

# Park City, UT Cost Segregation Benchmarks

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## Headline figures

| Metric                                    | Median   | Range              |
|---|----------|--------------------|
| Year-1 federal savings (100% bonus)       | \$90,760 | \$53,660–\$115,726 |
| Reclassification ratio (5/7/15yr ÷ basis) | 26.1%    | 17.3%–26.9%        |
| Land allocation                           | 23.8%    | 23.7%–50.0%        |

## Per-fixture results

| Property                      | Type  | Price       | Reclass % | Y1 savings @ 37% |
|-------------------------------|-------|-------------|-----------|------------------|
| Deer Valley Ski-In Condo      | CONDO | \$2,400,000 | 26.1%     | \$115,726        |
| Old Town Mining-Era SFR       | SFR   | \$1,650,000 | 23.6%     | \$72,164         |
| Park Meadows Family STR       | SFR   | \$1,450,000 | 26.9%     | \$109,768        |
| Canyons Village Condo         | CONDO | \$1,200,000 | 26.8%     | \$90,760         |
| Jeremy Ranch Long-Term Rental | SFR   | \$1,100,000 | 17.3%     | \$53,660         |

## 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/parkcity.json fixtures.