



City of Virginia Beach Board of Equalization

July 31, 2025; 9 a.m.-2 p.m.
City Hall, Building 1, Room 2034
2401 Courthouse Drive

Minutes

Attendance

Members Present: Cynthia Blackwell, Phillip J. Hines, Charles T. Phillips II, William R. Burnette Jr.

Members Absent: John Profilet

City Staff Present: Sue Cunningham, Robert Vallad, Patrick Dorris

Call to Order

The meeting was called to order at 9:02 AM

Unfinished Business

New Business

Pat Dorris requested the Board be made aware of three cases where appellant included data from 2025. 58.1-3379 includes: "No studies or analyses published after assessment shall be considered in an appeal filed relating to that assessment." Pat asked to Board to not hear those cases based on statute. Board discussed and agreed they would hear the cases but would not consider any data after December 31, 2024, in their decision.

APPEAL DETAILS

Appeal Case Details

Case #1: 2026-13 (3 Parcels) / Owner: Ocean One Inc / GPIN: 2427-17-9527-0000/ Address: 1801 Atlantic Ave

Reason: Assessment not uniform in relation to comparable property

Board closed the meeting to discuss confidential information.

GPIN: 2427-17-9527-0000 – PARCEL 1

	Prior (FY 24/25) Assessment	FY 25/26 Notice	Office Review	BOE Decision	Change
Land	\$4,050,000	\$4,387,500	n/a	\$4,387,500	\$ 0.00
Improvement	\$10,309,800	\$8,503,100	n/a	\$7,050,100	(\$1,453,000.00)
Total	\$14,359,800	\$12,890,600	n/a	\$11,437,600	(\$1,453,000.00)

BOARD VALUATION DECISION:

MOTION TO: AFFIRM [] REDUCE [x]

Member	Motion	Second	AYE	NAY	ABSTAIN
William R. Burnette JR.	X		X		
Cynthia Blackwell		X	X		
Phillip J. Hines			X		
Charles T. Phillips II				X	
John Profilet	ABSENT				

NOTES: William R Burnette Jr.: Motion To Accept Reduction; Cynthia Blackwell Second Motion

Three parcels are included in this economic unit. Board voted to reduce improvement value only. Land value is affirmed on all three parcels.

Case #2: 2026-13.1 / Owner: Ocean One Inc / GPIN: 2427-17-9607-0000 / Address: 1801 Atlantic Ave

Reason: Assessment not uniform in relation to comparable property

GPIN: 2427-17-9607-0000 – PARCEL 2

	Prior (FY 24/25) Assessment	FY 25/26 Notice	Office Review	BOE Decision	Change
Land	\$2,700,000	\$2,925,000	n/a	\$2,925,000	\$0
Improvement	\$0	\$0	n/a	\$0	\$0
Total	\$2,700,000	\$2,925,000	n/a	\$2,925,000	\$0

BOARD VALUATION DECISION:

MOTION TO: AFFIRM [x] REDUCE []

Member	Motion	Second	AYE	NAY	ABSTAIN
William R. Burnette JR.			x		
Cynthia Blackwell			x		
Phillip J. Hines			x		
Charles T. Phillips II			x		
John Profilet	ABSENT				

NOTES:

Case #3: 2026-13.2 / Owner: Ocean One Inc / GPIN: 2427-17-8792-0000 / Address: 1801 Atlantic Ave

Reason: Assessment not uniform in relation to comparable property

GPIN: 2427-17-8792-0000 – PARCEL 3

	Prior (FY 24/25) Assessment	FY 25/26 Notice	Office Review	BOE Decision	Change
Land	\$2,250,000	\$2,437,500	n/a	\$2,437,500	\$0
Improvement	\$0	\$0	n/a	\$0	\$0
Total	\$2,250,000	\$2,437,500	n/a	\$2,437,500	\$0

BOARD VALUATION DECISION:**MOTION TO: AFFIRM [x] REDUCE []**

Member	Motion	Second	AYE	NAY	ABSTAIN
William R. Burnette JR.			x		
Cynthia Blackwell			x		
Phillip J. Hines			x		
Charles T. Phillips II			x		
John Profilet	ABSENT				

NOTES:

Case #4: 2026-14 (2 PARCELS) / Owner: Standard Commons Owner LLC / GPIN: 1476-08-2008-0000 / Address: 4924 Princess Anne Rd

Reason: Assessment exceeded fair market value

GPIN: 1476-08-2008-0000 – PARCEL 1

	Prior (FY 24/25) Assessment	FY 25/26 Notice	Office Review	BOE Decision	Change
Land	\$2,325,000	\$2,325,000	n/a	\$2,325,000	\$0
Improvement	\$7,652,200	\$7,811,900	n/a	\$7,811,900	\$0
Total	\$9,977,200	\$10,136,900	n/a	\$10,136,900	\$0

BOARD VALUATION DECISION:**MOTION TO: AFFIRM [x] REDUCE []**

Member	Motion	Second	AYE	NAY	ABSTAIN
William R. Burnette JR.				x	
Cynthia Blackwell				x	
Phillip J. Hines			x		
Charles T. Phillips II			x		
John Profilet	ABSENT				

NOTES: Valuation affirmed due to tie vote.

Case #5: 2026-14.1 / Owner: Standard Commons Owner LLC / GPIN: 1476-07-3943-000 / Address: 4924 Princess Anne Rd

Reason: Assessment exceeded fair market value

GPIN: 1476-07-3943-0000 – PARCEL 2

	Prior (FY 24/25) Assessment	FY 25/26 Notice	Office Review	BOE Decision	Change
Land	\$2,325,000	\$2,325,000	n/a	\$2,325,000	\$0
Improvement	\$7,652,300	\$7,811,900	n/a	\$7,811,900	\$0
Total	\$9,977,300	\$10,136,900	n/a	\$10,136,900	\$0

BOARD VALUATION DECISION:

MOTION TO: AFFIRM [] REDUCE []

Member	Motion	Second	AYE	NAY	ABSTAIN
William R. Burnette JR.				X	
Cynthia Blackwell				X	
Phillip J. Hines			X		
Charles T. Phillips II			X		
John Profilet	ABSENT				

NOTES: Valuation affirmed due to tie vote.

Case #6: 2026-23 / Owner: Dunes Hotel Investment Associates LLC / GPIN: 2427-24-5870-0000 / Address: 1001 Atlantic Ave.

Reason: Assessment exceeded fair market value

CASE WITHDRAWN PRIOR TO BOARD HEARING

	Prior (FY 24/25) Assessment	FY 25/26 Notice	Office Review	BOE Decision	Change
Land	\$3,150,000	\$3,412,500	n/a	\$	\$0
Improvement	\$367,400	\$367,800	n/a	\$	\$0
Total	\$3,517,400	\$3,780,300	n/a	\$	\$0

BOARD VALUATION DECISION:**MOTION TO: AFFIRM [] REDUCE []**

Member	Motion	Second	AYE	NAY	ABSTAIN
William R. Burnette JR.					
Cynthia Blackwell					
Phillip J. Hines					
Charles T. Phillips II					
John Profilet	ABSENT				

NOTES: No Changes

Case #7: 2026-24 / Owner: Windjammer Investment ETC / GPIN: 2427-17-8872-0000 / Address: 1901 Atlantic Ave 504

Reason: Assessment exceeded fair market value**CASE WITHDRAWN PRIOR TO BOARD HEARING**

	Prior (FY 24/25) Assessment	FY 25/26 Notice	Office Review	BOE Decision	Change
Land	\$9,000,000	\$9,750,000	n/a	\$	\$
Improvement	\$9,572,000	\$9,416,600	n/a	\$	\$
Total	\$18,572,000	\$19,166,600	n/a	\$	\$

BOARD VALUATION DECISION:**MOTION TO: AFFIRM [] REDUCE []**

Member	Motion	Second	AYE	NAY	ABSTAIN
William R. Burnette JR.					
Cynthia Blackwell					
Phillip J. Hines					
Charles T. Phillips II					
John Profilet	ABSENT				

NOTES: Withdrawn On Site

Copies and recording of minutes are on file and may be examined by appointment in the Office of the Real Estate Assessor at 2424 Courthouse Drive, Building 18, Virginia Beach, VA 23456 or online at [Board of Equalization | City of Virginia Beach.](#) For information call 757-385-6296.

Phillip J. Hines II
Chairman, Board of Equalization

Date