Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

En Banc

BELLE BAY CITY CORPORATION, Petitioner,	**CTA EB Case No. 1038** (CBAA Case Nos. L-51, L-51A and L-58)
	Present:
- versus -	**DEL ROSARIO,** *PJ,* **CASTAÑEDA, JR., BAUTISTA, UY, CASANOVA, FABON-VICTORINO, MINDARO-GRULLA, COTANGCO-MANALASTAS,** *and* **RINGPIS-LIBAN,** *JJ.*
CENTRAL BOARD OF ASSESSMENT APPEALS, CITY ASSESSOR AND CITY TREASURER OF PARAÑAQUE CITY, Respondents.	**Promulgated:** MAR 3 0 2015 11:30 a.m.

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RESOLUTION

CASANOVA, *J.*:

Submitted for consideration is petitioner's "MOTION FOR RECONSIDERATION (OF DECISION DATED 2 SEPTEMBER 2014)" filed on October 9, 2014 without respondents' comment per CTA Records Verification dated January 22, 2015. The dispositive portion of the said Decision reads as follows:

> "**WHEREFORE,** the instant Petition for Review *En Banc* is hereby **DENIED** for lack of merit. The assailed Decisions dated July 30, 2012 and Orders dated February 26, 2013 of the Central Board of Assessment Appeals are both **AFFIRMED** ***in toto.***

SO ORDERED."

In its Motion, petitioner raises as an assignment of error the Court *En Banc's* ruling that the subject assessments have become final and unappealable. Petitioner asserts that the said assessments are null and void for having violated Department of Finance Local Assessment Regulation No. 1-92 and Parañaque City Ordinance No. 96-16.

We find no merit in petitioner's Motion for Reconsideration.

The arguments/discussions proffered by petitioner in its Motion for Reconsideration have already been thoroughly discussed in the assailed *En Banc* Decision. What the instant Motion for Reconsideration seeks is for the Court *En Banc* to view and appreciate the facts and evidence in its own perspective, which unfortunately had already been considered and passed upon.

As to petitioner's final note in its Motion, that:

> *"[p]etitioner would like to stress that it had already lost a part of its property when it paid the amount assessed by respondent City Assessor – despite the uncontroverted fact that it was not based on correct valuation. This Honorable Court should, at the very least, allow the determination on whether respondents complied with rules on assessment as mandated by the DOFLAR 1-92 and CPO 96-16. This Honorable Court, like any other court, must avoid technicalities that often leads to injustice and deprivation of rights."*

The Supreme Court on numerous occasions had the opportunity to rule that courts and judges should be allowed to synthesize and to simplify their decisions considering that at present, courts are harassed by crowded dockets and time constraints.[1] In making their indictment that a court's decision fails to express clearly and distinctly the facts and the law on which it is based, petitioners should not mistake brevity for levity.[2]

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[1] Joaquin G. Chung, et al. vs. Jack Daniel Mondragon, (deceased), et al., G.R. No. 179754, November 21, 2012; *Also, see* People of the Philippines vs. Delia Sadiosa, G.R. No. 107084, May 15, 1998; Bernabe vs. Geraldez, L-39721, July 15, 1975; Jose, et al. vs. Santos, et al., L-25510, October 30, 1970

[2] *Ibid.*

All told, *We* find no cogent justification to disturb the findings and conclusions spelled out in the September 2, 2014 *En Banc* Decision.

WHEREFORE, petitioner's Motion for Reconsideration (of Decision dated 2 September 2014) is hereby **DENIED** for lack of merit.

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

(On Leave)
CIELITO N. MINDARO-GRULLA
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

Ma. Belen
MA. BELEN M. RINGPIS-LIBAN
Associate Justice