

Think Big Corporation

Executive Director / CEO

June 10, 2026

This analysis benchmarks the total compensation of **Sheila Hill, Executive Director / CEO** (\$109,615) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93rd** percentile of comparable organizations above the 90th percentile — board review recommended

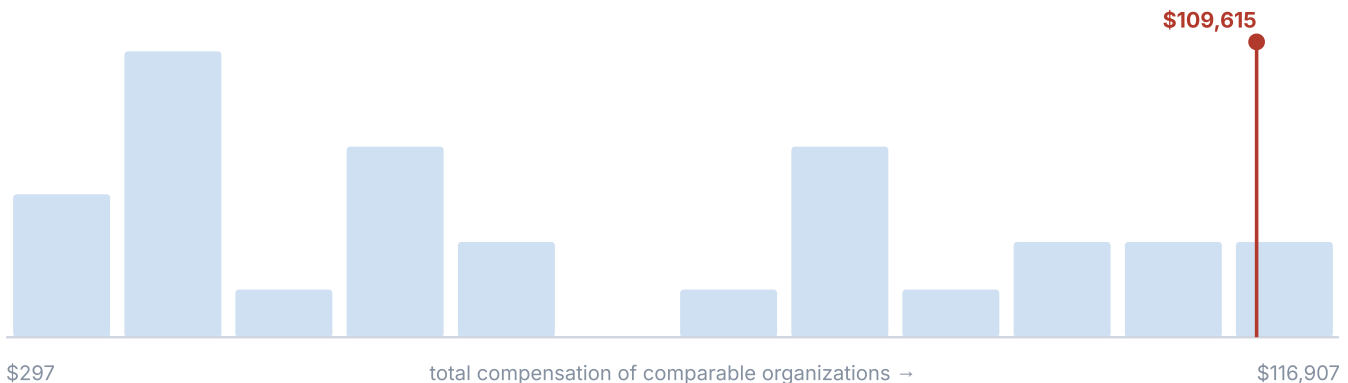
Benchmarked executive: Sheila Hill — reported title “Board Chair Treasurer”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$158,271 and \$354,339 — 0.67x to 1.50x the subject's \$236,226 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20) + IL + budget 0.67–1.5x revenue.

28 organizations qualified on sector, size, and geography → **28** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,196	\$17,360	\$37,780	\$79,750	\$99,615	\$109,615
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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
Black Abolition Movement For The Mind Inc Nfp	IL	\$234,160	President/ceo	\$9,165	\$9,436	2023
Healing Hands Resource Center	IL	\$233,625	Therapist.	\$29,225	\$30,088	2023
Worry Free Community	IL	\$240,508	Executive Director	\$16,000	\$16,000	2024
Reborn Ministries	IL	\$243,210	Executive Director	\$12,500	\$12,500	2024
Trap Door Productions	IL	\$228,514	Artistic Director	\$30,055	\$30,055	2024
Refugee Education And Adventure Challenge (Reach)	IL	\$225,882	President	\$78,000	\$78,000	2024
Abpa Foundation Inc	IL	\$248,630	President	\$102,092	\$99,460	2025
The Mission House Inc	IL	\$220,777	President/ Exec Director	\$10,800	\$10,522	2025
Towers Of Excellence	IL	\$220,085	Executive Program Director	\$41,000	\$41,000	2024
Un Learning Space Nfp	IL	\$219,968	Executive Dir.	\$97,108	\$99,976	2023
Mikkis Daycare Home Inc Nfp	IL	\$216,274	Director	\$34,560	\$34,560	2024
Arthur Lockhart Resource Institute	IL	\$213,680	Executive Director	\$31,500	\$32,430	2023
Mu Delta Lambda Charitable Fndn	IL	\$212,851	President	\$5,000	\$5,000	2024
Hunger Resource Network	IL	\$266,655	Development Director	\$93,076	\$93,076	2024
Feeding People Through Plants Nfp	IL	\$199,826	Ceo	\$70,040	\$70,040	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Itoo Society Inc	IL	\$280,097	Treasurer	\$12,994	\$13,378	2023
Child Restoration Outreach Support Organization	IL	\$191,731	Executive Director	\$59,613	\$61,374	2023
Vision Of Restoration Inc	IL	\$189,063	Ceo	\$17,813	\$17,813	2024
Leaps Of Love Inc	IL	\$287,106	President	\$19,541	\$20,118	2023
Sacred Spaces Of Care	IL	\$287,859	Executive Director	\$111,320	\$111,320	2024
Konbit Nfp	IL	\$178,884	President	\$73,350	\$75,517	2023
The Village Legal And Community	IL	\$306,554	President & Ceo	\$74,754	\$74,754	2024
Soup N Share Outreach Program	IL	\$307,443	Director	\$18,000	\$18,532	2023
Fathers Who Care Nfp	IL	\$308,447	Executive Director	\$85,000	\$85,000	2024
Timothy's Ministry	IL	\$162,217	Director	\$91,340	\$91,340	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	28 organizations. Compensation range \$297–\$116,907; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$236,226); for reference, expenses \$237,801 and assets \$105,148.
ROLE MATCH	Sheila Hill, reported title <i>"Board Chair Treasurer"</i> , benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	93 rd
Total compensation (D + F), as reported (no adjustments)	93 rd
Reportable pay only (column D), adjusted	96 th
All sources (D + E + F), adjusted	93 rd

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 (Sheila Hill) 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 28 similarly situated organizations (Same NTEE sector (P20) + IL + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$109,615 is reasonable (approximately the 93rd 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.