



## City of Virginia Beach Board of Equalization

August 13, 2026; 8:30 a.m.  
City Hall, Building 1, Room 2118  
2401 Courthouse Drive

### Minutes

#### Attendance

**Members Present:** Cynthia Blackwell, Phillip J. Hines, Charles T. Phillips II, John Profilet

**Members Absent:** William R. Burnette Jr. and Ben J. Willis, III

**City Staff Present:** Sue Cunningham, Kathi Edmundson, Donna Feess, Brian Richardson Patrick Dorris, Jordan Barton, Daniela Edick. Observing were Andrew Connelly, Brent Milner and Harrison Dempsey

#### Call to Order

The meeting was called to order at 8:40 a.m. by John Profilet.

#### Unfinished Business

No new business was discussed.

## APPEAL DETAILS

### Appeal Case Details

Case # 2027-17 / Owner: Home Depot USA Inc. / GPIN: 2414-15-9035-0000 / Address: 2324 Elson Green Ave.

Reason: Fair Market Value

|             | Prior (FY 25/26)<br>Assessment | FY 26/27<br>Notice | Office Review | BOE Decision | Change |
|-------------|--------------------------------|--------------------|---------------|--------------|--------|
| Land        | \$4,885,000                    | \$5,142,700        | \$5,142,700   | \$5,142,700  | \$-0   |
| Improvement | \$7,503,200                    | \$7,860,800        | \$7,860,800   | \$7,860,800  | \$-0   |
| Total       | \$12,388,800                   | \$13,003,500       | \$13,003,500  | \$13,003,500 | \$-0   |

1. Appellant did not appear.

#### BOARD VALUATION DECISION:

MOTION TO: AFFIRM [ X ] REDUCE [ ]

| Member                  | Motion | Second | AYE | NAY | ABSTAIN |
|-------------------------|--------|--------|-----|-----|---------|
| William R. Burnette JR. |        |        |     |     | Absent  |
| Cynthia Blackwell       |        |        | X   |     |         |
| Phillip J. Hines        |        |        |     |     |         |
| Charles T. Phillips II  |        | X      | X   |     |         |
| John Profilet           | X      |        | X   |     |         |
| Ben J. Willis, III      |        |        |     |     | Absent  |

Case #2: 2027-18 / Owner: HD Development of Maryland Inc / GPIN: 1487-85-1650-0000/  
Address: 3352 Virginia Beach Blvd.

Reason: Assessed more than fair market value

|             | Prior (FY 25/26)<br>Assessment | FY 26/27<br>Notice | Office Review | BOE Decision | Change |
|-------------|--------------------------------|--------------------|---------------|--------------|--------|
| Land        | \$3,914,300                    | \$4,077,400        | \$4,077,400   | \$4,077,400  | \$-0   |
| Improvement | \$5,789,700                    | \$6,127,600        | \$6,127,600   | \$6,127,600  | \$-0   |
| Total       | \$9,704,000                    | \$10,205,000       | \$10,205,000  | \$10,205,600 | \$-0   |

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

| Member                  | Motion | Second | AYE | NAY | ABSTAIN |
|-------------------------|--------|--------|-----|-----|---------|
| William R. Burnette JR. |        |        |     |     | Absent  |
| Cynthia Blackwell       |        |        | x   |     |         |
| Phillip J. Hines        |        |        | X   |     |         |
| Charles T. Phillips II  |        | X      | X   |     |         |
| John Profilet           | X      |        | X   |     |         |
| Ben J. Willis, III      |        |        |     |     | Absent  |

**Case #3: 2027-15 / Owner: HK New Plan Hilltop Plaza LLC/ GPIN: 2407-67-8925-0000 / Address: 501 Hilltop Plaza SC**

**Reason: Assessed more than fair market value**

|                    | Prior (FY 25/26)<br>Assessment | FY 26/27<br>Notice | Office Review | BOE Decision | Change |
|--------------------|--------------------------------|--------------------|---------------|--------------|--------|
| <b>Land</b>        | \$8,911,700                    | \$9,263,400        | \$9,263,400   | \$9,263,400  | \$-0   |
| <b>Improvement</b> | \$23,854,200                   | \$23,878,800       | \$23,878,800  | \$23,878,800 | \$-0   |
| <b>Total</b>       | \$32,765,900                   | \$33,142,200       | \$33,142,200  | \$33,142,200 | \$-0   |

1. Appellant Absent.

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

| Member                  | Motion | Second | AYE | NAY | ABSTAIN |
|-------------------------|--------|--------|-----|-----|---------|
| William R. Burnette JR. |        |        |     |     | Absent  |
| Cynthia Blackwell       |        |        | X   |     |         |
| Phillip J. Hines        |        |        | X   |     |         |
| Charles T. Phillips II  |        | X      | X   |     |         |
| John Profilet           | X      |        | X   |     |         |
| Ben J. Willis, III      |        |        |     |     | Absent  |

**Case #4: 2027-16 / Owner: HK New Plan Hilltop Plaza LLC / GPIN: 2407-68-8342-0000 / Address: 1769 Laskin Rd**

**Reason: Assessed more than fair market value**

|                    | Prior (FY 25/26)<br>Assessment | FY 26/27<br>Notice | Office Review | BOE Decision | Change |
|--------------------|--------------------------------|--------------------|---------------|--------------|--------|
| <b>Land</b>        | \$1,167,200                    | \$1,180,600        | \$1,180,600   | \$1,180,600  | \$-0   |
| <b>Improvement</b> | \$447,400                      | \$505,400          | \$505,400     | \$505,400    | \$-0   |
| <b>Total</b>       | \$1,614,600                    | \$1,686,000        | \$1,686,000   | \$1,686,000  | \$-0   |

1. Appellant Absent. The board went into closed session at 0914 am due to confidential information discussed (Income).

**BOARD VALUATION DECISION:**

**MOTION TO: AFFIRM [ X ] REDUCE [ ]**

| Member                  | Motion | Second | AYE | NAY | ABSTAIN |
|-------------------------|--------|--------|-----|-----|---------|
| William R. Burnette JR. |        |        |     |     | Absent  |
| Cynthia Blackwell       |        |        | X   |     |         |
| Phillip J. Hines        |        | X      | X   |     |         |
| Charles T. Phillips II  |        |        | X   |     |         |
| John Profilet           | X      |        | X   |     |         |
| Ben J. Willis, III      |        |        |     |     | Absent  |

**Case #5: 2027-22 / Owner: Little Neck commercial Property LLC / GPIN: 1487-75-8179-0000 / Address: 316 Little Neck Rd**

**Reason: Assessed more than fair market value**

|                    | Prior (FY 25/26)<br>Assessment | FY 26/27<br>Notice | Office Review | BOE Decision | Change |
|--------------------|--------------------------------|--------------------|---------------|--------------|--------|
| <b>Land</b>        | \$174,600                      | \$181,900          | \$181,900     | \$181,900    | \$-0   |
| <b>Improvement</b> | \$0                            | \$0                | \$0           | \$0          | \$-0   |
| <b>Total</b>       | \$174,600                      | \$181,900          | \$181,900     | \$181,900    | \$-0   |

1. Appellant Absent

**BOARD VALUATION DECISION:**

**MOTION TO: AFFIRM [ X ] REDUCE [ ]**

| Member                  | Motion | Second | AYE | NAY | ABSTAIN |
|-------------------------|--------|--------|-----|-----|---------|
| William R. Burnette JR. |        |        |     |     | Absent  |
| Cynthia Blackwell       |        |        | X   |     |         |
| Phillip J. Hines        |        | X      | X   |     |         |
| Charles T. Phillips II  |        |        | X   |     |         |
| John Profilet           | X      |        | X   |     |         |
| Ben J. Willis, III      |        |        |     |     | Absent  |

**Case #6: 2027-21 / Owner: Fruit William S & H. Glenn Gray TR / GPIN: 1487-74-8999-0000 / Address: 3392 Virginia Beach Blvd.**

**Reason: Assessed more than fair market value**

|             | Prior (FY 25/265)<br>Assessment | FY 26/27<br>Notice | Office Review | BOE Decision | Change |
|-------------|---------------------------------|--------------------|---------------|--------------|--------|
| Land        | \$744,900                       | \$768,200          | \$768,200     | \$768,200    | \$0    |
| Improvement | \$0                             | \$0                | \$0           | \$0          | \$0    |
| Total       | \$744,900                       | \$768,200          | \$768,200     | \$768,200    | \$0    |

1. Appellant Absent

**BOARD VALUATION DECISION:**

**MOTION TO: AFFIRM [ X ] REDUCE [ ]**

| Member                  | Motion | Second | AYE | NAY | ABSTAIN |
|-------------------------|--------|--------|-----|-----|---------|
| William R. Burnette JR. |        |        |     |     | Absent  |
| Cynthia Blackwell       |        |        | X   |     |         |
| Phillip J. Hines        |        | X      | X   |     |         |
| Charles T. Phillips II  |        |        | X   |     |         |
| John Profilet           | X      |        | X   |     |         |
| Ben J. Willis, III      |        |        |     |     | Absent  |

**Case #7: 2027-19 / Owner: Little Neck Commercial Property/ GPIN: 1487-75-8542-0000 / Address: Lynnhaven  
2.21 acres**

**Reason: Assessed at more than fair market value**

|                    | Prior (FY 25/26)<br>Assessment | FY 26/27<br>Notice | Office Review | BOE Decision | Change |
|--------------------|--------------------------------|--------------------|---------------|--------------|--------|
| <b>Land</b>        | \$943,600                      | \$982,900          | \$982,900     | \$982,900    | \$0    |
| <b>Improvement</b> | \$0                            | \$0                | \$0           | \$0          | \$0    |
| <b>Total</b>       | \$943,600                      | \$982,900          | \$982,900     | \$982,900    | \$0    |

1. Appellant Absent

**BOARD VALUATION DECISION:**

**MOTION TO: AFFIRM [ X ] REDUCE [ ]**

| Member                  | Motion | Second | AYE | NAY | ABSTAIN |
|-------------------------|--------|--------|-----|-----|---------|
| William R. Burnette JR. |        |        |     |     | Absent  |
| Cynthia Blackwell       |        |        | X   |     |         |
| Phillip J. Hines        |        | X      | X   |     |         |
| Charles T. Phillips II  |        |        | X   |     |         |
| John Profilet           | X      |        | X   |     |         |
| Ben J. Willis, III      |        |        |     |     | Absent  |

**Case #8: 2027-20 / Owner: F. Wayne Jr. Revocable Trust / GPIN: 1787-75-9018-0000 /  
Address: 1309 Linkhorn Cir.**

**Reason: Assessed at more than fair market value**

|                    | Prior (FY 25/26)<br>Assessment | FY 26/27<br>Notice | Office Review | BOE Decision | Change |
|--------------------|--------------------------------|--------------------|---------------|--------------|--------|
| <b>Land</b>        | \$175,900                      | \$186,300          | \$186,300     | \$186,300    | \$0    |
| <b>Improvement</b> | \$0                            | \$0                | \$0           | \$0          | \$0    |
| <b>Total</b>       | \$175,900                      | \$186,300          | \$186,300     | \$186,300    | \$0    |

2. Appellant Absent

**BOARD VALUATION DECISION:**

**MOTION TO: AFFIRM [ X ] REDUCE [ ]**

| Member                  | Motion | Second | AYE | NAY | ABSTAIN |
|-------------------------|--------|--------|-----|-----|---------|
| William R. Burnette JR. |        |        |     |     | Absent  |
| Cynthia Blackwell       |        |        | X   |     |         |
| Phillip J. Hines        |        | X      | X   |     |         |
| Charles T. Phillips II  |        |        | X   |     |         |
| John Profilet           | X      |        | X   |     |         |
| Ben J. Willis, III      |        |        |     |     | Absent  |

**Other Business**

No New Business was discussed.

**Adjournment**

Meeting adjourned at 9:24 a.m.

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.



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Phillip J. Hines II  
Chairman, Board of Equalization

August 13, 2026

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Date