

Republic of the Philippines  
**CENTRAL BOARD OF ASSESSMENT APPEALS**  
M a n i l a

PILIPINAS SHELL PETROLEUM  
CORPORATION,

Petitioner-Appellant,

CBAA CASE NO. L – 53

-versus-

THE LOCAL BOARD OF ASSESSMENT  
APPEALS OF THE PROVINCE OF  
RIZAL,

Appellee,

-and-

PROVINCE OF RIZAL, MUNICIPALITY  
OF PILILLA, PROVINCIAL  
TREASURER OF RIZAL, MUNICIPAL  
TREASURER OF PILILLA,  
PROVINCIAL ASSESSOR OF RIZAL  
AND MUNICIPAL ASSESSOR OF  
PILILLA,

Respondents-Appellees.

X-----X

## **R E S O L U T I O N**

Filed before this Board is a Motion for Reconsideration by Respondents-Appellees on this Board's Decision of October 12, 2006, upholding the Appeal of Pilipinas Shell Petroleum Corporation, as adjudged by Appellee Local Board of Assessment Appeals of the Province of Rizal, ordering Respondents-Appellees Province of Rizal, Municipality of Pililla, Rizal, Provincial Treasurer of Rizal and the Municipal Treasurer of Pililla, Rizal to refund/.credit to Petitioner-Appellant, Pilipinas Shell Petroleum Corporation, the real property taxes paid under protest on Petitioner-Appellant's machineries during the period they were not in actual use, from July 1, 2002 until their cancellation from the Assessment Roll. It must be noted that this Board adopted the Finding and Judgment of Appellee Local Board after mature deliberation and careful study of the applicable laws and jurisprudence on the matter. Considering therefore that there is no substantial argument to warrant a modification of this Board's

Decision, this Board hereby Resolves to DENY for utter lack of merit said Motion for Reconsideration with FINALITY.

SO ORDERED.

Manila, Philippines, March 16, 2007.

*(Signed)*  
CESAR S. GUTIERREZ  
Chairman

*(Signed)*  
ANGEL P. PALOMARES  
Member

*(Signed)*  
RAFAEL O. CORTES  
Member