

April 12, 2007

The scheduled meeting of the Cleveland County Equalization Board was called to order this 12<sup>th</sup> day of April, 2007, in the conference room of the Cleveland County Office by Chairman Waldo Blanton. Roll was called by Dorinda Harvey, County Clerk/Secretary and those present were:

Waldo Blanton, Chairman  
Charles Thompson, Vice-Chairman  
Pat Ross, Member  
Dorinda Harvey, Secretary

Others present were: Denise Heavner, Billijo Ragland, Daniel Jenkins, Neil Vickers, Dennis Pierce, Virginia Chandler, and Christine Nguyen entered late.

After the reading of the minutes of the meeting of January 22, 2007, and there being no additions or corrections, Pat Ross moved that the minutes be approved. Charles Thompson seconded the motion.

The vote was: Waldo Blanton, yes; Charles Thompson, yes; Pat Ross, yes.  
Motion carried.

Waldo Blanton moved, seconded by Pat Ross, to strike from the agenda Christine and Andrew Nguyen, 10904 S. Brookline Ave., Oklahoma City, OK 73170 for Lot 2 Block 5, Legacy, as no one was present for the Nguyens.

The vote was: Waldo Blanton, yes; Charles Thompson, yes; Pat Ross, yes.  
Motion carried.

Chairman Blanton called for Dennis and Nancy Pierce, 9201 Wheatland Dr., Oklahoma City, OK 73169 for Lot 5 Block 1, Wheatland Estates.

Mr. Pierce stated the Assessor's Office has his property assessed at \$123.00 a sq. ft. and the house on the corner assessed at \$73.00 a sq. ft. According to what Mr. Pierce can find on Assessor's it is suppose to be mass assessment and they are suppose to assessor on the square footage of the house. Mr. Pierce had his house plans and it shows the house to be 3300 sq. ft., but he lost 14 sq ft. when the man who did the floor erred so he is at 3286 sq. ft. Mr. Pierce stated the Assessor's Office has his house at 3691 sq. ft. Mr. Pierce was concerned about the additional 400 sq ft. Mr. Pierce stated he had measured his house and he has the floor plans for both the frame and veneer. Mr. Pierce stated the Assessor's Office didn't take off for the two mechanical rooms, which both are 4 x 8. Mr. Pierce stated there was storage upstairs, which he understands is assessed at a different value. Mr. Pierce again questioned the difference between his house and the one on the corner.

Denise Heavner, County Assessor, stated she has had some problem with this, the first time her office was at Mr. Pierce's in October of 2005, one of her appraisers was there trying to see the second floor area (the house was under construction). The Assessor's Office likes to get the measurement while the house is under construction because once it is closed they don't like to go into someone house. Ms. Heavner stated her appraiser was asked to leave. Mr. Pierce stated that was wrong.

On 2-24-06 Ms. Heavner's Office went out to Mr. Pierce's to measure again and her office still didn't get the upstairs measured. Ms. Heavner's Office went out again this year to measure after the protest and Mr. Pierce walked around with the appraisers and the Assessor's Office got 3738 sq. ft. for the base floor. Ms. Heavner stated they couldn't talk about the second floor because the Assessor's Office has never seen it.

Mr. Pierce stated there was no second floor it is attic space.

Ms. Heavner stated her office was told the seconded floor was a craft room.

Mr. Pierce wanted to know who told them it was a craft room.

Billijo Ragland stated Mr. Pierce had told her it was a craft room and storage room.

Mr. Pierce stated it was storage his wife decorates for the holidays and keeps her stuff up there that is why there is windows there and a door. There is no crawl hole in the garage because Mr. Pierce is disabled and he can't make a latter like that he has to have steps and that his why the stairs are there.

Ms. Heavner stated her office has attempted to get information.

Mr. Pierce stated he measured it, called and he talked to the lady in the Assessor's Office the other day.

Ms. Heavner stated her suggestion was since the square footage could not be agreed upon, if one of the Board Members would want to go out to Mr. Pierce's and watch the Assessor's Office measure the house.

Chairman Blanton stated he thinks the county is entitled to have someone measure the house other than Mr. Pierce. Chairman Blanton stated the Board was not going to get into the habit of absolutely accepting one side of the story.

Mr. Pierce stated his house plans are here and he turned in two copies of it.

Chairman Blanton stated he just built a house for his son, the builder messed up and set the wall on the south side straight and added 4 feet to half of the house. When the Assessor's Office measured they assessed that 4 feet, the plans don't show it, it is just mistakes. The Assessor's uses the measurement of the outside.

Charles Thompson stated that Mr. Pierce had said that the builder left off some things.

Mr. Thompson stated he had built houses himself and you could end up with more footage and now you have to measure what is actually there.

Mr. Pierce asked if mechanical spaces are taxable and Mr. Thompson replied that when he gets his tax bill, closets or utility rooms are not taken off.

Mr. Pierce wanted to know why he was assessed so much more than the house down the street.

Ms. Heavner stated she could not find any house that was assessed at \$73.00.

Mr. Thompson asked if the second floor was heated or air-conditioned and Mr. Pierce replied it was just storage.

Mr. Pierce stated he talked to David Tinsley on 3/02/07, and Mr. Tinsley showed Mr. Pierce the house (the records) on the corner was 2778 sq. ft. the address is 9001 Wheatland.

Ms. Ragland stated she is showing \$93.32 per sq. ft. assessed value and Ms. Ragland stated it had not been reassessed to her knowledge since the first of March.

Mr. Pierce stated that Mr. Tinsley said it assessed at \$202,000.00.

Ms. Heavner stated that the lowest in the entire addition is \$93.00 and goes up to \$115.00, and Mr. Pierce's is assessed at \$101.84. Ms. Heavner stated that usually a larger house is assessed at less per square foot. Ms. Heavner said it also depends on the amenities.

Mr. Pierce gave the Board a copy of what he received from the Assessor's Office.

Mr. Pierce told the Board how he came up with the \$73.00 per square foot. The Board and the Assessor's Office calculated the figures and the Assessor's Office came up with a different price per square footage for the 9001 Wheatland than what Mr. Pierce came up with and it was \$97.91 per square foot and told Mr. Pierce it has not been reassessed since the first of March.

Ms. Heavner stated she did not know what to tell Mr. Pierce about the figures he said he received from Mr. Tinsley because the figures are not that (on the house at 9001 Wheatland) they are \$272,000.00.

Board Member stated they figured it and it is \$97.00 a sq. ft..

Charles Thompson stated it seems like it is fairly simple to go and measure the house.

Chairman Blanton asked about the upstairs and the Assessor's Office stated it was counted as storage.

Mr. Pierce wanted to know why he was assessed at five bedrooms and Ms. Ragland stated that bedroom court doesn't make a difference on the house it is just for information. Ms. Ragland stated there actually was never a bedroom count.

Mr. Thompson asked if Mr. Pierce was okay with the Assessor's Office coming out and measuring his house.

Mr. Pierce said they have been out twice and measured it.

Mr. Thompson said the Assessor hasn't measured the top floor, because Mr. Pierce had said that he measured it and gave the Assessor's Office the figures, but the Assessor's Office needs to measure it.

Mr. Pierce stated the problem with that is you are invading my privacy.

Mr. Thompson stated the Assessor's Office is not treating Mr. Pierce any different than they treated him; they measured Mr. Thompson's house from top to bottom.

Mr. Pierce again questioned the way the Assessor's assessed property and wanted to know why all was not assessed at \$93.00.

Mr. Thompson stated because the houses are all different, some are fancier.

Mr. Blanton stated that Mr. Pierce is challenging something that he understands, but Mr. Pierce doesn't want anyone to verify from the county over the discussion and if that is Mr. Pierce's final position than Mr. Blanton will make a motion to deny. If Mr. Pierce wants someone to come out and look at the house and the Board will have another look at it in a meeting Mr. Blanton will be glad to do that. It is Mr. Pierce's choice.

The Assessor's Office comes into a house to establish a value.

Ms. Heavner stated her office doesn't want to intrude upon his home, and that is why they try to get in during construction, especially if there is a second floor, they have to know what is up there to be fair to everyone else. If Mr. Pierce had an entire second floor it would not be fair for her office not to measure it in some way so she could compare it to other people who might not have that second floor. Ms. Heavner stated she had never had a problem, they always have someone go out with them to make sure they get the measurements right and the owner sees them do it and she believe Mr. Pierce did that but they are still coming up with different square footage. Ms. Heavner stated they don't want to go into Mr. Pierce's home, and they normally do not, but when there is a dispute about the second floor square footage or the square footage at all they are going to have to come back out and if it is okay with Mr. Pierce they will look at the second floor but if Mr. Pierce does not want them to do that they will not come in, but they have to estimate something. With the way Mr. Pierce's house is

with the dormers and the windows they don't know, sometimes they are fake, sometimes they are real, and it looks like (and she doesn't know) a whole second floor.

Mr. Thompson stated that the Assessor's Office has to go by the law and if he ever had a problem, he has had the Assessor's Office out, he shows them where they are wrong and they've lower his assessment before, but if you are not willing to show them and plead your case. Mr. Thompson asked Mr. Pierce if he wanted to leave the assessment or have the Assessor's Office come out and measure the house.

Mr. Pierce stated it was fine for them to come out and the Assessor asked for a time to meet. Ms. Heavner stated the Assessor's Office has done this before but she would like for Mr. Pierce to verify each measurement.

Mr. Pierce stated he felt he was being penalized for building his own home and building it for less.

Ms. Heavner stated that is difficult sometime because she has to look at what the house would sell for and asked if Mr. Pierce had any idea of what he would sell the house for. By law Ms. Heavner has to look at the market value and it is currently appraised at \$407,650.00 and asked if Mr. Pierce would sell it at that price?

Mr. Pierce stated if he were written a check he would move out by dark. Mr. Pierce's said his bank papers show \$225,000.00 and he built most of the house himself.

Mr. Blanton stated the taxpayer doesn't get an advantage for building a house cheaper because they are capable of doing it.

Ms. Heaver stated she has the property on at \$101.84 and that is excluding the second floor. This is just living area. The porches are being assessed also but that is not where the additional 400 sq. ft. is coming from.

The Assessor's Office gave Mr. Pierce a sketch of what they had measured.

Mr. Pierce was going to take his floor plans and the sketch from the Assessor's Office back to the people who did his floor plans and if the Assessor's Office is corrected than he has no complaint.

Mr. Pierce asked about faucets that had to be counted and Ms. Heavner stated that fixtures do make a difference in the value.

Charles Thompson moved, seconded by Waldo Blanton, that they figure the footage jointly (Mr. Pierce and the Assessor's Office) and go over any questionable areas and assess it at \$101.00 a sq. ft. and if something does happens that Mr. Pierce does not want to measure or changes his mind or finds the plans were off or something to call the Assessor's Office and it stay like it is.

The vote was: Waldo Blanton, yes; Charles Thompson, yes; Pat Ross, yes.

Motion carried.

Chairman Blanton called for Virginia C. Chandler, 2213 S. W. 118<sup>th</sup> St., Oklahoma City, OK 73170 for Lot 8, Block 4, Bergamo.

Ms. Chandler stated in 2006 she found the Bergamo area and liked the model home but it had sold so she had one built like it with a few changes. The model home had 1708 sq. ft. and hers has 1782 sq. ft. Ms. Chandler moved into the home in September of 2006 and then on January 26, 2007, she came to the Assessor's Office to file for homestead exemption. While she was at the Assessor's Office she asked for a copy of the property profile so she would know what the taxes were going to be. The profile said her property was 1782 sq. ft. with the property value of \$199,610.00. Then she received the change in assessed value and it jump

to \$216,529.00 and she felt like something was wrong. There are two other ladies; one that lives in the model home and one that built right behind Ms. Chandler and all three of them moved in, in 2006. The lady in the model home moved in, in the spring of 2006, the other in the summer of 2006 and Ms. Chandler moved in in September. The taxes should have been based on the 2006 value and hers was finished when it was assessed. The other two ladies' did not go up, the model home is assessed at \$195,146.00 and the one behind Ms. Chandler is \$199,141.00 and Ms. Chandler's was revalued at \$216,529.00. The only difference is 74 sq. ft. and when she divided it out it made it \$228.00 a square foot. The replacement cost is \$81.15 a sq. ft. is what the profile shows. The construction cost was \$79.97 sq. ft. Ms. Chandler also filed her property valuation limitation form and she didn't think the value was suppose to go up because of that she thought it was frozen.

Ms. Heavner stated that part of the problem was when Ms. Chandler got the information in January, 2007, the values had not been finalized for the year. The freeze will freeze the valuation at the 2007 value. At the time Ms. Chandler got the information the Assessor's Office was not finished with that area and had not made the adjustments. Ms. Chandler purchased her property for \$224,000.00 and after all of the information was put in for that additions, Ms. Heavner then went back, compared it to the sales and if the value was too low she had to make adjustments and that is what happened to Ms. Chandler's property.

Ms. Chandler asked why the other two did not change?

Billijo Ragland stated there is kind of a trend in Bergamo, the two sales that Ms. Chandler is speaking about the first one occurred in February, 2006, and it sold for \$208,000.00, which is about \$121.70 sq. ft. The seconded sold March of 2006, 1744 sq. ft. for \$210,000.00. Ms. Chandler bought her home in September for \$224,000.00. The most recent sale for this floor plan sold in November of 2006 for \$240,000.00.

Ms. Chandler said that reason hers was the \$224,000.00 instead of the \$219,000.00 was she had hardwood floors put in but that didn't change the square footage or the location.

Ms. Heavner stated it increased the value of the home.

Ms. Chandler stated that means she is getting taxed \$200.00 a year from now on for those hardwood floors.

Ms. Heavner stated they are trying to get a fair value for her property if Ms. Chandler were going to sell it. Ms. Heavner doesn't want to get it as high as Ms. Chandler could sell it for but if Ms. Heavner doesn't adjust it then the Oklahoma Tax Commission could come in and raise the values for the Assessor's Office. Ms. Heavner is required to value her house as close to her market value for what she paid for it.

Waldo Blanton stated that the house was worth more because Ms. Chandler put more into it.

Charles Thompson added that Ms. Chandler thought the house was worth \$224,000.00 because that is what she paid for it and the Assessor's Office is saying it is \$216,000.00, so the Assessor's Office has it less than what Ms. Chandler paid for it. Usually what someone gives and someone takes in a buy and sell situation, that establishes a value. So Ms. Chandler valuation is less than what she paid.

Homes are going up every day and Ms. Chandler think the Assessor is taxing her on the price that homes are going up.

Mr. Thompson told Ms. Chandler that she was getting taxed on less than what she paid for the home.

Billijo Ragland stated she would like to add one point, that when she ran the sales for Bergamo she just went from June until the end of the year and the two sales that Ms.

Chandler was speaking of were earlier and that is why they didn't get changed. But they have been changed for 2008 to be in line with the rest of the addition.

Ms. Heavner stated Ms. Chandler property valuation will be frozen at the \$216,000.00 and as her property appreciates each year, which it will for some time (Ms. Heavner hopes the market doesn't crash) it is not going down and if it does go down that will be considered.

Ms. Heavner told Ms. Chandler that she would not continue to get the increases like someone who doesn't qualify for the freeze.

Ms. Chandler again brought up the increase and the time frame when she was in the Assessor's Office and Ms. Heavner stated because there is a protest period the values are not finalized until June of 2007 when the report is turned in to the State. Up until that point adjustments have to be made if errors are found either way, but if Ms. Heavner finds were an error was made that increases value she waits until the next year.

Mr. Thompson asked for another explanation about the \$199,610.00 and the Ms. Ragland explained.

Ms. Heavner explained again about the Oklahoma Tax Commission and that the Commission would come into her office and force her to raise valuations.

Mr. Thompson asked Ms. Chandler if this Board lowers her property less than what she paid for it how is the Board going to justify it?

The Board tried again to explain to Ms. Chandler that she paid more for her property than what it is assessed.

Charles Thompson moved, seconded by Waldo Blanton, that there be no change in Ms. Chandler valuation.

The vote was: Waldo Blanton, yes; Charles Thompson, yes; Pat Ross, yes.

Motion carried.

Waldo Blanton moved, seconded by Pat Ross, to rescind the striking of Christine and Andrew Nguyen, 10904 S. Brookline Ave., Oklahoma City, OK 73170 for Lot 2, Block 5, Legacy, as Ms. Nguyen had come in late.

The vote was: Waldo Blanton, yes; Charles Thompson, yes; Pat Ross, yes.

Motion carried.

Waldo Blanton called for Christine and Andrew Nguyen, 10904 S. Brookline Ave., Oklahoma City, OK 73170 for Lot 2, Block 5, Legacy.

Ms. Nguyen stated she purchased the house in 2005 and it was built in 2004. This is the first year that Ms. Nguyen knew what the taxes were for the entire year. She compared hers with the neighbors and most of the houses were either the same or lower than what they paid for the house, but hers went up a lot. She just wanted an explanation as to why hers went up a lot more than anyone else in the neighbor.

Billijo Ragland stated that the information that Ms. Nguyen had sent the Assessor's Office was from 2006 and the value around Ms. Nguyen is very similar to hers. Based on the values for 2007.

Ms. Heavner asked Ms. Nguyen if she got the values off of the Internet and Ms. Nguyen replied she had. Ms. Heavner told Ms. Nguyen that she couldn't look at the taxes she has to look at the valuation because people have different exemptions. Ms. Heavner stated when Ms. Nguyen looked at the web site it was before the web site was at the 2007 values and the

Assessor's Office had already made changes that were not showing up on the web site. That changed late in January.

Ms. Ragland looked at what Ms. Nguyen had and stated it was the old values.

Mr. Thompson asked Ms. Nguyen if she lived in the house and Ms. Nguyen replied that her parents lived in the house. Mr. Thompson stated he thinks the bottom line is that Ms. Nguyen got bad information off of the Internet.

Ms. Ragland had given Ms. Nguyen the 2007 information and Ms. Nguyen asked about the house at 13708 S. Brookline the new market value was \$207,458.00 and Ms. Ragland told her she was correct. Ms. Nguyen stated they paid \$231,000.00 for it so their market value is lower than their value.

Ms. Ragland stated sometimes that does happen, sometimes people pay more and sometimes people get a good deal and pay a lot less, but she had to look at the majority or the average sale price.

Ms. Heavner stated that if someone comes from another state and pays more than what the property is worth those people's assessments might be lower than what they paid. Some people will also get a good deal for some reason.

Mr. Blanton stated that some houses on the inside or maybe outside things are a whole lot better than the neighbor's house and they will pay for that even though the square footage is the same.

Ms. Heavner stated the amenities in one might not be in the other, of which the Assessor's Office is not always aware of that and her office is trying to find the medium (not average) sale price in that area and try to keep the property in the same range.

Mr. Thompson stated there are cases when someone will pay more than the house is assessed because they want the house bad enough for maybe their parents to live in or maybe because they want "that house" so they pay more for it. But still the Assessor averages the cost of the entire area.

Ms. Nguyen stated she did not mind if someone wanted to come and look at the inside of the house. Ms. Nguyen stated it was just market value she did not get any good deal on the house. Ms. Nguyen has owned the house since October 2004 and paid \$192,500.00.

Mr. Thompson told Ms. Nguyen that through the years there have been increased in certain percent of inflation and building cost and that is why the values have come up.

Ms. Heavner stated if Ms. Nguyen sold that house today she would probably not sell it for what she bought it for back then, Ms. Nguyen would probably expect to make a little more for it, since the market has gone up.

Ms. Nguyen stated she would probably get her money back.

Ms. Heavner stated she is sure Ms. Nguyen would get more than her money back. Ms. Heavner stated if the sales indicate that the market is coming down her office would adjust that but it has not indicated that yet.

Mr. Thompson stated the Assessor goes by sales and revenue stamps put on the deeds. The Assessor has everyone in about the same per sq. ft. within a dollar or two per sq. ft.

Waldo Blanton thinks that with all the assessments and everything that the Assessor has done on everyone in Ms. Nguyen area she is about where she is suppose to be.

Ms. Nguyen brought up another house on S. Brookline and it was discussed and again the Board explained to Ms. Nguyen about the price is not the value because someone can pay too much for a house or get a good deal for a house.

Ms. Nguyen stated her house was not a customhouse it was just a regular house, just an average builder, not the best builder in town.

Ms. Heavner stated the sales range per sq. ft. for that area is from \$96.07 to \$108.00 and Ms. Nguyen is on for \$97.00 so the Assessor is at the low end of the range. Ms. Heavner stated that Ms. Nguyen bought her house in 2004 and of course hers is going to be higher because her house has appreciated since she bought it.

Waldo Blanton moved, seconded by Pat Ross, that there be no change on Ms. Nguyen property.

The vote was: Waldo Blanton, yes; Charles Thompson, yes; Pat Ross, yes.

Motion carried.

The Board again tried to explain to Ms. Nguyen and then told her that she could go to court if she did not like the Board's decision.

Ms. Nguyen stated that the Board understands her position but they just don't want to do anything.

Mr. Blanton stated it was not for that reason.

Dorinda Harvey, County Clerk, asked about the next meeting, if the Board could have another meeting right after the Excise Board Meeting at the end of the month.

The Board said that would be good.

There being no further business to come before the Board, Waldo Blanton moved that the meeting be adjourned. Charles Thompson seconded the motion.

The vote was: Waldo Blanton, yes; Charles Thompson, yes; Pat Ross, yes.

Motion carried.