

Los Angeles, CA Cost Segregation Benchmarks

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Headline figures

Metric	Median	Range
Year-1 federal savings (100% bonus)	\$43,063	\$35,707–\$68,239
Reclassification ratio (5/7/15yr ÷ basis)	16.3%	16.0%–18.4%
Land allocation	42.7%	38.7%–45.0%

Per-fixture results

Property	Type	Price	Reclass %	Y1 savings @ 37%
Silver Lake Bungalow Flip	SFR	\$1,325,000	16.0%	\$43,063
Highland Park Craftsman + ADU	SFR	\$1,050,000	16.0%	\$35,707
Mid-City Duplex Investor	DUPLEX	\$1,485,000	17.7%	\$54,216
Sherman Oaks SFR + Detached ADU	SFR	\$1,850,000	16.3%	\$68,239
South LA Fourplex	FOURPLEX	\$985,000	18.4%	\$38,850

Methodology

Figures generated by the Cost Seg Smart engine using RSMeans 2024 base costs, BLS PPI for time-of-acquisition adjustment, county assessor land allocations where available (statistical fallback otherwise), and IRS Rev. Proc. 87-56 / Pub. 946 for MACRS class life assignment. OBBBA (2025) permanently restored 100% bonus depreciation. Federal savings illustrated at 37% top marginal rate; actual savings vary by taxpayer.

Source: costsegsmart.com — engine version of 2026-05-15. Reproducible from cities/losangeles.json fixtures.