

Susan Durham, Finance Director
Mary Karol, Assistant Finance Director
Cheryl Bundeck, Assessment Supervisor

Kent



County

Kent County
Administration Complex
555 Bay Road
Dover, DE 19901
PHONE: (302) 744-2401
(Handicapped Accessible)

Assessment Office

ASSESSMENT REVIEW BOARD MEETING AGENDA

DATE: May 1, 2024 **REVISED**
TIME: 9:00am
LOCATION: Levy Court Chambers

Call to order.

Roll Call

| | |
|---|---------------------------------------|
| Daniel String (District 6), Chairman | |
| Timothy Johnson (At Large), Vice Chairman | |
| Ron Eby (District 1) | |
| Charles Wilt (District 2) | Susan Durham, Secretary |
| Harry Sewell (District 3) | Cheryl Bundeck, Assessment Supervisor |
| Brendon Warfel (District 4) | |
| Tracey Miller (District 5) | |

Additions or deletions to the agenda

*Consent Agenda

Those items on the Board of Assessment Review agenda which are considered routine and non-controversial shall be marked with an asterisk (*) and will be acted upon by a single roll call vote of the Board of Assessment Review. There will be no separate discussion of these items unless a member of the Board of Assessment Review so requests, in which event the matter shall be removed from the consent agenda and considered a separate item.

Adoption of Agenda

*Approval of meeting minutes of March 26 2024

*Stipulations:

Attachment A – Multiple Parcels

Kent County Assessment Review Board Agenda
Wednesday May 1, 2024

New Business:
Formal Appeals:

Hearings:

| | | |
|-------------|--------------------|--|
| 9:30 am | Huffman, Kelly | 6 00 17100 02 1400 000 6 00 17100 02 4000 000 |
| 9:45am | Bodine, Leigh Ann | 9 00 07200 02 4001 001 |
| 10:00am | Deckard, Daniel | 7 00 10400 01 6304 000 |
| 10:15am | Kennedy, Karen | 3 00 04500 01 2901 000 |
| 10:30am | Thompson, Clifford | 9 00 07400 02 3004 000 |
| ***BREAK*** | | |
| 11:00am | Babb, Amber | 7 00 11102 01 1100 000 |
| 11:15am | Harvey, William | 6 09 18000 01 5300 000 6 09 18000 01 5301 000 6 09 18000 01 5400 000 6 09 18000 01 5500 000 6 09 18000 01 5900 000 6 00 17100 04 3600 000 5 00 16100 01 4700 000 6 00 18000 02 5800 000 |
| 11:45am | Morgan, Susan | 2 05 07714 01 4201 000 |
| ***LUNCH*** | | |
| 1:15pm | Richards, FH | 8 01 11420 01 5100 000 |
| 1:30pm | Gunn, La Mar | 7 00 08600 01 0100 000 |
| 1:45pm | Potter, Carlos | 8 00 12300 01 2024 000 8 01 11416 01 0403 000 8 01 11513 01 3400 000 8 01 11513 01 3300 000 8 01 11513 01 3200 000 |
| 2:00pm | Eagle Meadow | Multiple Parcels (152 parcels) |
| 2:15pm | Carter, Paul | 3 00 05300 01 3200 000 |

Kent County Assessment Review Board Agenda

Wednesday May 1, 2024

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2:30pm Morris, George 4 00 05701 01 4100 000

BREAK

3:00pm Hawkins, Robert 7 00 12000 01 2300 000

3:15pm Schiff, Alan 7 00 10503 01 6500 000

3:30pm Moor, Alfred 3 00 04500 01 4400 T01

3:45pm Bartsch, John Multiple Parcels (11)

4:00pm Andrade, John 9 00 09200 03 3500 000

4:15pm Stevanovic, Milica 2 00 07504 02 0400 000

4:30pm Rodriguez, Michael 3 00 04300 01 3500 000

Public Comments

Board Comments

Next Meeting Date

Adjournment

Note: 29 Del.C. Sec. 10004(e)(2): The agenda items as listed may not be considered in sequence. This agenda is subject to change to include additional items including Executive Sessions, or the deletion of items including Executive Sessions, which arise at the time of the meeting.

POSTING DATE: April 24, 2024
POSTING TIME: 11:00 am
POSTED BY: Susan Durham
TAKE DOWN DATE: May 1, 2024

| Last Name | First Name | Parcel Number | Original Value | Stipulated Value |
|----------------------|------------|------------------------|----------------|------------------|
| Abel | Rebecca | 3-00-01500-01-1600-000 | 275,000 | 231,400 |
| Adams | Harry | 7-00-11102-01-7100-000 | 81,500 | 55,000 |
| Adams | Harry | 7-00-11102-02-7200-000 | 82,600 | 56,100 |
| Adams | Harry | 7-00-11102-03-0300-000 | 93,500 | 69,300 |
| Adams | Harry | 7-00-11102-03-0400-000 | 73,900 | 49,600 |
| Adams | Harry | 7-00-11102-03-0500-000 | 108,200 | 55,100 |
| Adams | Harry | 7-00-11102-03-0501-000 | 72,800 | 48,300 |
| Adams | Harry | 7-00-11102-03-1100-000 | 71,600 | 48,000 |
| Adams | Harry | 7-00-11104-02-4000-000 | 81,700 | 55,200 |
| Adams | Harry | 7-00-11104-02-4900-000 | 84,400 | 57,900 |
| Adams | Harry | 7-00-11104-02-5500-000 | 81,300 | 54,800 |
| Adams | Harry | 7-00-11104-02-5700-000 | 83,800 | 57,300 |
| Adams | Harry | 7-00-11203-01-4500-000 | 96,300 | 65,500 |
| Adams | Harry | 8-00-12901-01-0400-000 | 63,900 | 45,500 |
| Amblor Inc | Amblor | 7-00-11102-03-4400-000 | 71,800 | 46,700 |
| Amblor Inc | Amblor | 7-00-11102-03-4500-000 | 71,800 | 46,700 |
| Amblor Inc | Amblor | 7-00-11104-01-0900-000 | 73,500 | 49,400 |
| Amblor Inc | Amblor | 7-00-11104-01-0901-000 | 80,600 | 56,500 |
| Amblor Inc | Amblor | 7-00-11104-01-2800-000 | 66,000 | 10,500 |
| Amblor Inc | Amblor | 7-00-11104-01-2900-000 | 66,000 | 10,500 |
| Amblor Inc | Amblor | 7-00-11104-01-3600-000 | 82,800 | 58,700 |
| Amblor Inc | Amblor | 7-00-11104-01-3700-000 | 74,000 | 49,900 |
| Amblor Inc | Amblor | 7-00-11104-02-1500-000 | 85,400 | 58,900 |
| Amblor Inc | Amblor | 7-00-11104-02-1600-000 | 87,200 | 60,700 |
| Amblor Inc | Amblor | 7-00-11104-02-2000-000 | 76,600 | 50,100 |
| Amblor Inc | Amblor | 7-00-11104-02-4300-000 | 80,300 | 53,800 |
| Amblor Inc | Amblor | 7-00-11104-02-4400-000 | 78,500 | 52,000 |
| Amblor Inc | Amblor | 7-00-11104-02-6900-000 | 82,700 | 56,200 |
| Antsue Property LLC | | 5-00-14100-01-0801-000 | 148,000 | 20,200 |
| AR_Rehman Properties | AR-Rehman | 2-00-05701-01-0100-000 | 263,200 | 188,200 |
| Baker | David | 1-00-03701-01-2000-000 | 608,400 | 517,100 |
| Bayless | Clarence | 5-00-14300-01-6101-000 | 101,800 | 21,800 |
| BBB Properties LLC | | 4-00-04602-01-0700-000 | 142,200 | 63,900 |
| BBB Properties LLC | | 4-00-04602-01-0800-000 | 122,400 | 49,100 |

| Last Name | First Name | Parcel Number | Original Value | Stipulated Value |
|------------------------|------------|------------------------|----------------|------------------|
| BBB Properties LLC | | 4-00-04602-01-0900-000 | 206,800 | 234,000 |
| Beiser Property LLC | | 2-05-07615-01-0305-202 | 319,300 | 181,500 |
| Beiser Property LLC | | 2-05-07615-01-0305-203 | 319,300 | 147,000 |
| Beiser Property LLC | | 2-05-07615-01-0305-204 | 319,300 | 187,400 |
| Bennet | David | 9-00-07402-01-2900-000 | 229,900 | 199,600 |
| Berks County | Berks | 2-05-05700-01-1301-000 | 3,870,000 | 2,160,000 |
| Berks County | Berks | 2-05-05700-01-1301-001 | 17,796,700 | 8,186,500 |
| Boyles | Catherine | 9-00-06500-01-5601-000 | 237,900 | 145,000 |
| Buck | Malora | 7-00-10700-01-0401-000 | 162,000 | 69,300 |
| Burroughs | Daniel | 2-00-09720-01-1900-000 | 81,000 | 16,100 |
| Burroughs | Daniel | 2-00-09720-01-2500-000 | 183,800 | 104,200 |
| Cascades LLC | Cascades | 5-16-17300-01-0403-000 | 6,022,900 | 4,503,500 |
| Chern | Kevin | 1-00-01808-02-5201-000 | 175,500 | 102,900 |
| Clayville | Anna | 8-00-13800-01-2700-000 | 60,500 | 5,400 |
| Cohee | Nathan | 7-00-11110-01-0300-000 | 88,700 | 6,200 |
| Cohee | Herman | 5-00-15300-01-0202-001 | 152,700 | 84,500 |
| Cole | Richard | 2-05-07714-01-3600-000 | 127,700 | 85,100 |
| Cook | Thomas | 5-00-18902-02-5700-000 | 484,300 | 385,800 |
| Corder | Wanda | 7-00-11919-01-2600-000 | 103,400 | 51,800 |
| Costa | Brian | 7-00-11200-01-1303-000 | 317,700 | 157,200 |
| Design Advantage LLC | Design | 5-16-18310-02-3000-000 | 162,800 | 114,300 |
| Design Advantage LLC | Design | 5-16-18310-02-6000-000 | 145,400 | 116,000 |
| Dill | Amy | 7-02-09411-03-8200-000 | 224,200 | 107,300 |
| Dorzback | Karl | 2-05-06720-01-7300-000 | 217,700 | 207,300 |
| Dover Commons LLC | Dover | 2-05-05700-01-1402-000 | 4,837,000 | 4,797,000 |
| Dover Mall LLC | Dover | 2-05-05700-01-1302-000 | 6,569,400 | 2,021,400 |
| Dover Mall LLC | Dover | 2-05-05700-01-1303-000 | 2,829,900 | 1,387,400 |
| Dover Mall LLC | Dover | 2-05-05700-01-1400-000 | 47,235,600 | 24,578,400 |
| Dover Power Center LCC | Dover | 2-05-05700-01-1404-000 | 14,364,000 | 3,260,300 |
| Dover Power Center LCC | Dover | 2-05-05700-01-1405-000 | 8,289,000 | 3,374,800 |
| Fawber | Richard | 8-01-11517-02-4400-000 | 380,200 | 215,300 |
| Fawber | Richard | 8-01-11517-02-4500-000 | 111,000 | 8,000 |
| Frankos Properties | Frankos | 2-05-07709-01-7900-005 | 181,000 | 84,500 |
| Frankos Properties | Frankos | 2-05-07709-01-7900-006 | 177,700 | 81,200 |

| Last Name | First Name | Parcel Number | Original Value | Stipulated Value |
|-------------------------|------------|------------------------|----------------|------------------|
| Freed | Chester | 7-00-08613-01-0700-000 | 595,100 | 484,800 |
| Glen Dale Farms | Glen | 6-00-18400-01-0900-000 | 286,200 | 230,200 |
| Glen Dale Farms | Glen | 8-00-14800-01-0510-000 | 240,900 | 230,300 |
| Goodfellow | Jay | 4-13-03914-01-4400-000 | 146,100 | 75,900 |
| Goodfellow | Jay | 4-13-03914-01-4600-000 | 99,600 | 47,900 |
| Goodfellow | Jay | 4-13-03914-01-5500-000 | 127,400 | 48,600 |
| Green | Bradley | 3-00-05300-01-4603-000 | 371,500 | 324,700 |
| Griesa | Timothy | 7-00-10200-01-0600-000 | 450,300 | 411,100 |
| Grzelak | Brian | 6-00-17800-01-2601-000 | 101,800 | 8,300 |
| Guzman | Juan | 2-05-07611-01-0500-000 | 369,900 | 58,900 |
| Harless | Barbara | 4-00-04703-04-2300-000 | 333,200 | 309,000 |
| Harvard Investments Inc | | 9-00-07400-01-4013-000 | 165,400 | 111,200 |
| Hewish | Mary | 2-00-09720-02-1300-000 | 340,900 | 308,500 |
| Hewish | Mary | 8-00-12212-01-4000-000 | 333,400 | 182,400 |
| Hobbs | Leland | 6-00-14800-01-3900-000 | 324,600 | 301,200 |
| Honey | Jean | 8-00-14000-01-0305-000 | 343,900 | 314,000 |
| Honey | Jean | 8-00-14000-01-0306-000 | 71,900 | 18,000 |
| Houseknecht | Howard | 8-01-11517-02-3700-000 | 214,500 | 51,100 |
| Howdershelt | Gilbert | 2-00-08801-01-1100-000 | 135,600 | 81,400 |
| Howdershelt | Gilbert | 2-00-08802-01-3800-000 | 43,800 | 100 |
| Howdershelt | Gilbert | 2-05-08706-01-0700-000 | 144,000 | 112,700 |
| Howdershelt | Gilbert | 7-00-10309-01-2400-000 | 84,200 | 81,800 |
| Howdershelt | Gilbert | 7-00-11100-02-1200-000 | 568,800 | 468,300 |
| Howdershelt | Gilbert | 7-00-11100-02-1300-000 | 106,500 | 18,000 |
| Howdershelt | Gilbert | 7-00-11100-02-3100-000 | 96,400 | 77,700 |
| Howdershelt | Gilbert | 8-00-12901-02-5400-000 | 170,900 | 161,400 |
| Johnston | Roderick | 8-00-11204-01-3300-000 | 284,900 | 251,000 |
| Kemmerly | Patrick | 4-00-03704-07-6200-000 | 366,200 | 268,500 |
| Kemske II | Robert | 3-00-01700-01-2100-000 | 399,000 | 363,700 |
| Kitts Hummock Imp | Kitts | 2-00-09720-02-0400-000 | 86,000 | 10,000 |
| Lafferty Lane LLC | Lafferty | 2-05-07712-01-0600-000 | 661,000 | 488,000 |
| Lehnhoff | Isabel | 3-00-05602-02-6700-000 | 402,600 | 398,100 |
| Lins | Donna | 7-00-08603-01-4500-000 | 425,200 | 407,600 |
| LLC | WE | 5-16-18310-03-5800-000 | 834,100 | 391,500 |

| Last Name | First Name | Parcel Number | Original Value | Stipulated Value |
|-------------------------|-------------|------------------------|-----------------|------------------|
| LLC | Lidl | 2-05-06818-01-2400-000 | 5,212,800 | 3,388,300 |
| LLC | Lidl | 2-05-06818-01-2402-000 | 1,037,700 | 142,800 |
| Lorenzo | Joseph | 6-00-19400-02-0400-000 | 557,800 | 463,500 |
| Lynch | Kevin | 8-00-12600-02-5000-000 | 174,700 | 104,100 |
| Mammarelli | Mark | 8-01-11513-01-5400-000 | 532,000 | 423,400 |
| Martin | John | 5-00-17400-02-2200-000 | 458,400 | 309,500 |
| McCabe | Joseph | 8-00-12903-03-0500-000 | 387,700 | 367,600 |
| McGhee | David | 7-00-10200-02-7201-000 | 111,800 | 36,900 |
| McTheny | Richard | 1-00-01100-01-2604-000 | 571,800 | 476,700 |
| Michael | Mary | 9-00-07300-01-1704-000 | 89,800 | 18,000 |
| Mikell | Stanley | 4-00-05800-02-4500-000 | 527,200 | 161,800 |
| Misphillion Realty LLC | | 5-16-18309-01-1000-000 | 156,000 | 49,000 |
| Misphillion Realty LLC | Misphillion | 5-16-18309-01-6100-000 | 4,550,600 | 2,861,100 |
| Misphillion Realty LLC | Misphillion | 5-16-18310-03-6400-000 | 575,400 | 478,800 |
| Misphillion Realty LLC | Misphillion | 5-16-18310-03-6500-000 | 408,100 | 317,900 |
| Misphillion Realty LLC | Misphillion | 5-16-18310-04-1700-000 | 457,500 | 319,700 |
| MJ Heesh Properties LLC | | 6-09-18000-01-0500-000 | 2,567,100 | 1,386,500 |
| MJ Heesh Properties LLC | | 6-09-18000-01-0600-000 | 162,400 | 49,900 |
| O'Connor | James | 7-00-08603-01-0102-000 | 13,800 | 4,600 |
| Old Town Hall LLC | Old | 2-05-07615-01-0305-101 | 1,061,700 | 520,300 |
| Orth | William | 7-00-10304-01-2700-000 | 121,700 | 85,200 |
| Orth | William | 7-00-10304-01-2900-000 | 126,100 | 69,300 |
| Parsons | Stephen | 2-00-06600-01-0800-000 | 341,800 | 236,900 |
| Parsons | Stephen | 7-00-10300-01-0300-000 | 837,400 | 301,700 |
| Payne | Richard | 7-00-10300-01-5010-000 | 457,400 | 428,300 |
| Peterman | David | 9-00-09200-01-3800-000 | 609,500/514,600 | 553,800/458,900 |
| Peterman | David | 9-00-09200-01-5300-000 | 37,800 | 16,600 |
| Poole | James | 1-00-01100-01-1500-000 | 240,300 | 205,500 |
| Poole | James | 1-00-01100-01-1601-000 | 279,100 | 184,800 |
| Poole | James | 1-00-01200-01-1002-000 | 298,600 | 246,700 |
| Prarie | Robert | 3-00-03500-01-1600-000 | 145,900 | 116,000 |
| Prisco | Ronald | 5-00-17300-02-2502-000 | 10,200 | 6,600 |
| Prisco | Ronald | 5-00-17300-02-3201-000 | 15,600 | 10,200 |
| Prisco | Ronald | 5-00-17300-02-3202-000 | 8,600 | 5,600 |

| Last Name | First Name | Parcel Number | Original Value | Stipulated Value |
|--------------------------|------------|------------------------|----------------|------------------|
| Prisco | Ronald | 5-00-17300-02-3204-000 | 44,800 | 28,300 |
| Rapp | Melanie | 0-20-00600-03-2000-000 | 497,000 | 551,600 |
| Rash | Jason | 2-00-08606-01-1300-000 | 391,300 | 376,900 |
| Ratajack | Timothy | 8-00-13001-03-2600-000 | 722,800 | 538,600 |
| Regional Enterprises LLC | | 8-00-12200-01-2700-000 | 128,200 | 23,200 |
| Regional Enterprises LLC | | 8-00-12200-01-2700-B01 | - | 45,700 |
| Renzi | Dominick | 7-00-11203-10-2000-000 | 446,700 | 425,000 |
| Russum | Charles | 7-00-08520-01-1702-000 | 63,900 | 35,100 |
| Satterfield | Kyle | 6-09-17908-06-3700-000 | 220,400 | 169,500 |
| Schuyler | Thomas | 5-00-16100-01-2100-000 | 337,300 | 304,900 |
| Scott | Phi | 2-05-07608-04-1000-000 | 34,100 | 17,000 |
| Shehorn | Michael | 7-00-10400-02-4100-000 | 277,200 | 233,300 |
| Shore | Raymond | 8-00-11300-02-3700-000 | 69,100 | 61,200 |
| Shore | Raymond | 8-01-11513-01-4000-000 | 361,600 | 250,200 |
| Silver Lake Estates | Silver | 5-16-18309-01-0701-000 | 16,302,000 | 12,812,100 |
| Simone | Andrea | 7-00-10202-03-4800-000 | 576,300 | 491,700 |
| Smith | Leon | 6-00-19312-01-0100-000 | 67,600 | 7,700 |
| Smith | Leon | 6-00-19312-01-0200-000 | 68,300 | 9,800 |
| Smith | Leon | 6-00-19312-01-0300-000 | 130,100 | 68,700 |
| SS Investments of DE Inc | | 4-13-03914-01-3800-000 | 176,900 | 97,400 |
| SS Investments of DE Inc | | 7-02-09410-01-0300-000 | 228,600 | 206,400 |
| SS Investments of DE Inc | | 7-02-09411-02-1300-000 | 63,500 | 47,600 |
| SS Investments of DE Inc | | 7-02-09704-01-1603-000 | 465,900 | 389,700 |
| SS Investments of DE Inc | | 7-20-08518-01-0500-000 | 492,800 | 285,800 |
| SS Investments of DE Inc | | 7-20-08518-01-0501-000 | 264,900 | 200,200 |
| SS Investments of DE Inc | | 8-07-13808-01-0500-000 | 207,100 | 188,800 |
| SS Investments of DE Inc | | 9-10-06319-01-4500-000 | 217,300 | 187,400 |
| Stoltzfus | John | 2-00-05700-01-1400-000 | 1,173,300 | 854,900 |
| TPM Investment | TPM | 2-05-07709-01-7900-013 | 181,000 | 84,500 |

| Last Name | First Name | Parcel Number | Original Value | Stipulated Value |
|----------------|------------|------------------------|----------------|------------------|
| TPM Investment | TPM | 2-05-07709-01-7900-014 | 180,000 | 83,500 |
| Trudeau | Albert | 4-00-03704-03-4100-000 | 359,600 | 350,900 |
| Turner | Jack | 5-00-16200-01-2701-000 | 219,000 | 162,800 |
| Underwood | Robert | 6-00-14900-01-2803-000 | 464,600 | 421,000 |
| Vansalous | Charles | 6-06-19312-01-0100-000 | 11,600 | 8,100 |
| Vautard | Scott | 8-15-11310-01-2600-000 | 58,800 | 1,900 |
| Wal-Mart East | Wal-Mart | 1-17-01800-01-0300-000 | 67,902,500 | 44,649,100 |
| Warren | John | 2-05-07714-01-3400-000 | 127,000 | 84,700 |
| Weist | Ivan | 9-00-08300-01-3600-000 | 426,800 | 391,900 |
| White | Boyd | 8-00-12102-01-3300-000 | 58,900 | 9,800 |
| Wilson | Eleanor | 4-00-07000-01-2300-000 | 242,800 | 195,800 |
| Ziveli LLC | Ziveli | 8-01-11517-01-2036-000 | 47,100 | 40,100 |
| Zober | Stanley | 7-00-10900-02-3400-000 | 384,000 | 372,500 |
| Zober | Stanley | 7-00-11102-01-5400-000 | 87,000 | 56,600 |
| Zober | Stanley | 7-00-11102-01-7700-000 | 120,100 | 83,300 |
| Zober | Stanley | 7-00-11102-03-4600-000 | 71,800 | 46,700 |
| Zober | Stanley | 7-00-11102-03-4700-000 | 71,800 | 46,700 |
| Zober | Stanley | 7-00-11102-03-5900-000 | 71,800 | 46,700 |
| Zober | Stanley | 7-00-11102-03-6000-000 | 71,800 | 46,700 |
| Zober | Stanley | 7-00-11102-03-6100-000 | 73,600 | 48,500 |
| Zober | Stanley | 7-00-11102-03-6200-000 | 73,400 | 48,300 |
| Zober | Stanley | 7-00-11104-01-0200-000 | 68,800 | 7,500 |
| Zober | Stanley | 7-00-11104-01-0700-000 | 210,800 | 114,300 |
| Zober | Stanley | 7-00-11104-01-1000-000 | 56,300 | 38,000 |
| Zober | Stanley | 7-00-11104-01-2100-000 | 96,800 | 62,900 |
| Zober | Stanley | 7-00-11104-01-2101-000 | 106,000 | 71,200 |
| Zober | Stanley | 7-00-11104-01-2102-000 | 83,500 | 54,300 |
| Zober | Stanley | 7-00-11104-01-2400-000 | 96,800 | 62,900 |
| Zober | Stanley | 7-00-11104-01-3000-000 | 59,300 | 40,300 |
| Zober | Stanley | 7-00-11104-01-3800-000 | 68,800 | 44,700 |
| Zober | Stanley | 7-00-11104-01-3900-000 | 68,800 | 44,700 |
| Zober | Stanley | 7-00-11104-01-4000-000 | 68,800 | 44,700 |
| Zober | Stanley | 7-00-11104-01-7600-000 | 117,500 | 76,300 |