

IN THE SUPREME COURT OF THE STATE OF DELAWARE

NINA SHAHIN,

Plaintiff Below,
Appellant,

v.

CITY OF DOVER and CITY OF
DOVER TAX ASSESSOR, in
their official and individual
capacities,

Defendants Below,
Appellees.

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§ No. 354, 2022

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§ Court Below–Superior Court
§ of the State of Delaware

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§ C.A. No. K22C-06-012

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Submitted: April 28, 2023

Decided: July 13, 2023

Before **SEITZ**, Chief Justice; **VALIHURA** and **TRAYNOR**, Justices.

ORDER

After consideration of the parties’ briefs and the Superior Court record, it appears to the Court that:

(1) The appellant, Nina Shahin, filed this appeal from the Superior Court’s dismissal of her complaint filed against the appellees, the City of Dover and the City of Dover Tax Assessor (the “City Defendants”), for failure to state a claim. We find no merit to the appeal and affirm the Superior Court’s judgment.

(2) The facts relevant to this appeal date back to 2010. Following the City of Dover’s assessment of Shahin’s residential property (the “Property”) in 2010,

Shahin and her husband filed an appeal with the City of Dover Board of Assessment Appeals (the “Board”). The Shahins sought a reduction in the assessed value of the Property from \$286,700 to \$150,000, citing real estate sale listings for nearby properties in support of their claim that \$150,000 represented the Property’s fair market value.¹ The Board denied the appeal, finding the City’s valuation method—which was based, in part, on a comparison of realized nearby real estate sales—more persuasive. The Shahins appealed to the Superior Court. The Superior Court affirmed the Board’s decision, concluding that the Board’s findings were “the product of an orderly and logical deductive process.”² We affirmed the Superior Court’s judgment on appeal.³

(3) Following the City of Dover’s property reassessment in 2014, the Property was assessed at \$247,100, a reduction of more than 13% from the Property’s assessed value of \$286,700 in 2010.⁴ The Shahins appealed to the Board, arguing that recent sales prices, the 2010 assessment, the 2014 assessment, and the relative differences in values among the three categories warranted a reduction in the Property’s assessed value to \$233,100.⁵ The Board denied the appeal, finding

¹ *Shahin v. City of Dover, Bd. of Assessment*, 2011 WL 704490, at *1 (Del. Super. Ct. Feb. 28, 2011).

² *Id.* at *3.

³ *Shahin v. City of Dover*, 2011 WL 4055405 (Del. Sept. 12, 2011).

⁴ *Mazen v. City of Dover Bd. of Assessment Appeals*, 2016 WL 520996, at *1 (Del. Super. Ct. Jan. 22, 2016).

⁵ *Id.*

that the comparable-sales method was the proper method for determining property values and that the 2014 assessment of the Property was accurate.⁶ The Shahins appealed to the Superior Court and attempted to raise a claim that the assessment was tainted by national-origin discrimination. The Superior Court affirmed the Board's decision, noting that it would not consider the national-origin discrimination claim because it was not presented to the Board in the first instance and, in any event, the Board did not have jurisdiction to entertain a civil suit against the City.⁷ We affirmed the Superior Court's decision on appeal.⁸ Recognizing that the Shahins had not raised a claim that the City Defendants had violated either the Federal Fair Housing Act or the Delaware Fair Housing Act (DFHA) before their appeal, the Court directed the Shahins to the relevant federal and state statutes that detail the procedures for obtaining relief under those acts.⁹

(4) In 2016, the Shahins filed a complaint against the City of Dover alleging housing discrimination with the United States Department of Housing and Urban Development, which referred the complaint to the Delaware Division of Human Relations Commission (the "Commission").¹⁰ The Commission determined that there was insufficient evidence to support a case of discrimination. In 2018, the

⁶ *Id.* at *2.

⁷ *Id.* at *4.

⁸ *Shahin v. City of Dover Bd. of Assessment Appeals*, 2016 WL 5407853 (Del. Sept. 27, 2016).

⁹ *Id.* at *2 n. 11.

¹⁰ *Shahin v. City of Dover*, 2018 WL 4635730, at *2 (Del. Ch. Sept. 26, 2018).

Shahins filed a complaint against the City Defendants in the Court of Chancery, alleging that the City Defendants had discriminated against them on the basis of their national origin when assessing property taxes due on the Property. After the Court of Chancery granted the City Defendants' motion to dismiss the complaint for lack of subject-matter jurisdiction, the case was transferred to the Superior Court. The City Defendants then moved to dismiss the complaint for failure to state a claim. The Superior Court granted the motion, finding, among other things, that *res judicata* barred the Shahins' argument that the City Defendants had overvalued the Property. We affirmed the Superior Court's judgment on appeal.¹¹

(5) In June 2022, Shahin¹² filed a complaint against the City Defendants in the Superior Court, alleging that the City Defendants engaged in racketeering and violated the DFHA when conducting the 2010, 2015,¹³ and 2020 assessments of the Property. The City Defendants moved to dismiss the complaint under Superior Court Civil Rule 12(b)(6). Following a hearing in which Shahin declined to participate, the Superior Court granted the motion to dismiss. The Superior Court found that Shahin's claims regarding the 2010 and 2015 assessments were barred by

¹¹ *Shahin v. City of Dover*, 2021 WL 4099434 (Del. Sept. 8, 2021).

¹² Although the complaint references Shahin's husband, he is not a named plaintiff.

¹³ The parties refer to a 2015 assessment and a 2014 assessment interchangeably. The parties clearly refer to the same assessment, however, because the valuations contained in the cited assessments are identical.

the doctrine of *res judicata* and that her claim regarding the 2020 assessment was barred by the doctrine of issue preclusion. This appeal followed.

(6) We review *de novo* the dismissal of a complaint under Rule 12(b)(6).¹⁴ We accept all well-pleaded allegations as true.¹⁵ We do not, however, simply accept conclusory allegations unsupported by specific facts, nor do we draw unreasonable inferences in the plaintiff's favor.¹⁶

(7) In her opening brief on appeal, Shahin attacks the Superior Court's decision and conduct in an unrelated condemnation action. Shahin also appears to argue that the Superior Court judge exhibited bias against her and granted the City Defendants' motion to dismiss because she was not present in the courtroom at the time set aside for oral argument on the motion. Having carefully considered the record on appeal and the parties' positions, we affirm the Superior Court's judgment.

(8) First, Shahin is mistaken in her belief that the Superior Court held her absence from the courtroom against her when ruling on the City Defendants' motion to dismiss. Indeed, the presiding Superior Court judge specifically noted in open court that he was taking into consideration the City Defendants' motion as well as

¹⁴ *Ramunno v. Cawley*, 705 A.2d 1029, 1034 (Del. 1998).

¹⁵ *Id.*

¹⁶ *Clinton v. Enterprise Rent-A-Car Co.*, 977 A.2d 892, 895 (Del. 2009).

Shahin's objection to it. And we have carefully reviewed the record and can discern no indication that the Superior Court judge harbored any bias against Shahin.¹⁷

(9) Second, we agree with the Superior Court that Shahin's claims regarding the valuation of the Property in the 2010 and 2015 assessments are barred by the doctrine of *res judicata*.¹⁸ They are also untimely.¹⁹ Finally, with regard to Shahin's claims regarding the propriety of the 2020 property assessment, we affirm the Superior Court's judgment on the independent and alternate basis²⁰ that Shahin's complaint consists of only conclusory allegations of discriminatory intent that are unsupported by specific facts and asks us to draw unreasonable inferences in Shahin's favor.

¹⁷ See *Gattis v. State*, 955 A.2d 1276, 1286 (Del. 2008) (noting that unfavorable judicial rulings alone are insufficient bases for recusal).

¹⁸ See *LaPoint v. AmerisourceBergen Corp.*, 970 A.2d 185, 191-92 (Del. 2009) ("In essence, the doctrine of *res judicata* serves to prevent a multiplicity of needless litigation of issues by limiting parties to one fair trial of an issue or cause of action which has been raised or should have been raised in a court of competent jurisdiction." (citation and quotation marks omitted)).

¹⁹ See 11 *Del. C.* § 1505(f) (establishing a five-year statute of limitations for the commencement of a civil action on the basis of racketeering); 6 *Del. C.* § 4613(a) (establishing a two-year statute of limitations for the commencement of an action under the DFHA).

²⁰ *Unitrin, Inc. v. American Gen. Corp.*, 651 A.2d 1361, 1390 (Del. 1995) (recognizing that this Court may affirm a trial court's judgment on the basis of a different rationale than that articulated by the trial court).

NOW, THEREFORE, IT IS HEREBY ORDERED that the judgment of the Superior Court is AFFIRMED.

BY THE COURT:

/s/ Collins J. Seitz, Jr.
Chief Justice