

Independent Living Horizons Fifteen Inc

Executive Director / CEO

EIN 454566975

GA · NTEE L21

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Dennis B Skelley, Executive Director / CEO** (\$21,151) against **every comparable organization** that fit the selection criteria — **161** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48th** percentile of comparable organizations within the typical range

Benchmarked executive: Dennis B Skelley — reported title "PRESIDENT/CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

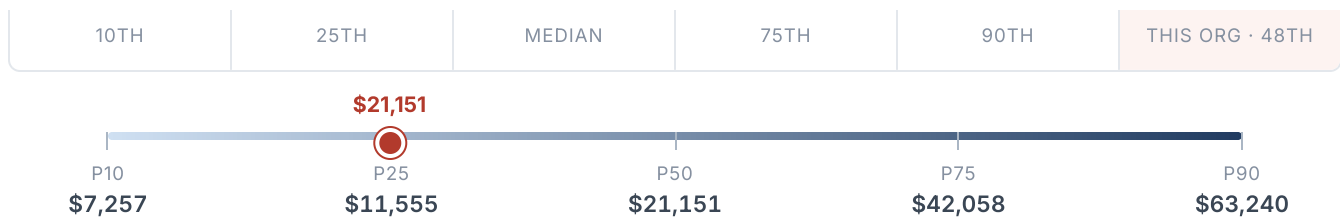
SECTOR	Organizations sharing the subject's NTEE classification (L21).
BUDGET	Total revenue between \$64,908 and \$145,317 — 0.67x to 1.50x the subject's \$96,878 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

161 organizations qualified on sector, size, and geography → **161** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,257	\$11,555	\$21,151	\$42,058	\$63,240	\$21,151
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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 GA 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
Sky Development Corporation	AL	\$96,983	President	\$48,870	\$52,508	2023
Cedar Lake L'esprit Inc	KY	\$96,498	President & Ceo (See Sch O)	\$11,133	\$11,555	2024
Southview Apartments Housing	MO	\$95,948	Executive Di	\$2,034	\$2,081	2024
Wood County Village li	OH	\$95,890	Ceo	\$44,493	\$46,868	2023
John Obrien House Ltd	ID	\$95,649	Executive Director	\$16,468	\$17,423	2023
Cpnj West Orange Residence li Inc	NJ	\$95,513	Ceo - President	\$17,303	\$15,365	2023
Lssco Marion Place lii Inc	OH	\$95,324	President & Ceo	\$9,088	\$9,573	2023
Pelican Place Inc	OH	\$95,132	President	\$9,146	\$9,358	2024
Venture Cares Option 1 Inc	NY	\$98,635	Chief Executive Officer	\$38,189	\$34,320	2023
Vesta Riverdale Inc	MD	\$95,043	President	\$21,417	\$19,343	2024
American Covenant Senior Housing	MT	\$98,902	Executive Director	\$24,000	\$25,729	2023
Lutheran Social Services Of Central Ohio	OH	\$99,084	President & Ceo	\$9,088	\$9,573	2023
Cpnj Livingston Residence Inc	NJ	\$99,213	Ceo - President	\$17,303	\$15,365	2023
Independence Park Inc	PA	\$94,470	Ceo	\$18,725	\$18,039	2024
Residence Connection	OH	\$94,320	Ceo	\$44,493	\$46,868	2023
Camelot Casitas	CO	\$99,574	Vice President	\$35,660	\$33,032	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Desert Esperanza Inc	AZ	\$100,118	President/ceo	\$3,000	\$2,787	2024
Yw Homes Inc	PA	\$93,154	Ceo	\$34,360	\$32,247	2025
Andrew J Flodin Apartments	AK	\$100,909	Executive Di	\$19,902	\$18,381	2024
Mm Nonprofit Housing Corporation	MI	\$92,802	President	\$4,309	\$4,296	2024
Vesta Thirteen Inc	MD	\$92,762	President	\$21,417	\$19,343	2024
Mhccc Housing Corp lic	IL	\$101,337	Director	\$42,513	\$40,374	2024
Ten Cross Street Corporation	MA	\$92,401	Executive Director	\$19,712	\$17,111	2024
Cla Homes li Corp	VA	\$92,132	Executive Director	\$3,855	\$3,503	2025
Friendship House Apartments Inc	MO	\$101,720	Chairman	\$15,116	\$15,466	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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	161 organizations. Compensation range \$275–\$247,213; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$96,878); for reference, expenses \$151,914 and assets \$1,105,057. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Dennis B Skelley, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 147 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 6 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	48 th
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	20 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 (Dennis B Skelley) 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 161 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,151 is reasonable (approximately the 48th 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.