

Elim Senior Housing Inc

Executive Director / CEO

EIN 264765403

OH · NTEE L22

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Leah F Evans, Executive Director / CEO** (\$24,254) against **every comparable organization** that fit the selection criteria — **51** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

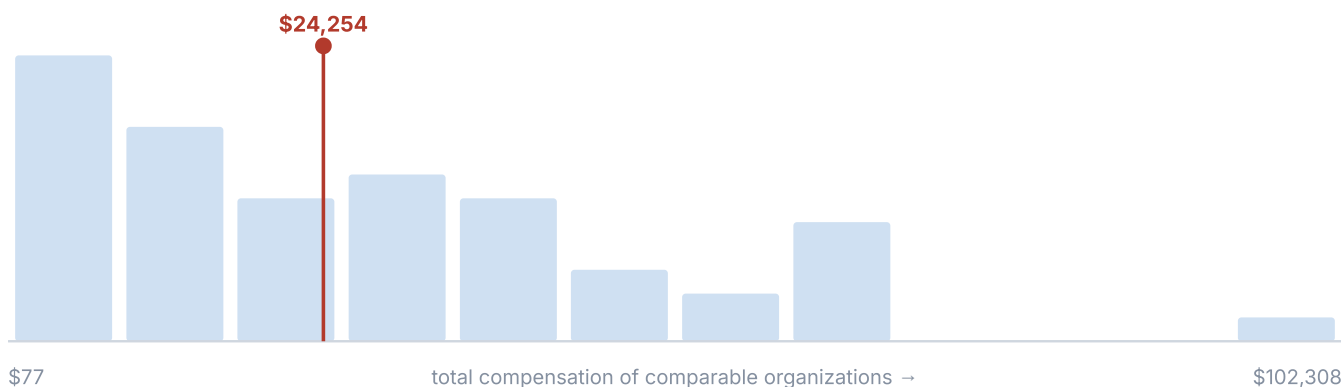
Benchmarked executive: Leah F Evans — reported title "DIRECTOR/PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L22).
BUDGET	Total revenue between \$63,912 and \$143,088 — 0.67x to 1.50x the subject's \$95,392 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

51 organizations qualified on sector, size, and geography → **51** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,934	\$9,302	\$22,256	\$39,515	\$61,167	\$24,254
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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 OH 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
Tau Crossing Housing Corporation Li	WI	\$95,454	President (Thru June 2024)	\$8,312	\$8,196	2024
Mckee Street Apartments Inc	MO	\$93,336	President	\$7,448	\$7,448	2024
Senior Homes Of Colorado	CO	\$92,951	Executive Dir.	\$72,616	\$65,741	2024
Lss Housing Mill Road Inc	WI	\$98,272	President	\$40,683	\$40,115	2024
Mohn Street Accessible Housinginc	PA	\$92,206	President	\$35,818	\$34,720	2023
North Street Elderly Housing Corporation	CT	\$98,650	Managing Director	\$16,625	\$14,717	2024
Wren's Way Inc	OH	\$99,006	President	\$9,146	\$9,146	2024
Faith Residence Apartments Inc	MN	\$91,636	President &	\$21,403	\$19,967	2024
The Village At Providence Point Inc	MD	\$99,216	President/ceo	\$31,093	\$27,446	2024
Richardville Apartments Inc	IN	\$99,724	President	\$44,374	\$44,181	2024
Manor Care Of Tacoma Wa Association	OH	\$90,124	Ceo	\$14,012	\$14,012	2024
Project Share Iv Inc	NY	\$101,194	Executive Director	\$70,564	\$61,980	2023
Mjf Housing No 3 Inc	WI	\$101,244	Member - Term Ended 12/15/23	\$20,964	\$20,671	2024
Arc Apartments Inc	NY	\$88,907	Ceo	\$69,638	\$61,167	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Northland Lutheran Affordable Living For	MI	\$103,048	Ceo	\$23,333	\$22,739	2024
Booth Manor-columbus Inc	IN	\$105,877	President	\$9,613	\$9,571	2024
Jones Manor On The Sound	NY	\$83,605	Executive Director	\$12,000	\$10,540	2023
Abilities At San Juan li Inc	FL	\$83,482	President/ceo	\$38,173	\$34,858	2023
Vesta Pelden Inc	MD	\$107,327	President	\$21,417	\$18,905	2024
Nassau Senior Housing Development	NY	\$107,794	Executive Director (To Dec 2023)	\$11,334	\$9,956	2023
Bethany Inc	MI	\$108,731	President	\$1,500	\$1,462	2024
Egida Del Policia Inc	PR	\$109,598	President	\$6,000	\$6,177	2023
Lutheran Development Corporation	OH	\$80,205	President/ce	\$54,426	\$54,426	2024
Lss Housing Eau Claire Inc	WI	\$79,474	President	\$40,683	\$40,115	2024
Oak View Apartments Inc	MN	\$111,623	Administrator	\$31,555	\$29,439	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH cost of living and 2024 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 OH 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 51 organizations. Compensation range \$77–\$102,308; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$95,392); for reference, expenses \$61 and assets \$3,814,544. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Leah F Evans, reported title " <i>DIRECTOR/PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	43 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	53 rd
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	67 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 (Leah F Evans) 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 51 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,254 is reasonable (approximately the 53rd 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.