

Housing Associates Inc

Executive Director / CEO

EIN 363252608

IL · NTEE L2XZ

FY ending 2023-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Mark Ishaug, Executive Director / CEO** (\$29,764) against **every comparable organization** that fit the selection criteria — **943** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39th** percentile of comparable organizations within the typical range

Benchmarked executive: Mark Ishaug — reported title "CHIEF EXECUTIVE OFFICER", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L2XZ).
BUDGET	Total revenue between \$143,576 and \$321,439 — 0.67x to 1.50x the subject's \$214,293 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (L), nationwide + budget 0.67–1.5x revenue.

943 organizations qualified on sector, size, and geography → **943** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,840	\$19,783	\$37,062	\$61,700	\$80,007	\$29,764
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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 IL 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
Memphis Supportive Housing Inc	MN	\$214,379	President/tr	\$65,715	\$66,049	2023
Mckinley li Inc	IL	\$214,126	President	\$31,395	\$31,395	2023
Northwest Affordable Housing Inc	WI	\$214,525	Fiscal Manager	\$44,333	\$45,744	2024
Harbor Homes li Inc	NH	\$214,631	President & Ceo (End 10/2022)	\$34,771	\$32,658	2023
Stand At The Crossroads Ministries	SC	\$214,681	President	\$10,000	\$10,612	2023
Association Properties Inc	MA	\$214,813	President & Ceo	\$7,164	\$6,360	2024
Catalyst Housing Inc	CA	\$214,975	Executive Dir.	\$3,602	\$3,073	2024
Park East House Inc	CO	\$213,464	Board President & Ceo Of Mhcd	\$24,467	\$23,864	2023
Good Shepherd Senior Apartments	MN	\$215,235	Administrator	\$2,256	\$2,202	2024
Garrison Place Inc	OH	\$215,277	Chief Executive Officer	\$8,517	\$8,913	2024
Clean House Recovery Inc	MA	\$213,301	Senior Director	\$45,022	\$39,971	2024
Family Gateway Affordable Housing Inc	TX	\$215,522	President And Ceo	\$8,427	\$8,328	2024
Ellensburg Housing Development Fund	NY	\$212,855	Manager	\$31,412	\$28,044	2024
Community Design Center	CA	\$212,831	Exec Director	\$60,000	\$52,700	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Norfolk Housing Development Fund	NY	\$215,841	Board Member	\$38,288	\$35,192	2023
Group Homes Of Alabama Voa Elderly	AL	\$216,015	President/ceo	\$53,238	\$55,360	2025
Rubicon Homes	CA	\$212,559	Ceo And President	\$10,555	\$9,005	2024
Duluth Supportive Housing Inc	MN	\$216,117	President/tr	\$68,006	\$64,679	2025
Philippians Place	NC	\$216,132	Executive Di	\$18,760	\$18,658	2025
Eagle Valley Senior Associates Inc	PA	\$212,362	President	\$30,792	\$30,338	2024
Visionary Ventures Nfp Corporation	IL	\$216,328	Executive Director	\$13,900	\$13,501	2024
Cil Woods Inc	NJ	\$212,212	Executive Director	\$8,015	\$7,070	2024
Dela Vina Housing Inc	CA	\$212,068	Executive Director	\$3,602	\$3,073	2024
Green River Asset Building	KY	\$216,637	Executive Di	\$57,269	\$59,222	2025
Ginger Ford Northshore Fuller Center For Housing Inc	LA	\$211,927	Associate Director	\$49,800	\$54,178	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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 **943** organizations. Compensation range \$273–\$473,261; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$214,293); for reference, expenses \$294,814 and assets \$670,723.
ROLE MATCH	Mark Ishaug, reported title " <i>CHIEF EXECUTIVE OFFICER</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	593 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	34 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	39 th
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	80 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 (Mark Ishaug) 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 943 similarly situated organizations (Same NTEE major group (L), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$29,764 is reasonable (approximately the 39th 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.