Hello, I'm David Sibley, and here are the steps I use to draw an owl.

Owls are unique among birds in having their eyes on the front of their head, facing forward, which makes them a little more tricky to draw. But it's still helpful to start with some simple ovals for body and head. Owls generally perch upright, so I'm drawing an oval for the body just slightly tilted to one side. And owls have large, wide heads, so I've drawn a large and wide oval balanced on top of the body.

For the folded wing, a long narrow oval extends from just below the head and out behind the body, and a short rectangular tail sticks out just below the wing.
This is an important step! To get the eyes and the bill in the right place, draw a vertical line right down the middle of the head oval, and a horizontal line across the head a little higher than midway.

Draw two circles for the eyes, right along the horizontal line that you’ve draw, and be careful to make them both the same distance away from the center line. Just below that, right along the center line, draw a small diamond shape for the bill.
Starting from the corner of the bill, draw a line up to the eye, around the top of the eye, and then up again and out the top of the head.

The ear tufts (tufts of feathers, not actually ears) are sort of bulging triangles on top of the head, centered on the lines that you drew in the previous step.
Now draw the contours of the body, smoothing out the transition from head to body across the thick neck. The back end of the body is more fluffy. The edge of the wing is a solid line, except at the front end where feathers from the breast overlap the edge.

Add details to the eyes by making the outline thicker especially on the top and outside edges, and add a small diagonal line along the lower edge of the eye.
Add details of the head pattern: Color the outer half of each ear tuft dark. Add some markings to suggest the border of the pale eyebrows, and dark streaks on the crown radiating up from the forehead. Add a bold dark line curving down from the ear to form the outer edge of the “facial disks” (specialized feathers that help channel sound into the ears). And a patch of feathers below the bill looking a bit like a bow tie.

Add details of wing coverts, the big flight feathers as straight lines to the tip of the wing, and some shading on the underside of the body.
Finally, add the feet. Owls have relatively large feet, short legs, and large talons. And add a wooden post for the owl to perch on.

Have fun!