

Opportunity Apartments Inc

Executive Director / CEO

EIN 351820748
 IN · NTEE L20Z
 FY ending 2024-06-30
 June 10, 2026

This analysis benchmarks the total compensation of **Steve Howell, Executive Director / CEO** (\$9,893) against **every comparable organization** that fit the selection criteria — **258** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **16th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Steve Howell — 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 (L20Z).
BUDGET	Total revenue between \$127,992 and \$286,549 — 0.67x to 1.50x the subject's \$191,033 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

258 organizations qualified on sector, size, and geography → **258** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,257	\$16,704	\$33,291	\$55,539	\$74,286	\$9,893
---------	----------	----------	----------	----------	----------------



■ 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 IN 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
Notre Dame Living Center Inc	NE	\$191,228	Director	\$375	\$382	2024
Jbf Projects Inc	OH	\$191,336	Project Manager	\$11,180	\$11,560	2023
Asi Great Falls Inc	MN	\$190,468	President/tr	\$65,715	\$63,393	2023
Glenn-verde Housing Inc	AZ	\$190,266	President/ceo	\$34,911	\$31,838	2024
St Francis Of Assisi Residences At	MA	\$190,168	Exec. Dir./p	\$3,180	\$2,790	2023
Wilson Street Apartments Inc	RI	\$189,475	President - Trustee	\$83,575	\$75,992	2024
Roxbury Main Streets Revitalization Corporation	MA	\$189,221	Executive Director	\$86,893	\$74,044	2024
Sabin Group I	CO	\$188,844	Board President & Ceo Of Mhcd	\$24,467	\$22,905	2023
West Central Mo Hickory Estates Inc	MO	\$193,499	Chief Executive Officer	\$24,797	\$24,263	2025
City Helps Cdc	IL	\$194,169	Executive Director	\$36,667	\$34,183	2024
Vip Rjp Housing Development Fund	NY	\$187,328	President/ceo	\$50,896	\$44,900	2023
Dwight Way Housing Inc	CA	\$186,012	Ceo	\$47,732	\$40,239	2023
Black Hills Workshop Residential	SD	\$196,231	Ceo	\$38,491	\$39,244	2025
Broadwal Inc	MA	\$185,519	Executive Director	\$18,487	\$15,753	2024
Asi Henderson Inc	MN	\$185,291	President/tr	\$68,006	\$62,079	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Suburban Alternatives Land Trust	CA	\$184,910	Chairman-ceo	\$96,000	\$78,607	2024
Las Vegas Supportive Housing Inc	MN	\$184,865	President/tr	\$68,006	\$62,079	2025
Network Housing '91 Inc	OH	\$197,210	Ceo (Exited 3.24.25)	\$30,598	\$30,731	2024
Habitat For Humanity Of Highland Co Inc	OH	\$184,627	Director	\$10,710	\$10,757	2024
Asi - Jamestown Inc	MN	\$184,619	President/tr	\$65,715	\$63,393	2023
Sean Brook House Inc	MA	\$184,359	Executive Director	\$29,252	\$25,663	2023
Allies Homes 2005 Inc	NJ	\$183,802	Chief Executive Officer	\$29,476	\$24,956	2024
Eden Park Inc	WV	\$183,731	Executive Di	\$5,941	\$6,279	2023
Ocl Properties Viii Inc	NY	\$180,843	Chief Financial Officer	\$73,290	\$62,801	2024
Pinellas Urban Properties And Services Inc	FL	\$180,026	President & Ceo	\$24,734	\$22,034	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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 **258** organizations. Compensation range \$382–\$276,826; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$191,033); for reference, expenses \$173,213 and assets \$450,123.

ROLE MATCH	Steve Howell, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	169 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 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	16 th
Total compensation (D + F), as reported (no adjustments)	15 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	66 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 (Steve Howell) 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 10, 2026, comparing compensation against 258 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,893 is reasonable (approximately the 16th 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 10, 2026.