

**Tax Year 2026 & 2027 Comparison
Commercial**

CITY	Median Values				FCV % Change	LPV % Change
	FCV 2027	FCV 2026	LPV 2027	LPV 2026		
0 NO CITY/TOWN	817,507	807,200	470,916	448,491	1.30%	5.00%
1 AVONDALE	876,401	822,195	481,887	458,940	6.60%	5.00%
2 BUCKEYE	1,952,714	1,793,112	988,831	941,743	8.90%	5.00%
3 CHANDLER	754,700	737,650	360,856	343,673	2.30%	5.00%
4 EL MIRAGE	1,585,131	1,386,980	707,233	673,555	14.30%	5.00%
5 GILA BEND	306,639	286,150	216,096	205,806	7.20%	5.00%
6 GILBERT	844,370	845,700	441,338	420,321	-0.20%	5.00%
7 GLENDALE	981,832	917,560	517,520	492,876	7.00%	5.00%
8 GOODYEAR	2,971,773	2,908,647	1,468,166	1,398,253	2.20%	5.00%
9 GUADALUPE	879,862	879,460	510,342	486,040	0.00%	5.00%
10 MESA	958,400	939,200	535,974	510,746	2.00%	4.90%
11 PARADISE VALLEY	19,047,162	18,058,415	7,786,317	7,415,540	5.50%	5.00%
12 PEORIA	863,707	850,900	486,656	463,482	1.50%	5.00%
13 PHOENIX	1,270,368	1,210,951	644,985	614,614	4.90%	4.90%
14 SCOTTSDALE	1,152,200	1,095,488	597,482	569,031	5.20%	5.00%
15 SURPRISE	2,048,796	1,854,399	1,295,432	1,243,014	10.50%	4.20%
16 TEMPE	1,770,312	1,693,404	946,154	901,457	4.50%	5.00%
17 TOLLESON	5,198,788	4,907,200	2,735,481	2,605,220	5.90%	5.00%
18 WICKENBURG	588,379	552,953	381,614	363,442	6.40%	5.00%
19 YOUNGTOWN	638,755	652,432	371,852	354,145	-2.10%	5.00%
21 CAREFREE	315,000	313,300	197,616	188,206	0.50%	5.00%
22 CAVE CREEK	1,206,322	1,158,153	733,961	699,010	4.20%	5.00%
23 LITCHFIELD PARK	3,281,721	3,386,979	1,499,886	1,428,463	-3.10%	5.00%
24 FOUNTAIN HILLS	494,000	457,700	358,252	341,193	7.90%	5.00%
25 QUEEN CREEK	1,445,500	1,249,021	699,923	666,593	15.70%	5.00%
30 SUN CITY	1,839,106	1,744,457	1,120,069	1,066,732	5.40%	5.00%
31 SUN CITY WEST	1,413,716	1,364,767	1,034,702	985,431	3.60%	5.00%
32 SUN CITY GRAND	206,800	197,800	116,554	111,004	4.60%	5.00%
33 SUN LAKES	1,642,209	1,632,311	955,647	910,140	0.60%	5.00%
34 AHWATUKEE	1,088,749	1,116,404	810,424	789,680	-2.50%	2.60%
TOTAL	1,132,201	1,088,129	604,547	575,926	4.10%	5.00%

All exempt property, new construction, additions, alterations or any change in use have been removed from this analysis.