

## MVP: Dakessian Law's Mardiros Dakessian

By **Dylan Moroses**

Law360 (November 14, 2019, 4:54 PM EST) -- Mardiros "Marty" Dakessian of Dakessian Law Ltd. scored a major victory this year in a Los Angeles tax dispute over whether a business was considered a wholesaler or retailer, which led to the reversal of a long-standing city policy, earning him a spot as one of **Law360's 2019 Tax MVPs**.

### ***HIS BIGGEST ACCOMPLISHMENTS THIS YEAR:***

Dakessian, who leads his own tax controversy practice, told Law360 that successfully litigating *Green Farms Inc. v. City of Los Angeles* was a substantial win this year for the firm on two levels. Dakessian won the case for a California wholesale grocer that was considered a retailer for tax purposes under a city ordinance, which the court ultimately deemed illegal.

"It was a pretty significant win, and not just because we won on the underlying issue, but because we got an award of fees under the private attorney general statute in California," he said.

In California, attorneys fees are only awarded if the court finds the litigation resulted in a significant benefit for a large class or the general public under the Private Attorney General Doctrine.

Dakessian also highlighted a win **he secured in October** on behalf of a liquid fuel storage company paying a business license tax in Rialto, California, that a state appellate court found to be an improper real property tax. That case could land before the California Supreme Court soon if the city files an expected petition, Dakessian said.

Because Measure U, passed in 2014, imposed a real property tax and didn't fall under any of the exemptions of the California Constitution added through Proposition 218 in 1996, the court said the tax was unconstitutional.

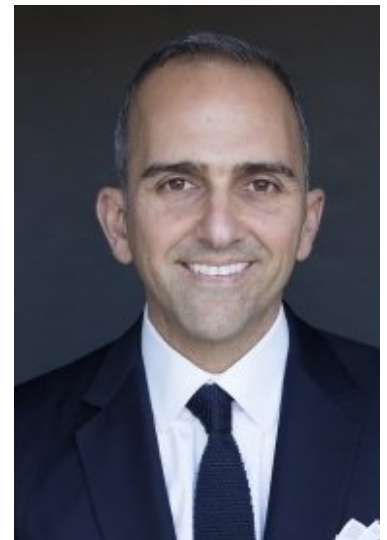
"All you needed to do was own the tank; you didn't need to fill it with any fuel, you didn't need to sell it, so it wasn't really a measure of business activity," Dakessian said.

The attorney also represents former NFL player Keyshawn Johnson in **his dispute** with the Franchise Tax Board in Los Angeles County Superior Court.

Dakessian said most tax years in question have already been settled at the administrative level in Johnson's favor, and they are now turning their attention to the only year not settled administratively, 1996, to show Johnson wasn't a California resident when he was drafted to play for the New York Jets.

### ***HIS BIGGEST CHALLENGES AS A TAX LITIGATION ATTORNEY:***

Cutting through the "presumption of correctness" the government often has in tax

The logo consists of the letters 'MVP' in a bold, blue, sans-serif font. A red circle is drawn around the 'V', with a red arrow pointing upwards from the bottom of the circle.

**Mardiros  
Dakessian  
Dakessian Law**

litigation is one of the biggest challenges tax attorneys face, Dakessian said.

"Agencies always come into court or whatever the tribunal is ... with a presumption of correctness, and they're cloaked with all this deference and respect. Part of the problem is just getting the court to sort of look past that," Dakessian said.

And compounding that, navigating complex tax laws in lower local courts can be difficult when presiding judges often do not have the background knowledge or expertise in tax policy, Dakessian said.

"We don't have any real specialized tax courts, so judges are not familiar with tax, so the propensity for deference to the agencies is even greater," he said.

Lengthy tax litigation is another challenge that can pose obstacles for taxpayers, who may lose motivation as the process goes on for years, he said. Furthermore, in California taxpayers must pay the taxes and penalties upfront before challenging them in court, which can also decrease motivation to resolve their dispute through litigation, Dakessian said.

### **WHAT MOTIVATES HIM:**

A genuine interest in tax policy, a world view that government is not bad, but is too big, and being a responsible liaison between taxpayers and tax collectors motivates Dakessian on a daily basis, he said.

"The thought of me being in between the government and my clients is a responsibility that motivates me intensely," Dakessian said.

### **HIS ADVICE FOR JUNIOR ATTORNEYS:**

Without passion for the subject material, success will be hard to achieve, Dakessian said. Junior attorneys should focus on what they love, but understand that tax law litigation can be quite impactful on nearly all aspects of daily life, he said.

"Taxation matters a lot; it matters from a political perspective, it matters from a policy perspective," he said. "And so I've always felt that even in some of the smaller cases, that I'm really effecting change, and that's something attorneys like."

— As told to Dylan Moroses

*Law360's MVPs are attorneys who have distinguished themselves from their peers over the past year through high-stakes litigation, record-breaking deals and complex global matters. A team of Law360 editors selected the 2019 MVP winners after reviewing nearly 900 submissions.*