



REPUBLIC OF THE PHILIPPINES  
SUPREME COURT  
Manila

SECOND DIVISION

**NOTICE**

Sirs/Mesdames:

*Please take notice that the Court, Second Division, issued a Resolution dated **13 July 2020** which reads as follows:*

**“G.R. No. 252203 (Elpedio L. Cabonita, Lourdesita Q. Sario, Vidal Quitara, Joselito Cabonita, Rodolfo Sahot, et al. v. Heirs of Leonila Mahilum, namely: Myrna Aratea, Nicostrato M. Aratea, and Flordelis A. Okeefe).** – After a judicious study of the case, the Court resolves to **DENY** the instant petition<sup>1</sup> and **AFFIRM** the September 24, 2019 Decision<sup>2</sup> and the February 18, 2020 Resolution<sup>3</sup> of the Court of Appeals (CA) in CA-G.R. CEB SP No. 11397 for failure of petitioners Elpedio L. Cabonita, Lourdesita Q. Sario, Vidal Quitara, Joselito Cabonita, Rodolfo Sahot, et al. (petitioners) to sufficiently show that the CA committed any reversible error in finding that respondents Heirs of Leonila Mahilum (Leonila), namely: Myrna Aratea, Nicostrato M. Aratea, and Flordelis A. Okeefe (respondents), as the heirs of Leonila, are the registered owners of the subject property, and therefore, have the better right of possession.

As correctly ruled by the CA, respondents were able to prove, by a preponderance of evidence, that they have a better right of possession over the subject property. The tax declaration or tax receipts over the subject property cannot prevail over respondents’ certificate of title, the same being an incontrovertible proof of ownership.<sup>4</sup> Moreover, the non-presentation of the tax declaration as part of respondents’ evidence does not determine nor affect the jurisdiction of the Municipal Trial Court in Cities, as it is the allegations of the complaint that determine jurisdiction. Finally, it is settled that factual findings of the trial court, when adopted and confirmed by the CA, are binding and conclusive upon the Court and may not be reviewed on appeal,<sup>5</sup> save for certain exceptions<sup>6</sup> none obtains in this case.

<sup>1</sup> Rollo, pp. 3-31.

<sup>2</sup> Id. at 37-45. Penned by Associate Justice Gabriel T. Ingles with Associate Justices Emily R. Aliño-Geluz and Carlito B. Calpatura, concurring.

<sup>3</sup> Id. at 47-48.

<sup>4</sup> See *Heirs of Vencilao, Sr. v. CA*, 351 Phil. 815-826 (1998). See also *rollo*, p. 44.

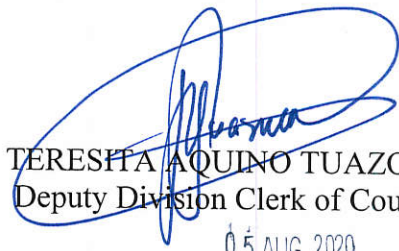
<sup>5</sup> *Ogawa v. Menigishi*, 690 Phil. 359-368 (2012).

<sup>6</sup> See *Pascual v. Burgos*, 776 Phil. 167, 182-183 (2016).

July 13, 2020

**SO ORDERED.** (Gaerlan, J., designated Additional Member per Special Order No. 2780 dated May 11, 2020.)”

Very truly yours,



TERESITA AQUINO TUAZON  
Deputy Division Clerk of Court

05 AUG 2020

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HON. PRESIDING JUDGE (reg)  
Regional Trial Court, Branch 29  
Toledo City  
(Civil Case No. T-3258))

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GR252203. 07/13/2020(160)URES