



City of Wilmington

Christian Willauer
City Council Member, 5th District

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Board of Assessment and Office of Finance
New Castle County
87 Reads Way
New Castle, DE 19720

To the Board of Assessment and Office of Finance,

The appeals process works when the problem is an error in the assessment of a single property. But state law also includes a provision for Counties to review and correct assessments across an entire neighborhood when there is evidence that assessments weren't done in a fair or equitable manner:

TITLE 9 Counties County Taxes

CHAPTER 83. Valuation and Assessment of Property

Subchapter I. General Provisions

§ 8318. Adjustment of assessment inequalities between districts.

"If any taxable shall make complaint to a board of assessment that the real estate in any election or representative district, as compared with other such districts, is not assessed in a fair and equitable manner, the board, or some member thereof, shall visit personally the district, and inspect personally the properties, the assessment of which is complained of, thereby to equalize and make perfect the assessments."

I'm writing to submit a complaint that the real estate in Election Districts 03-01 (Tilton), 03-04 (West Center City), and 03-06 (Hilltop) in the City of Wilmington is not assessed in a fair and equitable manner compared to real estate in Election Districts 12-04 (Hoopes Reservoir Area) and 12-09 (Wegmans Area) in Greenville.

I'm requesting New Castle County equalize and make perfect the assessments in Election Districts 03-01, 03-04, and 03-06 in the City of Wilmington.

Attached, please find a report highlighting patterns of assessment that are not fair and equitable across districts.
Report highlights:

- For properties that sold between January 1, 2022, and June 30th, 2024
 - Many properties in the Greenville Election Districts were assessed for **LESS** than their sales price,
 - Many properties in the City of Wilmington Election Districts were assessed for **MORE** than their sales price.
- The accuracy of the land assessments is questionable for a number of reasons.
- The total school tax burden the Wilmington Election Districts increased sharply, while school tax burden of the Greenville Election Districts went down or stayed the same.

New Castle has all the information it needs to meet its responsibility under state law to make sure the assessments used to charge people taxes are accurate. The requirement to establish fair market value for ad valorem assessed values can be found in Title 9 Del. C. § 8306(a) of the Delaware Code: "All property subject to assessment shall be assessed at its fair market value as of the date of the most recent reassessment base year in the county." As included the report, available sales data clearly shows the difference between the value of renovated and unrenovated homes in ED 03-01, 03-04, and 03-06 and how sales prices reflect property characteristics like the number of bedrooms and bathrooms.

New Castle County has property characteristic data, including bedrooms and bathrooms, for every property in the County. The City of Wilmington has provided the County with permitting data that can be used to identify all the properties that have been renovated. The permitting data, combined with property characteristics data, is sufficient information to determine accurate assessment values for homes in Election District 03-01, 03-04, and 03-06 in the City of Wilmington.

I am requesting New Castle County to fulfill its obligation to provide accurate assessments of properties in ED 03-01, 03-04, and 03-06. Thank you!

Sincerely,

A handwritten signature in black ink, appearing to read "Christian Willauer".

Christian Willauer
Wilmington City Council
Councilwoman 5th District

**Property Assessments
for City Election Districts RDED 03-01, RDED 03-04 and RDED 03-06
compared to County Election Districts RDED 12-04 and RDED 12-09**

September 20, 2026

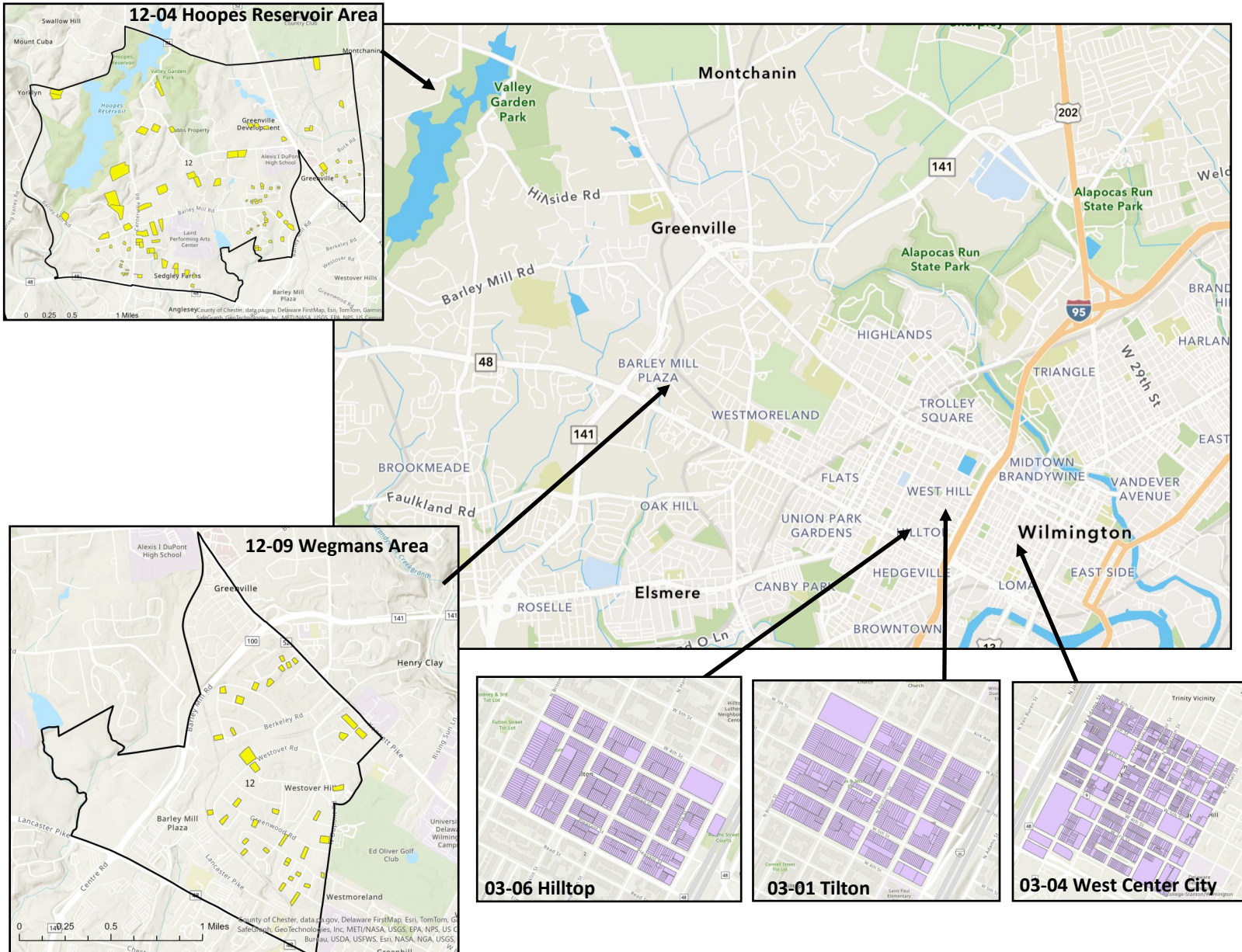
Prepared by:

**Christian Willauer
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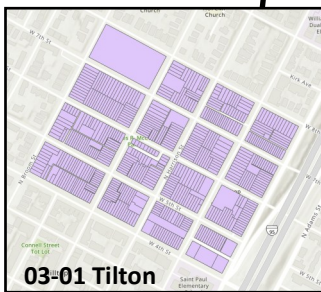
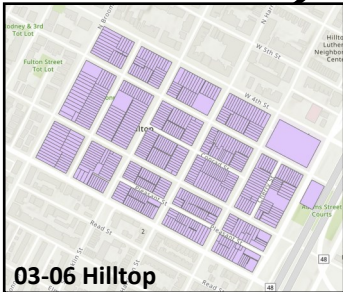
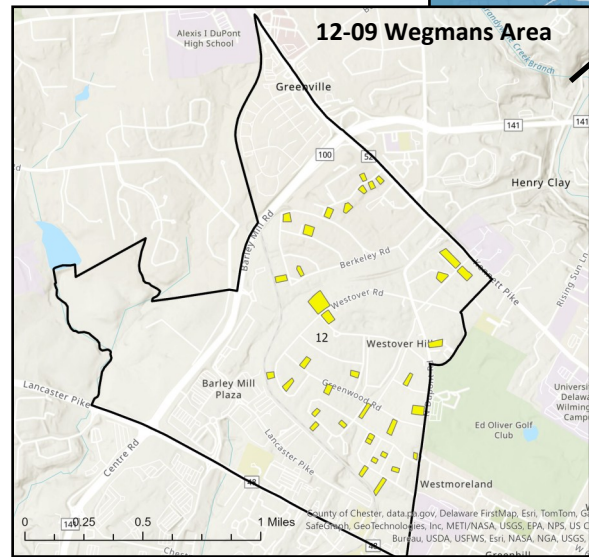
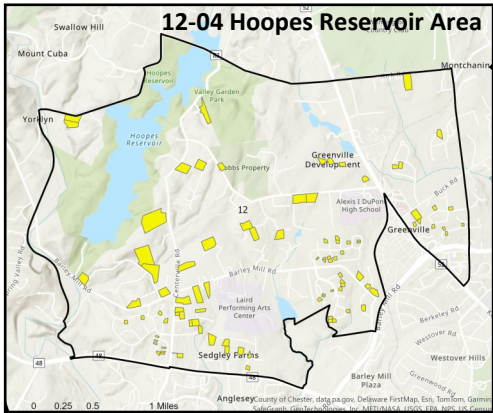
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Election District Locator Map



Election District Locator Map



Property Assessments for City Election Districts RDED 03-01, RDED 03-04 and RDED 03-06 compared to County Election Districts RDED 12-04 and RDED 12-09

Election District Comparison Method: Assessment Ratios

As part of New Castle County's reassessment process, their contractor conducted a sales study that included properties that sold within New Castle County over a 30-month period ending on June 30, 2024. For this report, properties that sold within each Election District during this time period were identified and each property's assessment value was compared to its actual sale price¹. The sale price was identified using Redfin and the assessment value was identified using New Castle County Parcel Search. Properties that sold more than once during this time period were evaluated based on the value of their most recent sale.

	# Properties Sold	# Unique Properties Sold
City of Wilmington		
ED 03_06 Hilltop	106	84
ED 03_04 West Center City	77	66
ED 03_01 Tilton	88	76
Greenville		
ED 12_04 Hoopes Reservoir Area	101	99
ED 12_09 Wegmans Area	46	44

An assessment ratio was calculated for each parcel by dividing the assessed value of each property by its actual sales price. The assessment ratio for each ED was calculated by adding together the sale prices for all the properties in that ED and dividing that total by the sum of all the assessed values for those parcels.

Note: When the assessment ratio is 100%, the actual sales price equals the assessed value. When the assessment ratio is more than 100%, the assessed value of the property is more than its actual sales price. When the assessment ratio is less than 100%, the assessed value of the property is less than its actual sales price.

Key Findings:

For the properties that sold between January 1, 2022-June 30, 2024:

Total Election District Assessment Ratios:

- The total assessed value of properties that sold in the City of Wilmington ED's is MORE than the total of their total actual sales prices.
- The total assessed value of properties that sold in Greenville ED's is LESS than the total of their actual sales prices.

	Total Assessment Value of Sold Properties as a % of Total Sales Value
City of Wilmington	
ED 03_06 Hilltop	140%
ED 03_04 West Center City	126%
ED 03_01 Tilton	121%
Greenville	
ED 12_04 Hoopes Reservoir Area	94%
ED 12_09 Wegmans Area	76%

Property Assessment Ratios:

- The portion of properties assessed for MORE than their sales price is higher in the City of Wilmington ED's.
- The portion of properties assessed for LESS than their sales price is higher in the Greenville ED's.

¹ The time-frame for New Castle County's sales study was between January 1, 2022 and June 30, 2024.

Properties Assessed for MORE than their Sale Price

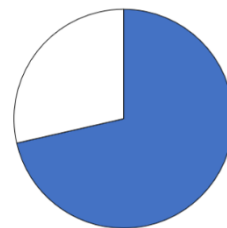
For each Election District, properties that sold between January 1, 2022 and June 30 2024 that are assessed for more than 110% of their actual sale price were identified. Then the percentage that these properties make up of the total number of sales during that period was calculated.

■ % PROPERTIES ASSESSED AT MORE THAN 110% OF SALES PRICE

Wilmington

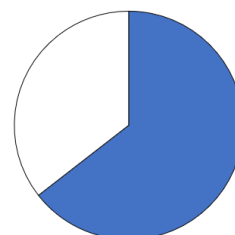
- **71%** of properties in **ED 03_06 Hilltop** that sold between January 1, 2022 and June 30 2024 are assessed for more than 110% of their most recent sale price during this period.

03_06 Hilltop



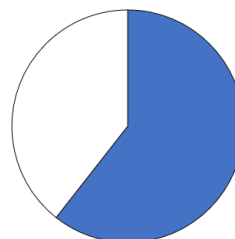
- **64%** of properties in **ED 03_01 Tilton** that sold between January 1, 2022 and June 30 2024 are assessed for more than 110% most recent sale price during this period.

03_01 Tilton



- **61%** of properties in **ED 03_04 West Center City** that sold between January 1, 2022 and June 30 2024 are assessed for more than 110% of their most recent sale price during this period.

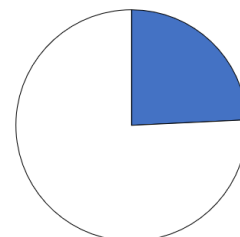
03_04 West Center City



Greenville

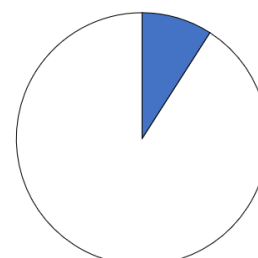
- **23%** of properties in **ED 12_04 Hoopes Reservoir Area** that sold between January 1, 2022 and June 30 2024 are assessed for more than 110% their most recent sale price during this period.

12_04 Hoopes_Reservoir Area



- **9%** of properties in **ED 12_09 Wegman's Area** that sold between January 1, 2022 and June 30 2024 are assessed for more than 110% of their most recent sale price during this period.

12_09 Wegman's Area



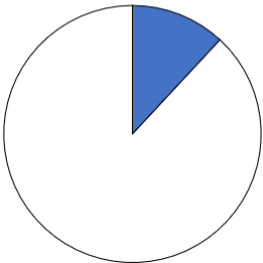
Properties Assessed for LESS than their Sale Price

For each Election District, properties that sold between January 1, 2022 and June 30 2024 that are assessed for less than 90% of their actual sale price were identified. Then the percentage that these properties make up of the total number of sales during that period was calculated.

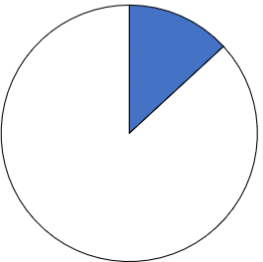
■ % PROPERTIES ASSESSED AT LESS THAN 90% OF SALES PRICE

Wilmington

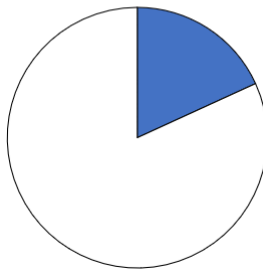
03_06 Hilltop



03_01 Tilton



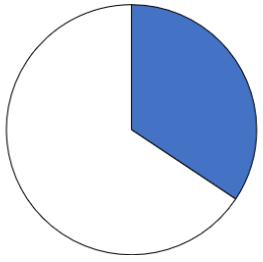
03_04 West Center City



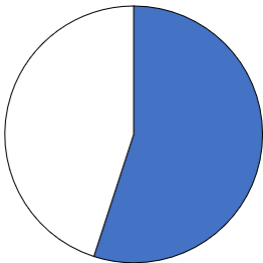
- **12%** of properties that sold in **ED 03_06 Hilltop** between January 1, 2022 and June 30 2024 have an assessment value that is less than 90% of their most recent sale price during this period.
- **13%** of properties that sold in **ED 03_01 Tilton** between January 1, 2022 and June 30 2024 have an assessment value that is less than 90% of their most recent sale price during this period.
- **18%** of properties that sold in **ED 03_04 West Center City** between January 1, 2022 and June 30 2024 have an assessment value that is less than 90% of their most recent sale price during this period.

Greenville

12_04 Hoopes_Reservoir Area



12_09 Wegman's Area



- **29%** of properties that sold in **ED 12_04 Hoopes Reservoir Area** between January 1, 2022 and June 30 2024 have an assessment value that is less than 90% of their most recent sale price during this period.
- **55%** of properties that sold in **ED 12_09 Wegman's Area** between January 1, 2022 and June 30 2024 have an assessment value that is less than 90% of their most recent sale price during this period.

District Comparison Method: Tax Impact

Change in tax burden was estimated each Election District by comparing estimated school taxes for every parcel charged in 2024 and 2025. For the Greenville ED's, estimated 2024 taxes were equal to taxes paid in 2024. This information was drawn from data provided by New Castle County. All the other tax values are estimates. For City of Wilmington ED's, estimated 2024 taxes were calculated by multiplying 2024 tax rates for the ED's school district times each property's assessment value. For all properties, estimated taxes due in 2025 were calculated by multiplying 2025 tax rates for the ED's school district times each property's assessment value.

Caveats

This comparison is an estimate only. For the Greenville EDs, the comparison sets 2025 calculated amounts due against 2024 taxes actually paid, so exemptions, senior credits, and payment timing can affect individual parcels. Also, for the Greenville parcels, 2024 taxes paid included Vocational School taxes, while all the other numbers only captured school district taxes. Despite the margin of error, these point to important patterns.

Key Findings:

- Total school taxes increased significantly in Wilmington ED's.
- Total school taxes decreased or stayed roughly the same in Greenville ED's.
- Although ED 03_04 West Center City had roughly level school taxes for residential taxes overall- but had steep increases for many older residential properties combined with reductions for many more recently built residential properties.

ESTIMATED TAX IMPACT: % CHANGE			
	Total*	Residential	Commercial
City of Wilmington			
ED 03_06 Hilltop	+173%	+159%	+334%
ED 03_04 West Center City	+41%	+13%	+82%
ED 03_01 Tilton	+75%	+67%	+188%
Greenville			
ED 12_04 Hoopes Reservoir Area	-14%	-14%	-12%
ED 12_09 Wegmans Area	+4%	-11%	+30%

Key Findings:

- The Wilmington ED's that had steep property tax increases did not result in a large total increase in estimated school tax revenue.
- In the Wegman's area, the total estimated school tax revenue was increased by development, such as the new Wegmans as well as housing development, which balanced out decreased taxes for other properties in that ED. Without the new development as an offset, the property tax decrease for Greenville ED's would be much steeper.

ESTIMATED TAX IMPACT: \$ CHANGE*			
	Total*	Residential	Commercial
City of Wilmington			
ED 03_06 Hilltop	+\$454,270	+376,422	+\$79,623
ED 03_04 West Center City	+\$548,137	+\$100,217	+\$447,379
ED 03_01 Tilton	+\$364,210	+\$304,639	+\$59,552
Greenville			
ED 12_04 Hoopes Reservoir Area	-\$968,324	-\$904,412	-\$63,913
ED 12_09 Wegmans Area	+\$149,999	-\$285,695	+\$436,067

* Some exempt properties, have a value in one of the two tax columns and are included in the Total but not the Residential or Commercial Column, leading the Total column to sometimes be different from the sum of the other two columns.

Election District Comparison Method: Land Assessment Values

Land value per acre was determined for every parcel in each Election District (ED) by dividing land assessment value by parcel size. Values of land for condominium properties were excluded.

Key Findings:

The accuracy of the land assessments is questionable for a number of reasons:

- The range of land values per acre is very wide in both City of Wilmington and Greenville ED's.
- Average and median land assessments per acre are much higher in the City of Wilmington ED's than they are in Greenville ED's. For example, the median land value for commercial properties in ED 03_06 Hilltop is 35X the median land value for commercial properties in ED 12_09 Wegmans Area.
- Average and median commercial land assessments per acre in Wilmington ED's are extremely high, especially when compared to the Greenville ED's.
- Some residential parcels in Greenville that are not condominiums have assessed land values of zero.

RESIDENTIAL LAND ASSESSMENTS PER ACRE				
	Lowest	Highest	Average	Median
City of Wilmington				
ED 03_06 Hilltop	\$390,909	\$11,610,000	\$1,575,322	\$1,386,667
ED 03_04 West Center City	\$79,487	\$11,610,000	\$1,523,733	\$1,433,333
ED 03_01 Tilton	\$155,000	\$7,740,000	\$1,196,778	\$1,040,000
Greenville				
ED 12_04 Hoopes Reservoir Area	\$0	\$2,580,000	\$385,590	\$305,000
ED 12_09 Wegmans Area	\$95	\$17,030,000	\$498,594	\$406,000

COMMERCIAL LAND ASSESSMENTS PER ACRE				
	Lowest	Highest	Average	Median
City of Wilmington				
ED 03_06 Hilltop	\$3,225,000	\$12,900,000	\$7,571,308	\$7,740,000
ED 03_04 West Center City	\$230,000	\$23,220,000	\$4,142,886	\$3,225,000
ED 03_01 Tilton	\$700,000	\$7,740,000	\$3,831,491	\$4,472,000
Greenville				
ED 12_04 Hoopes Reservoir Area	\$200,000	\$667,241	\$302,435	\$200,000
ED 12_09 Wegmans Area	\$130,000	\$510,000	\$269,279	\$220,000

City of Wilmington Election Districts: Sales Ranges for Property Categories During the Study Period

The base year for the last reassessment is 2024. New Castle County's assessment values are supposed to equal the property's fair market value as of July 1, 2024.

Sales data for single family residential properties that sold between January 1, 2022 – June 30, 2024 is listed below based on house characteristics including renovation status, number of bedrooms, and number of bathrooms. The properties were identified as either renovated or unrenovated based on pictures listed in on-line sales websites including Redfin and Zillow. The lowest, highest, average and median value for each category was identified.

Caveats

Some properties, such as very large properties or properties with more than 1 unit, do not fit into categories and have not been included.

Key Findings:

- For each category, the sale prices for unrenovated homes were significantly less than renovated ones.
- There was some variability in the price of homes within each category but they were generally within +/- \$50,000 of the average value for that category.

COMPARABLE SALES: 03_06 HILLTOP				
	Lowest	Highest	Average	Median
Unrenovated				
2 Bedroom 1 Bath	\$8,000	\$100,000	\$57,904	\$55,000
2 Bedroom 1.5+ Bath	\$75,000	\$80,000	\$77,500	\$77,500
3 Bedroom 1 Bath	\$50,000	\$120,000	\$81,722	\$76,000
3 Bedroom 1.5+ Bath	\$25,000	\$105,000	\$61,300	\$61,950
4 Bedroom 1 Bath	\$60,000	\$130,000	\$93,167	\$95,000
4 Bedroom 1.5+ Bath	\$56,000	\$180,000	\$118,000	\$118,000
5 Bedrooms	\$38,000	\$110,000	\$85,000	\$96,000
Renovated				
2 Bedroom 1 Bath	\$95,000	\$133,000	\$110,000	\$112,000
2 Bedroom 1.5+ Bath	\$169,000	\$169,000	\$169,000	\$169,000
3 Bedroom 1 Bath	\$115,000	\$155,000	\$131,375	\$128,000
3 Bedroom 1.5+ Bath	\$140,000	\$220,000	\$179,583	\$185,000
4 Bedroom 1 Bath	\$161,000	\$197,000	\$179,000	\$179,000
4 Bedroom 1.5+ Bath	\$170,000	\$255,000	\$196,240	\$186,300
5 Bedrooms	\$215,000	\$250,000	\$235,333	\$241,000
6+ Bedrooms	\$260,000	\$260,000	\$260,000	\$260,000

COMPARABLE SALES: 03_01 TILTON				
	Lowest	Highest	Average	Median
Unrenovated				
2 Bedroom	N/A	N/A	N/A	N/A
3 Bedroom 1 Bath	\$28,000	\$132,000	\$91,654	\$90,000
3 Bedroom 1.5 Bath	\$51,000	\$160,000	\$101,500	\$108,500
3 Bedroom 2+ Bath	\$105,000	\$175,000	\$134,667	\$124,000
4 Bedroom 1 Bath	\$80,000	\$120,000	\$92,400	\$82,000
4 Bedroom 1.5+ Bath	\$82,000	\$140,000	\$101,200	\$85,000
5+ Bedrooms	\$60,000	\$145,000	\$109,870	\$115,000
Newer Construction	\$180,000	\$220,000	\$200,000	\$200,000
Renovated				
2 Bedroom	\$131,500	\$228,500	\$188,000	\$180,000
3 Bedroom 1 Bath	\$142,000	\$240,000	\$199,900	\$203,500
3 Bedroom 1.5 Bath	\$199,900	\$290,000	\$236,933	\$220,900
3 Bedroom 2+ Bath	\$185,000	\$425,000	\$267,800	\$245,000
4 Bedroom 1 Bath	\$240,000	\$240,000	\$240,000	\$240,000
4 Bedroom 1.5+ Bath	\$162,000	\$450,000	\$287,077	\$290,000
5+ Bedrooms	\$210,000	\$355,000	\$272,714	\$270,000
Newer Construction	\$225,000	\$246,000	\$234,000	\$232,500

COMPARABLE SALES: 03_04 WEST CENTER CITY				
	Lowest	Highest	Average	Median
Unrenovated				
2 Bedroom 1+ Bath	\$80,000	\$95,000	\$88,750	\$90,000
3 Bedroom 1 Bath	\$40,000	\$93,000	\$62,333	\$54,000
3 Bedroom 1.5 Bath	\$85,000	\$149,000	\$115,113	\$113,950
4 Bedroom 1 Bath	\$37,100	\$100,000	\$66,553	\$62,500
4 Bedroom 1.5+ Bath	\$129,000	\$130,000	\$129,950	\$129,950
5+ Bedrooms	\$75,000	\$75,000	\$75,000	\$75,000
Newer Construction	\$151,325	\$160,000	\$157,108	\$160,000
Renovated				
2 Bedroom 1+ Bath	\$128,000	\$128,000	\$128,000	\$128,000
3 Bedroom 1 Bath	\$140,000	\$190,000	\$163,333	\$160,000
3 Bedroom 1.5 Bath	\$159,500	\$190,000	\$171,500	\$165,000
4 Bedroom 1 Bath	\$100,000	\$146,000	\$120,333	\$115,000
4 Bedroom 1.5+ Bath	\$110,000	\$265,000	\$217,488	\$232,500
5+ Bedrooms	\$185,000	\$290,000	\$255,000	\$290,000
Newer Construction	\$189,950	\$338,000	\$252,325	\$225,500

