ABSTRACT: Since late nineteenth century till date, major World cities have been growing in size and in height. Tall buildings have become a prominent feature in any city of economic or political importance. This has been in response to the ever pressing need for greater accommodations in vibrant economic cities and for the acute scarcity buildable land in major urban areas. USA pioneered the growth tall buildings more than one hundred years ago while the developing nations have taken the baton from the USA since the reasons that gave birth to the development of tall buildings are becoming more critical in the developing countries. This research therefore evaluates the challenges affecting the development and optimal use of tall buildings in Nigeria. Lagos the economic capital and Abuja the political capital of Nigeria are chosen for this research. Statistical methods were used to analyse the data collected and interesting results emerged from the research. A 100% absence of regulation for high rise construction and maintenance, about 90% lack of domestic expertise for high rise buildings, almost zero public supply of electricity and water were among the results obtained.