Exemplo

$$Z_{1} = \frac{R_{1} \frac{1}{sC_{1}}}{R_{1} + \frac{1}{sC_{1}}} = \frac{R_{1}}{sR_{1}C_{1} + 1}$$

$$Z_{2} = \frac{R_{2} \frac{1}{sC_{2}}}{R_{2} + \frac{1}{sC_{2}}} = \frac{R_{2}}{sR_{2}C_{2} + 1}$$

$$V_{o} = V_{i} \frac{\frac{R_{2}}{sR_{2}C_{2} + 1}}{\frac{R_{1}}{sR_{1}C_{1} + 1} + \frac{R_{2}}{sR_{2}C_{2} + 1}}$$

$$V_{o} = V_{i} \frac{\frac{R_{2}}{sR_{2}C_{2} + 1}}{\frac{R_{1}(sR_{2}C_{2} + 1) + R_{2}(sR_{1}C_{1} + 1)}{(sR_{1}C_{1} + 1)(sR_{2}C_{2} + 1)}}$$

$$V_{o} = V_{i} \frac{R_{2}}{\frac{R_{1}(sR_{2}C_{2} + 1) + R_{2}(sR_{1}C_{1} + 1)}{sR_{1}C_{1} + 1}}}$$

$$V_{o} = V_{i} \frac{R_{2}}{\frac{R_{1}(sR_{2}C_{2} + 1)}{sR_{1}C_{1} + 1} + R_{2}}$$

$$\frac{V_{o}}{V_{i}} = \frac{R_{2}}{\frac{R_{1}(sR_{2}C_{2} + 1)}{sR_{1}C_{1} + 1} + R_{2}}$$

Rascunho aqui agora

$$\frac{sR_1R_2C_2 + R_1}{sR_1C_1 + 1} + R_2$$
$$\frac{sR_1R_2C_2 + R_1 + R_2(sR_1C_1 + 1)}{sR_1C_1 + 1}$$

Fim rascunho

$$\frac{V_o}{V_i} = \frac{R_2(sR_1C_1+1)}{sR_1R_2C_2 + R_1 + R_2(sR_1C_1+1)}$$

$$\frac{V_o}{V_i} = \frac{sR_1R_2C_1 + R_2}{R_1 + R_2 + sR_1R_2C_2 + sR_2R_1C_1}$$

$$\frac{V_o}{V_i} = \frac{sR_1R_2C_1 + R_2}{R_1 + R_2 + s(R_1R_2C_2 + R_2R_1C_1)}$$

Multiplica pelo conjugado do denominador

$$\frac{V_o}{V_i} = \frac{(sR_1R_2C_1 + R_2)(R_1 + R_2 - s(R_1R_2C_2 + R_2R_1C_1))}{(R_1 + R_2)^2 + (R_1R_2C_2 + R_2R_1C_1)^2}$$

$$\frac{V_o}{V_i} = \frac{(R_1 + R_2)(sR_1R_2C_1) + R_2(R_1 + R_2) + (R_1R_2C_1)(R_1R_2C_2 + R_2R_1C_1) - sR_2(R_1R_2C_2 + R_2R_1C_1)}{(R_1 + R_2)^2 + (R_1R_2C_2 + R_2R_1C_1)^2}$$

Coloca a parte imaginária em evidência no numerador

$$s[(R_1 + R_2)(R_1R_2C_1) - R_2(R_1R_2C_2 + R_2R_1C_1)]$$

A parte imaginária tem que ser nula para nao depender da frequência, logo

$$(R_1 + R_2)(R_1R_2C_1) = R_2(R_1R_2C_2 + R_2R_1C_1)$$

$$R_1^2 R_2 C_1 + R_1 R_2^2 C_1 = R_1 R_2^2 C_2 + R_1 R_2^2 C_1$$
$$R_1^2 R_2 C_1 = R_1 R_2^2 C_2$$
$$R_1 C_1 = R_2 C_2$$