



City of Virginia Beach Board of Equalization

September 10 2026
City Hall, Building 1, Room 2118
2401 Courthouse Drive

Minutes

Attendance

Members Present:

Morning Session: Cynthia Blackwell, Charles T Phillip II, Phillip J Hines, John M Profilet, Ben J Willis III.

Afternoon Session: Cyntia Blackwell, Charles T Phillip II, John M Profilet.

Members Absent: Williams R Burnette Jr.

City Staff Present: Jordan Barton, Brian Richardon, Daniela Edick, Brent Milner, Patrick Dorris, Harrison Dempsey, Sue Cunningham, Bella Gonzalez.

Call to Order

The meeting was called to order at 0847 by Phillip J Hines. (morning session)

The meeting was called to order at 1200 by John M Profilet. (afternoon session)

Unfinished Business

APPEAL DETAILS

Appeal Case Details

Case # 2027-70 / Owner: BRE/ESA PROPERTIES INC/ GPIN:14775241780000 / Address: 4548 BONNEY RD 100

Reason: Assessed at more or less than the fair market value

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$1,415,500	\$7,252,300	\$8,667,800
FY 26/27 Notice	\$1,504,000	\$7,842,700	\$9,346,700
Requested Assessment	\$1,504,000	\$5,072,800	\$6,575,800
Office Review	\$0	\$0	\$0
BOE Decision	\$1,504,000	\$7,842,700	\$9,346,700
Change	\$0	\$0	\$0

1. Appellant Present

BOARD VALUATION DECISION: Closed session 0952 am Resumed Open session 0953 am. No sales provided by appellant. City decision based on income data from The Commission of Revenue which matched Appellant per Assessor. The appellant arrived at 0957am. Board Chairman Phillip J Hines Allowed the Appellant to present his case. Assessor used Fee Simple and Appellant used Forma model. Appellant argues that expenses are higher. Appraised value as of 08/07/2025 \$10,600,000.

MOTION TO: AFFIRM [x] REDUCE []

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

Case #2027-73/ Owner: LYNNHAVEN MALL/ GPIN: 14963588300000/ Address: 701 LYNNHAVEN MALL LOOP 1089

Reason: Assessed at more or less than the fair market value

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$5,234,000	\$182,435,900	\$187,669,900
FY 26/27 Notice	\$5,524,700	\$188,957,100	\$194,481,800
Requested Assessment	\$5,524,700	\$133,175,300	\$138,700,000
Office Review	\$0	\$0	\$0
BOE Decision	\$5,524,700	\$182,145,200	\$187,669,000
Change	\$0	\$-6,811,900	\$-6,811,900

1. Appellant Present

BOARD VALUATION DECISION: Appellant argues that the Class should be B= versus A valuation. The city did their assessment on the entire mall versus partial in question. Cap rate increased and the Appellant argues the NOI is decreasing. Value increased based on increased Cap Rate. Paused at 0917am for City and Appellant to discuss. Resumed at 0925am Decision to leave assessment as same as 2025/2026. Board affirms value of \$187,669,900

MOTION TO: AFFIRM [] REDUCE [x]

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

Case # 2027-72 / Owner: CENTERVILLE MANOR / GPIN: 14559983720000 / Address: 5505 Oxford Trace Way

Reason: Assessed at more or less than the fair market value

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$4,500,000	\$27,691,200	\$34,651,900
FY 26/27 Notice	\$4,500,000	\$33,357,400	\$37,357,400
Requested Assessment	\$4,500,000	\$27,951,200	\$32,461,200
Office Review	\$0	\$0	\$0
BOE Decision	\$4,500,000	\$33,357,400	\$37,357,400
Change	\$0	\$0	\$0

2. Appellant Not Present

BOARD VALUATION DECISION: Closed Session 0943am Open session 0946am. Adjourned for lunch @1015am.

MOTION TO: AFFIRM [x] REDUCE []

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

Case # 2027-78 / Owner: 560 LLC / GPIN: 14975103340000 / Address: 560 LYNNHAVEN PKWT

Reason: Assessed at more or less than the fair market value

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$1,082,600	\$3,418,200	\$4,500,800
FY 26/27 Notice	\$1,129,600	\$3,241,600	\$4,371,200
Requested Assessment	\$691,900	\$2,184,000	\$2,875,900
Office Review	\$0	\$0	\$0
BOE Decision	\$1,129,600	\$3,241,600	\$4,371,200
Change	\$0	\$0	\$0

3. Appellant Present o

BOARD VALUATION DECISION:

MOTION TO: AFFIRM [x] REDUCE []

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

Case # 2027-74/ Owner: SANDMAN 521 LLC / GPIN: 24189126670000 / Address: 521 LASKIN ROAD

Reason: Assessed at more or less than the fair market value

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$6,600,000	\$61,229,100	\$67,829,100
FY 26/27 Notice	\$6,600,000	\$76,463,200	\$83,063,200
Requested Assessment	\$5,667,600	\$65,661,300	\$71,328,900
Office Review	\$0	\$0	\$0
BOE Decision	\$6,600,000	\$76,463,200	\$83,063,200
Change	\$0	\$0	\$0

4. Appellant Present

BOARD VALUATION DECISION: Session Resumed at 1200 noon closed 1205pm, Appellant not disputing cap rate Appellant dispute is market rent analysis. City indicates that spending exceeds market data for a new building open session for income review resumed 1213pm

MOTION TO: AFFIRM [x] REDUCE []

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

Case # 2027-75/ Owner: RED MILL LANDING APARTMENTS LLC/ GPIN:224141615700000 / Address: 2241 WISTERIA LN

Reason: Assessed at more or less than the fair market value

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$2,400,300	\$20,278,200	\$22,678,500
FY 26/27 Notice	\$2,400,300	\$21,953,100	\$24,353,400
Requested Assessment	\$2,190,800	\$20,037,000	\$22,227,800
Office Review	\$0	\$0	\$0
BOE Decision	\$2,400,300	\$21,953,100	\$24,353,400
Change	\$0	\$0	\$0

5. Appellant Present

BOARD VALUATION DECISION: Appellant does not dispute cap rate; disputes rents; closed session for income review 1237pm open session resumed 1239pm

MOTION TO: AFFIRM [x] REDUCE []

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

Case # 2027-76 / Owner: THOUSNAD OAKS APARTMENTS LLC / GPIN: 24085145170000/ Address: 990 THOUSAND OAKS RD.

Reason: Assessed at more or less than the fair market value

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$2,575,000	\$13,506,400	\$16,081,400
FY 26/27 Notice	\$2,575,000	\$13,723,000	\$16,298,000
Requested Assessment	\$2,233,200	\$12,785,900	\$15,019,100
Office Review	\$0	\$0	\$0
BOE Decision	\$2,575,000	\$13,723,000	\$16,298,000
Change	\$0	\$0	\$0

6. Appellant Present

BOARD VALUATION DECISION: Appellant does not dispute gross potential rent only; assessor found error in composite and corrected it. Closed session 1259pm to review income. Assessor used 2025 actuals open session resumed 0104pm

MOTION TO: AFFIRM [x] REDUCE []

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

Case # 2027-77/ Owner: ALICIA DRIVE ASSOCIATES LLC/ GPIN:14773037470000 / Address: 4781 ALICIA DR

Reason: Assessed at more or less than the fair market value

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$4,620,000	\$57,400,600	\$62,020,600
FY 26/27 Notice	\$4,620,000	\$58,026,800	\$62,646,800
Requested Assessment	\$4,149,000	\$52,110,700	\$56,259,700
Office Review	\$0	\$0	\$0
BOE Decision	\$4,620,000	\$58,026,800	\$62,646,800
Change	\$0	\$0	\$0

7. Appellant Present

BOARD VALUATION DECISION: Appellant does not dispute operating expenses only; assessor used Class A market data to get repairs and maintenance data. Appellants' statements indicated a higher assessment Closed session 0123pm to review income. Open session resumed 0125pm. Appellant challenges the data that the assessor relies on.

MOTION TO: AFFIRM [x] REDUCE []

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

Case # 2027-79 / Owner: CAMBRIA ASSOCIATES LP / GPIN: 14772145640000/ Address: 4884 TRAVERTINE AVE

Reason: Assessed at more or less than the fair market value

	Land	Improvement	Total
Prior (FY 25/26) Assessment	\$6,900,000	\$52,536,700	\$59,436,700
FY 26/27 Notice	\$6,900,000	\$52,951,200	\$59,851,200
Requested Assessment	\$5,893,200	\$45,225,000	\$51,118,200
Office Review	\$0	\$0	\$0
BOE Decision	\$5,893,200	\$52,951,200	\$59,851,200
Change	\$0	\$0	\$0

8. Appellant Present

BOARD VALUATION DECISION: Cost Approach was used because the owner occupies the building and is not producing rent. Appellant requesting the land to be lowered- not supporting docs submitted by Appellant

MOTION TO: AFFIRM [x] REDUCE []

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

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.

Cynthia Blackwell

Board of Equalization

9-10-26

Date