

LECA REALTY CORPORATION, PETITIONER, VS. REPUBLIC OF THE PHILIPPINES, REPRESENTED BY THE DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS, RESPONDENT.

G.R. NO. 155605. September 27, 2006

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PANGANIBAN, CJ:

Zonal valuation is simply one of the indices of the fair market value of real estate. By itself, however, this index cannot be the sole basis of "just compensation" in expropriation cases. The standard is not the taker's gain, but the owner's loss.

The Case

Before the Court are two consolidated Petitions:[2] the first is a Petition for Review[3] under Rule 45 filed by Leca Realty Corporation; and the second, a special civil action for certiorari[4] filed under Rule 65 by the Republic of the Philippines, represented by the Department of Public Works and Highways (DPWH) through the Office of the Solicitor General (OSG).

Both Petitions urge this Court to set aside the Decision dated September 25, 2002, rendered by the Court of Appeals (CA) in CA-GR CV No. 60731.[5] The assailed judgment affirmed in toto the Decision dated March 30, 1998, issued by the Regional Trial Court (RTC) of Pasig City, Branch 159, in SCA No. 1063.[6] The RTC approved the amount of compensation as determined by the commissioners in their Report dated January 8, 1998. This compensation was for the subject properties expropriated in connection with the construction of the EDSA-Shaw Boulevard (Mandaluyong City) flyover.

The Facts

The facts are narrated by the CA as follows:

"On 18 March 1996, the Republic of the Philippines, represented by the Department of Public Works and Highways (DPWH), filed a complaint for eminent domain for the taking of some portions of the properties of Leca Realty Corp. (Leca), Leeleng Realty Inc. (Leeleng), Metropolitan Bank and Trust Co. (Metrobank), Bank of the Philippine Islands (BPI), and Cityland Inc. (Cityland). The said properties would be affected by the construction of the EDSA-Shaw Boulevard Overpass Project in Shaw Boulevard, Mandaluyong City, a public purpose to be undertaken by the DPWH.

"The complaint was filed with the Regional Trial Court of Pasig City and was raffled to Branch 159 of the said court.

"Attached to the complaint is, among other things, Resolution No. 94-1 of the City Appraisal Committee of Mandaluyong, which was created to appraise the properties that would be affected by the construction of the project in question. In the said resolution, the City Appraisal Committee fixed the fair market values of defendants' properties, as follows:

- All lots situated along Shaw Boulevard from Edsa going westward towards Manila up to Samat Street, that City, at THIRTY FIVE THOUSAND PESOS (P35,000) per square meter[.]

- All lots situated along Shaw Boulevard from Edsa going eastward towards Pasig up to San Miguel Avenue, Pasig, Metro Manila at FORTY FIVE THOUSAND PESOS (P45,000) per square meter[.]

"The property of defendant-appellant Leca is approximately 297.00 meters from the intersection of Shaw Boulevard and EDSA while that of x x x Leeleng has an approximate distance of 146 meters from the intersection of EDSA-Shaw Boulevard.

"The property of Metrobank is approximately 200 meters from EDSA and located beside Shangri-La Plaza, within Ortigas Center while that of BPI is approximately 237 meters from EDSA and southeast of Shangri-La Plaza, within Ortigas Center.

"The property of Cityland, Inc. is one lot away from EDSA Plaza Hotel, Shangri-La Plaza and walking distance to SM Department Store, within Ortigas Center.

"On October 7, 1997, the court a quo appointed three (3) competent and disinterested persons; namely, Atty. Benjamin C. Angeles, Mr. Joselito E. Gunio and Mr. Melchor Savillo as commissioners to ascertain and report the just compensation of the properties sought to be taken.

"On January 9, 1998, the commissioners submitted their report dated January 8, 1998, and recommended the fair market value of the subject properties as follows:

- Properties of Leca Realty Corporation and Leeleng Realty Inc.: P50,000 per sq.m.

- Metropolitan Bank and Trust Co., Bank of the Philippine Islands: P125,000 per sq.m.

- Cityland, Inc.: P137,500 per sq.m. plus 10% corner influence, for a total of P137,500 per sq.m. (sic)"

"In arriving at the said Report, the Commissioners took into consideration the following factors: property location, identification[,] neighborhood data, community facilities and utilities, highest and best use, valuation and reasonable indication of land values within the vicinity.

"On March 30, 1998, the court rendered the decision whereby the Commissioners' Report was adopted."[7]

Ruling of the CA

The CA affirmed the lower court's judgment for the following reasons. First, the RTC's appointment of the commissioners was fair and impartial. Second, the fair market values of the affected properties were unanimously arrived at by the appointed commissioners after a thorough and objective investigation and analysis of the properties, with due consideration of the various factors affecting those values: location, existing facilities, desirability, neighborhood, and size.[8]

The appellate court likewise debunked the contention of the Republic of the Philippines that the commissioners had erred in fixing the fair market values of the properties, because the appraisals exceeded the zonal values determined in Department of Finance Order No. 71-96. The CA held that the zonal valuation was made for taxation purposes only and was not necessarily reflective of the actual market values of the properties in the area.[9]

Hence, these Petitions.[10]

The Issues

The following issues were submitted to this Court for resolution:

- "Is the Republic bound and put in estoppel by the gross negligence/mistake of its agent/former counsel? Is the Court of Appeals' Decision of September 25, 2002 in accord with law and jurisprudence[11]
- "Whether the Court of Appeals incurred an error of law in affirming the amount fixed by the trial court based on the report of the board of commissioners of P50,000 per square meter as just compensation for the taking of petitioner [Leca's] 1,217 square meter property at Shaw Boulevard, Mandaluyong City, while adjudging other parties whose lands were also expropriated in the same vicinity to payment of P125,000.00 per square meter for Metrobank and BPI, and P137,500.00 per square meter for City Land, Inc. [or] more than double the value fixed for petitioner [Leca's] land."[12]

The Court's Ruling

The Petition in GR 155605 is meritorious, while that in GR 160179 is not.

First Issue:

Estoppel by the Government

Before this Court is the issue of whether Petitioner Republic is estopped by its agent's failure to file an appeal of the CA Decision.

Clearly, the questioned Decision was received by the Republic through the OSG on October 7, 2002. Accordingly, the government's lawyers had fifteen (15) days or until October 22, 2002, to file a motion for reconsideration with the CA; and, in case this motion was denied, another fifteen (15) days from the notice of the denial to file a petition for review under Rule 45. But it was only on October 20, 2003, more than one year later, that the Republic filed the present Petition for Certiorari. Presumably, it resorted to the special civil action because of its failure to file an appeal within the 15-day reglementary period.

Time and time again, this Court has emphasized that a special civil action for certiorari under Rule 65 lies only when "there is no appeal[;] nor any plain, speedy and adequate remedy in the ordinary course of law." [13] That action is not a substitute for a lost appeal; in general, it is not allowed when a party to a case fails to appeal a judgment to the proper forum. [14]

In this case, there was no reason why the Republic could not have moved to reconsider the assailed CA Decision or appealed it within the reglementary period. These procedural devices (reconsideration and appeal) were not only available; they would have also constituted plain, speedy and adequate remedies for questioning the alleged errors in the CA Decision.

Besides, it is a hornbook doctrine that mere errors of judgment cannot be the proper subject of a special civil action for certiorari. [15] *International Exchange Bank v. Court of Appeals* [16] stressed this rule as follows:

"x x x Where the issue or question involved affects the wisdom or legal soundness of the decision - not the jurisdiction of the court to render said decision - the same is beyond the province of a special civil action for certiorari. Erroneous findings and conclusions do not render the appellate court vulnerable to the corrective writ of certiorari, for where the court has jurisdiction over the case, even if its findings are not correct, they would, at the most, constitute errors of law and not abuse of discretion correctible by certiorari." [17] (Emphasis supplied)

Furthermore, petitions under Rule 65 must be filed within 60 days. In the present case, the Petition was filed after over a year.

Faced with the inevitable brick wall, the Republic through the OSG invokes the principle that a lawyer's gross negligence will not bind the client.[18] The Republic imputes the failure to file a timely appeal to one of its lawyers, Solicitor Mauro Elinzano, who allegedly took no action after receiving the adverse Decision of the Court of Appeals.[19] In support of its claim, the OSG cites this Court's pronouncements that a lawyer's procedural blunder constitutes an exception to the rule that clients are bound by the mistakes of their counsel. Hence, it implores this Court to give due course to the Petition to prevent a miscarriage of justice.

We are not convinced.

First, the time-honored rule that the government cannot be estopped by the mistakes or errors of its agent is not without exceptions. In *Republic of the Philippines v. G Holdings*,[20] this Court held thus:

"While the Republic or the government is usually not estopped by the mistake or error on the part of its officials or agents, the Republic cannot now take refuge in the rule as it does not afford a blanket or absolute immunity. Our pronouncement in *Republic v. Court of Appeals* is instructive: the Solicitor-General may not be excused from its shortcomings by invoking the doctrine as if it were some magic incantation that could benignly, if arbitrarily, condone and erase its errors."

The rule on non-estoppel of the government is not designed to perpetrate an injustice. In general, the rules on appeal are created and enforced to ensure the orderly administration of justice. The judicial machinery would run aground if late petitions, like the present one, are allowed on the flimsy excuse that the attending lawyer was grossly lacking in vigilance.

Besides, to countenance the Republic's plea for liberality would mean a reexamination of issues that have long been settled, at least from the points of view of the other respondents that did not appeal the CA Decision - BPI, Cityland and Leeleng. As far as they are concerned, the appellate court's judgment dated September 25, 2002, already attained finality on October 23, 2002.[21] Accordingly, the entry of judgment was ordered by the CA in its Resolution dated July 25, 2003.[22]

Second, as Respondent BPI observed in its Memorandum, nowhere in the pleadings of the OSG in the lower courts did the name of Solicitor Mauro Elinzano appear. The Republic's Brief before the Court of Appeals was signed by Assistant Solicitor General Pio C. Guerrero and Associate Solicitor Roland C. Villaluz.[23] Neither was evidence adduced to show the participation in the case of Solicitor Elinzano, particularly as the attending counsel of the Republic.

Third, we are hard-pressed in appreciating the so-called "grave injustice" against the government. In a letter dated May 20, 1998, Secretary Gregorio R. Vigilar of the DPWH instructed the OSG "to file the necessary pleading in court to either withdraw or drop the appeal on the Decision promulgated on March 30, 1998 by the RTC, National Capital Judicial Region, Pasig City, Branch 159." [24]

The request was predicated on the conclusion that the "compensation costs as recommended by the commissioners and fixed by the court in the above-mentioned Decision are reasonable and acceptable"; and that the "move will hasten the legal process, thereby shorten the time of the proceedings and stop the running of interest in the amount P6,240,000.00 per annum." [25] The same request was reiterated in a second letter dated August 18, 1998, stating that "the market values recommended by the commissioners are [f]air and reflective values prevailing in the area." [26]

The DPWH is the main government agency tasked to implement the expropriation and subsequent construction of the EDSA-Shaw Boulevard Overpass project. Thus, its judgment on this matter is impossible to ignore; quite the contrary, it should be accorded significant weight.

In the light of the circumstances, it is indeed plausible --as Respondent BPI submits -- that Solicitor Elinzano, or whoever was the government's handling lawyer, purposely exercised his discretion not to appeal the assailed CA Decision. It was altogether possible that the OSG adopted the position of the DPWH that the valuation of the expropriated properties, as determined by the RTC, was correct and justified.

Lastly, we note that the OSG seeks to excuse its failure to file a timely appeal in order to avert the alleged improvident release of public funds and consequent unjust enrichment of the concerned property owners.[27] Lest it be conveniently forgotten, the responsibility of preventing the improvident release of public funds falls upon the OSG as counsel of the government.[28] The Court's duty in this case is merely to determine if the Decision of the lower courts in fixing just compensation is in accord with the facts and the law.

Second Issue:

Determination of Just Compensation

The more critical issue is the determination of the amount of just compensation for the expropriated property of Leca in GR 155605. The Republic avers that the values arrived at in the Commissioners' Report were not supported by sufficient evidence. Moreover, they were allegedly based on newspaper listings of advertisements,[29] which the commissioners deemed to be reasonable indices of the fair market value. Further, mere offers of sale --not consummated transactions -- were these listed items, save for one,[30] as follows:

- On February 12, 1997, a property with an area of 1,600 square meter, more or less, located along Meralco Avenue, within Ortigas Center, Pasig City, Metropolitan Manila was offered for sale through the Manila Bulletin at an asking price of P218,000 per square meter.
- On February 12, 1997, a property with an area of 2,015 square meter more or less, located along Dona Julia Vargas Avenue, within Ortigas Center, Pasig City, Metropolitan Manila, was offered for sale through the Manila Bulletin at an asking price of P330,000 per square meter.
- On February 24, 1997, a commercial lot having an area of 2,000 square meter more or less, located along Meralco Avenue, within Ortigas Center, Pasig City, Metropolitan Manila, was offered for sale through the Manila Bulletin at an asking price of P200,000 per square meter.
- On July 20, 1997, a property having an area of 1,749 square meter more or less, located along Dona Julia Vargas Avenue, within Ortigas Center, Pasig City, Metropolitan Manila, was offered for sale through the Manila Bulletin at an asking price of 220,000 per square meter."

The Revised Zonal Values of Real Properties in the City of Mandaluyong were implemented on April 29, 1996, by the Department of Finance under DO No. 71-96. The Republic further argues that, according to this listing, properties classified as residential condominiums in the vicinity of Shaw Boulevard had a zonal value of P55,000 per square meter. On the other hand, those properties classified as commercial condominiums had a zonal value of P60,000 per square meter.

Hence, the fair market value of the subject properties of BPI and Cityland should not be higher than P60,000 per square meter.[31] Given these prescribed values, the Republic contends that the compensation was rendered unfair, unjust and unconscionable by the gross discrepancies between the values determined for the properties of Leca and Leeleng Realty and for those of BPI and Cityland.[32]

Leca, on the other hand, alleges that the fair market value ascribed to its property was not sufficient. Supposedly, the Court of Appeals did not give due consideration to the Zonal Value Table of the Bureau of Internal Revenue.[33] Worse, the CA totally ignored the Fair Market Value Appraisal dated November 10, 1997, prepared

by Cuervo Appraisers, Inc. This appraisal, which was submitted in compliance with the directive of the commissioners,[34] had placed the value of Leca's property at P70,000 per square meter.

In expropriation proceedings in general, the market value is the just compensation to which the owner of a condemned property is entitled. More precisely, market value is "that sum of money which a person desirous but not compelled to buy, and an owner willing but not compelled to sell, would agree on as a price to be given and received therefor." [35]

Republic v. Court of Appeals[36] ruled in this wise:

"The constitutional limitation of just "compensation" is considered to be the sum equivalent of the market value of the property, broadly described to be the price fixed by the seller in open market in the usual and ordinary course of legal action and competition or the fair value of the property as between one who receives, and one who desires to sell, it fixed at the time of the actual taking by the government." [37]

Just compensation, then, is the full and fair equivalent of a property taken from its owner by the expropriator. The measure is not the taker's gain, but the owner's loss. Note must be taken that the word "just" is used to stress the meaning of the word "compensation," in order to convey the idea that the equivalent to be rendered for the property to be taken shall be real, substantial, full and ample.[38]

Necessarily, just compensation must not be arrived at arbitrarily, but determined after an evaluation of different factors. In the present case, the Commissioners' Report made use of the so- called market-data approach in arriving at the valuation of the properties. In this method, the value of the land is based on sales and listings of comparable property registered within the vicinity.

As both the Republic and Leca correctly pointed out, however, the Commissioners' Report relied heavily on newspaper advertisements of offers of sale of properties in the vicinity. Clearly, these offers were merely asking prices. By their very nature, they are subject to negotiations in which a buyer may ask for a lower price; understandably, it is customary for the owner to raise the price offer.

Well-settled is the rule that in expropriation proceedings, the value of a property must be determined either as of the date of the taking of the property or the filing of the complaint, whichever comes first.[39] In this case, the Complaint was filed on March 18, 1996, and the trial court issued the Writ of Possession on June 19, 1997.[40] The offers cited in the Commissioners' Report, though, were made between May 1996 to February 1997, a period after the filing of the Complaint on March 18, 1996. Thus, there is no evidence on record of the fair market value of the property as of March 1996.

Moreover, the offers for sale were good for properties inside the Ortigas Center.[41] Thus, those offers cannot be used as bases for the values of properties along EDSA, where the property of Petitioner Leca is situated. In fact, no listing or evidence of concluded sales was submitted for properties in areas outside the Ortigas Center. While it is true that adjoining properties may be valued differently, competent evidence still has to be presented to establish the differences in market values.

The Republic is incorrect, however, in alleging that the values were exorbitant, merely because they exceeded the maximum zonal value of real properties in the same location where the subject properties were located. The zonal value may be one, but not necessarily the sole, index of the value of a realty.[42] National Power Corporation v. Manubay Agro-Industrial held thus:

"x x x [Market value] is not limited to the assessed value of the property or to the schedule of market values determined by the provincial or city appraisal committee. However, these values may serve as factors to be considered in the judicial valuation of the property." [43]

The above ruling finds support in *EPZA v. Dulay*[44] in this wise:

"Various factors can come into play in the valuation of specific properties singled out for expropriation. The values given by provincial assessors are usually uniform for very wide areas covering several barrios or even an entire town with the exception of the poblacion. Individual differences are never taken into account. The value of land is based on such generalities as its possible cultivation for rice, corn, coconuts or other crops. Very often land described as "cogonal" has been cultivated for generations. Buildings are described in terms of only two or three classes of building materials and estimates of areas are more often inaccurate than correct. Tax values can serve as guides but cannot be absolute substitutes for just compensation." [45] (Emphasis supplied)

As pointed out earlier, no other evidence was presented to support the values determined as just compensation for Leca's property. The only items submitted to the trial court were the Commissioner's Report and a location map, which were evidently insufficient.[46]

In *National Power Corporation v. Manubay Agro-Industrial Development Corporation*, [47] the recommended price of the city assessor was rejected by this Court. The opinions of the banks and the realtors, as reflected in the computation of the market value of the property and in the Commissioners' Report, were not substantiated by any documentary evidence.

Moreover, *Land Bank of the Philippines v. Wycoco* ruled as follows:

"x x x. While market value may be one of the bases of determining just compensation, the same cannot be arbitrarily arrived at without considering the factors to be appreciated in arriving at the fair market value of the property e.g., the cost of acquisition, the current value of like properties, its size, shape, location, as well as the tax declarations thereon. Since these factors were not considered, a remand of the case for determination of just compensation is necessary. x x x." [48]

It must be noted, though, that the interest of Petitioner Leca is distinct and separate from and will in no way affect the settled rights and interests of the other parties that did not appeal the judgment of the trial court. As to Cityland Inc., Bank of the Philippine Islands, and Leeleng Realty Inc., the Decision below has long become final and executory.

WHEREFORE, the Petition of the Republic in GR No. 160179 is DISMISSED, while that of Leca Realty Corporation is REMANDED to the trial court for the proper determination of the amount of just compensation. To forestall any further delay in the resolution of this case, the trial court is hereby ordered to fix the "just compensation" for Leca's property within six months from its receipt of this Decision; and afterwards to report to the Court its compliance. Insofar as it affects the property of Leca Realty Corporation, the assailed Decision of the Court of Appeals in CA GR CV No. 60731 is SET ASIDE. No costs.

SO ORDERED.

Austria-Martinez, Callejo, Sr., and Chico-Nazario concur.
Ynares-Santiago, JJ., No part

[1] The Petition impleaded the Court of Appeals (CA) as a respondent. Pursuant to Sec. 4 of Rule 45 of the Rules of Court, this Court has deleted the CA from the title of the case.

[2] GR Nos. 155605 and 160179 were ordered consolidated in a Resolution of the Court dated December 15, 2004; rollo (GR No. 160179), p. 237.

[3] Rollo (GR No. 155605), pp. 3-21.

[4] Rollo (GR No. 160179), pp. 2-36.

[5] Penned by Justice Andres B. Reyes, Jr. and concurred in by Justices Ruben T. Reyes (then chairperson, 7th Division; now CA presiding justice) and Danilo B. Pine.

[6] Presided by Judge Rodolfo R. Bonifacio.

[7] CA Decision, pp. 2-5; rollo (GR No. 155605), pp. 225-228; rollo (GR No. 160179), pp. 39-42. Citations omitted.

[8] Id. at 8; id. at 231; id at 45.

[9] Id. at 8-9; id. at 231-232; id. at 45-46.

[10] These consolidated Petitions were deemed submitted for Decision on July 21, 2005, upon the Court's receipt of the Memorandum of Respondent BPI in GR No. 160179, signed by Atty. Justino M. Marquez III of Benedicto Versoza Gealogo Burkley & Associates. The Memoranda of Respondents Cityland Inc. and Leeleng Realty Corporation were filed on June 27, 2005 and May 6, 2005, respectively. The Republic's Memorandum in the consolidated cases, signed by Assistant Solicitor General Karl Miranda and Solicitor Ma. Ana C. Rivera, was received by the Court on July 4, 2005. Petitioner Leca Realty's Memorandum in GR No. 155605, signed by Attys. Ponciano V. Cruz Jr. and Eric Paul I. Fetalino, was filed on January 23, 2004. Petitioner Leca also submitted a Supplemental Memorandum in the consolidated cases on May 26, 2005.

[11] Petitioner Republic's Memorandum, p. 10; rollo (GR No. 160179), p. 443.

[12] Petitioner Leca's Memorandum, pp. 13-14; rollo (GR No. 155605), pp. 479-480.

[13] *Hanjin Engineering v. CA*, GR No. 165910, April 10, 2006; *Madrigal Transport, Inc. v. Lapanday Holdings Corp.*, 436 SCRA 123, August 11, 2004; *Land Bank of the Philippines v. CA*, 409 SCRA 455, August 25, 2003. This is also provided under the 1997 Rules of Court, Rule 65, Sec. 1.

[14] See *Del Mar v. Court of Appeals*, 429 Phil. 19, March 13, 2002; *Almuete v. Andres*, 421 Phil. 522, November 20, 2001; *Republic v. Court of Appeals*, 379 Phil. 92, January 18, 2000.

[15] See *Chan v. Court of Appeals*, 457 SCRA 502, April 28, 2005; *Militante v. People*, 444 SCRA 465, November 26, 2004; *People v. Court of Appeals*, 431 SCRA 610, June 10, 2004.

[16] GR No. 165403, February 27, 2006, per Chico- Nazario, J.

[17] Id.

[18] *Petition for Certiorari*, p. 16; rollo (GR No. 160179), p. 17.

[19] Id. at 17; id. at 18.

[20] GR No. 141241, November 22, 2005, per Corona, J. (citing *Republic v. CA*, 211 SCRA 657, July 20, 1992).

[21] In their respective Comments to the Petition filed by the Republic, Respondents Cityland, Leeleng Realty Inc., and BPI stressed that the Petition for Certiorari had been filed out of time, and that the errors committed by lawyers of the Office of the Solicitor-General should bind the Republic. See also rollo (GR No. 160179), p. 166.

[22] Id. at 159-162.

[23] Memorandum of co-respondent BPI, p. 14; rollo (GR No. 160179), p. 478.

[24] Annex 1 of Cityland's Brief; rollo (GR No. 155605), p. 315.

[25] Id.

[26] Annex 2 of Cityland's Brief; rollo (GR No. 155605), p. 316.

[27] Petitioner Republic's Memorandum, p. 19; rollo (GR No. 160179), p. 452.

[28] Administrative Code of 1987, Book IV, Title III, Chapter 12, Sec. 35: "Powers and Functions. The Office of the Solicitor General shall represent the Government of the Philippines, its agencies and instrumentalities and its officials and agents in any litigation proceeding, investigation or matter requiring the services of lawyers. x x x Represent the Government in the Supreme Court and the Court of Appeals in all criminal proceedings; represent the Government and its officers in the Supreme Court, the Court of Appeals and all other courts or tribunals in all civil actions and special proceedings in which the Government or any officer thereof in his official capacity is a party.

[29] Commissioners' Report, p. 4; rollo (GR No. 160179), p. 66. The Report was appended as Annex "D" of the Republic's Petition for Certiorari.

[30] Listed was a lone sale transaction stating that on "May 12, 1996, a property having an area of 1,749 sq.m., more or less, located along Dona Julia Vargas Avenue, within Ortigas Center, Pasig City, Metropolitan Manila was sold for P198,170 per square meter." Rollo (GR No. 160179), p. 344.

[31] Id. at 460.

[32] Id. at 461.

[33] Petitioner Leca's Memorandum, p. 19; rollo (GR No. 155605), p. 485.

[34] Id.

[35] *Manansan v. Republic of the Philippines*, GR No. 140091, August 10, 2006, per Callejo, Sr., J.; *Eslaban, Jr. v. Vda. De Onorio*, 412 Phil. 667, June 28, 2001; *Bank of the Philippine Islands v. CA*, 441 SCRA 637, November 10, 2004.

[36] 433 Phil. 106, July 2, 2002, per Vitug, J. See also *Republic v. Court of Appeals*, 154 SCRA 428, September 30, 1987.

[37] Id. at 122.

[38] *Manansan v. Republic*, supra note 35; *National Power Corp. v. Manubay Agro-Industrial Development Corporation*, 437 SCRA 60, August 18, 2004 citing *Association of Small Landowners in the Philippines, Inc. v. Secretary of Agrarian Reform*, 175 SCRA 343, July 14, 1989.

[39] *Eslaban, Jr. v. De Onorio*, supra note 35 at 678; *National Power Corporation v. Court of Appeals*, 325 Phil. 29, March 11, 1996; *B.H. Berkenkotter & Co. v. Court of Appeals*, 216 SCRA 584, December 14, 1992.

[40] Record on Appeal attached to Leca's Petition, pp. 88-91; rollo (GR 155605), pp. 116-119.

[41] RTC Decision, pp. 5-6; rollo (GR No. 160179), pp. 54-55.

[42] See *Eslaban, Jr. v. Vda. De Onorio*, supra note 35.

[43] *National Power Corporation v. Manubay Agro- Industrial Development Corporation*, supra note 38 at 68, per Panganiban, J. (now CJ).

[44] 149 SCRA 305, April 29, 1987, per Gutierrez, Jr., J.

[45] Id. at 315.

[46] Land Bank of the Philippines v. Wycoco, (419 SCRA 67, January 13, 2004) held that "[I]nasmuch as the valuation of the property of Wycoco is the very issue in the case at bar, the trial court should have allowed the parties to present evidence thereon instead of practically assuming a valuation without basis."

[47] Supra note 38 at 70.

[48] Supra note 46 at 78, citing B.H. Berkenkotter & Co. v. Court of Appeals, supra note 39 at 587.

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