

April 26, 2007

The scheduled meeting of the Cleveland County Equalization Board was called to order this 26<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, Tammy Howard, Morna Ann Brinlee, Anna Huckabee and David Herman.

After the reading of the minutes of the meeting of April 12, 2007, and there being no additions or corrections, Waldo Blanton moved that the minutes be approved. Pat Ross seconded the motion.

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

Chairman Blanton called for James David and Morna Ann Brinlee, 1902 Bowling Green, Norman, OK 73071 for Lot 11 Less E10', Block 12, Hall Park 3<sup>rd</sup>. Ms. Brinlee is protesting the \$32,000.00 increase in the valuation of their home. (Ms. Brinlee had several documents with her.) The valuation was \$113,000.00 last year and went to \$145,000.00 this year. Ms. Brinlee stated they feel this should be in the range of \$129,000.00 to \$131,000.00. Ms. Brinlee pointed out their home only has 1.75 bathrooms. Ms. Brinlee went online and the value estimate online was \$101,000.00 to \$119,000.00. Ms. Brinlee also had an appraisal dated July 18, 2005, for \$131,000.00 and a comparative market analysis dated April 24, 2007, stating the price is \$76.22 per sq. ft. and another house on Bowling Green was \$75.38 per sq. ft. Ms. Brinlee stated they purchase their home 15 years ago and have made no improvements to the house other than when they first moved in they put new carpet down. The kitchen appliances are the original to the house and are 27 years old. Ms. Brinlee and her husband did add a pool to the property. Ms. Brinlee stated to sell their house you would have to do major updates to sell it at \$145,000.00.

Billijo Ragland stated on Ms. Brinlee's property she used the sales in the Hall Park 3 Addition to come up with all the values on the properties in Hall Park 3 Addition. The only difference being Ms. Brinlee had an in-ground pool. Ms. Ragland had documentation she presented to the Board and to Ms. Brinlee. The documents show 2006 sales. A house on Bowling Green that sold in August of 2006 for \$143,000.00 with 1780 square footage making it \$80.15 per square foot. Ms. Brinlee's house is on for \$77.40 per square foot. Ms. Ragland stated the homes she is comparing Ms. Brinlee's home to do not have in-ground pools. Ms. Ragland stated if she subtracted the pool and hot tube value from Ms. Brinlee's property value, that would make Ms. Brinlee's property \$72.19 per square foot. Ms. Brinlee asked how much value the Assessor's Office was adding to the property for the pool; her appraisal only added \$5,000.00?

Ms. Ragland responded the pool and hot tub value was \$6,300.00.

Ms. Brinlee stated she had another appraisal that only gave the value at \$3,000.00.

Chairman Blanton then stated they cannot use several different appraisals and the County has a system and set of rules that it follows.

Ms. Brinlee again repeated what her analysis documentations said. Ms. Brinlee also pointed out they have a different square footage hers is showing 1784 and the Assessor's Office show 1897.

Chairman Blanton stated what Ms. Brinlee was looking at was the difference in square footage and the County has a system on getting measurements for square footage and the Board will go with the County System on measurements.

Ms. Heavner then asked Ms. Brinlee where did she get her square footage?

Ms. Brinlee then replied she got it off of the comparative market analysis that she had a Realtor prepare for her.

Ms. Heavner then asked where the Realtor got the square footage and wanted to know if she looked at the house. Ms. Brinlee stated no, the Realtor got the information from public records.

Ms. Heavner stated she does not know where the Realtor came up with the information.

Ms. Brinlee stated the \$80.15 that Ms. Ragland was speaking of is still out of range.

Ms. Heavner asked if Ms. Brinlee got the information on the bathrooms from the same source?

Ms. Brinlee stated she did get the information on the bathrooms from the same source.

Ms. Heavner stated that is not what the Assessors' Office shows on its records.

Ms. Ragland stated they show two (2) bathrooms and three (3) bedrooms.

Ms. Brinlee asked if that was still incorrected?

Chairman Blanton asked Ms. Brinlee if she meant the difference between the 1-3/4 baths and 2-baths and asked if she was acknowledging she had 1-3/4 baths.

Ms. Brinlee stated yes.

Chairman Blanton explained that a 1-3/4 bath is 2-bathrooms to the Assessor's Office.

Ms. Heavner stated she did not know why the information Ms. Brinlee had was incorrect.

Mr. Thompson asked if the \$80.00 they were talking about was from an actual sale and wanted to know if that was correct and Ms. Brinlee replied, yes. Mr. Thompson stated that was from someone paying \$80.00 per square foot and someone taking that per square foot, that from an actual sale and that is how the Assessor arrives at the values.

Ms. Brinlee said right, but the square footage is still different and that would be \$75.00 per square foot instead of the \$80.00 per square foot.

Mr. Thompson stated they are to go by the square footage in Ms. Brinlee's house.

Ms. Brinlee stated right, but she wants to go by the \$75.00 per square foot and not the \$80.00 per square foot.

Mr. Thompson stated are not going by the \$80.00.

Mr. Blanton explained the difference is in the square footage. Mr. Blanton again explained that the Board goes by what the Assessor's Office measures.

Ms. Brinlee then asked if the Assessor's Office had the square footage right?

Ms. Ragland stated they show 1875 sq. ft.

Ms. Brinlee stated that is different then the reports she had and they show 1712 sq. ft.

Mr. Blanton asked if that was from some real estate department?

Ms. Brinlee stated it was on everything she had even from the appraisal.

Chairman Blanton stated right, but not from the County.

Ms. Heavner then asked if Ms. Brinlee had ever asked the County to come out and re-measure the house?

Ms. Brinlee stated no because she did not know it was a problem.

Mr. Thompson replied she should have know when she received notice her taxes were going up.

Ms. Brinlee stated she is here because of the notice.

Ms. Heavner stated that they did not realize that was an issue or the Assessor's Office would have looked into that before the meeting today.

Ms. Brinlee stated she did not know that was an issue either, because everything she has says 1712 square feet on it.

Ms. Ragland stated the only explanation on the informal form was that the house on their street sold on March 28, 2005 for \$127,000.00 and there was no mention of the difference in the square footage.

Ms. Brinlee replied how would she of know that, she just found out right now.

Ms. Heavner stated they did not want to argue about anything, they just are saying they did not look at the square footage because it was not brought up to them.

Ms. Brinlee then asked if the house could be measured?

Ms. Heavner replied they could if the Board so chooses.

Mr. Thompson stated they would want for the footage to be right, if they re-measurer it, then whatever the Assessor's actual footage and the square foot price is added.

Ms. Heavner stated they could reenter the information if it is found to be incorrect and would be happy to re-measure the house, sometimes this is one thing that comes up.

Ms. Brinlee then stated on the mail outs the Assessor's Office sends out, it does not state the square footage.

Ms. Heavner replied that on the mailers, there is not enough room to put all the information they have on file and all the information is available on the website. Ms. Heavner went on to say, anytime anyone has a question they can call her office and they can look up the information to check to see if it is right.

Ms. Brinlee went on to say another house sold on February 22, 2007, on Bowling Green with a pool the square footage price was \$75.00.

Chairman Blanton asked if it was an in-ground pool or above ground pool?

Ms. Brinlee answered she did not know.

Chairman Blanton replied an above ground pool does not count.

Ms. Heavner agreed and stated there was a big difference between an in-ground pool and above ground pool. Ms. Heavner also added they are in the same range as all of Ms.

Brinlee's documents.

Mr. Thompson stated that it sounds like is that, if the footage was right.

Ms. Brinlee then added that if someone would pay her \$145,000.00 today for her house, she would sale it as is. Ms. Brinlee feels if someone would pay that for her home they would be a sucker to take it for \$145,000.00 as is, that is outrageous.

Chairman Blanton stated if the Assessor's Office is going to re-measure then let the Assessor re-measure and the Board at this point based on those measurements approves that is the final decision from this Board. Chairman Blanton stated to Ms. Brinlee someone should be there when the Assessor's Office is there measuring, so everyone will understand. Chairman Blanton stated not everyone understands the Assessor's Office measurements, the Assessor's

Office measures on the outside of the house and not from the plans of the house or someone else's measurements. Chairman Blanton went on to say the Board would leave it up to the Assessor's Office and Ms. Brinlee to get together in the next two weeks to re-measure the house.

Ms. Heavner asked if they could set up a time right now? Ms. Heavner, Ms. Ragland and Ms. Brinlee then agreed to meet on Friday, April 27, 2007 at 9:00 a.m.

Chairman Blanton moved that the County Assessor's Office and Ms. Brinlee to re-measure the home and the Board would go by the measurements that the Assessor gets at that time.

Ms. Brinlee then asked if they would use the \$77.00?

Ms. Heavner stated if the square footage changes, then the per square foot figure could vary slightly depending on if it were small or large, it would vary in that range.

Chairman Blanton asked if at the next meeting the Assessor could give them a report on what took place?

Ms. Brinlee asked if she needed to be present at the next meeting?

Chairman Blanton stated he did not think so and went on to say the Assessor's Office would notify Ms. Brinlee by letter with the information.

Pat Ross 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 table items b and c under new business; (b) Danny Hales, 3513 Glisten Street, Norman, OK 73072 for Lot 18, Block 1, Cascade #2; (c) Ronald Tinkle, 11712 Pamalos Trail, Oklahoma City, OK 73173 for Lot 8, Block 4, Rio De Bella.

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

Motion carried.

Chairman Blanton called for Anna J. Huckabee, 4506 N.W. 60<sup>th</sup>, Norman, OK 73072 for Sec. 8, Township 9 North, Range 3 West. Ms. Huckabee is protesting the square footage and the assessed value difference from older home to new home. Ms. Huckabee is very upset since the City made her sell her old home and some land. Ms. Huckabee stated in 2005 the home was assessed at \$197,773.00, in 2006 was raised to \$330,222.00, because the home was being built at that time and this year was raised to (49,044?)... Ms. Huckabee stated the house is not that much bigger and she did not want a new house, she would rather have her old house. Ms. Huckabee was very upset.

Chairman Blanton stated to Ms. Huckabee let's see what the Assessor has to say about this and obviously since it is a new house that is why the new valuation.

Ms. Ragland stated Ms. Huckabee is saying that she had an older home that was on part of her land that the City of Norman bought from her.

Ms. Huckabee stated the City bought 7-1/2 acres, a barn, a mailbox, fruit trees and her house.

Ms. Heavner asked Ms. Huckabee was the purchase price \$500,000.00?

Ms. Huckabee replied \$521,000.00.

Ms. Ragland asked Ms. Huckabee on her square footage what was that and went on to say the Assessor's Office was going to go out to her house and re-measure. In the mean time Ms. Huckabee had already filed an informal with the Board, so the Assessor's Office had already answered her informal. Ms. Ragland stated the square footage might be something the

Assessor's Office needs to look at. Ms. Ragland asked Ms. Huckabee to clarify if the house was finished or not.

Ms. Huckabee replied she was having a lot of problems with the house, because no one was supervising the building and one of the bathrooms is not finished, along with the upstairs.

Ms. Huckabee stated the upstairs is only being used for storage.

Ms. Heavner asked if the upstairs had heating and air?

Ms. Huckabee replied yes.

Chairman Blanton asked if that was upstairs?

Ms. Huckabee again said yes.

Ms. Heavner asked if the upstairs was finished out, but they are just using it for storage?

Ms. Huckabee replied yes, but one of the bathrooms is not finished.

Ms. Heavner asked if the Board choices they would like to go back out to Ms. Huckabee's home to check the second story and to make sure the Assessor's Office measurement are correct.

Ms. Huckabee asked if the Assessor's Office could go by the plans to her house?

Ms. Heavner respond no, they will actually re-measure the outside of the house, except for second floors you cannot measure them from the outside.

Ms Huckabee stated it just seemed unfair she had to move and now she is having to pay much more in taxes.

Chairman Blanton stated the difference is because it is a new house compared to an older house and stated the Assessor's Office has to assess her home as a new house.

Ms. Huckabee asked what are they showing for her home?

Ms. Ragland replied they are showing 3540 for her total square footage.

Ms. Huckabee stated her house plans show 3290 square feet.

Ms. Heavner asked if that included her second story?

Ms. Huckabee replied yes, that was for the whole house.

Ms. Ragland asked Ms. Huckabee if she would like to set up a time for the Assessor's Office to meet with her and re-measure her house?

Ms. Huckabee stated yes.

The Assessor's Office will meet with Ms. Huckabee on Monday, April 30, 2007 at 10:00 a.m.

Chairman Blanton moved that the Assessor's Office meet with Ms. Huckabee in the next 7-days, re-view the footage and that decision based on the square footage with the County Assessor's Office calculations is what the Board will stand as approved. Chairman Blanton as requested a follow up report at the next meeting and send a copy of the report to Ms. Huckabee in the mail or at the time. Charles Thompson seconded the motion.

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

Motion carried.

Chairman Blanton call for David Herman, 14701 Coyote Trail, Oklahoma City, OK 73165 for SW/4, Section 21, Township 10 North, Range 1West. Mr. Herman is protesting his assessment of \$250,000.00. Mr. Herman stated the Assessor's Office come out and re-measure his home, at that time they subtracted the footage of the upstairs. The Assessor's Office sent him a new assessment and it had dropped a couple of thousand. Mr. Herman went in for his informal and his explanation was he believed he was assessed too much. The current homes in his area are on 5-acre tracts and his home built was in 1996. The two (2)

comparables Mr. Herman mentioned, one was built in 2002 with 3000 square feet and the other one was built in 2003 with 3400 square feet. Both are assessed at or just above his home and his home is older and smaller square footage than the two (2) comparables. Mr. Herman doesn't understand why his home is being assessed at the same square footage figure. The only way he can compare the two (2) is to do a square foot price per the assessed value. Mr. Herman's assessed price is \$95.00 per square foot. Mr. Herman pointed out the home built in 2003 was assessed at \$76.00 a square foot and the other home built in 2002 was assessed at \$82.00 a square foot. Mr. Herman stated the area his home is located, there is no commerce development at all. Draper Lake is a mile east from his home and the nearest Fire Department is over 5-miles away, which makes his property insurance high. Mr. Herman stated they are on their own out there, except for power and telephone. They cannot get cable television or high speed Internet. Mr. Herman stated again there is no development there and the closest is 10-miles away. Mr. Herman does not understand where they increase in the property value is coming from. Mr. Herman restated what he had previously stated in the meeting. Mr. Herman told the Board of the different problems he was having with his home. Mr. Herman stated there was a house that sold 3-weeks ago that is located catty corner from his lot, that is 2200 square foot and sold for \$200,000.00. Mr. Herman went on to say his home was assessed in 2004 at \$177,000.00 and assessed in 2006 at \$250,000.00, that is a 29% increase. When the home sold in 2004 at \$234,000.00 and in 2006 he paid \$260,000.00, that is a 10% increase. The difference between the two is a 19% delta. He does not understand why it is that much of a difference.

Charles Thompson replied paying \$260,000.00 is what the Assessor's Office goes by; is what someone has paid.

Chairman Blanton stated the other thing is when people keep their property, the maximum the property will go up is 5% and then when it sales the Assessor's Office re-assesses the property without regard to that, which makes it jump a bunch.

Mr. Herman asked if that was the County or State that does that?

Chairman Blanton replied it's the County, but the State sets the 5%.

Mr. Herman then asked if he had paid \$500,000.00 for his home, would he have been assessed \$500,000.00?

Mr. Charles Thompson replied Mr. Herman is being assessed less than what he paid for the home now and wanted to know if that was correct. Mr. Thompson went on to say Mr. Herman paid \$260,000.00 for his home and is being assessed \$246,000.00. Mr. Thompson continued on and stated the Assessor's Office did not go by what Mr. Herman paid, they used other factors for the assessment.

Ms. Heavner stated if someone paid \$500,000.00 for a property there apparently is a reason for it.

Mr. Herman asked again if he had paid \$500,000.00 for the property would he have been re-assessed for \$500,000.00?

Ms. Heavner respond no and explained they see sales all the time that are outliers. The Assessor's Office kicks them out, because there is no explanation and is it totally out of sequence with what you are seeing high or low.

Mr. Herman asked is there a reason his home was assessed at \$177,000.00 2-1/2 year ago, now at \$246,000.00 and wanted to know if it was because of the sale price?

Ms. Ragland replied the Assessor's Office reviewed the information that Mr. Herman submitted and concluded in all fairness Mr. Herman's home should be assessed lower. Ms.

Ragland stated the assessment should be \$214,445.00, which would make it \$82.09 per square foot.

Chairman Blanton asked if Mr. Herman did not know that till now?

Ms. Ragland replied no, not till now.

Chairman Blanton moved to approve the assessed value at \$214,445.00.

Ms. Heavner told Mr. Herman they would be re-assessing his area again next year and Mr. Herman will be capped, so whatever changes might happen, the Assessor wants him to understand they are not trying to change his changes. The Assessor's Office has to review everyone each year and sometimes they do not get to go through some areas in as much detail as they would like. If the Assessor's Office finds an error they will correct it and then the next year they will look at it again by the sales that come through during that years period. Ms. Heavner wanted Mr. Herman to understand there is that possibility they will review that area again.

Chairman Blanton stated again he hoped Mr. Herman understood his property is capped a maximum of 5% increase even if the Assessor's Office decides the area value has gone up.

Charles Thompson seconded the motion.

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

Motion carried.

Chairman Blanton called for miscellaneous discussion and one item being the situation with Mr. Dennis Pierce. Chairman Blanton stated it was his understanding the Assessor's Office went to Mr. Pierce's property to talk to him and Mr. Pierce has since came back with a new measurement based on his architect or firm and there is still 100 square foot or there a bouts discussion.

Ms. Heavner replied that is correct and that is the base footage on the ground floor.

Chairman Blanton stated this item needed to be put back on the agenda for the next meeting and notify Mr. Pierce the Board will reconsider the whole item.

Ms. Heavner stated Mr. Pierce was present and he will know it will be on the next meeting agenda.

Chairman Blanton asked what day the meeting will be on.

Ms. Harvey replied the meeting would be on May 8, 2007 at 9:00 a.m.

Chairman Blanton asked Mr. Pierce if he would be there.

Mr. Pierce replied he would be present.

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.