

# FOR SALE

26060 Acero, Mission Viejo, CA 92691

±9,569-SF Owner-User Office Building with Month-to-Month  
Tenants Providing In-Place Income



ECONOMOS DEWOLF

— COMMERCIAL, REAL ESTATE BROKERAGE & INVESTMENTS —

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**Property.** This section opens with a brief property description followed by the property's compelling highlights, and an aerial showcasing its prominent location and a nearby amenities map. **Pages 3-6**

**Images.** Here you'll find attractive photographs of 26060 Acero, a site plan, and floor plans. **Pages 7-12**

**Market.** This section contains a Purchase vs. Lease analysis, loan illustration, potential depreciation scenario, and key sale comps demonstrating 26060 Acero is priced attractively. **Pages 13-16**

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# SUMMARY



**Offering**      **26060 Acero, Mission Viejo, CA 92691**

Two-story, freestanding office building with modern finishes, built in 1990 with **steel frame construction**, and recently renovated with a prominent business park location.

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**Size**            **±9,569 square feet** within a professional business park

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**Sale Price**     **\$3,999,000** (±\$418 per square foot)

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**Parking**        **Parking is free and in-common** in the Alicia Business Park at a ratio of ±4.00 stalls per 1,000 square feet.

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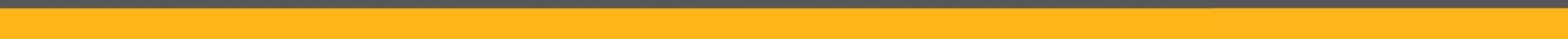
**Condition**     In 2023, ownership installed a **brand-new roof with solar panels**. There are two HVAC units, one servicing each floor, and **the units were installed in 2020 and 2025**.

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**Association**    There are two associations totaling \$1,539 per month.

The associations are responsible for landscaping, parking lot, and common area maintenance thus ensuring a **first-class professional environment**.

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# HIGHLIGHTS

## What Makes 26060 Acero Unique?

- **Prime Mission Viejo location** with immediate access to the I-5 Freeway, just 10 minutes from Irvine Spectrum and 20 minutes from John Wayne Airport.
- **Ownership has completed significant capital improvements**, including a new roof and solar installation (2023) and new HVAC systems (2020 & 2025), minimizing near-term capital requirements.
- The property features a **high-image interior buildout with modern, creative finishes** and an upgraded lobby, offering a strong corporate presence.
- **Exceptional owner-user opportunity** with **flexible occupancy** options. A buyer can occupy all or a portion of the building while generating income from existing tenants.
- All current tenants are on **month-to-month leases**, providing maximum flexibility for an owner-user.
- Located within **close proximity to numerous restaurants and amenities** (see Amenities Map – Page 6), **enhancing employee convenience and tenant appeal**.
- **Priced to sell at \$418/SF**, this offering is an attractive value compared to the sale comps on Page 15.
- A **cost segregation study** can reclassify 10-30% of its basis into short-life assets that qualify for **100% bonus depreciation**, reinstated by the One Big Beautiful Bill Act (effective for property placed in service after Jan 19, 2025). This lets an owner immediately expense those components in year one, often generating **substantial federal tax savings** and stronger early cash flow.



# LOCATION

Great Mission Viejo Location in the Vicinity of Major Freeways and Local Attractions



Irvine Spectrum



Lake Mission Viejo

26060 Acero

# AMENITIES

Abundance of Amenities in the Immediate Vicinity



# PHOTOGRAPHS



Alicia Parkway

FRESNIUS KIDNEY CARE





# ALICIA PARK



# 1<sup>st</sup> FLOOR



# 2<sup>nd</sup> FLOOR



# PURCHASE VS. LEASE



**Estimated 10-Year Savings of \$440,000 Plus Appreciation and Depreciation**

**Situation:** Business owner purchases and occupies 26060 Acero for \$418/SF, with an initial investment of \$42/SF (10% down + estimated closing costs).

### Estimated Monthly Costs

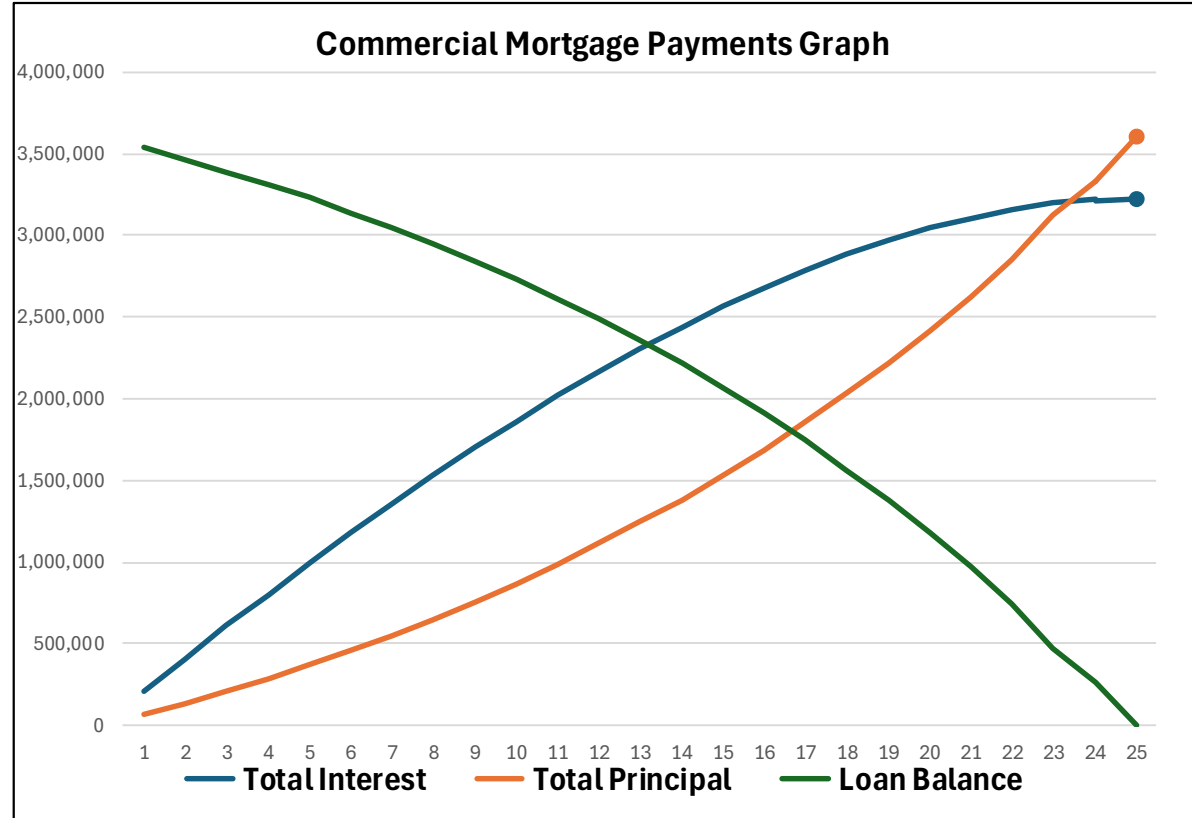
Typical Operating Expenses	\$0.75
Mortgage Payment	\$2.38
Amount of Principal in Mortgage Payment*	\$0.56

\*This money is simply cash being converted to savings

<b>Estimated Monthly Cost to Own Year 1</b>	\$2.57
<b>Estimated Starting Lease Rate</b>	\$2.50

The advantage of owning over leasing increases every year. Assuming lease rates increase by 3% annually and operating expenses increase by 2.5% annually, below is a ten-year comparative analysis of purchasing vs. leasing (per square foot):

Year	Lease Rate	Ownership Cost	Annual Savings	Cumulative
1	\$2.50	\$2.57	(\$0.82)	(\$0.82)
2	\$2.58	\$2.55	\$0.26	(\$0.55)
3	\$2.65	\$2.54	\$1.38	\$0.83
4	\$2.73	\$2.52	\$2.55	\$3.37
5	\$2.81	\$2.50	\$3.76	\$7.14
6	\$2.90	\$2.48	\$5.03	\$12.17
7	\$2.99	\$2.46	\$6.36	\$18.53
8	\$3.07	\$2.43	\$7.74	\$26.27
9	\$3.17	\$2.40	\$9.18	\$35.44
10	\$3.26	\$2.37	\$10.68	\$46.12



# LOAN ILLUSTRATION



<b>Purchase Price \$3,999,000</b>	SBA 7(a)
<b>Down Payment</b>	\$399,900
<b>Combined LTV%</b>	90%
<b>Loan Amount</b>	\$3,599,100
<b>Financed Fee</b>	\$0
<b>Rate (%)</b>	5.80%
<b>Amortization (Years)</b>	25
<b>Term (Years)</b>	25
<b>Total Monthly Loan Payments</b>	\$22,751

<b>Estimated Closing Costs</b>	SBA 7(a)
<b>SBA Guaranty Fee (Financed)</b>	TBD
<b>Appraisal</b>	TBD
<b>Environmental Report</b>	TBD
<b>SFR</b>	TBD

# BENEFITS OF DEPRECIATION



Assume a business owner or trust personally purchases the building and leases it to his/her business at a market rate (this is allowable under the SBA program). This enables the owner to convert business income to real estate income sheltered in part by depreciation. In terms of this scenario, depreciation is the spreading of cost over the useful life of an asset. Simply stated, a portion of the cost of the building (excluding land) reduces taxable income, and thus tax liability, for a period of 10 years in this example. Cost segregation and depreciation schedule should be confirmed with a tax professional.

## In this scenario, let us assume the following facts:

Purchase Price:	\$ 3,999,000
Building Size:	9,569
Percentage of Building Value to Land:	65/35%
Owner's Personal Income Tax Bracket:	50%




The amount subject to depreciation, in this example, is 65% of \$3,999,000, or \$2,599,350. Spread over 10 years, the deduction per year is approximately \$260,000. At a tax rate of 50%, the tax savings due to depreciation would be approximately \$130,000 per year of ownership. If you are considering this on a monthly per-square-foot basis consistent with the example on the previous page, this tax savings equates to an additional ownership benefit of \$1.13/sf per month. As time progresses, the cost basis of the building is being reduced by depreciation accumulated since purchase. Should the owner decide to sell, the depreciation is recaptured and taxed, but typically at a lower rate than ordinary income rate used when the deduction was realized. This yields an overall tax benefit during the building ownership period, especially if the building is kept and passed down to future generations.

\*This example is for informational purposes only and may not reflect your specific situation. Tax laws and regulations are subject to change. Please consult a qualified tax professional, CPA, or tax attorney to determine how these concepts apply to your circumstances.

# SALE COMPS

## 26060 Acero is a Clear Value



Property	Sale Date	Size	Price P.S.F.	Market Insight
 26047 Acero Mission Viejo	Dec 2025	5,050 SF	<u>\$2,170,000</u> <b>\$429/sf</b>	This property is located in the business park across the street and sold to an owner-user for \$429/SF. 26060 Acero is being offered at an \$11/SF discount and recently went through renovations, including a new roof with solar and new HVAC units.
 26051 Acero Mission Viejo	Sep 2025	12,248 SF	<u>\$4,100,000</u> <b>\$335/sf</b>	This property was purchased by an owner-user for \$335/SF and is located in the neighboring business park. At the time of sale, the interior consisted of outdated government office space that required a complete overhaul of tenant improvements. As a slightly smaller offering with superior interior condition, 26060 Acero should command a large premium on a per-square-foot basis.
 26035 Acero Mission Viejo	Mar 2025	6,790 SF	<u>\$2,680,000</u> <b>\$394/sf</b>	This property again is in the park across the street and sold to an owner-user for \$394/SF. 26060 Acero is being offered at just a \$24/SF premium and recently went through renovations, including a new roof with solar, and new HVAC units.



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