

Independent Living Horizons Thirteen In

Executive Director / CEO

This analysis benchmarks the total compensation of **Dennis B Skelley, Executive Director / CEO** (\$21,151) against **every comparable organization** that fit the selection criteria — **208** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** 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

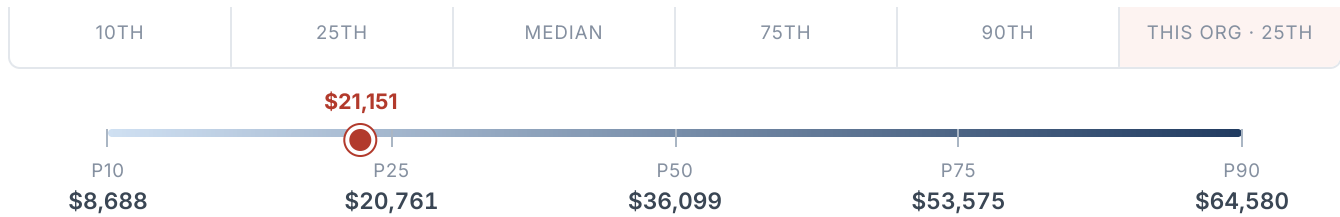
SECTOR	Organizations sharing the subject's NTEE classification (L21).
BUDGET	Total revenue between \$161,733 and \$362,089 — 0.67x to 1.50x the subject's \$241,393 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

208 organizations qualified on sector, size, and geography → **208** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,688	\$20,761	\$36,099	\$53,575	\$64,580	\$21,151
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■ 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
Reach Apartments Inc	OR	\$241,618	President & Ceo (Until Oct. 2023)	\$27,042	\$24,976	2023
Sanctuary Village	PA	\$240,537	Executive Di	\$98,654	\$95,038	2024
Asi Mobile Inc	MN	\$242,462	President/tr	\$68,006	\$63,240	2025
Snhs Elderly Housing_Vi Inc	NH	\$242,562	Treasurer	\$53,564	\$46,546	2025
Albemarle Older Adult Housing Inc	NC	\$240,107	President/ceo	\$48,900	\$48,809	2024
Good Shepherd Of Washington	WI	\$236,337	President And Ceo	\$33,743	\$34,042	2024
Eastmont Court Inc	CA	\$236,288	Ceo	\$47,732	\$40,992	2023
Alexandria Senior Housing Inc	MN	\$247,725	President & Ceo	\$41,871	\$39,967	2024
Mcgee Plaza Housing Development Fund	NY	\$248,489	Executive Director	\$150,000	\$134,805	2023
Reno Supportive Housing Inc	MN	\$234,023	President/tr	\$65,715	\$64,580	2023
Lutheran Housing Of La Crosse Inc	WI	\$249,199	Chief Executive Officer	\$73,275	\$73,925	2024
Willow Street Apartments	CO	\$233,579	President	\$29,805	\$27,608	2024
Asi Carson City Inc	MN	\$233,263	President/tr	\$65,715	\$64,580	2023
Mckendree Oaks At Savannah Inc	TN	\$232,022	President	\$46,401	\$48,508	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Main-best Housing Development Fund Co	NY	\$231,860	President & C.e.o.	\$26,458	\$22,500	2025
Next Steps Housing Corporation	MA	\$231,770	Executive Director	\$27,139	\$23,558	2024
Noble Housing Corporation	ME	\$252,301	Interim President And Ceo	\$47,322	\$45,775	2024
Westfall Heights Housing	NY	\$252,359	President (Until 1/19/24)	\$32,299	\$28,194	2024
Delano Commons Senior Housing	MN	\$252,437	Executive Vp Of Commonbond Housing	\$18,918	\$18,591	2023
Folsom Oaks Apartments Inc	CA	\$229,992	Ceo	\$6,235	\$5,201	2024
Susanne Corporation	MO	\$229,242	Executive Di	\$16,931	\$17,835	2023
Asi Santa Fe Inc	MN	\$229,130	President/tr	\$68,006	\$63,240	2025
Buckelew Housing Inc	CA	\$229,064	President	\$57,708	\$46,897	2025
Worcester East Side Community	MA	\$228,952	Executive Director	\$76,923	\$68,747	2023
Chickasaw Development Corporation	AL	\$254,207	Secretary Treasurer	\$8,265	\$8,626	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.

Sample, role match & sensitivity

PEER COUNT **208** organizations. Compensation range \$342–\$282,007; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$241,393); for reference, expenses \$322,506 and assets \$1,673,619.
ROLE MATCH	Dennis B Skelley, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	180 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	25 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	19 th

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 208 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 25th 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.