

Willow Tree Apartments Inc

Executive Director / CEO

EIN 833487947

IN · NTEE L80

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Alicia Jacobs, Executive Director / CEO** (\$19,370) against **every comparable organization** that fit the selection criteria — **85** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29th** percentile of comparable organizations within the typical range

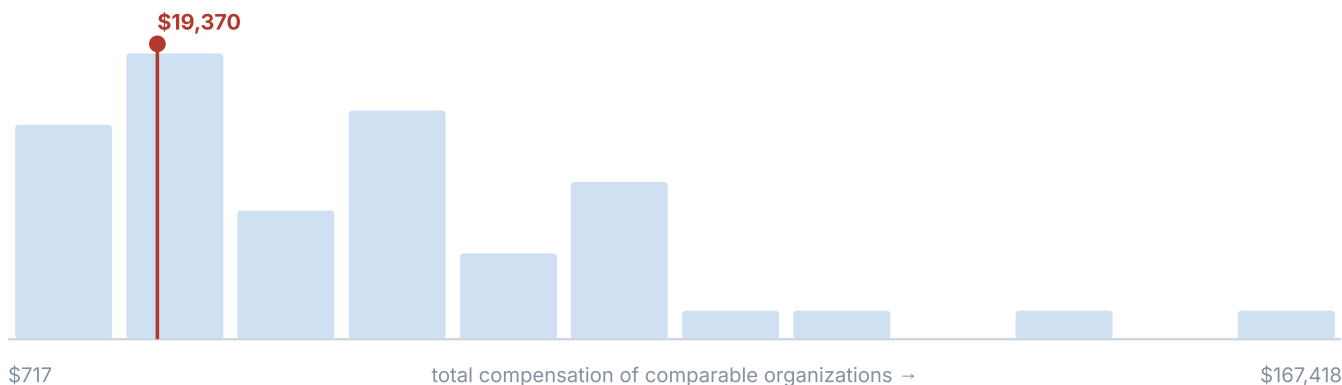
Benchmarked executive: Alicia Jacobs — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L80).
BUDGET	Total revenue between \$172,198 and \$385,518 — 0.67x to 1.50x the subject's \$257,012 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L80), nationwide + budget 0.67–1.5x revenue.

85 organizations qualified on sector, size, and geography → **85** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,850	\$18,443	\$40,941	\$61,612	\$79,877	\$19,370
----------	----------	----------	----------	----------	----------



● 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 IN 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
Konis Afc Home Inc	MI	\$254,366	Pres Director	\$59,500	\$56,566	2024
Marion Street Apartments Inc	OR	\$254,273	President & Ceo (Until Oct. 2023)	\$27,042	\$23,813	2023
Tennessee Resilience Project	TN	\$259,942	Executive Dir.	\$55,800	\$54,023	2024
Homeless Task Force	HI	\$253,541	Executive Director	\$187,340	\$154,486	2024
Texas Low-income Housing	TX	\$260,946	Exec Director	\$95,219	\$90,321	2023
Three West Housing Development	NY	\$249,763	Vice President	\$3,715	\$3,092	2024
Hamilton Families Qalicb	CA	\$266,545	Secretary	\$9,904	\$8,110	2023
Saginaw Village Associates Inc	OR	\$266,892	President	\$17,117	\$14,641	2024
Prairie Place On 1st Inc	IA	\$269,958	Ceo	\$711	\$717	2024
Pacific Community Services Inc	CA	\$270,075	Exec Vice Pres	\$17,380	\$13,466	2025
The Gateway Collective Inc	WI	\$273,260	Executive Director	\$78,176	\$75,199	2024
C E O Council Foundation	IL	\$276,482	President & Ceo	\$21,013	\$19,027	2024
Native American Housing Circle	CO	\$234,768	Executive Di	\$45,141	\$39,868	2024
Hermandad La Economic And Community	CA	\$281,383	Executive Dir.	\$52,800	\$43,234	2023
Todays Resident Services Inc	TX	\$232,084	Executive Director	\$12,958	\$11,939	2024
Hijra House Association	MS	\$282,996	Director	\$35,500	\$37,493	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
New Orleans Neighborhood Development Foundation	LA	\$230,547	Ceo	\$73,944	\$74,995	2024
Eastwick Section 811 Housing Corporation	PA	\$229,121	President & Ceo	\$25,525	\$24,137	2023
Twb Residential Opportunities Inc	NY	\$285,403	Ceo/vice President	\$52,793	\$43,939	2024
Grace Community International	TX	\$287,598	Director	\$77,383	\$71,297	2024
Mhp Mpdu Rental Inc	MD	\$288,590	Vice President	\$52,191	\$44,942	2024
Sioux Empire Housing Partnership	SD	\$288,738	President	\$64,468	\$65,532	2024
Champion Athletes Of The Ozarks	MO	\$224,805	Program Dire	\$55,000	\$53,655	2024
Facts Education Fund	CA	\$291,223	Secretary/ T	\$62,560	\$49,756	2024
Pacific Grove Supportive Housing Inc	CA	\$221,572	President	\$43,669	\$35,757	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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 85 organizations. Compensation range \$717–\$167,418; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$257,012); for reference, expenses \$237,320 and assets \$345,774.

ROLE MATCH	Alicia Jacobs, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	40 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	29 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	6 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 (Alicia Jacobs) 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 85 similarly situated organizations (Same NTEE sector (L80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,370 is reasonable (approximately the 29th 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.