



Rogers

Assessment Property Record Card for Tax Year 2026

Data provided by LISA DELOZIER County Assessor

Date 04/16/2026
Time 22:07:03
Page 1

Assessment Data					Primary Image																																																																																																																				
Account 660019132 Parcel ID 000000-00-0-00573-003-0012 Cadastral ID 22-21-14-02000 Property Type REAL - Real Property Property Class RRP VI Area 4 Tax Area 3 - OWASSO RURAL/NO FIRE Name ID 342835 PEARSON, STEVEN & GERALDINE 12123 N 125TH E AVE COLLINSVILLE OK 74021-0000 Parcel Location Situs 09222 N 155TH E AVE Subdivision PARADISE VALLEY Lot/Block 0012 / 0003 Parcel Size 1 - Lots Sec/Twn/Rng 22 / 21 / 14 / 5 Neighborhood 1118 - R-V04-SW OWASSO School District S021 - OWASSO SCHOOLS																																																																																																																									
Legal Description Lot/Long: 36.28984663 -95.80112233																																																																																																																									
Legal Description LOT 12-B BLOCK 3 PARADISE VALLEY					Building Permits <table border="1"> <thead> <tr> <th>Number</th> <th>Description</th> <th>Opened</th> <th>Closed</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>					Number	Description	Opened	Closed	Amount																																																																																																											
Number	Description	Opened	Closed	Amount																																																																																																																					
Exemptions <table border="1"> <thead> <tr> <th>Code</th> <th>Type</th> <th>Active</th> <th>Maximum</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>H</td> <td>Homestead</td> <td>No</td> <td>1,000</td> <td> </td> </tr> </tbody> </table>					Code	Type	Active	Maximum	Exemption	H	Homestead	No	1,000		Sale History <table border="1"> <thead> <tr> <th>Bk/Pg</th> <th>Grantor</th> <th>Date</th> <th>Price</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>/</td> <td>KESSLER, BARBARA KAY</td> <td>10/04/2023</td> <td>240,000</td> <td>YES</td> </tr> <tr> <td>1230/935</td> <td>GREEN, BILLY R</td> <td>05/30/2000</td> <td>144,500</td> <td>Yes</td> </tr> </tbody> </table>					Bk/Pg	Grantor	Date	Price	Code	/	KESSLER, BARBARA KAY	10/04/2023	240,000	YES	1230/935	GREEN, BILLY R	05/30/2000	144,500	Yes																																																																																							
Code	Type	Active	Maximum	Exemption																																																																																																																					
H	Homestead	No	1,000																																																																																																																						
Bk/Pg	Grantor	Date	Price	Code																																																																																																																					
/	KESSLER, BARBARA KAY	10/04/2023	240,000	YES																																																																																																																					
1230/935	GREEN, BILLY R	05/30/2000	144,500	Yes																																																																																																																					
Parcel Valuation <table border="1"> <thead> <tr> <th>Source</th> <th>REAL</th> <th>Fair Cash</th> <th>Capped</th> <th>Asmnt Level</th> <th>Assessed</th> <th>Levy Rate</th> <th>97.960</th> <th>Current Tax</th> </tr> </thead> <tbody> <tr> <td>Remove Cap</td> <td>2024</td> <td>Land Value 90,996</td> <td>90,996</td> <td>11%</td> <td>10,010</td> <td>Assessed</td> <td>25,735</td> <td>2,521.00</td> </tr> <tr> <td>Year Frozen</td> <td>0</td> <td>Improvements 142,953</td> <td>142,953</td> <td> </td> <td>15,725</td> <td>Penalty</td> <td>0</td> <td> </td> </tr> <tr> <td>Uncapped Value</td> <td>0</td> <td>Mobile Home 0</td> <td>0</td> <td> </td> <td>0</td> <td>Exemption</td> <td>0</td> <td>0.00</td> </tr> <tr> <td>TIF Project ID</td> <td>0</td> <td>Total Value 233,949</td> <td>233,949</td> <td> </td> <td>25,735</td> <td>Total Taxable</td> <td>25,735</td> <td>2,521.00</td> </tr> </tbody> </table>										Source	REAL	Fair Cash	Capped	Asmnt Level	Assessed	Levy Rate	97.960	Current Tax	Remove Cap	2024	Land Value 90,996	90,996	11%	10,010	Assessed	25,735	2,521.00	Year Frozen	0	Improvements 142,953	142,953		15,725	Penalty	0		Uncapped Value	0	Mobile Home 0	0		0	Exemption	0	0.00	TIF Project ID	0	Total Value 233,949	233,949		25,735	Total Taxable	25,735	2,521.00																																																																			
Source	REAL	Fair Cash	Capped	Asmnt Level	Assessed	Levy Rate	97.960	Current Tax																																																																																																																	
Remove Cap	2024	Land Value 90,996	90,996	11%	10,010	Assessed	25,735	2,521.00																																																																																																																	
Year Frozen	0	Improvements 142,953	142,953		15,725	Penalty	0																																																																																																																		
Uncapped Value	0	Mobile Home 0	0		0	Exemption	0	0.00																																																																																																																	
TIF Project ID	0	Total Value 233,949	233,949		25,735	Total Taxable	25,735	2,521.00																																																																																																																	
Assessment History <table border="1"> <thead> <tr> <th>Tax Year</th> <th>Statement Number</th> <th>Billed Owner</th> <th>Tax Area</th> <th>Total Value</th> <th>Exemptions</th> <th>Taxable Value</th> <th>Billed Tax</th> </tr> </thead> <tbody> <tr><td>2025</td><td>2025-660019132</td><td>PEARSON, STEVEN & GERALDINE</td><td>3</td><td>231,739</td><td>0</td><td>25,492</td><td>2,497.00</td></tr> <tr><td>2024</td><td>2024-660019132</td><td>PEARSON, STEVEN & GERALDINE</td><td>3</td><td>240,924</td><td>0</td><td>26,502</td><td>2,546.00</td></tr> <tr><td>2023</td><td>2023-660019132</td><td>KESSLER, BARBARA KAY</td><td>3</td><td>201,290</td><td>1000</td><td>17,881</td><td>1,676.00</td></tr> <tr><td>2022</td><td>2022-660019132</td><td>KESSLER, BARBARA KAY</td><td>3</td><td>166,649</td><td>1000</td><td>17,331</td><td>1,698.00</td></tr> <tr><td>2021</td><td>2021-660019132</td><td>KESSLER, BARBARA KAY</td><td>3</td><td>176,138</td><td>1000</td><td>18,375</td><td>1,778.00</td></tr> <tr><td>2020</td><td>2020-660019132</td><td>KESSLER, BARBARA KAY</td><td>3</td><td>173,373</td><td>1000</td><td>17,890</td><td>1,728.00</td></tr> <tr><td>2019</td><td>2019-660019132</td><td>KESSLER, BARBARA KAY</td><td>3</td><td>166,725</td><td>1000</td><td>17,340</td><td>1,676.00</td></tr> <tr><td>2018</td><td>2018-660019132</td><td>KESSLER, BARBARA KAY</td><td>3</td><td>171,565</td><td>1000</td><td>17,872</td><td>1,664.00</td></tr> <tr><td>2017</td><td>2017-660019132</td><td>KESSLER, BARBARA KAY</td><td>3</td><td>170,140</td><td>1000</td><td>17,715</td><td>1,666.00</td></tr> <tr><td>2016</td><td>2016-660019132</td><td>KESSLER, BARBARA KAY</td><td>3</td><td>165,953</td><td>1000</td><td>17,239</td><td>1,623.00</td></tr> <tr><td>2015</td><td>2015-660019132</td><td>KESSLER, BARBARA KAY</td><td>3</td><td>160,977</td><td>1000</td><td>16,707</td><td>1,584.00</td></tr> <tr><td>2014</td><td>2014-660019132</td><td>KESSLER, BARBARA KAY</td><td>3</td><td>167,495</td><td>1000</td><td>16,773</td><td>1,606.00</td></tr> <tr><td>2013</td><td>2013-660019132</td><td>KESSLER, BARBARA KAY</td><td>3</td><td>158,793</td><td>1000</td><td>16,255</td><td>1,523.00</td></tr> </tbody> </table>										Tax Year	Statement Number	Billed Owner	Tax Area	Total Value	Exemptions	Taxable Value	Billed Tax	2025	2025-660019132	PEARSON, STEVEN & GERALDINE	3	231,739	0	25,492	2,497.00	2024	2024-660019132	PEARSON, STEVEN & GERALDINE	3	240,924	0	26,502	2,546.00	2023	2023-660019132	KESSLER, BARBARA KAY	3	201,290	1000	17,881	1,676.00	2022	2022-660019132	KESSLER, BARBARA KAY	3	166,649	1000	17,331	1,698.00	2021	2021-660019132	KESSLER, BARBARA KAY	3	176,138	1000	18,375	1,778.00	2020	2020-660019132	KESSLER, BARBARA KAY	3	173,373	1000	17,890	1,728.00	2019	2019-660019132	KESSLER, BARBARA KAY	3	166,725	1000	17,340	1,676.00	2018	2018-660019132	KESSLER, BARBARA KAY	3	171,565	1000	17,872	1,664.00	2017	2017-660019132	KESSLER, BARBARA KAY	3	170,140	1000	17,715	1,666.00	2016	2016-660019132	KESSLER, BARBARA KAY	3	165,953	1000	17,239	1,623.00	2015	2015-660019132	KESSLER, BARBARA KAY	3	160,977	1000	16,707	1,584.00	2014	2014-660019132	KESSLER, BARBARA KAY	3	167,495	1000	16,773	1,606.00	2013	2013-660019132	KESSLER, BARBARA KAY	3	158,793	1000	16,255	1,523.00
Tax Year	Statement Number	Billed Owner	Tax Area	Total Value	Exemptions	Taxable Value	Billed Tax																																																																																																																		
2025	2025-660019132	PEARSON, STEVEN & GERALDINE	3	231,739	0	25,492	2,497.00																																																																																																																		
2024	2024-660019132	PEARSON, STEVEN & GERALDINE	3	240,924	0	26,502	2,546.00																																																																																																																		
2023	2023-660019132	KESSLER, BARBARA KAY	3	201,290	1000	17,881	1,676.00																																																																																																																		
2022	2022-660019132	KESSLER, BARBARA KAY	3	166,649	1000	17,331	1,698.00																																																																																																																		
2021	2021-660019132	KESSLER, BARBARA KAY	3	176,138	1000	18,375	1,778.00																																																																																																																		
2020	2020-660019132	KESSLER, BARBARA KAY	3	173,373	1000	17,890	1,728.00																																																																																																																		
2019	2019-660019132	KESSLER, BARBARA KAY	3	166,725	1000	17,340	1,676.00																																																																																																																		
2018	2018-660019132	KESSLER, BARBARA KAY	3	171,565	1000	17,872	1,664.00																																																																																																																		
2017	2017-660019132	KESSLER, BARBARA KAY	3	170,140	1000	17,715	1,666.00																																																																																																																		
2016	2016-660019132	KESSLER, BARBARA KAY	3	165,953	1000	17,239	1,623.00																																																																																																																		
2015	2015-660019132	KESSLER, BARBARA KAY	3	160,977	1000	16,707	1,584.00																																																																																																																		
2014	2014-660019132	KESSLER, BARBARA KAY	3	167,495	1000	16,773	1,606.00																																																																																																																		
2013	2013-660019132	KESSLER, BARBARA KAY	3	158,793	1000	16,255	1,523.00																																																																																																																		



Rogers

Assessment Property Record Card for Tax Year 2026

Data provided by LISA DELOZIER County Assessor

Date 04/16/2026
Time 22:07:03
Page 2

Lot Data	Square-Foot - NBHD 1118 #1	Primary Image
Lot Size		
Lot Count	1	
Units Buildable	1	
Non-Ag Acres	1.3304	
Topography		
Street Access		
Utilities		
Amenities	LAND QUALITY 0	
	0	
Method	Square-Foot	
Base Lot Value	57,952.00 x 1.50 = 86,721	
Factor Value		
Adjustments	1.0493	
Lot Value	90,996	

Residential Data	
Type	1 Single Family Residence
Condition	3 - Average
Quality	2.5 - Fair
Architecture	
Style	100% One Story
Exterior Wall	100% Veneer, Masonry
Base/Total Area	1,892 / 1,892
Style	100% One Story
HVAC	100% Warmed & Cooled Air
Roof Cover	1 Composition Shingle
Area on Slab	1,892
Fixture/RghIn	11 /
Bed/F/H Bath	3 / 2.0 /
Basement Area	
Garage Type	565 Attached Garage - Unfinished
Remodel	
Year/Eff Age	1977 / 37

Cost Approach		Manual : 01/2025	
Base Cost	101.96	Total Misc Impr	+ 12,188
Roofing Adj	+ 4.32	Garage Cost	+ 15,091
Subfloor Adj	+ -1.13	Total RCN	= 262,001
Heat/Cool Adj	+ 11.47	Depreciation (46%)	- 120,520
Plumbing Adj	+ 7.44	Lump Sums	+ 0
Basement Adj	+ 0.00	RCNLD	= 141,481
Adj Base Cost	= 124.06	Lot Value	+ 90,996
Total Area	x 1,892	Indicated Value	= 232,477
Adjusted Cost	= 234,722	Value Per SqFt	122.87



\\tsclient\TCASEY\CASEY BOOTH RESIDENTIAL VI\2022-8-19\ 8/19/2022

GRM Approach	
GRM Code	
Gross Rent	0.00
Indicated Value	

Multiple Regression			
MRA Code	1	Test	
Adjusted R	0.8445		
Indicated Value	191,959	101.46	Per SqFt

Direct Comparables	
Selection Model	A Adam Test
Adjustment Model	1 2022 Residential
Comparables	8
Indicated Value	264,700 Per SqFt

Value Reconciliation			
Selected Approach	Cost Approach		
Improvements	141,481		
Lot Value	90,996		
Indicated Value	232,477	122.87	Per SqFt
Agland Value			
Site Improvements	1,472		
Total Value	233,949	123.65	Total Value Per SqFt

Miscellaneous Improvements								
Code	Description	Sketch ID	Size	Year	Units	Unit Cost	Depr	Value
FPR1	FIREPLACE - RESIDENTIAL 1 STORY	0		1	1	5,095.98		5,096
PRCH	SLAB PORCH - COVERED	46213	16x5		80	24.02		1,922
PRCH	SLAB PORCH - COVERED	46214	22x10		220	23.50		5,170



Rogers

Assessment Property Record Card for Tax Year 2026

Data provided by LISA DELOZIER County Assessor

Date 04/16/2026
 Time 22:07:03
 Page 4

660019132

Outbuildings/Site Improvements

Building Image	Code	Description	Dimensions	Floor	Roofing	Total Units	
	STF	STG FAIR	0x0x0			280	
	Qual	2	Cond 3	Year	Eff Age		
	Valuation Summary		Modifier Total		RCN	Depr (30% Phys/ % Func)	RCNLD
	Base Cost (4.68 x 280)		1,310		1,310	393	917
	LT	LEAN-TO	10x20x0			200	
	Qual	3	Cond 3	Year	Eff Age		
	Valuation Summary		Modifier Total		RCN	Depr (5% Phys/ % Func)	RCNLD
	Base Cost (2.92 x 200)		584		584	29	555