**ABSTRACT**

**Objective:** To identify the lodging preferences of users (to define the comfort level preferences of tourists/consumers) of southern Sonora, considering their perceptions, which allows to improve strategies to satisfy the user’s needs in the future.

**Methodology:** The research was descriptive and quantitative. The participants were between 18 and 60 years old, of every socioeconomic level, gender, occupation, and level of education. The sample comprised 300 from the region of Sonora in Mexico.

**Findings:** Regarding the methodological contribution, this research presents an instrument to collect the opinions of the accommodation users, which is expected to be replicated in other studies on a larger population scale. This research is empirical and collects the opinion of a group of people, showing their preferences regarding the factors and characteristics they consider when choosing a type of accommodation. In addition, companies operating in this field could define their competitive advantages considering the results of this research.

**Value Added:** The article points to a practical solution of the knowledge of preferences of users of different accommodation modalities and identifies which were most frequently selected by the respondents.

**Recommendations:** Research shows the existence of significant differences between family and other companies. Therefore, it is advisable to look for the specifics and, as a consequence, potential sources of competitiveness in specific markets, of which the tourist market is important.