

Liberty Place Inc

Executive Director / CEO

EIN **481125246**
 KS · NTEE Z99Z
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Steven Sandoval, Executive Director / CEO** (\$5,992) against **every comparable organization** that fit the selection criteria — **53** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

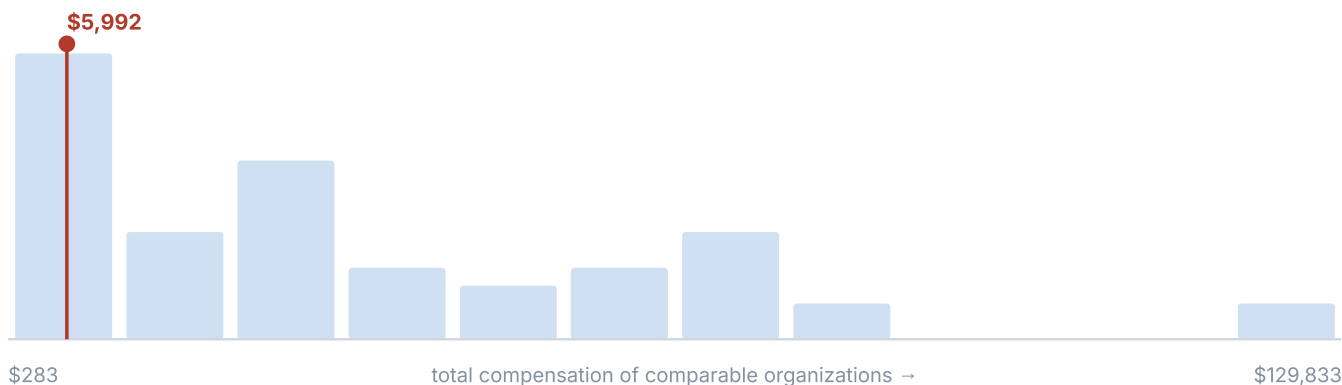
Benchmarked executive: Steven Sandoval — reported title "EXEC DIRECTO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Z99Z).
BUDGET	Total revenue between \$63,663 and \$142,530 — 0.67x to 1.50x the subject's \$95,020 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Z99), nationwide + budget 0.67–1.5x revenue.

53 organizations qualified on sector, size, and geography → **53** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,687	\$9,921	\$24,824	\$54,826	\$72,980	\$5,992
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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 KS 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
Boardwalk Estates Inc	KS	\$95,991	Exec Directo	\$5,992	\$5,992	2024
Seagoville Senior Citizens Home Inc	TX	\$93,632	Secretary	\$29,238	\$27,072	2024
Whit Davis Memorial Center Inc	AR	\$92,958	Executive Director	\$21,642	\$23,183	2023
The Griefcare Place Inc	OH	\$97,816	Executive Di	\$4,248	\$4,165	2024
Dauphin Island Foundation	AL	\$91,410	Assistant Sec.&trea.	\$14,560	\$14,185	2025
Donnie Moore Ministries Inc	CA	\$90,842	President	\$15,000	\$12,343	2023
Astoria Senior Center	OR	\$89,820	Executive Director	\$52,354	\$45,003	2024
Hebrew Free Loan Of New Jersey Inc	NJ	\$89,472	Assistant Treasurer	\$34,638	\$29,472	2023
The Tracking Project Inc	NM	\$102,612	President	\$53,500	\$53,263	2024
Unfettered Mind	CA	\$87,014	Executive Director	\$41,161	\$32,900	2024
Sjfb Foundation For Agricultural	CA	\$104,648	Executive Director	\$10,482	\$8,626	2023
Mennonite Bethesda Society Endowment Foundation Inc	KS	\$82,800	Ceo/treas/sec	\$11,483	\$11,483	2024
Eastern Morrison County 4 Wheeler Club Inc	MN	\$82,610	Pres.	\$500	\$457	2024
1010 Development Corporation	CA	\$107,993	President & Ceo	\$150,000	\$119,893	2024
Columbia Arms Inc	NJ	\$109,494	Chairman	\$66,600	\$55,041	2024
Hospitality Maine Education	ME	\$79,145	Secretary	\$18,774	\$17,401	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Burbank Philharmonic Orchestra	CA	\$77,408	Conductor & Music Director	\$11,050	\$8,832	2024
Pathfinder Plaza Inc	AR	\$76,877	Executive Director	\$21,642	\$23,183	2023
The Edward C Smith Civic Center Of	NC	\$113,465	Executive Director	\$70,000	\$65,225	2025
Politics & Society Inc	NC	\$76,484	Secretary	\$36,621	\$34,123	2025
Twin Falls School District 411	ID	\$113,885	Executive Di	\$40,000	\$39,387	2024
Jason Motte Foundation Inc	AZ	\$75,988	Secretary	\$35,000	\$31,157	2024
Elk City High School Alumni Foundation	OK	\$75,574	Trustee/ Treas	\$6,650	\$6,778	2024
Shdc No 1 Inc	HI	\$114,788	Exec. Director/asst. Secretary	\$12,721	\$10,854	2023
Los Gatos Lions Charities Inc	CA	\$114,953	Secretary/treas	\$3,000	\$2,398	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS 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 KS 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 53 organizations. Compensation range \$283–\$129,833; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$95,020); for reference, expenses \$124,484 and assets \$265,783.

ROLE MATCH Steven Sandoval, reported title "EXEC DIRECTO", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 16 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer 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	13 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	75 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 (Steven Sandoval) 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 53 similarly situated organizations (Same NTEE sector (Z99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,992 is reasonable (approximately the 13th 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.