



City of Virginia Beach Board of Equalization

August 20, 2026
City Hall, Building 1, Room 2118
2401 Courthouse Drive

Minutes

Attendance

Members Present: Cynthia Blackwell, William Burnette, Ben Willis III, Charles T Phillips II

Members Absent: Phillip J. Hines, John Profilet

City Staff Present: Sue Cunningham, Kathi Edmondson, Brian Richarson, Brent Milner, Pat Dorris, Jordan Barton, Donna Feess, Bella Gonzalez

Call to Order

The meeting was called to order at 829 am by William Burnette

Unfinished Business

APPEAL DETAILS

Appeal Case Details

Case # 2027-58 / Owner: SALTMEADOW BAY APARMENT DST/ GPIN: 24188004990000 / Address: 805 SALTMEADOW BAY ARCH 404.

Reason: Equitably assessed with comparable properties.

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$4,007,500	\$58,821,200	\$62,828,700
FY 26/27 Notice	\$4,007,500	\$57,105,600	\$61,113,100
Requested Assessment	\$4,007,500	\$51,792,500	\$55,800.000
Office Review	\$0	\$0	\$0
BOE Decision	\$0	\$0	\$0
Change	\$0	\$0	\$0

1. Appellant Present

BOARD VALUATION DECISION: 844am closed session (Appellant) Resumed open session 848am/ closed session 0914am (City)

MOTION TO: AFFIRM [X] REDUCE []

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

Case # 2027-59-01/ Owner: VTS LYND MAYFLOWER OWNER LLC/ GPIN: 24280323110000 / Address:205 34TH STREET

Reason: Equitably assessed with comparable properties

Closed session 0902am /resume session 0910am/ open session resumed 0924am

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$4,978,000	\$33,576,200	\$38,554,200
FY 26/27 Notice	\$4,995,400	\$35,172,300	\$40,167,700
Requested Assessment	\$4,453,600	\$34,591,589	\$39,045,189
Office Review	\$0	\$0	\$0
BOE Decision	\$0	\$0	\$0
Change	\$0	\$0	\$0

2. Appellant Present

BOARD VALUATION DECISION:

MOTION TO: AFFIRM [X] REDUCE []

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

Case # 2027-59-02 / Owner: VTS LYND MAYFLOWER OWNER LLC / GPIN:24189289480000 / Address: 305 34TH STREET

Reason: WITHDRAWN

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$1,120,000	\$14,900	\$1,134,900
FY 26/27 Notice	\$1,232,000	\$16,700	\$1,248,700
Requested Assessment	\$1,098,377	\$14,889	\$1,113,266
Office Review	\$0	\$0	\$0
BOE Decision	\$0	\$0	\$0
Change	\$0	\$0	\$0

3. Appellant Present

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					
Ben J. Willis, III					

Case # 2027-59-03/ Owner: VTS LYND MAYFLOWER OWNER LLC / GPIN: 24280324790000 / Address: 3420 ATLANTIC AVE 104

Reason: WITHDRAWN

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$2,160,000	\$753,200	\$2,913,200
FY 26/27 Notice	\$2,192,000	\$770,900	\$2,962,900
Requested Assessment	\$1,954,257	\$687,288	\$2,641,545
Office Review	\$0	\$0	\$0
BOE Decision	\$0	\$0	\$0
Change	\$0	\$0	\$0

4. Appellant Present

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					
Ben J. Willis, III					

Case # 2027-57-01/ Owner: LYNNHAVEN LANDING LLC GPIN: 14977825140000 / Address: 2595 REAGAN AVE 101

Reason: Assessed at more or less than the fair market value/ Equitably assessed with comparable properties

Board received notice at 0950am via City Voicemail that Appellant was stuck in traffic – approximately 2 hours away. Board Administrator returned Appellant’s call, and he stated that he was attempting to get here by case review time (1030am). Board member William Burnette instructed that he must be here by 1030am, or the Board will hear the case in his absence. 1023am Appellant called; stuck in traffic; will drop off packet.

Session Reconvened: 130am closed session 1034am. Resumed open 1038am

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$1,400,000	\$4,288,900	\$5,688,900
FY 26/27 Notice	\$1,400,000	\$4,610,700	\$6,010,700
Requested Assessment	\$1,400,000	\$3,418,992	\$4,818,992
Office Review	\$0	\$0	\$0
BOE Decision	\$0	\$0	\$0
Change	\$0	\$0	\$0

5. Appellant Not Present

BOARD VALUATION DECISION:

MOTION TO: AFFIRM ☒ REDUCE ☐

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

Case # 2027-57-02 / Owner: LYNNHAVEN LANDING LLC: / GPIN: 14977817390000 / Address:306 CEDARWOOD CT 101

Reason: Assessed at more or less than the fair market value / Equitably assessed with comparable properties

Board received notice at 0950am via City Voicemail that Appellant was stuck in traffic – approximately 2 hours away. Board Administrator returned Appellant’s call, and he stated that he was attempting to get here by case review time (1030am). Board member William Burnette instructed that he must be here by 1030am, or the Board will hear the case in his absence. 1023am Appellant called; stuck in traffic; will drop off packet.

Session Reconvened: 130am closed session 1034am. Resumed open 1038am

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$1,900,000	\$5,793,500	\$7,693,500
FY 26/27 Notice	\$1,900,000	\$6,257,400	\$8,157,400
Requested Assessment	\$1,900,000	\$4,640,076	\$6,540,076
Office Review	\$0	\$0	\$0
BOE Decision	\$0	\$0	\$0
Change	\$0	\$0	\$0

6. Appellant Not Present

BOARD VALUATION DECISION:

MOTION TO: AFFIRM [X] REDUCE []

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

Case # 2027-57-03 / Owner: LYNNHAVEN LANDING LLC / GPIN: 14977933310000 / Address: 2610 REAGAN AVE 101

Reason: Assessed at more or less than the fair market value/ Equitably assessed with comparable properties

Board received notice at 0950am via City Voicemail that Appellant was stuck in traffic – approximately 2 hours away. Board Administrator returned Appellant’s call, and he stated that he was attempting to get here by case review time (1030am). Board member William Burnette instructed that he must be here by 1030am, or the Board will hear the case in his absence. 1023am Appellant called; stuck in traffic; will drop off packet.

Session Reconvened: 130am closed session 1034am. Resumed open 1038am

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$300,000	\$914,800	\$1,214,800
FY 26/27 Notice	\$300,000	\$988,000	\$1,288,000
Requested Assessment	\$300,000	\$732,636	\$1,032,636
Office Review	\$0	\$0	\$0
BOE Decision	\$0	\$0	\$0
Change	\$0	\$0	\$0

7. Appellant Not Present

BOARD VALUATION DECISION:

MOTION TO: AFFIRM [] REDUCE []

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

Case # 2027-57-04 / Owner: LYNNHAVEN LANDING LLC / GPIN: 14977863620000 / Address: N/A

Reason: Assessed at more or less than the fair market value/ Equitably assessed with comparable properties

Board received notice at 0950am via City Voicemail that Appellant was stuck in traffic – approximately 2 hours away. Board Administrator returned Appellant's call, and he stated that he was attempting to get here by case review time (1030am). Board member William Burnette instructed that he must be here by 1030am, or the Board will hear the case in his absence. 1023am Appellant called; stuck in traffic; will drop off packet.

Session Reconvened: 130am closed session 1034am. Resumed open 1038am

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$1,000	\$0	\$1,000
FY 26/27 Notice	\$1,000	\$0	\$1,000
Requested Assessment	\$1,000	\$0	\$1,000
Office Review	\$0	\$0	\$0
BOE Decision	\$0	\$0	\$0
Change	\$0	\$0	\$0

1. Appellant Not Present

BOARD VALUATION DECISION:

MOTION TO: AFFIRM [] REDUCE []

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

Case # 2027-57-05 / Owner: LYNNHAVEN LANDING LLC / GPIN: 14977876410000 / Address: 356 CYPRESSWOOD CT 101

Reason: Assessed at more or less than the fair market value/ Equitably assessed with comparable properties

Board received notice at 0950am via City Voicemail that Appellant was stuck in traffic – approximately 2 hours away. Board Administrator returned Appellant’s call, and he stated that he was attempting to get here by case review time (1030am). Board member William Burnette instructed that he must be here by 1030am, or the Board will hear the case in his absence. 1023am Appellant called; stuck in traffic; will drop off packet.

Session Reconvened: 130am closed session 1034am. Resumed open 1038am

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$2,700,000	\$8,232,800	\$10,932,800
FY 26/27 Notice	\$2,700,000	\$8,892,100	\$11,592,100
Requested Assessment	\$2,700,000	\$6,593,796	\$9,293,796
Office Review	\$0	\$0	\$0
BOE Decision	\$0	\$0	\$0
Change	\$0	\$0	\$0

2. Appellant Not Present

BOARD VALUATION DECISION:

MOTION TO: AFFIRM [] REDUCE []

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

Case # 2027-57-06 / Owner: LYNNHAVEN LANDING LLC / GPIN: 14976991030000 / Address: N/A

Reason: Assessed at more or less than the fair market value/ Equitably assessed with comparable properties

Board received notice at 0950am via City Voicemail that Appellant was stuck in traffic – approximately 2 hours away. Board Administrator returned Appellant’s call, and he stated that he was attempting to get here by case review time (1030am). Board member William Burnette instructed that he must be here by 1030am, or the Board will hear the case in his absence. 1023am Appellant called; stuck in traffic; will drop off packet.

Session Reconvened: 130am closed session 1034am. Resumed open 1038am

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$1,000	\$0	\$1,000
FY 26/27 Notice	\$1,000	\$0	\$1,000
Requested Assessment	\$1,000	\$0	\$1,000
Office Review	\$0	\$0	\$0
BOE Decision	\$0	\$0	\$0
Change	\$0	\$0	\$0

3. Appellant Not Present

BOARD VALUATION DECISION:

MOTION TO: AFFIRM [] REDUCE []

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

Other Business

Adjournment

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.

Board of Equalization

Date

Cynthia Blackwell

Signature of Secretary (Cynthia Blackwell)

Absent

Signature of BOE Chairman (Phillip J Hines)