

Casa Esperanza Project

Executive Director / CEO

EIN 363909531

IL · NTEE L20

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Elaine Seaton, Executive Director / CEO** (\$75,934) against **every comparable organization** that fit the selection criteria — **286** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **86th** percentile of comparable organizations within the typical range

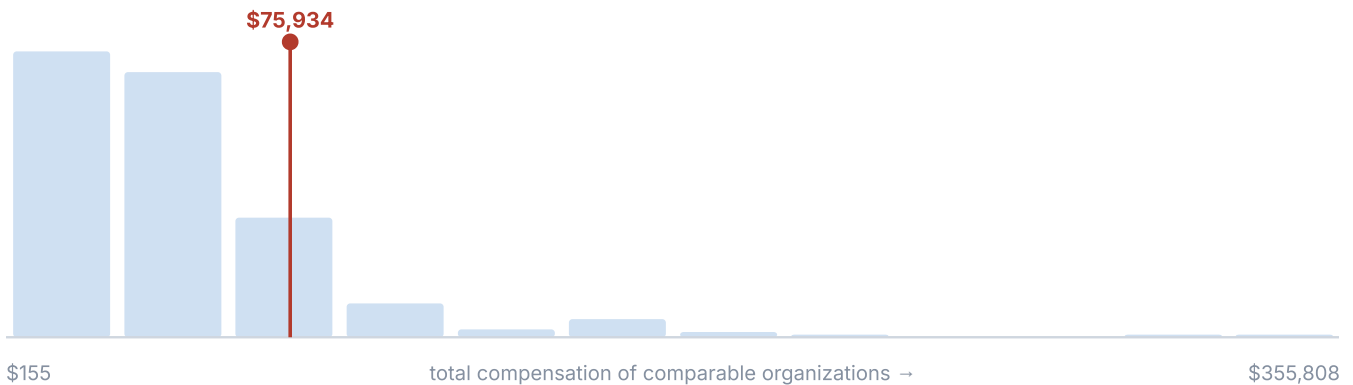
Benchmarked executive: Elaine Seaton — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L20).
BUDGET	Total revenue between \$190,597 and \$426,711 — 0.67x to 1.50x the subject's \$284,474 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

286 organizations qualified on sector, size, and geography → **286** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,227	\$18,617	\$36,925	\$60,272	\$86,378	\$75,934
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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
Association To Benefit Children Hdfc	NY	\$285,288	President/ceo	\$109,836	\$103,937	2023
Northwest Charities	UT	\$285,690	President & Ceo	\$36,100	\$37,582	2024
South Hampton Roads Supportive	MN	\$283,227	President Tr	\$65,715	\$68,000	2023
Asi Southern Nevada Inc	MN	\$283,090	President/tr	\$65,715	\$68,000	2023
Ser Community Development Corporation	TX	\$285,957	Director (Ceo, Ser Jobs)	\$7,031	\$7,154	2024
Parker Street Foundation	CA	\$286,001	Secretary Treasurer	\$4,488	\$3,942	2024
Alt Affordable Housing Services Inc -	TX	\$282,598	Executive Director	\$18,000	\$18,315	2024
Southwest Philadelphia Presbytery	PA	\$282,406	Chief Executive Officer	\$292,739	\$296,942	2024
Citizen Robotics Inc	MI	\$286,772	Ceo	\$64,615	\$67,839	2024
Piedmont Senior Housing Corporation	SC	\$282,120	Exec Director	\$5,140	\$5,454	2024
91 Carlton Avenue Housing Development	NY	\$281,966	Ceo	\$59,698	\$54,871	2024
Macarthur Manor Senior Residences	KS	\$281,484	President	\$2,639	\$2,900	2024
Higher Living Inc	NC	\$278,813	Executive Di	\$39,959	\$43,237	2023
Better Homes Inc	PA	\$290,196	Executive Di	\$69,418	\$72,494	2023
United Church Residences Of Holly	OH	\$278,636	Treasurer	\$34,230	\$37,967	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Church Street Housing Inc	CA	\$290,424	President	\$45,067	\$39,584	2024
Loretto O'brien Road Housing Development	NY	\$291,519	Chairperson	\$27,907	\$24,990	2025
Mckeesport Presbyterian Senior Housing	PA	\$291,570	Director And President	\$37,604	\$38,144	2024
South Windham Housing Corporation	ME	\$291,600	President	\$45,000	\$47,188	2023
Hearth Beacon Inc	MA	\$277,194	Cao/pres. & Ceo (As Of 11/23)	\$10,124	\$9,527	2023
Oh 126th St Housing Development	NY	\$277,143	President	\$87,582	\$82,878	2023
Ler Housing Development Fund Corp	NY	\$277,109	President	\$101,830	\$93,597	2024
Abundant Life Community Development	NJ	\$292,154	Director	\$18,000	\$16,830	2023
Harlem United Supportive	NY	\$276,480	President	\$4,327	\$4,095	2023
Mid-peninsula Colma Ridge Inc	CA	\$293,405	Cfo / Assistant Secretary	\$77,467	\$68,042	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 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 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 **286** organizations. Compensation range \$155–\$355,808; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$284,474); for reference, expenses \$308,947 and assets \$196,204.
ROLE MATCH	Elaine Seaton, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	182 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	14 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	86 th
Total compensation (D + F), as reported (no adjustments)	86 th
Reportable pay only (column D), adjusted	91 st
All sources (D + E + F), adjusted	28 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 (Elaine Seaton) 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 286 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$75,934 is reasonable (approximately the 86th 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.