

# Independent Living Horizons Eleven Inc

Executive Director / CEO

EIN 264297367

GA · NTEE L21

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Dennis B Skelley, Executive Director / CEO** (\$21,151) against **every comparable organization** that fit the selection criteria — **184** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Dennis B Skelley — reported title "PRESIDENT/CEO", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L21).
BUDGET	Total revenue between \$82,832 and \$185,446 — 0.67x to 1.50x the subject's \$123,631 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

**184** organizations qualified on sector, size, and geography → **184** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,174	\$13,892	\$28,607	\$54,128	\$65,861	<b>\$21,151</b>
---------	----------	----------	----------	----------	-----------------



## ● Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to GA cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Duqc Housing li Nfp Inc</a>	OH	\$123,573	Treasurer	\$50,772	<b>\$51,947</b>	2024
<a href="#">Bay Cove Woodward Park Residence Inc</a>	MA	\$123,528	President/ceo	\$14,439	<b>\$12,904</b>	2023
<a href="#">Tushim Manor Inc</a>	PA	\$123,247	Ceo	\$18,725	<b>\$18,571</b>	2023
<a href="#">Florentz Estates Inc</a>	AR	\$124,259	Executive Director	\$11,276	<b>\$12,243</b>	2024
<a href="#">Spindletop Housing Corporation</a>	TX	\$124,305	Director	\$46,492	<b>\$44,926</b>	2024
<a href="#">Simadon Corporation</a>	IN	\$122,703	President & Ceo	\$52,409	<b>\$53,390</b>	2024
<a href="#">Mary Lee Charles Place</a>	TX	\$125,316	President/e.d.	\$276	<b>\$275</b>	2023
<a href="#">Boulevard Apartments Inc</a>	CA	\$125,392	President	\$10,121	<b>\$8,692</b>	2023
<a href="#">Abcap Housing Vi Inc</a>	OH	\$121,179	Executive Director	\$41,692	<b>\$42,658</b>	2024
<a href="#">Solon Community Housing Corporation</a>	IA	\$126,087	Manager	\$8,135	<b>\$8,859</b>	2023
<a href="#">Sheltering Arms Housing Corporation</a>	MO	\$121,159	Co-ceo	\$50,151	<b>\$51,312</b>	2024
<a href="#">San Diego Kind Corporation</a>	CA	\$121,139	Employee	\$296,364	<b>\$247,213</b>	2024
<a href="#">Spruce Place Inc</a>	OR	\$120,445	Executive Di	\$21,046	<b>\$18,393</b>	2025
<a href="#">Hbhci Hud 1 Inc</a>	FL	\$120,352	Vice President	\$68,495	<b>\$60,557</b>	2025
<a href="#">Ocl Properties X Inc</a>	NY	\$120,273	Chief Financial Officer	\$73,290	<b>\$63,976</b>	2024
<a href="#">Cypress Homes Hdrc</a>	NY	\$120,019	Ceo	\$25,826	<b>\$22,544</b>	2024
<a href="#">Lss Housing Jamestown Inc</a>	ND	\$127,700	Ceo	\$40,723	<b>\$42,058</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Independent Living Services Of</a>	AR	\$119,423	Executive Director	\$11,276	<b>\$12,243</b>	2024
<a href="#">Washington County Community Housing</a>	VT	\$128,070	President	\$48,204	<b>\$48,254</b>	2023
<a href="#">The Laceleaf Corporation</a>	OR	\$128,180	Executive Di	\$21,046	<b>\$18,393</b>	2025
<a href="#">Five Star Development Corporation</a>	AL	\$118,715	President/ceo	\$53,238	<b>\$54,128</b>	2025
<a href="#">Counterpoint Commons</a>	WA	\$128,874	President/ceo, Compass Health	\$29,848	<b>\$25,815</b>	2024
<a href="#">Pine Street Inn Housing li Inc</a>	MA	\$117,877	Director	\$31,580	<b>\$27,414</b>	2024
<a href="#">Cardinal's Peak Inc</a>	OH	\$117,591	President	\$9,146	<b>\$9,358</b>	2024
<a href="#">Urban League Of Rochester Economic</a>	NY	\$117,495	President/ceo	\$36,309	<b>\$31,694</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA cost of living and 2023 dollars. Click any organization to verify the figure on ProPublica.

## ■ Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to GA cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: [peerbasis.org/methodology](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 184 organizations. Compensation range \$267–\$282,007; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$123,631); for reference, expenses \$170,299 and assets \$938,886.

**ROLE MATCH** Dennis B Skelley, reported title "*PRESIDENT/CEO*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 163 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 5 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	40 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	37 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	20 <sup>th</sup>

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

### ● **Rebuttable presumption of reasonableness · 26 CFR 53.4958-6**

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

#### **Draft board minutes – executive compensation**

1. The compensation of the Executive Director / CEO (Dennis B Skelley) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 184 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,151 is reasonable (approximately the 40<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.