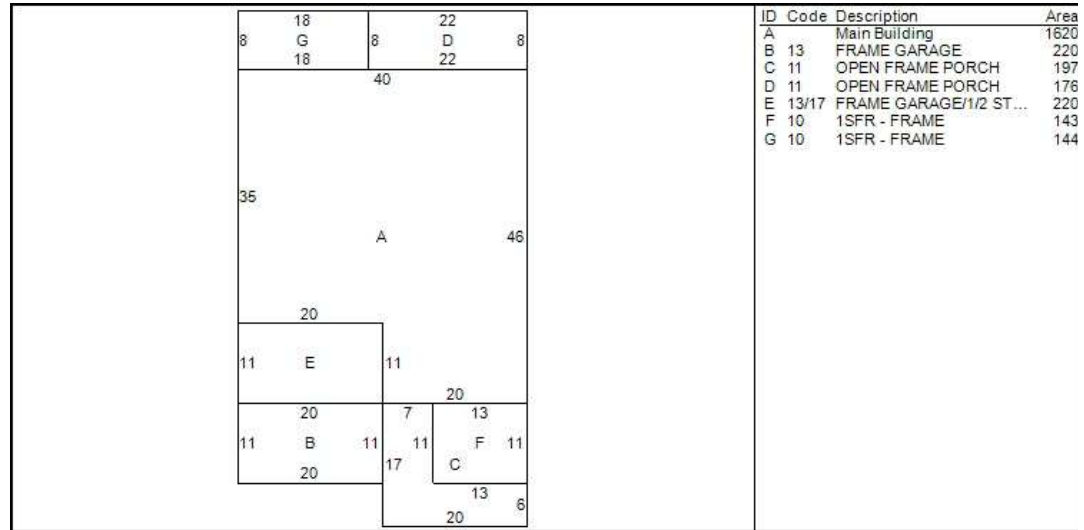
## Grade &amp; Depreciation

<b>Grade</b>	B-	<b>Market Adj</b>	
<b>Condition</b>	Average	<b>Functional</b>	
<b>CDU</b>	AVERAGE	<b>Economic</b>	
<b>Cost &amp; Design</b>	0	<b>% Good Ovr</b>	
<b>% Complete</b>	100		

## Dwelling Computations

<b>Base Price</b>	374,235	<b>% Good</b>	96
<b>Plumbing</b>	11,780	<b>% Good Override</b>	
<b>Basement</b>	-15,970	<b>Functional</b>	
<b>Heating</b>	31,040	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	1,700	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1
<b>Subtotal</b>	402,790	<b>Additions</b>	47,700
<b>Ground Floor Area</b>	1,620		
<b>Total Living Area</b>	3,232	<b>Dwelling Value</b>	434,400

## Building Notes



## Outbuilding Data

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

## Condominium / Mobile Home Information

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





Outlook

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**Re: Negotiated Settlement Stipulation**

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From Bryan Hurst <bryanhurst123@icloud.com>

Date Mon 3/31/2025 11:36 AM

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

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

Thank you Dianne.

I accept the proposal as per this email.

Best,

Bryan Hurst  
38991 Aster Way  
Selbyville, DE

On Mar 31, 2025, at 9:19 AM, Dianne Ruscavage  
<dianne.ruscavage@sussexcountyde.gov> wrote:

Attached, please find the Negotiated Settlement Stipulation. If able, please print, sign, scan and return. If unable to do so, simply reply with your acceptance, restating the amount.

Dianne

<533-19.00-1178.00.pdf>

**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 38991 ASTER WAY****Parcel ID: 533-19.00-1178.00****Class: Single Family Dwelling**

Card: 1 of 1

Printed: April 2, 2025

**CURRENT OWNER**

HURST BRYAN M  
MARIE L HURST  
3761 DEVONSHIRE DR  
SALISBURY MD 21804

**GENERAL INFORMATION**

Living Units 1  
Neighborhood 1AR089  
Alternate ID 533190011780000000  
Vol / Pg 4523/56  
District  
Zoning MEDIUM RESIDENTIAL  
Class Residential

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

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2157			226,770

Total Acres: .2157  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	226,800	226,800	0	226,800
Building	0	507,700	484,700	0	507,700
Total	0	734,500	711,500	0	734,500

Value Flag Market Approach  
TD533DM7

Manual Override Reason  
Base Date of Value  
Effective Date of Value

**Entrance Information**

Date	ID	Entry Code	Source
04/23/24	JXL	Data Mailer Change	Owner
10/28/22	KLC	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
01/02/25	202500056	5,000	A086 4x8 Dett Outside Shower	
11/29/22	202216993	5,000	A108 Add Half Bath To Exist Closet Spa	
09/05/18	201809192	4,616	A017 16.6x20 Screen Porch	
12/08/09	99350-1	128,515	D010 Dwelling W/Add-Americana Baysid	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/23/17	479,000			4757/179	Deed	







## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 433 BETHANY DR

Parcel ID: 134-13.19-170.00-433

Class: Residential - Condo

Card: 1 of 1

Printed: March 27, 2025

## CURRENT OWNER

BOOVA SAMUEL A III  
JILL E BOOVA  
705 SEVERN RD  
WILMINGTON DE 19803

## GENERAL INFORMATION

Living Units 1  
Neighborhood 1BR101C  
Alternate ID 134131901700000433  
Vol / Pg 4712/74  
District  
Zoning TOWN CODES  
Class Residential

## Property Notes



## Land Information

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC	0.1455		90,870

Total Acres: .1455  
Spot:

Location:

## Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	0	90,900	90,900	0	0
Building	0	490,600	490,600	0	0
Total	0	581,500	581,500	0	0

Value Flag Cost Approach  
TD134DM19

Manual Override Reason  
Base Date of Value  
Effective Date of Value

## Entrance Information

Date	ID	Entry Code	Source
05/24/24	DMR	Data Mailer Change	Owner
12/15/22	MEP	Occupant Not At Home	Other

## Permit Information

Date Issued	Number	Price	Purpose	% Complete
08/30/18	201809199	2,016	A016	12 X 12 Screen Porch Addition

## Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/23/17	310,000			4712/74		
09/30/03	320,000					



PARDAT		PARDAT	PARDAT	PARDAT	PARDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	DWELDAT	SALES	SALES	SALES	SALES	SALES	VALUE	LEGAT	
PARISH	TAX DIST	LOT	DIR	DIR	DIR	Calc'd Acres	Story	Height	Style	YRBL	Lot	Bedrm	Hall Bath	Half Bath	Bath	Grade	CDU	SPAL	Sale Date	Sale Price	PSF	Adjusted Price	Adj PSF	Level 1	
134-13.19-170.00-433	134	433	BETHANY	DR	BB-Bethany Beach	0.146	2		12-TWHS END	1985	6	3	2	1	3-CRAWL	C	AV	1,349	10/07/22	625,000	463.31	660,000	489.25	427.85	BETHANY PINES CONDO
134-13.19-170.00-436	134	436	BETHANY	DR	BB-Bethany Beach	0.146	2		12-TWHS END	1985	6	3	2	0	3-CRAWL	C	AV	1,349	01/26/22	595,000	444.03	672,100	498.22		BETHANY PINES CONDO
134-13.19-170.00-429	134	429	BETHANY	DR	BB-Bethany Beach	0.146	2		12-TWHS END	1985	6	3	2	0	3-CRAWL	C	AV	1,349	02/25/22	485,000	367.70	540,300	409.63		BETHANY PINES CONDO
134-13.19-170.00-431	134	431	BETHANY	DR	BB-Bethany Beach	0.133	2		11-TWHS INTERIOR	1985	5	2	2	0	3-CRAWL	C	AV	1,329							BETHANY PINES CONDO
																		MEDIAN	599,000	444.03	660,000	489.25		INTERIOR OF DWELLING IS DATED	
																		AVERAGE	569,667	425.01	624,133	465.70			
134-13.19-170.00-429	134	429	BETHANY	DR	BB-Bethany Beach	0.146	2		12-TWHS END	1985	6	3	2	0	3-CRAWL	C	AV	1,349	01/26/22	599,000	444.03	672,100	498.22	424.76	BETHANY PINES CONDO
134-13.19-170.00-436	134	436	BETHANY	DR	BB-Bethany Beach	0.146	2		12-TWHS END	1985	6	3	2	0	3-CRAWL	C	AV	1,349	10/07/22	625,000	463.31	660,000	489.25		BETHANY PINES CONDO
134-13.19-170.00-431	134	431	BETHANY	DR	BB-Bethany Beach	0.133	2		11-TWHS INTERIOR	1985	5	2	2	0	3-CRAWL	C	AV	1,329	02/25/22	485,000	367.70	540,300	409.63		BETHANY PINES CONDO
134-13.19-170.00-434	134	434	BETHANY	DR	BB-Bethany Beach	0.133	2		11-TWHS INTERIOR	1985	5	2	2	0	3-CRAWL	C	AV	1,329	06/24/24	591,000	444.70	595,000	444.70		BETHANY PINES CONDO
																		MEDIAN	599,000	444.03	660,000	489.25		** SOLD AFTER JULY 1, 2023	
																		AVERAGE	569,667	425.01	624,133	465.70			
134-13.19-45.00-4H	134	541	HUDSON	AV	BB-Bethany Beach	0.174	2		12-TWHS END	1996	6	3	2	1	1-POST & PIERS	C	AV	1,488	08/09/21	545,000	366.26	632,200	424.87		STEWARDS WATCH
134-13.19-45.00-4I	134	537	HUDSON	AV	BB-Bethany Beach	0.174	2		12-TWHS END	1999	6	3	2	1	1-POST & PIERS	C	AV	1,428	05/31/22	699,000	489.50	757,700	530.60		STEWARDS WATCH
134-13.19-45.00-5F	134	531	HUDSON	AV	BB-Bethany Beach	0.174	2		12-TWHS END	1995	6	3	2	1	1-POST & PIERS	C	AV	1,392	06/21/22	600,000	431.03	650,400	467.24		STEWARDS WATCH
																		MEDIAN	600,000	431.03	650,400	467.24			
																		AVERAGE	614,667	428.63	680,100	474.24			
134-17.07-166.00-A-101	134				BB-Bethany Beach	0.128	2		12-TWHS END	1985	7	3	2	1	3-CRAWL	C	AV	1,565	04/09/22	712,500	500.00	860,000	549.52		BETHANY PROPER
134-17.07-166.00-F-304	134	332	FORSYTHIA	CT	BB-Bethany Beach	0.128	2		12-TWHS END	1990	7	3	2	1	3-CRAWL	C	AV	1,565	01/11/22	685,000	437.70	788,600	491.12		BETHANY PROPER
134-17.07-166.00-G-102	134	323	GERANIUM	CT	BB-Bethany Beach	0.128	2		11-TWHS INTERIOR	1985	7	3	2	1	3-CRAWL	C	AV	1,565	08/30/22	700,000	447.28	749,000	478.59		BETHANY PROPER
134-17.07-166.00-G-404	134	317	GERANIUM	CT	BB-Bethany Beach	0.128	2		12-TWHS END	1985	7	3	2	1	3-CRAWL	C	AV	1,565	05/19/22	705,000	450.48	749,900	491.95		BETHANY PROPER
134-17.07-166.00-H-203	134	313	HOLLY	CT	BB-Bethany Beach	0.128	2		11-TWHS INTERIOR	1985	7	3	2	1	3-CRAWL	C	AV	1,565	08/11/21	700,000	447.28	812,000	518.85		BETHANY PROPER
134-17.07-166.00-H-403	134	309	HOLLY	CT	BB-Bethany Beach	0.128	2		11-TWHS INTERIOR	1985	7	4	2	1	3-CRAWL	C	AV	1,993	08/23/22	730,000	366.28	781,100	391.92		BETHANY PROPER
																		MEDIAN	702,500	447.28	775,500	491.53			
																		AVERAGE	717,083	441.50	790,100	486.99			

☐ 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](mailto:assessmentappeals@sussexcountyde.gov). If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

**REMEMBER:**

1. Hearsay rules apply: expert testimony must be presented by the expert, and copies of contracts, appraisals, etc., must be presented by the author him/herself.
2. Assessment is based on 100% of the fair market value of your property as of July 1, 2023.

**Property Identification**

Owner(s) Samuel A. Boova # / Vill E Boova Parcel ID: 134-13.14-170.00-433

Street Address of Parcel: 433 Bethany Dr, Bethany Beach, DE 19930

Current Assessment: \$ 581,500

Purchase Price (Total of Land and Improvement): \$ 310,000 Date of Purchase: 5/23/2017

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
2018	\$14,655	Replacement of upper: lower decks with screened porch: new upper deck.

**Description of Property**

Lot size/Land Area 1,455 Style of Home Condo

Number of: Bedrooms: 3 Bathrooms: 2 1/2 Fireplaces: 0

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: \_\_\_\_\_

Describe outbuildings or accessory structures other than main dwelling:

Exterior storage shed in shower. Full access to all common elements.

What do you consider to be the fair market value of the property as of July 1, 2023? \$ ~~117,000~~  
\$485,000

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:

*See attached*

### Comparable Sales

Comparable sales must reasonably relate to sales as of July 1, 2023. Any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this form, or the Board will not consider them. You will not be permitted to testify or introduce evidence concerning comparable sales not set forth in this form. **The assessed value of other properties, or the taxes paid by other homeowners, is not acceptable as evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.**

You must submit 3 comparable sales.

1. Parcel Number 134-13.19-170-436 Owner Kenneth D. Offidani  
Address 436 Bithany Dr. Bethany Bg DE 19930  
Sales Price \$ 260,000 Date of Sale 11/22/2021  
Lot Size/Land Area 1,455 + 144 = 1,599 Style of House Condo  
Number of: Bedrooms: 3 Bathrooms: 2 1/2 Fireplaces: 0  
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: Sunroom, Exterior deck, upper deck  
Describe Garage or Other Improvements:

Additional Comments:

*Resold 10/7/22 \$625,000 Barbara Daniel*

2. Parcel Number 134-13.19-170.00-429 Owner Robin Bullock  
Address 429 Bethany Dr. Bethany Be DE 19930  
Sales Price \$ 599,000 Date of Sale 1/26/2022  
Lot Size/Land Area 1,455 Style of House Condo  
Number of: Bedrooms: 3 Bathrooms: 2 1/2 Fireplaces: 0  
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions: \_\_\_\_\_

Describe Garage or Other Improvements:

Additional Comments:

3. Parcel Number 134-13.19-170.00-431 Owner Paul Herrick  
Address 431 Bethany Dr. Bethany Be, DE 19930  
Sales Price \$ 485,000 Date of Sale 2/25/2022  
Lot Size/Land Area 1,325 Style of House Condo  
Number of: Bedrooms: 2 Bathrooms: 2 1/2 Fireplaces: 0  
☐ Finished Basement ☐ Finished Attic ☒ Central Air  
Porches and Additions \_\_\_\_\_

Describe Garage or Other Improvements:

Additional Comments:

### Witnesses or Agents

Identify any witness or attorney/agent who will appear on your behalf at the hearing. If necessary, attach a list of additional witnesses.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Firm or Company

\_\_\_\_\_  
Address

\_\_\_\_\_  
Contact Information (phone and/or e mail)

### Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year \_\_\_\_\_ be reduced to: \$ 570,000

Signature of Owner or agent<sup>1</sup> \_\_\_\_\_

Print Name and Title: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

E Mail Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

Please use ☒ mailing address ☐ e mail for Notice of Hearing and Notice of Decision

Note: If you do not wish to appear before the Board for a formal hearing, please check here ☒ and the Board will consider your appeal on, the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits. ☐

<sup>1</sup> If this form is signed by an agent of the owner, the agent must attach a statement from the owner authorizing the agent to present this appeal and represent the interest of the owner herein.

Because our property is a condo which shares common ground and elements with 35 other units, finding comps within similar proximity to the town and beach, whose land is owned by the tenants is challenging.

Of the 9 buildings within our community, there are 36 condo units (18 of which are nearly identical 3 BR end units). The last "comp" sale (436) occurred on 10/7/22 for \$625,000 and previously on 11/22/21 for \$260,000. Both of these transactions occurred within the date range of 1/1/21 - 6/30/23.

The comp in question (436) has approx. 140 feet of additional living space due to the existence of an enclosed sunroom. When this property was purchased in late 2021 the buyer made significant renovations inside and out, including all new appliances and furnishings. The average of the two selling prices, both of which occur within the required time frame, is \$442,500.

A second comp was located (431) which is a 2 BR interior unit. This unit has the same access to the common property as does a 3 BR unit. The only difference is the square footage, which is listed as 1,325.

Below is my analysis by square footage:

ADDRESS	SALE DATE	SQ FT	SALE PRICE	PRICE PER SQ FT	NEW ASSESSED VALUE
436 Bethany Dr	11/22/2021	1599	\$260,000	\$162.60	NA
429 Bethany Dr	1/26/2022	1455	\$599,000	\$411.68	\$573,000
431 Bethany Dr	2/25/2022	1325	\$485,000	\$366.04	\$563,700
436 Bethany Dr	10/7/2022	1599	\$625,000	\$390.87	\$578,600
			<b>AVERAGE</b>	\$332.80	\$571,767
433 Bethany Dr		1455	\$484,221 Based upon avg price per sq ft.		\$581,500

Knowing that there is 1 unit (429) which includes the exact same screened porch and upper deck renovation, I noted an assessed value of \$573,000. This unit sold within the comp period (1/26/2022) at \$599,000. In the interest of being equitable, I would anticipate

that our assessed value should be **no greater than \$573,000** – although, 429 has updates throughout.

Based upon all the above, my request is for a revised assessed value of \$570,000 which would be like the assessed value of a 3 BR End Unit (412) and lower than the assessed value of 3 BR End Unit (429).

Thank you for your time and consideration.

Jill & Tony Boova



**RESIDENTIAL PROPERTY RECORD CARD 2099****SUSSEX COUNTY****Situs : 15227 ROSEMOUNT LN****Parcel ID: 334-5.00-70.01-195****Class: Residential - Condo**

Card: 1 of 1

Printed: March 27, 2025

**CURRENT OWNER**SORBERA FRANK PHILIP  
KATRINA ANNE SORBERA  
15227 ROSEMOUNT LN  
LEWES DE 19958**GENERAL INFORMATION**Living Units 1  
Neighborhood 6AR108C  
Alternate ID 334050000700100195  
Vol / Pg 4121/89  
District  
Zoning  
Class Residential**Property Notes****Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary Site	AC 0.2802			77,610

Total Acres: .2802  
Spot:

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	0	77,600	77,600	0	0
Building	0	542,200	542,200	0	0
Total	0	619,800	619,800	0	0

**Value Flag** Cost Approach  
TD334DM17**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value****Entrance Information**

Date	ID	Entry Code	Source
07/15/24	JXL	Data Mailer Change	Owner
10/19/23	MAE	Occupant Not At Home	Other

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
10/24/13	201313025	3,360	A017 16x15 Screen Porch	
12/07/12	201200986	186,722	A007 2st Dwelling-Halston, Loft, Porch,A	

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/01/13	394,996			4121/89		



## RESIDENTIAL PROPERTY RECORD CARD

2099

SUSSEX COUNTY

Situs : 15227 ROSEMOUNT LN

Parcel Id: 334-5.00-70.01-195

Class: Residential - Condo

Card: 1 of 1

Printed: March 27, 2025

## Dwelling Information

<b>Style</b>	Cape Cod	<b>Year Built</b>	2013
<b>Story height</b>	1.25	<b>Eff Year Built</b>	
<b>Attic</b>	None	<b>Year Remodeled</b>	
<b>Exterior Walls</b>	Alum/Vinyl	<b>Amenities</b>	
<b>Masonry Trim</b>	x	<b>In-law Apt</b>	No
<b>Color</b>			

## Basement

<b>Basement</b>	Full	<b># Car Bsmt Gar</b>	0
<b>FBLA Size</b>	x	<b>FBLA Type</b>	
<b>Rec Rm Size</b>	x	<b>Rec Rm Type</b>	Single Family

## Heating &amp; Cooling

## Fireplaces

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

## Room Detail

<b>Bedrooms</b>	3	<b>Full Baths</b>	3
<b>Family Rooms</b>		<b>Half Baths</b>	0
<b>Kitchens</b>		<b>Extra Fixtures</b>	2
<b>Total Rooms</b>	8		
<b>Kitchen Type</b>		<b>Bath Type</b>	
<b>Kitchen Remod</b>	No	<b>Bath Remod</b>	No

## Adjustments

<b>Int vs Ext</b>	Same	<b>Unfinished Area</b>	
<b>Cathedral Ceiling</b>	x	<b>Unheated Area</b>	

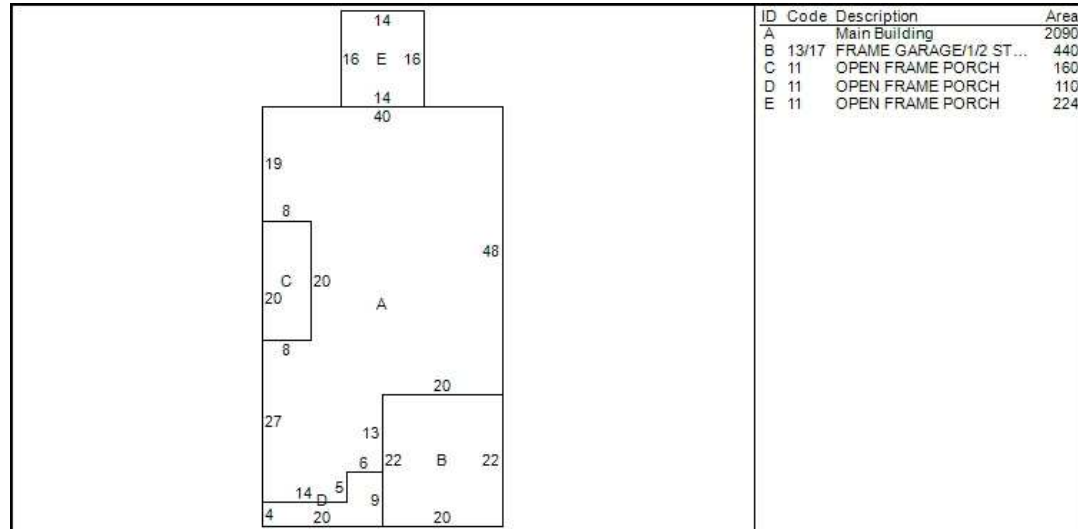
## Grade &amp; Depreciation

<b>Grade</b>	B-	<b>Market Adj</b>	
<b>Condition</b>	Average	<b>Functional</b>	
<b>CDU</b>	AVERAGE	<b>Economic</b>	
<b>Cost &amp; Design</b>	0	<b>% Good Ovr</b>	
<b>% Complete</b>	100		

## Dwelling Computations

<b>Base Price</b>	427,735	<b>% Good</b>	96
<b>Plumbing</b>	11,780	<b>% Good Override</b>	
<b>Basement</b>	0	<b>Functional</b>	
<b>Heating</b>	35,480	<b>Economic</b>	
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	1,700	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.09
<b>Subtotal</b>	476,700	<b>Additions</b>	39,800
<b>Ground Floor Area</b>	2,090		
<b>Total Living Area</b>	2,833	<b>Dwelling Value</b>	542,200

## Building Notes



## Outbuilding Data

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

## Condominium / Mobile Home Information

**Complex Name**  
**Condo Model****Unit Number** 195  
**Unit Level**  
**Unit Parking**  
**Model (MH)****Unit Location** 1  
**Unit View** Neighborhood  
**Model Make (MH)**

[illegible]

**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](mailto:assessmentappeals@sussexcountyde.gov). If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

**REMEMBER:**

1. Hearsay rules apply: expert testimony must be presented by the expert, and copies of contracts, appraisals, etc., must be presented by the author him/herself.
2. Assessment is based on 100% of the fair market value of your property as of July 1, 2023.

**Property Identification**

Owner(s): FRANK + KATRINA SORBERA Parcel ID: 334-5.00-70.01-195

Street Address of Parcel: 15227 ROSEMOUNT LANE, LEWES, DE 19958

Current Assessment: \$ 619,800

Purchase Price (Total of Land and Improvement): \$ 395,000 Date of Purchase: 4/26/2013

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
<u>2013</u>	<u>\$35,000-</u>	<u>15' X 16' SCREENED PORCH</u>

**Description of Property**

Lot size/Land Area 69' X 125' Style of Home CAPE COD

Number of: Bedrooms: 3 Bathrooms: 3 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: SCREENED PORCH

Describe outbuildings or accessory structures other than main dwelling:

N/A

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 557,780-

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:

TOTAL 2025 ASSESSED VALUE OF \$619,800 SEEMS EXCESSIVE BASED ON THE ATTACHED COMPS.  
WE TOOK THE AVERAGE OF 5 COMPS TO ARRIVE AT OUR FIGURE OF \$557,780.

### Comparable Sales

Comparable sales must reasonably relate to sales as of July 1, 2023. Any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this form, or the Board will not consider them. You will not be permitted to testify or introduce evidence concerning comparable sales not set forth in this form. The assessed value of other properties, or the taxes paid by other homeowners, is not acceptable as evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.

You must submit 3 comparable sales.

1. Parcel Number \_\_\_\_\_ Owner \_\_\_\_\_

Address \_\_\_\_\_

Sales Price \$ \_\_\_\_\_ Date of Sale \_\_\_\_\_

Lot Size/Land Area \_\_\_\_\_ Style of House \_\_\_\_\_

Number of: Bedrooms: \_\_\_\_\_ Bathrooms: \_\_\_\_\_ Fireplaces: \_\_\_\_\_

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: \_\_\_\_\_

Describe Garage or Other Improvements:

--

Additional Comments:

--

2. Parcel Number \_\_\_\_\_ Owner \_\_\_\_\_

Address \_\_\_\_\_

Sales Price \$ \_\_\_\_\_ Date of Sale \_\_\_\_\_

Lot Size/Land Area \_\_\_\_\_ Style of House \_\_\_\_\_

Number of: Bedrooms: \_\_\_\_\_ Bathrooms: \_\_\_\_\_ Fireplaces: \_\_\_\_\_

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: \_\_\_\_\_

Describe Garage or Other Improvements:

Additional Comments:

3. Parcel Number \_\_\_\_\_ Owner \_\_\_\_\_

Address \_\_\_\_\_

Sales Price \$ \_\_\_\_\_ Date of Sale \_\_\_\_\_

Lot Size/Land Area \_\_\_\_\_ Style of House \_\_\_\_\_

Number of: Bedrooms: \_\_\_\_\_ Bathrooms: \_\_\_\_\_ Fireplaces: \_\_\_\_\_

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions \_\_\_\_\_

Describe Garage or Other Improvements:

Additional Comments:

### Witnesses or Agents

Identify any witness or attorney/agent who will appear on your behalf at the hearing. If necessary, attach a list of additional witnesses.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Firm or Company

\_\_\_\_\_  
Address

\_\_\_\_\_  
Contact Information (phone and/or e mail)

### Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2025 be reduced to: \$557,780.

Signature of Owner or agent: Frank Sorbera Katrina Sorbera

Print Name and Title: FRANK SORBERA KATRINA SORBERA

Mailing Address: 15227 ROSEMOUNT LANE  
LEWES, DE 19958

E Mail Address: FSORBERA@comcast.net Telephone: 302-703-6921

Please use ☐ mailing address ☒ e mail for Notice of Hearing and Notice of Decision

Note: If you do not wish to appear before the Board for a formal hearing, please check here ☐ and the Board will consider your appeal on, the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits. ☒

<sup>1</sup> If this form is signed by an agent of the owner, the agent must attach a statement from the owner authorizing the agent to present this appeal and represent the interest of the owner herein.

3742 CHABUL LN #70 LEWES, DE 19958

Est Price: \$647,104

\$509,000

Est Price: \$509,000

Est Price: \$509,000

3742 CHABUL LN #70 LEWES, DE 19958

KEY DETAILS

\$509,000

Detached

For Sale

1735

DESUTTS

Commuter

4

Y

BRIGHT

\$1,815

OWNER: STEVEN SOBACZENSKI  
Parcel ID: 334-5-00-70.00-70

05/12/2021

What Is Your Home Worth?

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**《中国书画函授大学肇庆分校建校二十周年纪念册》**

REF ID: A66000

[illegible]

3716 COPLAND CT #29 LAUREL DE 19558

[illegible]

THE UNIVERSITY OF CHICAGO

5 7 4 3,869

## KEY DETAILS

5000

# Abstract

**For Sale**

Spencer, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675

## DESULTORY

THE UNIVERSITY OF CHICAGO

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24

DUODER: MICHAEL WILSON

PARCEL ID# 334-5.00-70.00-29

**Request a FREE Analysis**

## What is Your Home Worth?

THE UNIVERSITY OF CHICAGO PRESS

50-10 91301903

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## Notes

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**Request a FREE Analysis**

104

$\frac{d}{dt} \left( \frac{1}{\rho} \right) = - \frac{1}{\rho^2} \frac{d\rho}{dt}$



RENTALPRICES.COM



31786 CARNEROS AVE #173, LEWIS, DE 19958 - VYBE Realty - VYBE

31786 CARNEROS AVE #173, LEWIS, DE 19958 - CHESTNUTLAND - VYBE Realty

\$600,000

1.32% EST PRICE \$755,400K

OWNER: ARLINE PEABODY

Request a FREE Analysis

31786 CARNEROS AVE #173 LEWIS, DE 19958

PARCEL ID # 334-5.00-70.01-173

\$600,000

1.32% EST PRICE \$755,400K

1.32% EST PRICE \$755,400K

5

3.4

5.190

KEY DETAILS

\$600,000

Detached

For Sale

\$15

DESIGNER

Contemporary Ctr

4

3

BRIGHT

32004

Sold 1/24/2023

Single Family  
Homes

Sold

5.190 sqft

NUSSAU CROWN

2004/23

5

STEEL

3114

2012

2021

What is Your Home Worth?

The median price for Nussau Crown is

\$584K

Request a FREE Analysis

VYBE REALTY  
VYBE REALTY

Request a FREE Analysis

4/11/2023

77062 CUYEE LN HTD LOMA, DE 19358

77062 CUYEE LN HTD LOMA, DE 19358 - DESUJOSTO - YERB...

77062 CUYEE LN HTD LOMA, DE 19358  
EED PRICE: \$645,400

OWNER: MIKE & KAREN M BURG  
PARCEL ID: 334-5-00-70.00-170

\$645,400 EED PRICE: \$645,400

3 3 4,156

KEY DETAILS

4,156 sqft	Single Family Home
Detached	3
For Sale	2,356
\$144	2,356
DESUJOSTO	2,356
Detachable	2,356
3	2,356
Y	2,356
BRIGHT	2,356
\$144	2,356
GOOD X GOOD	2,356

PROPERTY DESCRIPTION

What is Your Home Worth?

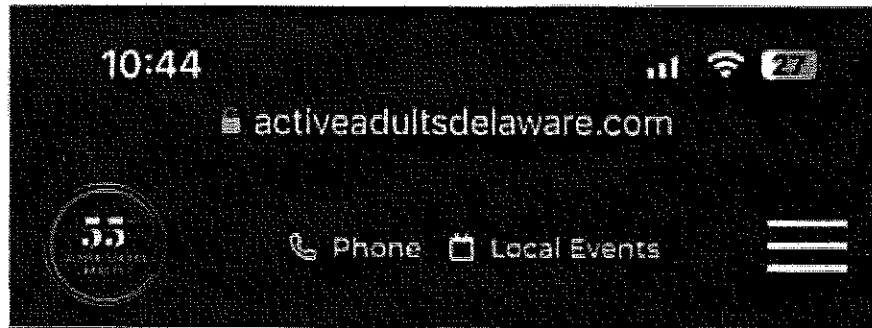
Request a FREE Analysis

06/10/2013

\$500K

Request a FREE Analysis





16402  
CORKSCREW  
COURT, UNIT 220  
LEWES, DE 19958

OWNER: BETH COBBS  
APRIL ID: 334-5.00-70.01-220

\$594,000

4 BEDS

3 BATHS

2,787 SQFT

SUPPORTING EVIDENCE. ACTIVE LISTING.  
ON MARKET SINCE 7/2024.

ASK A QUESTION →





**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@sussexcountymd.gov](mailto:assessmentappeals@sussexcountymd.gov). If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

**REMEMBER:**

1. Hearsay rules apply: expert testimony must be presented by the expert, and copies of contracts, appraisals, etc., must be presented by the author him/herself.
2. Assessment is based on 100% of the fair market value of your property as of July 1, 2023.

**Property Identification**

Owner(s): Lawrence L. AnneMarie Windstein Parcel ID: 334-22.00-27.00

Street Address of Parcel: 25 Marshall Rd

Current Assessment: \$ 1,064,500 by Tyler Tech

Purchase Price (Total of Land and Improvement): \$ 165,000 Date of Purchase: 05/01/1987

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
2000	38,000	Raised house

**Description of Property**

Lot size/Land Area 1/2 acre Style of Home C ranch House

Number of: Bedrooms: 6 Bathrooms: 3 Fireplaces: 1

☐ Finished Basement ☐ Finished Attic ☒ Central Air

Porches and Additions: deck

Describe outbuildings or accessory structures other than main dwelling:

Shed

What do you consider to be the fair market value of the property as of July 1, 2023? \$ 600,000 - 700,000

On what basis do you reach that Opinion?  
(Select One)

	Appraisal (person who did the appraisal must appear at the hearing and the appraisal must be submitted with this appeal form).
	Comparable Sales (Identify below)
<input checked="" type="checkbox"/>	Other (provide detail below or in a separate attachment)

Briefly discuss the reason for your appeal and for your conclusion of value:

Real 807,000  
Zillo - 710,000  
Redfin - 620,000

### Comparable Sales

Comparable sales must reasonably relate to sales as of July 1, 2023. Any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this form, or the Board will not consider them. You will not be permitted to testify or introduce evidence concerning comparable sales not set forth in this form. The assessed value of other properties, or the taxes paid by other homeowners, is not acceptable as evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.

You must submit 3 comparable sales.

N/A

1. Parcel Number \_\_\_\_\_ Owner \_\_\_\_\_

Address \_\_\_\_\_

Sales Price \$ \_\_\_\_\_ Date of Sale \_\_\_\_\_

Lot Size/Land Area \_\_\_\_\_ Style of House \_\_\_\_\_

Number of: Bedrooms: \_\_\_\_\_ Bedrooms: \_\_\_\_\_ Fireplaces: \_\_\_\_\_

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: \_\_\_\_\_

Describe Garage or Other Improvements:

--

Additional Comments:

--

2. Parcel Number \_\_\_\_\_ Owner \_\_\_\_\_

Address \_\_\_\_\_

Sales Price \$ \_\_\_\_\_ Date of Sale \_\_\_\_\_

Lot Size/Land Area \_\_\_\_\_ Style of House \_\_\_\_\_

Number of: Bedrooms: \_\_\_\_\_ Bedrooms: \_\_\_\_\_ Fireplaces: \_\_\_\_\_

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions: \_\_\_\_\_

Describe Garage or Other Improvements:

N/A
-----

Additional Comments:

--

3. Parcel Number \_\_\_\_\_ Owner \_\_\_\_\_

Address \_\_\_\_\_

Sales Price \$ \_\_\_\_\_ Date of Sale \_\_\_\_\_

Lot Size/Land Area \_\_\_\_\_ Style of House \_\_\_\_\_

Number of: Bedrooms: \_\_\_\_\_ Bedrooms: \_\_\_\_\_ Fireplaces: \_\_\_\_\_

☐ Finished Basement ☐ Finished Attic ☐ Central Air

Porches and Additions \_\_\_\_\_

Describe Garage or Other Improvements:

--

Additional Comments:

--

### Witnesses or Agents

Identify any witness or attorney/agent who will appear on your behalf at the hearing. If necessary, attach a list of additional witnesses.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Firm or Company

\_\_\_\_\_  
Address

\_\_\_\_\_  
Contact Information (phone and/or e mail)

### Owner Certification

The undersigned represents that he/she is the owner or authorized agent of the owner for the described property, and affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year 2023 be reduced to: \$ 650,000

Signature of Owner or agent<sup>1</sup> Lawrence L Windstein Jr

Print Name and Title: Lawrence L Windstein Jr

Mailing Address: 1029 Edgemill Way  
West Chester PA 19382

E Mail Address: llwindjr@verizon.net Telephone: 610-574-9805

Please use ☐ mailing address ☐ e mail for Notice of Hearing and Notice of Decision

Note: If you do not wish to appear before the Board for a formal hearing, please check here ☐ and the Board will consider your appeal on, the basis of the information contained in this form.

I request that Assessment disclose witnesses and exhibits. ☐

<sup>1</sup> If this form is signed by an agent of the owner, the agent must attach a statement from the owner authorizing the agent to present this appeal and represent the interest of the owner herein.