

Big Bear, CA Cost Segregation Benchmarks

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Headline figures

Metric	Median	Range
Year-1 federal savings (100% bonus)	\$37,768	\$14,302–\$55,228
Reclassification ratio (5/7/15yr ÷ basis)	26.1%	16.0%–26.4%
Land allocation	34.4%	33.7%–37.1%

Per-fixture results

Property	Type	Price	Reclass %	Y1 savings @ 37%
Big Bear Lake Lakefront SFR	SFR	\$875,000	26.1%	\$55,228
Moonridge Ski Cabin	SFR	\$685,000	26.4%	\$42,098
Big Bear City SFR STR	SFR	\$485,000	25.0%	\$29,465
Fawnskin Lakeview Cabin	SFR	\$595,000	26.2%	\$37,768
Sugarloaf Rural LTR	SFR	\$365,000	16.0%	\$14,302

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/bigbear.json fixtures.