

Central Ohio Housing Development

Executive Director / CEO

EIN 311579335

OH · NTEE L80Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Roy Lowenstein, Executive Director / CEO** (\$8,578) against **every comparable organization** that fit the selection criteria — **31** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **23rd** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Roy Lowenstein — reported title “EXECUTIVE DIRECTOR (THRU APRIL 24)”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (L80Z).

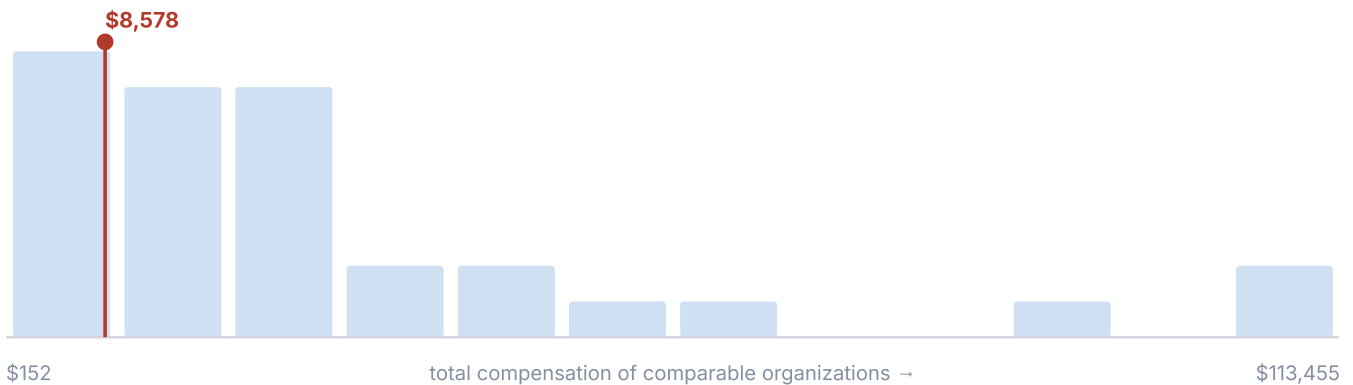
BUDGET Total revenue between \$53,157 and \$119,010 — 0.67x to 1.50x the subject's \$79,340 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L80), nationwide + budget 0.67–1.5x revenue.

31 organizations qualified on sector, size, and geography

→ **31** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,138	\$9,410	\$19,925	\$31,606	\$61,307	\$8,578
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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
Marblehead Community Housing Corporation	MA	\$79,953	Executive Director	\$24,789	\$21,032	2024
La Casa Dona Here Inc	PR	\$80,730	Adm	\$7,200	\$7,413	2023
Houston Area Urban Community	TX	\$80,841	Executive Director	\$115,304	\$108,898	2024
Maxcen Housing Society Inc Indiana Branch	IN	\$80,935	Ceo	\$5,160	\$5,138	2024
Maxcen Housing Society Inc New Mexico Branch	NM	\$75,884	Ceo	\$5,162	\$5,242	2024
Union Apartment Project Inc	NJ	\$75,452	President(term 12/2022)	\$98,598	\$85,570	2023
Adirondack Housing Development Fund Co	NY	\$75,437	Project Manager	\$11,997	\$10,235	2024
Collaborative Development Corporation	FL	\$74,770	Presidentceo	\$17,312	\$15,355	2024
New Visions Housing Corporation	CA	\$74,606	Executive Director	\$26,967	\$22,635	2023
Dakota Land Trust	SD	\$70,961	Executive Di	\$2,970	\$3,095	2024
Vista Homes Housing Corporation	CA	\$88,059	Executive Director	\$26,967	\$22,635	2023
Vesta Four Inc	MD	\$88,794	President	\$21,417	\$18,905	2024
Lss Housing Center Street Inc	WI	\$89,500	President	\$40,683	\$40,115	2024
Lss Housing Granville Inc	WI	\$91,084	President	\$38,239	\$38,818	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Walnut Affordable Housing Inc	NY	\$66,667	Vice President	\$39,986	\$34,114	2024
Asi Ramsey County Inc	MN	\$92,103	President/tr	\$65,715	\$61,307	2024
Coburn Woods Inc	OR	\$94,131	Treasurer	\$18,132	\$15,898	2024
Heritage Plaza Phase I	CA	\$64,407	President	\$187	\$152	2024
Anvil-richard Allen Gardens Inc	FL	\$63,184	President	\$32,805	\$29,097	2024
San Juan Housing Corporation	CO	\$60,557	President	\$22,009	\$19,925	2024
Riverview Resident Assistance Foundation	WA	\$98,197	Secretary & Treasurer	\$33,215	\$28,077	2024
1213 William Street Corporation	FL	\$98,568	Executive Director	\$20,037	\$17,772	2024
Greater Lake City Community Development Corp Inc	FL	\$100,105	Executive Director	\$10,200	\$9,047	2024
Communities For Healing & Justice	NY	\$56,807	Executive Director	\$136,500	\$113,455	2025
Denison Community Investment Corp	TX	\$54,149	Secretary/treasurer	\$10,050	\$9,772	2023

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	31 organizations. Compensation range \$152–\$113,455; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$79,340); for reference, expenses \$93,830 and assets \$2,393,008.
ROLE MATCH	Roy Lowenstein, reported title "EXECUTIVE DIRECTOR (THRU APRIL 24)", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	21 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	23 rd
Total compensation (D + F), as reported (no adjustments)	23 rd
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	13 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 (Roy Lowenstein) 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 31 similarly situated organizations (Same NTEE sector (L80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,578 is reasonable (approximately the 23rd 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.