

Republic of the Philippines  
**CENTRAL BOARD OF ASSESSMENT APPEALS**  
Manila

PETRON CORPORATION,  
Petitioner-Appellant,

- versus -

CBAA CASE NO. L-71

THE LOCAL BOARD OF  
ASSESSMENT APPEALS OF THE  
PROVINCE OF BATAAN,  
Appellee,

- and -

THE MUNICIPALITY OF LIMAY,  
BATAAN, MS. JOCELYN B. LINAO, in  
her capacity as MUNICIPAL  
ASSESSOR, HON. NELSON C. DAVID,  
in his capacity as MUNICIPAL MAYOR  
and ENGR. RICARDO C. HERRERA, in  
his capacity as OIC-PROVINCIAL  
ASSESSOR, PROVINCE OF BATAAN,  
Respondents-Appellees.

X ----- X

## **RESOLUTION**

Before this Board is a Motion for Reconsideration filed by Respondent-Appellee, praying for the setting aside of this Board's Resolution of March 5, 2007, on the above-entitled case and affirming the order of the Local Board of Assessment Appeals of the Province of Bataan. This Board disposed of said case as follows:

“WHEREFORE, the Order appealed from is hereby Set Aside and Reversed. The Local Board of Assessment Appeals of the Province of Bataan is hereby Ordered to approve and allow Petitioner-Appellant, Petron Corporation, to post a surety bond in lieu of a deposit in cash on subject realty tax and proceed with the main case: The February 2, 2006 Appeal on the Revised Assessment of Real Properties of Petron Corporation.

SO ORDERED.”

This Board has carefully gone over said Motion for Reconsideration but has found no substantial argument therein to justify the setting aside of this Board's Resolution thereto nor warrant a modification thereof. With finality therefore, the herein Motion for Reconsideration is hereby denied for lack of merit.

SO ORDERED.

Manila, Philippine, June 19, 2007.

*(Signed)*  
CESAR S. GUTIERREZ  
Chairman

*(Signed)*  
ANGEL P. PALOMARES  
Member

*(Signed)*  
RAFAEL O. CORTES  
Member