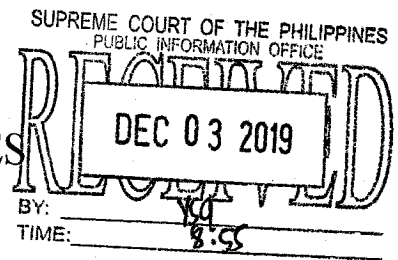




REPUBLIC OF THE PHILIPPINES  
SUPREME COURT  
Manila



SECOND DIVISION

**NOTICE**

Sirs/Mesdames:

*Please take notice that the Court, Second Division, issued a Resolution dated 14 October 2019 which reads as follows:*

**G.R. No. 248466 (Republic of the Philippines v. Spouses Cenon Acosta and Rosita Acosta)**

X -----X

The Court resolves to DENY the petition for review on certiorari for failure to sufficiently show that the Court of Appeals committed reversible error in rendering its assailed Decision dated September 27, 2018 and Resolution dated June 20, 2019 as to warrant the Court's exercise of its discretionary appellate jurisdiction.

The Republic here raises as singular issue: Did the trial court correctly fix the amount of just compensation for subject property at ₱4,500.00 per square meter?

The trial court and the Court of Appeals both agreed on the reasonableness of ₱4,500.00 per square meter as just compensation for subject property based on the following relevant factors:

Location:

It is near G. Marcelo St., Maysan, Valenzuela City

Neighborhood and Land Classification:

An entrance leading to the property is a rough road about 4-6 meters in width. The immediate neighboring houses are made of light and mixed/semi-concrete materials. Several warehouses are adjacent to the property. A cell site is standing a few meters away from the property. About 200-300 meters of the property were utilized as private piggery and as the Barangay Hall of Maysan, they are about 100-200 meters away from the cemetery.

It is classified as residential lot.

Facilities and Utilities: Transportation-private vehicles and tricycles; Water-Maynilad; Electricity -Meralco; Telephone-PLDT

## Improvements:

At the time of the inspection there (were) no existing improvements on the property but the remnants of the demolished structure are still visible in the area

## Land Value:

The Board compared similar property sales in the area, thus:

Date of Sale	Location	Area of the property sold	Price
2012	Brgy. Maysan, Valenzuela	180 sq.m.	₱700,000.00 (4,000/sq.m.)
2014	Brgy. Maysan, Valenzuela	1,032 sq.m.	₱3,500,000.00 (almost 3,500/sq.m.)
(offered for sale)	G. Marcelo St., Brgy. Maysan, Valenzuela	267 sq.m.	₱2,000,000 (7,000/sq.m.)

In addition, the Board of Commissioners took into consideration the BIR Zonal valuation in 2003 at ₱3,000.00 per square meter. But since then there was no revision on the zonal valuation.

Anent the value of the improvements on the property, they were no longer existing at the time of the inspection. The Board found petitioner's itemized and detailed computation of the replacement cost at ₱1,448,903.18 for the one story concrete house and ₱ 30,028.24 for the open shed bodega, or a total of ₱1,478,931.42.<sup>1</sup>

The Republic, nonetheless, questions the amount of just compensation fixed by both trial court and the Court of Appeals for the lot in question. It argues that 2014 deed of sale cannot be used because the expropriation complaint was filed two (2) years earlier or on November 8, 2012. The 2012 deed of sale, too, is allegedly not determinative of the prevailing market value because there were no other sales transaction used covering the same time frame. The third property with a price offer of ₱7,000.00 per square meter cannot be used either because it was not a consummated sale. Since the remaining credible document to establish just compensation is the BIR zonal valuation, the same was correctly used as basis.<sup>2</sup>

The problem here lies on the government's utter failure to adduce its own evidence in support of its claim that the amount of ₱4,500.00 per square meter does not represent the amount of just compensation for the property.

<sup>1</sup> Rollo, pp. 163-168.

<sup>2</sup> Id. at 25.

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What the government has done is to simply oppose, without proposing, nay, willingly offering evidence to support its opposition. Hence, as between ₱4,500.00 per square meter based on the location, neighborhood, land classification, utilities, amenities, and physical characteristics of the land, zonal valuation, and selling prices of nearby properties, on one hand, and the government's proposed amount of ₱3,000.00 per square meter or the zonal valuation of the property, without more, on the other hand, ₱4,500.00 per square meter is definitely the sound, wise, reasonable, fair and just choice.

In any event, petitions for review on certiorari under Rule 45 of the Rules of Court, the Court is narrowly confined to the review of legal issues. Hence, the Court will not take cognizance of the pure factual issues raised here, let alone, calibrate anew the evidence which had already been thoroughly evaluated and considered twice by the tribunals below.<sup>3</sup> The Republic's argument here essentially requires a review of the Court of Appeals' factual and legal findings which the Court is generally precluded to do via Rule 45.

Indeed, absent any showing that certain facts or circumstances of weight and substance have been overlooked, misapprehended or misapplied in the judicial determination of the just compensation of property, We accord the highest respect and finality to the factual findings of the trial court, especially when affirmed by the Court of Appeals.<sup>4</sup> We, therefore, uphold the Court of Appeals' determination of the just compensation for the property at ₱4,500.00 per square meter.

As for the award of interest, we modify. The interest on the monetary award should be computed at twelve (12) % per annum from November 8, 2012 until June 30, 2013, per Central Bank Circular No. 905-82, and six (6) % per annum from July 1, 2013 until full payment, per Central Bank Circular No. 799.<sup>5</sup>

**WHEREFORE**, the petition is **DENIED**. The Court of Appeals' Decision dated September 27, 2018 and Resolution dated June 20, 2019 are **AFFIRMED** with modification.

The Court **FIXES** just compensation for the property covered by Transfer Certificate of Title No. V-28661 at ₱4,500.00 per sq.m. and the replacement cost for its improvements at ₱1,478,931.42.

Petitioner is **ORDERED** to pay respondent ROSITA I. ACOSTA the remaining balance of the just compensation in the amount of ₱225,000.00, which shall earn interest at the rate of 12% per annum computed from the time of the taking or from November 8, 2012 until June 30, 2013 per Central Bank Circular No. 905-82; and six percent (6) % per annum from July 1, 2013 until full payment or finality of the judgment, whichever comes first,

<sup>3</sup> *Gatan v. Vinarao*, G.R. No. 205912, October 18, 2017, 842 SCRA 602, 610.

<sup>4</sup> *Soriano, et al. v. Bravo, et al.*, 653 Phil. 72, 95 (2010).

<sup>5</sup> *Rollo*, pp. 62-63.

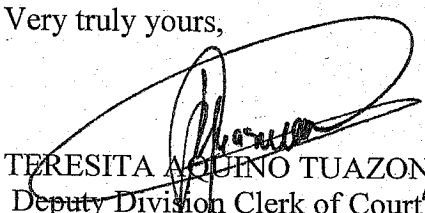
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per Central Bank Circular No. 799. Upon finality of the judgment, the total amount due, including interests, shall be subject to six percent (6%) per annum until payment.

Respondent ROSITA I. ACOSTA, on the other hand, is **DIRECTED** to present the Owner's Duplicate of TCT No. V-28661 to the Register of Deeds of Valenzuela City. Upon the Republic of the Philippines' payment of the corresponding capital gains tax, the Register of Deeds of Valenzuela City is directed to cancel TCT No. V-28661 and issue, in lieu thereof, a new transfer certificate of title under the name of the Republic of the Philippines.

**SO ORDERED."**

Very truly yours,

  
TERESITA AQUINO TUAZON

Deputy Division Clerk of Court

22 NOV 2019

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RM. 304, Holy Cross Savings & Credit  
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HON. PRESIDING JUDGE (reg)  
Regional Trial Court, Branch 267  
Valenzuela City  
(Civil. Case No. 205-V-12)

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*Please notify the Court of any change in your address.*  
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