

West Valley Towers

Executive Director / CEO

EIN 953573752

CA · NTEE P75

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Hartman Stuart J, Executive Director / CEO** (\$68,128) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67th** percentile of comparable organizations within the typical range

Benchmarked executive: Hartman Stuart J — 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 (P75).
BUDGET	Total revenue between \$217,772 and \$487,549 — 0.67x to 1.50x the subject's \$325,033 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P75), nationwide + budget 0.67–1.5x revenue.

21 organizations qualified on sector, size, and geography → **21** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,611	\$29,402	\$46,256	\$79,523	\$122,712	\$68,128
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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 CA 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
Sunnyside Citywide Homecare	NY	\$337,202	Associate Executive Director Of Finance	\$42,934	\$46,256	2023
Bishop Morrow Personal Care Home	PA	\$302,813	President	\$12,000	\$13,858	2024
Real Services Housing Inc	IN	\$300,889	President/ce	\$36,785	\$46,251	2023
Marian Manor Apartments Inc	ND	\$279,559	Administrator	\$24,902	\$32,583	2023
The Wesley Inc	MD	\$380,240	Executive Dir.	\$113,685	\$123,086	2024
Wrc North Fork Heights	PA	\$382,563	Board Member/cbdo	\$42,708	\$49,322	2024
Greenfield Manor Inc	WI	\$260,032	Executive Dir.	\$9,600	\$11,611	2024
Senior Advocates For Generational Equity	OR	\$393,791	Executive Director	\$95,524	\$102,732	2024
St Croix Valley Supportive Housing	MN	\$394,144	President And Ceo	\$41,871	\$47,913	2024
Casa Bienvivir	TX	\$394,889	C.e.o.	\$438,486	\$507,958	2024
Englishton Park Inc	IN	\$398,892	Executive Director	\$24,075	\$29,402	2024
Management Services Inc	CA	\$410,924	President	\$122,712	\$122,712	2024
Mountlake Terrace Community Senior Center	WA	\$237,138	Executive Director	\$76,698	\$79,523	2024
Harrison House Personal Care Home	PA	\$232,550	Executive Vp	\$41,926	\$48,419	2024
Ashland Assisted Living Inc	OH	\$418,173	President & Ceo	\$9,088	\$11,476	2023
Agebetter Inc	WI	\$421,456	Executive Di	\$79,362	\$98,820	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Home For The Armenian Aged Inc	NJ	\$221,744	Administrator	\$33,922	\$35,075	2024
Villagesokc Inc	OK	\$221,397	Executive Di	\$15,600	\$20,481	2023
Neville Communities Inc	MA	\$428,923	Executive Director (Until 01/24)	\$4,250	\$4,423	2024
Abilities At Crestview Inc	FL	\$219,629	President/ceo	\$38,173	\$42,756	2023
Rice Arlington Sr Supportive Hsg	MN	\$455,762	President/tr	\$65,715	\$77,419	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	21 organizations. Compensation range \$4,423–\$507,958; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$325,033); for reference, expenses \$521,474 and assets \$8,356,873. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Hartman Stuart J, reported title <i>"PRESIDENT/CEO"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 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	67 th
Total compensation (D + F), as reported (no adjustments)	71 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	100 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 (Hartman Stuart J) 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 21 similarly situated organizations (Same NTEE sector (P75), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,128 is reasonable (approximately the 67th 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.